IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

UNIVERSITAS RIAU

BOOK OF ABSTRACT

SIMPOSIUM NASIONAL AKUNTANSI XXIX TAHUN 2026

PEKANBARU, RIAU



Kata Sambutan Rektor



Yang saya hormati,

1. Bapak Menteri Pendidikan Tinggi dan Sains dan Teknologi
2. PLT Gubernur Riau beserta jajarannya
3. Para Pejabat Pemerintahan Daerah Provinsi Riau
4. Para Narasumber dan Keynote Speaker yang telah hadir baik secara daring maupun luring
5. Dekan Fakultas Ekonomi dan Bisnis Universitas Riau beserta jajarannya
6. Para Peserta Simposium Nasional Akuntansi ke-29
7. Para Mahasiswa serta hadirin yang berbahagia

Assalamualaikum warahmatullahi wabarakatuh,
Salam sejahtera bagi kita semua,
Om Swastiastu,
Namo Buddhaya,
Salam Kebajikan.

Kami harus pertama-tama mengucapkan terima kasih kepada Tuhan Yang Maha Esa karena telah memberikan kita semua kesempatan untuk berkumpul di sini dalam rangkaian acara Simposium Nasional Akuntansi ke-29. Universitas Riau bersyukur dapat menjadi tuan rumah perhelatan ilmiah yang sangat prestisius ini.

Saya juga ingin mengucapkan terima kasih kepada semua orang yang telah bekerja keras untuk mempersiapkan acara ini, terutama Fakultas Ekonomi dan Bisnis Universitas Riau, yang telah bertindak sebagai PIC. Saya juga ingin mengucapkan terima kasih kepada DPN IAI dan IAI Kompartemen Akuntan Pendidik karena telah memberikan kesempatan kepada Universitas Riau untuk menjadi tuan rumah Simposium Nasional Akuntan ke 29 dan mendukung penyelenggaraannya.

Memasuki era Revolusi Industri 4.0 dan menghadapi tantangan global menuju Indonesia Emas 2045, profesi akuntansi diminta untuk terus bertransisi untuk mencapai tujuan ini. Karena itu, tema Simposium Nasional Akuntansi tahun ini sangat relevan dan strategis karena peran penting akuntansi dalam membangun masa depan bangsa yang lebih baik, khususnya dalam mewujudkan Visi Indonesia Emas 2045. Teknologi kecerdasan buatan (AI), big data, blockchain, dan sistem informasi keuangan digital telah mengubah cara orang bekerja dalam akuntansi. Ini telah mengubah cara orang laporan, audit, membuat keputusan, dan mengelola perusahaan.

Dalam hal ini, akuntan masa depan tidak hanya harus menguasai aspek teknis akuntansi dan pelaporan; mereka juga harus dapat beradaptasi dengan teknologi terbaru, berpikir strategis, dan memastikan integritas dan keberlanjutan. Akibatnya, untuk mendukung pencapaian visi besar

Indonesia sebagai negara maju yang inklusif dan berkelanjutan pada tahun 2045, diperlukan akuntan yang "siap untuk masa depan", yang berarti akuntan yang tangguh, inovatif, beretika, dan berwawasan SDGs.

Saya sangat yakin bahwa kita akan dapat membantu kemajuan bangsa dan pengembangan ilmu akuntansi melalui diskusi ilmiah yang akan kita lakukan di simposium ini. Akhir kata, saya mengucapkan selamat untuk mengikuti acara Simposium Nasional Akuntan ke 29. Semoga acara ini berjalan lancar dan bermanfaat bagi kita semua.

Wassalamualaikum warahmatullahi wabarakatuh.
Salam sejahtera,
Om Shanti Shanti Shanti Om.
Terima Kasih.

Pekanbaru, 10 September 2026

Prof. Dr. Sri Indarti, S.E., M.Si
Rektor Universitas Riau

Kata Sambutan Ketua IAI KAPd



Assalamualaikum Warahmatullahi Wabarakatuh,
Pertama-tama, mari kita ucapkan terima kasih kepada Allah SWT karena Simposium Nasional Akuntansi (SNA) ke-29 di Universitas Riau telah berjalan dengan baik berkat rahmat dan karunia-Nya. Pada kesempatan ini, saya dengan penuh rasa syukur mengucapkan terima kasih kepada semua anggota panitia, sponsor, dan semua orang yang telah aktif berkontribusi pada pelaksanaan kegiatan ilmiah yang penting ini.

Tahun ini, SNA mengangkat topik yang sangat penting dan strategis berjudul "**Building Future-Ready Accountants: Driving AI-Enabled Sustainability and Integrity for Indonesia 2045".** Topik ini menjadi landasan bagi kita semua untuk merenungkan perkembangan teknologi informasi yang sangat besar dan erat kaitannya dengan profesi akuntan. Perkembangan teknologi khususnya AI dapat membantu pekerjaan akuntan dan dapat bekerja sama untuk mewujudkan Visi Indonesia Emas 2045.

Simposium internasional untuk pendidik akuntansi (ICAE) berlangsung bersamaan dengan SNA ke-29. Forum ini menjadi ajang yang berharga untuk bertukar wawasan dan membuka peluang kolaborasi internasional di masa mendatang karena kehadiran narasumber internasional dan partisipasi dari berbagai akuntan pendidik dari seluruh Indonesia. SNA ini membahas berbagai bidang akuntansi, termasuk akuntansi keuangan, akuntansi perpajakan, akuntansi manajemen, akuntansi syariah, audit, sistem informasi, akuntansi sektor publik, akuntani pemerintahan dan akuntansi keberlanjutan. Sebanyak 388 paper, yang dipilih dari 550 paper yang didaftarkan, dipresentasikan dalam SNA ke-29 ini, dan 481 paper memenuhi syarat untuk proses review, serta jumlah poster yang ditampilkan sebanyak 74 poster penelitian.

SNA ke-29 adalah langkah strategis untuk meningkatkan peran keilmuan akuntansi dalam perekonomian nasional secara keseluruhan, selain menjadi tempat bagi para akademisi dan praktisi untuk bertukar ide dan gagasan. Diharapkan bahwa melalui diskusi dan temuan penelitian yang disajikan dalam publikasi ini, kami dapat memberikan saran yang bermanfaat dan relevan untuk masalah yang dihadapi profesi akuntansi di masa depan, seperti menyesuaikan diri dengan kemajuan teknologi, mengikuti perubahan dalam undang-undang, dan menerapkan prinsip keberlanjutan dalam praktik akuntansi.

Saya sangat mengapresiasi setiap karya ilmiah yang dipresentasikan dan dibahas dalam simposium ini. Dalam hal kontribusi teoritis dan praktis para peneliti akuntansi menunjukkan komitmen kita bersama untuk meningkatkan profesi ini dan memperkuat fondasi keilmuan yang mendasarinya.

Selain itu, saya menyampaikan penghargaan saya atas nama IAI KAPd kepada Universitas Riau, sebagai tuan rumah, dan kepada semua orang yang telah membantu dan bekerja sama untuk menyukseskan acara ini. Semoga di masa depan, perguruan tinggi, institusi pendukung SNA, dan Ikatan Akuntan Indonesia terus bekerja sama.

Akhir kata, saya berharap bahwa publikasi ini akan bermanfaat bagi seluruh praktisi akuntansi, akademisi, dan pemangku kepentingan terkait. Untuk memajukan masa depan akuntansi Indonesia, mari kita terus berinovasi dan berkarya.

Wassalamualaikum warahmatullahi wabarakatuh.

Pekanbaru, 10 September 2026

Prof. Dr. Dian Agustia, SE, M.Si, Ak
Ketua IAI KAPd

Kata Sambutan Ketua DPN IAI



Assalamu'alaikum warahmatullahi wabarakatuh,

Alhamdulillahi robbil alamin, atas rahmat Allah SWT, Ikatan Akuntan Indonesia (IAI) dapat melaksanakan Simposium Nasional Akuntansi (SNA) XXIX di Universitas Riau, pada 8-10 September 2026 2024. Sebuah kebanggaan bagi IAI yang menaungi Akuntan Profesional di seluruh Indonesia, bisa menyelenggarakan kegiatan bergengsi SNA untuk ke-29 kalinya secara rutin setiap tahun.

Bapak dan Ibu menjadi saksi bahwa SNA telah berkembang sedemikian rupa dan makin diperhitungkan sebagai ajang riset akuntansi terkemuka di Indonesia. Kita semua bertanggungjawab untuk terus meningkatkan kualitas SNA, karena ini akan memastikan kualitas pendidikan akuntansi Indonesia terus berkembang dari waktu ke waktu.

SNA ke-29 ini mengangkat topik "**Building Future-Ready Accountants: Driving AI-Enabled Sustainability and Integrity for Indonesia 2045"** dan merupakan rangkaian peringatan ulang tahun ke-67 IAI. SNA kali ini dirangkai dengan penyelenggaraan International Conference for Accounting Educator (ICAE), menjadikan SNA mendapatkan eksposur global, karena dihadiri narasumber internasional. ICAE di tahun-tahun mendatang diharapkan bisa dihadiri oleh periset, penulis, maupun peserta dari institusi internasional dan perguruan tinggi mancanegara.

SNA merupakan ajang pertemuan ilmiah bergengsi para akuntan, baik yang bekerja sebagai akuntan pendidik, akuntan publik, akuntan sektor publik, akuntan perpajakan, dan profesi akuntansi lainnya. Kegiatan ini menjadi wahana untuk melakukan sharing dan diskusi, saling bertukar pengetahuan, terutama bagi para akademisi, mahasiswa dan peneliti lainnya terkait dengan hasil riset dalam disiplin ilmu akuntansi. Agenda rutin tahunan ini melibatkan Sebagian besar akuntan pendidik di perguruan tinggi di seluruh Indonesia, baik perguruan tinggi negeri maupun swasta.

SNA sekaligus adalah kegiatan tahunan Kompartemen Akuntan Pendidik (KAPd) IAI yang telah menjadi ajang pertemuan akbar dan paling prestisius bagi akuntan profesional, khususnya akuntan pendidik di Indonesia. Pada kegiatan ini, para peneliti, akademisi, praktisi dan juga mahasiswa akuntansi, saling berdiskusi dan bertukar pengetahuan, pengalaman, penelitian dan menjalin kerjasama. Kegiatan SNA semakin semarak dengan beragamnya acara dan kegiatan dalam rangka meningkatkan kualitas pendidikan akuntansi di Indonesia, termasuk pengenalan local wisdom tempat penyelenggara, sehingga kita semua semakin memahami dan mencintai keberagaman Indonesia.

Mewakili Dewan Pengurus Nasional (DPN) IAI, kami memberikan apresiasi yang tinggi atas keberhasilan Kompartemen Akuntan Pendidik (KAPd) IAI yang dapat mewadahi pertemuan akbar para akademisi untuk menyatukan pemikiran, berbagi ide, sekaligus bergiliran membuat para peserta

mengunjungi kampus-kampus penyelenggara SNA di berbagai provinsi di Indonesia. Atas nama IAI, kami mengucapkan terima kasih dan penghargaan kepada Universitas Riau yang telah menjadi tuan rumah SNA ke-29. Terima kasih dan penghargaan juga kami sampaikan kepada semua pihak yang turut membantu sehingga acara ini dapat terlaksana dengan baik.

Bapak dan Ibu yang berbahagia

Bapak/Ibu, mari kita sejenak merenung pada tema Simposium Nasional Akuntan ke-29 Riau, yaitu **"Building Future-Ready Accountants: Driving AI-Enabled Sustainability and Integrity for Indonesia 2045."** Tema ini bukan sekadar berbicara tentang bagaimana akuntan mengikuti perkembangan teknologi, tetapi mengajak kita melihat kembali jati diri dan peran strategis profesi akuntan di tengah perubahan yang begitu cepat. Kecerdasan artifisial (AI) akan mengubah cara data dikumpulkan, dianalisis, dan dilaporkan, tetapi **integritas, profesionalisme, skeptisisme profesional, dan tanggung jawab etis tetap menjadi nilai yang tidak dapat digantikan oleh teknologi**.

Akuntan masa depan bukan lagi hanya penjaga angka dan penyusun laporan keuangan. Akuntan dituntut menjadi **strategic partner** yang mampu menerjemahkan data menjadi informasi, informasi menjadi wawasan, dan wawasan menjadi keputusan yang menciptakan nilai berkelanjutan. Dalam konteks sustainability, akuntan memiliki peran penting dalam memastikan bahwa informasi mengenai aspek ekonomi, lingkungan, dan sosial disajikan secara transparan, dapat dipercaya, dan dapat dipertanggungjawabkan. Di sinilah AI menjadi sebuah peluang sekaligus tantangan: teknologi dapat meningkatkan efisiensi dan kualitas analisis, tetapi akuntan tetap harus memastikan bahwa keputusan berbasis AI tidak mengorbankan etika, akuntabilitas, dan kepentingan para pemangku kepentingan.

Maka, mari kita bertanya kepada diri kita masing-masing: akuntan seperti apa yang ingin kita hadirkan untuk Indonesia 2045? Apakah kita hanya menjadi pengguna teknologi, atau menjadi profesi yang mampu mengarahkan teknologi untuk kebaikan? Apakah kita hanya mengejar efisiensi, atau juga memastikan bahwa setiap keputusan tetap berpijak pada integritas dan keberlanjutan? Mari kita jadikan momentum ini sebagai ajakan untuk terus belajar, beradaptasi, berkolaborasi, dan yang paling penting—**tetap menjaga kepercayaan yang telah dititipkan kepada profesi akuntan**. Karena pada akhirnya, AI dapat membantu kita menghitung lebih cepat, tetapi **hanya integritas yang membuat angka kita dipercaya**. Mari kita bersama-sama membangun akuntan yang siap menghadapi masa depan, dan melalui profesi kita, ikut mewujudkan **Indonesia 2045 yang berdaya saing, berkelanjutan, dan berintegritas.**

Bapak dan Ibu yang Berbahagia

SNA ke-29 ini menampilkan makalah dan tulisan ilmiah terbaik di bidang akuntansi keuangan, akuntansi perpajakan, akuntansi manajemen, akuntansi syariah, auditing, sistem informasi, akuntansi sektor publik, hingga corporate governance (tata kelola korporat) dan sustainability accounting (akuntansi keberlanjutan). Selain topik-topik konvensional yang selama ini telah menjadi daya tarik SNA, akuntansi keberlanjutan dan corporate governance menjadi topik yang relevan dan sangat menarik, terutama jika dihubungkan dengan dinamika terkini keprofesian. Prosiding SNA ini memuat

seluruh hasil diskusi, penelitian, dan pemikiran yang telah dipresentasikan di SNA dan ICAE, untuk dapat menjadi referensi penting bagi kemajuan dunia akuntansi, baik di tataran akademik maupun praktik. Prosiding ini juga diharapkan dapat menjadi rujukan bagi para pemangku kepentingan dalam pengambilan keputusan yang lebih baik dan berkelanjutan di masa depan.

Bapak, Ibu, dan Saudara yang saya hormati

Pada kesempatan yang berbahagia ini, saya menyampaikan apresiasi dan penghargaan yang setinggi-tingginya kepada seluruh narasumber, periset, serta peserta yang telah berkontribusi melalui paper, poster, materi, maupun gagasan yang disampaikan dalam berbagai sesi diskusi. Kehadiran dan partisipasi Bapak dan Ibu telah memperkaya ruang akademik sekaligus mendorong diskursus yang semakin penting mengenai bagaimana ilmu dan praktik akuntansi dapat memberikan kontribusi nyata bagi terciptanya perubahan yang positif, baik bagi masyarakat maupun bagi kelestarian lingkungan. IAI memandang bahwa riset yang dihasilkan oleh para akademisi akuntansi memiliki posisi yang sangat strategis sebagai katalisator dalam meningkatkan kualitas profesi akuntan, sekaligus memperkuat transparansi, akuntabilitas, dan tata kelola bisnis serta sektor publik di Indonesia. Oleh karena itu, SNA diharapkan senantiasa menjadi ruang utama bagi pengembangan pemikiran dan riset akuntansi, sekaligus menjadi salah satu rujukan penting bagi para periset akuntansi di seluruh Indonesia.

Dari sisi partisipasi ilmiah, SNA kali ini menunjukkan perkembangan yang menggembirakan. Panitia menerima 550 paper, meningkat dibandingkan SNA sebelumnya yang menerima 368 paper. Dari keseluruhan paper yang didaftarkan, sebanyak 481 paper melanjutkan ke tahap proses review. Setelah melalui proses penelaahan, sebanyak 93 paper dinyatakan belum memenuhi standar kualitas yang ditetapkan. sehingga sebanyak 388 paper dinyatakan layak untuk dipresentasikan Selain itu, pada SNA ke-29 ini juga dipresentasikan 74 poster paper sebagai bagian dari upaya memperluas ruang berbagi gagasan dan hasil penelitian.

Kepada Bapak dan Ibu yang karyanya telah dinyatakan diterima dan memperoleh kesempatan untuk dipresentasikan, saya menyampaikan selamat dan apresiasi atas kerja keras serta kontribusi ilmiah yang telah diberikan. Bagi rekan-rekan yang pada kesempatan ini belum mendapatkan kesempatan untuk mempresentasikan karyanya, jangan menjadikan hasil tersebut sebagai akhir dari perjalanan, melainkan sebagai bagian dari proses untuk terus belajar dan meningkatkan kualitas penelitian. Mari terus meneliti, menulis, berdiskusi, dan menghadirkan gagasan-gagasan terbaik bagi perkembangan ilmu akuntansi. Saya berharap SNA berikutnya akan kembali mempertemukan kita dengan karya-karya yang semakin berkualitas, inovatif, dan memberikan dampak nyata bagi profesi, dunia usaha, sektor publik, masyarakat, dan Indonesia.

Bapak, Ibu, dan Saudara-saudara yang saya hormati,

Hasil akhir dari simposium ini diharapkan akan melahirkan solusi alternatif untuk semakin mengurangi kesenjangan antara teori dan hasil riset di dunia ilmiah dengan realitas praktik di sektor bisnis dan sektor publik. Semoga hasil dari SNA ke-29 ini dapat memberikan masukan dan insight bagi para pemangku kepentingan di Indonesia.

Selamat ber-SNA, semoga Allah SWT selalu memberikan petunjuk dan ridho-Nya bagi kita semua.

Wabillahi taufiq wal hidayah. Wassalamu alaikum wr. Wb

Pekanbaru, 10 September 2026

Dr. Ardan Adi Perdana, CA
Ketua DPN IAI

Kata Sambutan PLT Gubernur Riau

Assalamualaikum Warahmatullahi Wabarakatuh
Salam sejahtera bagi kita semua,
Om Swastiastu,
Namo Buddhaya,
Salam Kebajikan.



Yang saya hormati,

1. Bapak Menteri Pendidikan Tinggi dan Sains dan Teknologi
2. Rektor Universitas Riau dan beserta jajarannya
3. Ketua DPN IAI beserta Jajarannya
4. Ketua IAI Kompartemen Akuntan Pendidik
5. Dekan Fakultas Ekonomi dan Bisnis Universitas Riau beserta jajarannya
6. Para Peserta Simposium Nasional Akuntansi ke-29
7. Para Mahasiswa serta hadirin yang berbahagia

Pertama-tama, mari kita ucapkan terima kasih kepada Allah SWT karena Simposium Nasional Akuntansi (SNA) ke-29 di Universitas Riau telah berjalan dengan baik berkat rahmat dan karunia-Nya. Sebuah kehormatan bagi Provinsi Riau menjadi tuan rumah acara prestisius Simposium Nasional Akuntan yang diselenggarakan di Universitas Riau dengan tema "**Building Future-Ready Accountants: Driving AI-Enabled Sustainability and Integrity for Indonesia 2045".** Acara ini terselenggara berkat kerja sama yang kuat antara berbagai pihak antara DPN IAI dibawah Kompartemen Akuntan Pendidik dan Panitia dari Fakultas Ekonomi dan Bisnis Universitas Riau.

Peran akuntan khususnya di Provinsi Riau sangat penting bagi Pembangunan Ekonomi Provinsi Riau. Kerja sama dengan Universitas Riau khususnya Fakultas Ekonomi dan Bisnis sudah terbentuk sejak lama yaitu Pelatihan Tenaga Akuntan untuk ditempatkan di OPD yang berada dibawah Provinsi Riau maupun pada Kabupaten dan Kotamadya yang ada di Provinsi Riau. Akuntan yang memiliki kompetensi yang memadai dan berintegritas dapat menjadi garda terdepan dalam pengelolaan keuangan dan pembangunan ekonomi yang dapat dirasakan oleh masyarakat. Dan kedepannya profesi akuntan tidak terlepas dengan perkembangan teknologi yang dapat membantu akuntan dalam menjalankan profesinya. Tema ini sangat cocok untuk direnungkan bersama.

Hadirin yang Berbahagia,

Provinsi Riau memiliki posisi strategis dalam mendukung pencapaian visi Indonesia Emas 2045 sebagai daerah yang memiliki potensi ekonomi, sumber daya alam, dan letak geografis yang strategis. Arah pembangunan jangka panjang Provinsi Riau telah dituangkan dalam RPJPD Provinsi Riau Tahun 2025–2045 dengan visi "Riau Maju dan Berkelanjutan Berlandaskan Budaya Melayu yang Agamis". Visi tersebut diarahkan untuk mendukung transformasi pembangunan nasional melalui peningkatan kualitas sumber daya manusia, transformasi ekonomi, penguatan tata kelola pemerintahan, peningkatan ketahanan daerah, serta pembangunan yang memperhatikan aspek sosial dan ekologis. Dengan demikian, keberhasilan Riau dalam mendukung Indonesia Emas 2045 tidak hanya ditentukan oleh pertumbuhan ekonomi, tetapi juga oleh kemampuan pemerintah daerah dalam menghasilkan pembangunan yang inklusif, produktif, berkelanjutan, dan memberikan manfaat nyata bagi masyarakat.

Dalam bidang ekonomi, kebijakan pembangunan Provinsi Riau diarahkan pada peningkatan produktivitas, hilirisasi sumber daya alam, pengembangan industri pengolahan, peningkatan investasi, inovasi, serta penguatan ekonomi hijau. Riau memiliki keunggulan komparatif pada sektor perkebunan, khususnya kelapa sawit, serta sektor energi dan industri pengolahan. Namun, ketergantungan terhadap sumber daya alam juga menjadi tantangan karena kinerja ekonomi daerah dapat dipengaruhi oleh perubahan harga komoditas dan kondisi pasar global. Oleh karena itu, pemerintah daerah perlu mendorong transformasi ekonomi dari ekonomi berbasis komoditas menuju ekonomi yang menghasilkan nilai tambah lebih tinggi melalui hilirisasi, pengembangan industri, peningkatan kualitas tenaga kerja, serta pemanfaatan teknologi dan inovasi. Kebijakan tersebut penting agar pertumbuhan ekonomi Riau tidak hanya meningkatkan PDRB, tetapi juga menciptakan lapangan kerja, meningkatkan pendapatan masyarakat, memperkuat daya saing daerah, dan meningkatkan kesejahteraan masyarakat dalam jangka panjang.

Selain transformasi ekonomi, penguatan kualitas tata kelola pemerintahan menjadi faktor penting dalam mendukung Indonesia Emas 2045. Pemerintah Provinsi Riau dituntut untuk meningkatkan efektivitas, efisiensi, transparansi, akuntabilitas, dan kualitas pelayanan publik. Pengelolaan Anggaran Pendapatan dan Belanja Daerah (APBD) perlu diarahkan tidak hanya pada pencapaian target penyerapan anggaran, tetapi juga pada pencapaian output dan outcome pembangunan. Kapasitas fiskal daerah harus mampu diterjemahkan menjadi program yang memberikan manfaat bagi masyarakat melalui peningkatan pendidikan, kesehatan, infrastruktur, perlindungan sosial, pengembangan ekonomi, dan pelayanan publik. Oleh karena itu, kinerja pemerintahan daerah perlu dinilai berdasarkan kemampuan pemerintah dalam mengubah sumber daya dan anggaran publik menjadi hasil pembangunan yang terukur. Pendekatan tersebut sejalan dengan prinsip value for money yang menekankan aspek ekonomi, efisiensi, dan efektivitas dalam pengelolaan keuangan publik.

Aspek lain yang menjadi tantangan strategis bagi Provinsi Riau adalah keseimbangan antara pembangunan ekonomi dan keberlanjutan lingkungan. Riau memiliki potensi sumber daya alam yang besar, tetapi juga menghadapi persoalan seperti kebakaran hutan dan lahan, pengelolaan lahan gambut, perubahan iklim, dan tekanan terhadap ekosistem. Kondisi tersebut menuntut pemerintah daerah untuk memperkuat environmental governance melalui kebijakan pencegahan kerusakan

lingkungan, pengendalian karhutla, pengelolaan sumber daya alam yang berkelanjutan, serta pengembangan ekonomi hijau. Dengan demikian, dukungan Riau terhadap Indonesia Emas 2045 pada akhirnya sangat bergantung pada kualitas kinerja pemerintah daerah dalam mengintegrasikan pertumbuhan ekonomi, peningkatan kesejahteraan masyarakat, penguatan tata kelola, dan perlindungan lingkungan. Keberhasilan pembangunan Riau tidak cukup diukur dari besarnya anggaran atau pertumbuhan ekonomi, tetapi dari sejauh mana kebijakan publik mampu menghasilkan pembangunan yang berkualitas, berkelanjutan, dan meningkatkan kesejahteraan masyarakat secara nyata.

Hadirin Sekalian,
Dalam konteks ini, peran akuntan menjadi semakin penting dalam menwujudkan **visi Indonesia Emas Tahun 2045** khususnya di Provinsi Riau. Simposium ini diharapkan dapat menjadi forum bertukar ide, inovasi, dan praktik terbaik dalam pengelolaan keuangan yang mendukung pencapaian SDG's serta **visi Indonesia Emas Tahun 2045.**
Akhir kata, saya ucapkan terima kasih kepada seluruh pihak yang telah bekerja keras untuk menyelenggarakan acara ini. Semoga Simposium Nasional Akuntansi ke-29 ini dapat memberikan manfaat yang besar bagi kemajuan profesi akuntansi, serta pembangunan ekonomi yang berkelanjutan, khususnya di Provinsi Riau.

Wassalamualaikum Warahmatullahi Wabarakatuh,

Pekanbaru, 10 September 2026

H. SF. Hariyanto
PLT Gubernur Riau

Simposium Nasional Akuntansi (SNA) XXIX RIAU & International Conference for Accounting Educators (ICAE) 2026

Selasa - Kamis, 8-10 September 2026 | Universitas Riau

"Building Future-Ready Accountats: Driving AI-Enabled Sustainability and Integrity for Indonesia 2045"

Waktu (WIB)	Kegiatan	
Hari Pertama	**Selasa, 8 September 2026, Gedung *Student Center* Universitas Riau**	
07.30 - 08.30	**Registrasi**	**Student Center** **Join Zoom Meeting** **https://bit.ly/SNAI CAERIAU2026** **Meeting ID: 813 1032 1531** **Passcode: 141**
08.30 – 10.00	**PEMBUKAAN SNA XXIX:** 1. Tari Persembahan 2. Menyanyikan Lagu Indonesia Raya, Mars Universitas Riau 3. Do'a Bersama 4. Sambutan: 1) Ketua Panitia SNA XXIX Riau, **Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA.** 2) Rektor Universitas Riau, **Prof. Dr. Hj. Sri Indarti, S.E., M.Si** 3) Ketua IAI Kompartemen Akuntan Pendidik, **Prof. Dian Agustia, SE., M.Si., CA.** 4) Ketua Dewan Pengurus Nasional IAI, **Dr. Ardan Adiperdana, Ak., MBA., CFrA., CA., FCMA., CGMA** 5) Plt. Gubernur Riau, **Ir. H. Sofyan Franyata Hariyanto, M.T.***	
10.00 – 10.15	**Pembukaan Secara Resmi SNA XXIX 2026**	
10.15 – 10.30	Tari Zapin/Nusantara	
10.30 – 11.15	***Keynote Speech* dan Pembukaan SNA XXIX 2026** Menteri Pendidikan Tinggi, Sains, dan Teknologi, **Prof. Brian Yuliarto, S.T., M.Eng., Ph.D*.**	
11.15 – 12.00	***Keynote Speech:*** Anggota III Badan Pemeriksa Keuangan RI/Dewan Pengawas IAI **Prof. Dr. Akhsanul Khaq, MBA., CA**	
12.00 – 13.00	**Hiburan - Paduan Suara Dosen Unri 2 lagu ISHOMA**	

13.00 – 15.00	***Internati onal Session Panel Speakers :*** 1. *Head of Accountancy Education, International Federation of Accountants (IFAC),* **Michelle Cardwell** 2. *Chair,Indonesian Sustainability Standards Oversight Board of IAI/IAI Council Member,* **Rosita Uli Sinaga, Ak., CA** 3. *Regional Policy and Insights Lead, ACCA,* **Chiew Chun Wee** 4. *Faculty of Accountancy, UiTM,* **Prof. Dr. Erlane K Ghani** Moderator*:* **Dr. Nanny Dewi, Ak., CA***, Vice Chairman, KAPd IAI*	
15.00 – 15.30	***Coffee Break* Peserta**	
15.30 – 16.30	**KAPd IAI *for Society*** (Pengabdian Masyarakat Profesi Akuntansi): **"Mengelola Keuangan Gerai KDKMP"** Narasumber**:** • **Dr. Oyong Lisa, CMA., Ak., CA** • **Dr. Harnovinsah, SE., M.Si., Ak., CA**	
16.30 – 17.00	**Sosialisasi Kongres XV IAI**	**Student Center**
17.00 – 18.30	**Rapat Pengurus Kompartemen Akuntan Pendidik-IAI (KAPd-IAI)**	**Ruang Srikandi**
	• **Presentasi Calon Tuan Rumah SNA** • **Rapat Koordinasi Pengurus KAPd IAI**	**FEB Unri**
18.30 – selesai	**Gala Dinner- Student Center**	
18.30 – selesai	Makan Malam dan Hiburan Pembukaan MC - Joel dan Tahara Tarian persembahan/melayu kontemporer **Sambutan** (1) Dekan FEB UNRI: Dr. Alvi Furwanti Alwie, S.E., M.M (2) Rektor UNRI: Prof. Dr. Sri Indarti, S.E., M.Si (3) Ketua IAI Kompartemen Akuntan Pendidik: Prof. Dr. Dian Agustia, SE., M.Si., CA (4) Walikota Pekanbaru: Agung Nugroho, S.E., M.M Hiburan Penutupan: MC	

Waktu (WIB) Hari Kedua	Kegiatan Rabu, 9 September 2026, FEB Universitas Riau	
07.30 - 08.00	**Registrasi**	**Gedung Srikandi Join Zoom Meeting https://bit.ly/SNAICAERIAU2026 Meeting ID: 813 1032 1531 Passcode: 141**
08.00 – 09.00	**Festival Poster I**	
08.00 – 09.00	***Parallel Session* I**	
09.00 – 10.15	***Parallel Session* II**	
10.15 – 10.30	***Coffee Break***	
10.30 – 11.30	***Parallel Session* III**	**Gedung Srikandi Join Zoom Meeting https://bit.ly/SNAICAERIAU2026 Meeting ID: 813 1032 1531 Passcode: 141**
11.30 – 12.30	***Parallel Session* IV**	
12.30 – 13.30	**ISHOMA**	
13.30 – 14.30	**FORUM BIDANG STUDI** 1. **Prodi S1** "OBE dan Internasionalisasi Program Studi" Narasumber: • Prof. Dr. Dian Agustia, SE., M.Si., CA • Panggah Tri Wicaksono, Ph.D. "Sosialisasi CPL minimal PSSA (Integrasi Permendiktisaintek No. 39 Tahun 2025)", Tim Koordinator PSSA Moderator: Dr. Meilda Wiguna, SE., M.Sc., Ak., CA	**Gedung Srikandi Join Zoom Meeting https://bit.ly/SNAICAERIAU2026 Meeting ID: 813 1032 1531 Passcode: 141**
	2. **Prodi S2** "Transformasi Pendidikan S2 Akuntansi Menuju Budaya Mutu Berkelanjutan: Strategi Program Studi Menghadapi Implementasi Permendiktisaintek Nomor 10 Tahun 2026" Narasumber: • Prof. Dr. Abdul Halim, Ak., CA • Dr. Haryono, SE., MSi., Ak., CA	

	Moderator: Dr. Novita Indrawati, SE., M.Si., Ak., CA	
	3. **Prodi S3** "Metoda Netnography pada Riset Akuntansi" Narasumber: • Dr. Anak Agung Gde Satia Utama, SE., M.Ak., CA • Lury Sofyan Ph.D.*, Analis Keuangan Negara Ahli Madya & Chief Analyst, DPPK, Kementerian Keuangan Moderator: Prof. Dr. I Wayan Suartana, M.Si., Ak	
	4. **. Vokasi** "Framework Kurikulum Vokasi Akuntansi: Penguatan Link and Match serta Realisasi Prodi Berdampak" Narasumber: Dr. Deni Darmawati, Ak., M.Si., CA Moderator: Dr. Nina Yusnita Yamin, S.E., M.Si., Ak., CA	
	5. **PPAk** "Repositioning untuk Penguatan Peran PPAk dalam Ekosistem Pelaporan Keuangan Nasional" Arizona Mustikarini, S.E., M.Bus (Acc)., Ph.D., Ak., CA., CACP., QRHGP.	
	6. **Aliansi Jurnal** Narasumber: Hafiez Sofyani, Ph.D.	
14.30 – 15.30	**FORUM KEILMUAN** **1. Akuntansi Keuangan** Prof. Dr. Aulia Fuad Rahman	**Gedung Srikandi Join Zoom Meeting https://bit.ly/SNAI CAERIAU2026 Meeting ID: 813 1032 1531 Passcode: 141**
	2. **Akuntansi Perpajakan** • Prof. Eko Suwardi, SE., M.Sc., M.Com., Ph.D., Ak., CA • Dr. Arfah Habib Saragih, S.E., M.S.Ak., CA., Asean CPA.	
	3. **Akuntansi Manajemen** "RPS Akuntansi Manajemen di Era Digitalisasi Standar Minimal Kurikulum OBE" Prof. Grahita Chandrarin, Ak., CA	
	4. **Akuntansi Syariah** "Dekonstruksi Akuntansi Syariah: Sensory-Digital-Artificial Intelligence sebagai Perangkat Akuntansi Makrifat" Prof. Iwan Triyuwono, SE., Ak., M.Ec., Ph.D.	
	5. **Auditing** "Sustainability Assurance" • Tarkosunaryo, MBA, Ak., CPA, CA • Steven Tanggara, SE, Ak., CA, CPA	

	6. **Sistem Informasi** "Human-AI Augmentation Unveiled: Eksplorasi Explainability", • Prof. Dr. Hamzah Ritchi, Ak., CA Wiwik Supratiwi, Ak., CA	
	7. **Akuntansi Sektor Publik** "Isu Strategis Akuntansi Publik dalam menyongsong Indonesia Emas 2045" Prof. Dr. Ali Muktiyanto, SE., M.Si.	
	8. **Governance & CSR** "Sustainability Governance Menuju Net Zero Emission" • Prof. Hasan Fauzi, Ph.D., Ak, CA Hilda Rossieta, SE., Ak., M.Comm., Ph.D., CA	
15.30 – 16.00	**Penutupan SNA XXIX Riau 2026**	
16.00 – 17.45	**Wisata Kota**	
19.00 - Selesai	**Gala Dinner, Menara Bank Riau**	

Waktu (WIB)	Kegiatan	
Hari Ketiga | Kamis, 10 September 2026, FEB Universitas Riau		
07.30 – 08.00	Persiapan Keberangkatan ke Siak	Titik kumpul di Universitas Riau
08.00 - 11.00	Perjalanan ke kota Siak	Menggunakan bus pariwisata
11.00 - 11.30	Ramah Tamah dengan Bupati Siak	Rumah Dinas Bupati Siak
11.30 - 12.15	Makan Siang	Pendopo Rumah Dinas Bupati Siak
12.15 - 12.30	Wisata Kerajinan Tenun & Batik Siak	Dekranasda
12.30 - 12.45	Perjalanan ke Istana Siak Sri Indrapura	Menggunakan Bus Pariwisata
12.45 - 13.15	Tour di Mesjid Bersejarah Raya Syahabuddin dan Taman Tengku Maharatu	Jalan Santai
13.15 - 14.15	Tour di Istana Siak Sri Indrapura	Istana Siak Sri Indrapura
14.15 - 14.30	Perjalanan ke Rumah Datuk Pesisir	Menggunakan Bus Pariwisata
14.30 - 15.00	Tour di Rumah Datuk Pesisir	Rumah Datuk Pesisir
15.00 - 15.30	Tour di Tangsi Militer Belanda	Tangsi Militer Belanda
15.30 - 16.00	Tour di Skywalk II Tengku Buwang Asmara	Skywalk II Tengku Buwang Asmara

16.00 - 18.30	Perjalanan kembali ke Pekanbaru	Menggunakan Bus Pariwisata
18.30 - 19.00	Pusat oleh-oleh Khas Riau	Insyirah

POSTER SESSION Online
SNA XXIX RIAU

https://bit.ly/SNAICAERIAU2026
Meeting ID: 813 1032 1531
Passcode: 141

Sesi 1.1 : 08.00 - 09.00, Rabu 9 September 2026

Zoom Poster 1 Online

No.	Kode	Judul Paper	Penulis	Instansi
1	AKBL-031	Sustainability Report dan Kinerja Keuangan Terhadap Harga Saham	Kadek Apriada, Ni Luh Putu Wiagustini, I Ketut Sujana, Gerianta Wirawan Yasa No. HP: Kadek Apriada (082145302474)	Universitas Udayana, Bali, Universitas Udayana, Bali, Universitas Udayana, Bali, Universitas Udayana, Bali
2	AKBL-081	Peningkatan Nilai Perusahaan Melalui Sustainability Reporting: Kajian Model Gender Diversity	Amelia Rahmi, Asep Alipudin, Abdul Kohar No. HP: Amelia Rahmi (085264861012)	Universitas Pakuan, Universitas Pakuan, Universitas Pakuan
3	AKBL-082	Reaksi Investor atas ESG : Moderasi Kualitas Laporan Keuangan	Niriyan Rossy Wulandari, Khomsiyah No. HP: Niriyan Rossy Wulandari (082121235840)	Universitas Trisakti, Universitas Trisakti
4	AKMK-007	Intellectual Capital, Sustainability, and Infrastructure Firm Value	Martini, IGKA Ulupui, Adam Zakaria No. HP: Martini (081284943203)	Universitas Budi Luhur, Universitas Negeri Jakarta, Universitas Negeri Jakarta
5	AKPM-003	Studi Peristiwa Terhadap Abnormal Return Sebelum dan Sesudah Tuntutan 17+8 ke DPR Tahun 2025 Pada Perusahaan IDX80	Divani Syarifa, Eliada Herwiyanti No. HP: Eliada Herwiyanti (08164256776)	Universitas Jenderal Soedirman, Universitas Jenderal Soedirman

6	AKPM-016	Pengaruh Risiko Kredit dan Risiko Likuiditas Terhadap Harga Saham Perbankan: Bukti Empiris pada Perusahaan Perbankan di Bursa Efek Indonesia	Alya Putri Astiani, Emillia Nurdin, Andi Muhammad Fuad Ramadhan Basru No. HP: Emillia Nurdin (081524045640)	Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo
7	AKPM-036	Green Disclosure terhadap Respon Pasar: Peran Ukuran Perusahaan	Nur Ayusha Lutfiah, Yayuk Nurjanah, Ervina Indri Sari No. HP: Nur Ayusha Lutfiah (089607088029); Yayuk Nurjanah (08174830900)	Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan
8	AKPM-039	Pengaruh Manajemen Laba pada Nilai Perusahaan dengan Kepemilikan Manajerial dan Kualitas Audit sebagai Pemoderasi	Salma Triameliawati, I Gst Ayu Eka Damayanthi, Ni Gusti Putu Wirawati, Dodik Ariyanto No. HP: I Gst Ayu Eka Damayanthi (081933069998)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana
9	AKPM-040	The Effect of Financial Ratios, ESG, Artificial Intelligence, and Global Risk on Financial Distress Using Altman Z-Score: Evidence from Manufacturing Companies in Indonesia	Azzahra Alia Puteri, Maya Milanova, Dharma Tintri Ediraras No. HP: Dharma Tintri Ediraras, Prof. (0818129193)	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma
10	AKPM-041	Investor Latah: Herding dan Literasi Keuangan Gen Z	Putu Eka Dianita Marvilianti Dewi, I Wayan Suartana, Henny Triyana Hasibuan, I Dewa Nyoman Badera No. HP: Putu Eka Dianita Marvilianti Dewi (081338703621)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana

Sesi 1.2 : 08.00 - 09.00, Rabu 9 September 2026

Zoom Poster 2 Online

No.	Kode	Judul Paper	Penulis	Instansi
1	AKPM-073	Pendeteksian Financial Distress pada	Sudradjat, Moermahadi Soerja Djanegara, Kusuma Dewi, Zahra Nabila	Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan

		Perusahaan Tekstil di Indonesia	No. HP: Sudradjat (082111553877); Zahra Nabila (087719983598)	Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan
2	AKPM-077	The Financial Consequences of Halal Certification: Evidence from Indonesian Listed Logistics Firms	Irwan Irawadi Barus, Indra Pahala , Achmad Fauzi No. HP: Irwan Irawadi Barus (081553002727)	Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta
3	AKPM-105	Pengaruh Pengungkapan Laporan Keberlanjutan Dan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Dewan Komisaris Sebagai Variabel Moderasi	Lismawati, Andros Ariano, Annisa Dwi Kurnia No. HP: Lismawati (082375808696)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
4	CG-020	Rekonstruksi Akuntabilitas dalam Literatur Akuntansi: Pendekatan SLR Sitasi	Desak Made Mya Yudia Sari, I Ketut Yadnyana, Dewa Gede Wirama, I Gde Ary Wirajaya No. HP: Desak Made Mya Yudia Sari (087861484979)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana
5	ETC-014	Indigenous Value-Added Distribution Systems	Muhammad Qomaruddin Ridwan No. HP: Muhammad Qomaruddin Ridwan (085197544718)	Universitas Bangka Belitung
6	SIPE-002	AI-Driven Audit Tools: Balancing Efficiency and Ethical Responsibility	Djuni Farhan, Anwar, Oyong Lisa, Achmad Dahlan No. HP: Djuni Farhan (082230158989)	Universitas Gajayana Malang, Universitas Gajayana Malang, Universitas Gajayana Malang, Universitas Gajayana Malang
7	SIPE-020	Pengaruh Implementasi Artificial Intelligence (AI) terhadap Efisiensi dan Akurasi Prosedur Audit: Studi pada Kantor Akuntan Publik di Kota Bandung, Jawa Barat	Heru Satria Rukmana, Dwi Meyliani Riswanti No. HP: Dwi Meyliani Riswanti (087770217615)	Fakultas Ekonomi dan Bisnis Universitas Pakuan, Fakultas Ekonomi dan Bisnis Universitas Pakuan
8	SIPE-026	Pengaruh Kompetensi Auditor, Pengalaman Audit, dan Ukuran KAP terhadap Kualitas Audit	Oyong Lisa, Umi Muawanah , Djuni Farhan , Erli Suroningsih No. HP: Umi Muawanah (08113660027)	Universitas Gajayana , Universitas Gajayana , Universitas Gajayana ,

		dengan Adopsi Teknologi Audit Digital sebagai Variabel Moderasi		Universitas Gajayana Malang
9	SIPE-028	Building Auditor Performance in the Digital Audit Era: The Role of Information Technology, Data Analytics, and Digital Maturity	tryas chasbiandani, Yetty Murni, Hindradjid Harsono, Muhammad Rafli Kristianto No. HP: Tryas Chasbiandani (08112707913)	Universitas Pancasila, Universitas Pancasila, Universitas Pancasila, Universitas Pancasila
10	SIPE-038	SPBE Moderation of Government Audit Delay	Hari Kusuma Satria Negara, Nabila Putry Salimah No. HP: Hari Kusuma Satria Negara (081227227555)	UPN "Veteran" Yogyakarta, UPN "Veteran" Yogyakarta

Sesi 1.3 : 08.00 - 09.00, Rabu 9 September 2026

Zoom Poster 3 Online

No.	Kode	Judul Paper	Penulis	Instansi
1	AF-004	ANALISIS WETON PELAKU FRAUD MENGGUNAKAN METODE NETNOGRAFI	LIlik Purwanti, Muhammad Ichsan, Febrina Nur Ramadhani, Lukman Dahlan No. HP: LIlik Purwanti (08125271315)	Universitas Brawijaya, , Universitas Negeri Makassar, Universitas Negeri Makassar
2	AKBL-014	MEDIA SOSIAL DAN KOMUNIKASI KEBERLANJUTAN PERUSAHAAN	Mutiara Indah Anugeraheni, Sri Pujiningsih, Ani Wilujeng Suryani, Endang Sri Andayani, Sulastri, Sawitri Dwi Prastiti No. HP: Sri Pujiningsih (081216491571)	Universitas Negeri Malang, Univeritas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang
3	AKBL-045	The Effects of Green Innovation, Bio-Accounting, and Environmental Performance with the Moderating Role of Smart Environmental in Rural Agroindustry SMEs	Ade Manggala Hardianto, Faujiah, Eka Ananta Sidharta No. HP: Eka Ananta Sidharta (081333233360)	Universitas Sains Indonesia, Universitas Al Khairiyah, Universitas Negeri Malang

4	AKBL-051	Pengalaman Lingkungan Ceo Dan Proporsi Direksi Independen Terhadap Kinerja Esg Perusahaan Di Indonesia	Indah Puspita Pratiningsih, Tri Wahyu Oktavendi, Muhammad Wildan Affan No. HP: Muhammad Wildan Affan (081939370317)	Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang
5	AKBL-068	Business Strategy, Stakeholder Engagement, and Sustainability Performance	NINA NURSIDA No. HP: Nina Nursida (085278728937)	Universitas Islam Riau
6	AKBL-087	THE EFFECT OF ENVIRONMENTAL DISCLOSURE AND ENVIRONMENTAL INVESTMENT ON ERC	Ayattulloh Gymnastiar , Nining Ika Wahyuni	Universitas Jember, Universitas Jember
7	AKMK-031	AI and Accounting: Comparative Insights from Singapore and Indonesia	Elisabeth Ria Viana Praningtyas, Putu Ayu Anggya Agustina, Indah Setia Utami No. HP: Elisabeth Ria Viana Praningtyas (081181232225)	Universitas Terbuka, Universitas Terbuka, Universitas Terbuka
8	AKMK-032	Digital Financial Attitudes dan Digital Financial Self-Efficacy sebagai Pendorong Digital Financial Inclusion Melalui Digital Financial Literacy	Laurentius Dominicus Gadi Djou, Fitri Lukiastuti, Dewi Fariha Abdullah No. HP: Laurentius D Gadi Djou (081325108100)	FEB Univeristas Flores, Ende, NTT, FEB Universitas BPD, Semarang Indonesia, Faculty of Management, Universiti Teknologi Malaysia
9	AKMK-052	Pengaruh Sistem Akuntansi Manajemen Dan Desentralisasi Terhadap Kinerja Manajerial: Peran Moderasi Ketidakpastian Lingkungan	efi susanti, Arini, Hafidzah Nurjannah No. HP: Efi Susanti (0818458383); Arini (081378090907)	Universitas Islam Riau, Universitas Lancang Kuning, Universitas Islam Riau

Sesi 2.1 : 09.00 - 10.00, Rabu 9 September 2026

Zoom Poster 1 Online

No.	Kode	Judul Paper	Penulis	Instansi

1	AKPM-019	INFLUENCE OF ROA CR DER ON STOCK PRICES	ELLYN OCTAVIANTY , AGUNG FAJAR ILMIYONO, SILVA DWI YANTI, YOHANES INDRAYONO No. HP: Ellyn Octavianty (08111104975)	Universitas Pakuan, Universitas Pakuan, Universitas Pakuan, Universitas Pakuan
2	AKPM-023	PENGARUH CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN	Astresya Basrin, La Ode Anto, Erwin Hadisantoso, Muhammad Zaikin No. HP: Erwin Hadisantoso (081355045860)	Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo
3	AKPM-055	ESG Disclosure and Earnings Quality: The Moderating Role of Ownership Concentration and Industry-Wide Shifting Behavior	Nurul Hidayah No. HP: Nurul Hidayah (085727770041)	Universitas Negeri Yogyakarta
4	AKPM-106	Middle East Geopolitical Shock: How The Israeli war Affected the Fate of LQ45 Stock In Indonesia	Enny Yuliarti, Nirwana, Darmawati No. HP: Nirwana, Prof. (0811461551); Darmawati, Prof. (085242778636)	Hasanuddin University, Hasanuddin University, Hasanuddin University
6	AKSP-020	Pengaruh Perubahan PSAK 71 Terhadap Kinerja Perbankan di Indonesia	Ezra Octachandra Wongso Sugiarto Salim, Yefta Andi Kus Noegroho No. HP: Yefta Andi Kus Noegroho (08122520097)	Universitas Kristen Satya Wacana, Universitas Kristen Satya Wacana
7	AKSP-050	An Analysis of the Impact of the Transition from Government Regulation No. 55 of 2022 to Government Regulation No. 20 of 2026 on Tax Burden, Taxpayer Compliance, and Potential Government Revenue in the MSME Sector	Aoliyah Firasati, Puguh Pranata, Alwati No. HP: Aoliyah Firasati (081395555489); Alwati (082386902954)	Universitas Jenderal Soedirman, Universitas Jenderal Soedirman, Universitas Jenderal Soedirman

8	DA-014	Kualitas Laporan Keuangan di Era Digital	Rona Naula Oktaviani No. HP: Rona Naula Oktaviani (08116823784)	Universitas Islam Riau
9	DA-018	Implementasi SAK EMKM Memediasi Penggunaan Informasi Akuntansi UMKM	Ida Ayu Ratih Manuari, Putu Ayu Diah Widari Putri No. HP: Ida Ayu Ratih Manuari (081916275656)	Universitas Mahasaraswati Denpasar, Universitas Mahasaraswati Denpasar

Sesi 2.1 : 09.00 - 10.00, Rabu 9 September 2026

Zoom Poster 2 Online

No.	Kode	Judul Paper	Penulis	Instansi
1	ETC-008	TRANSFORMASI DIGITAL UMKM MELALUI PENDAMPINGAN: PERAN FINDIMAR ECOSYSTEM DALAM MEMPERLUAS PASAR DI DESA GENJAHAN	Siswanto, Fitria Ningrum Sayekti, Lilia Pasca Riani, Agatha Saputri No. HP: Fitria Ningrum Sayekti (085956054625)	Universitas Negeri Yogyakarta, Universitas Negeri Yogyakarta, Universitas Negeri Yogyakarta, Universitas Negeri Yogyakarta
2	SIPE-024	Transformasi Proses Audit melalui Artificial Intelligence: Systematic Literature Review	T. Nesa Ramadhani No. HP: T. Nesa Ramadhani (082391232505)	Universitas Riau
4	SIPE-033	Laporan Keberlanjutan dan Masa Jabatan Audit Terhadap Keterbacaan Laporan Audit	Aulia Novriwan, Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA., Dr. Fajar Odiatma, S.E., M.Ak. No. HP: Aulia Novriwan (082385547977)	Universitas Riau, Universitas Riau, Universitas Riau
5	SIPE-039	PERAN CORPORATE SOCIAL RESPONSIBILITY, KOMITE AUDIT, KUALITAS AUDIT, DAN FINANCIAL DISTRESS DALAM MENINGKATKAN INTEGRITAS LAPORAN KEUANGAN	Nur Azlina, Hibatul Haqqi, Suci Nurulita, Nurhidayah Yahya No. HP: Nur Azlina (085210336969)	Universitas Riau, Universitas Riau, Universitas Riau, Universiti Teknologi MARA
6	AKBL-040	Studi Eksplorasi Nilai Perusahaan dan Interelasi Tata Kelola pada Pengungkapan Emisi Karbon pada Sektor Infastruktur di Indonesia	Rut Damayanti Nadeak , Maryam Monika Rangkuti No. HP: Maryam Monika Rangkuti (081260619851)	Politeknik Wilmar Bisnis Indonesia , Politeknik Wilmar Bisnis Indonesia

7	PPJK-019	Apakah Penghindaran Pajak Dapat Dideteksi Melalui Pengungkapan ESG?	Muhammad Lutfi Tantan Sutanegara, Khomsiyah No. HP: Muhammad Lutfi Tantan Sutanegara (082295153692)	Universitas Trisakti, Universitas Trisakti

POSTER SESSION OFFLINE
SNA XXIX RIAU

Sesi I : 08.00 - 09.00, Rabu 9 September 2026

Ruang Poster 1 - SK 2.8

No.	Kode	Judul Paper	Penulis	Instansi
1	AKBL-001	Corporate Tax Behavior, ESG, and Considering Financial Constraints	Risal, Renny Wulandari, Risal, Anna Sutrisna Sukirman, Septi Wulandari Chairina No. HP: Renny Wulandari (081350402027); Anna Sutrisna Sukirman (081227078074)	Universitas Panca Bhakti, Universitas Panca Bhakti, Endang Kristiawati, Politeknik Negeri Ujung Pandang, Universitas Muhammadiyah Jakarta
2	AKSP-013	The Mediating Role of Risk Governance and Social Trust in the Relationship between Audit Effectiveness and Fraud Risk Mitigation in Village Government	Rosliana , Yesi Mutia Basri No. HP: Rosliana (085278530086)	Universitas Islam Indragiri, Universitas Riau
3	AKPM-024	DETERMINAN KUALITAS LAPORAN KEUANGAN DI ERA DIGITAL	Viola Syukrina E Janrosl, Amelia Vega, Haposan Banjarnahor No. HP: Viola Syukrina E Janrosl (085274338002); Amelia Vega (081363895690)	Universitas Putera Batam, Universitas Putera Batam, Universitas Putera Batam
4	AKMK-012	ANALISIS HUBUNGAN KAUSALITAS ANTARA KINERJA PERUSAHAAN DAN EFISIENSI ENERGI: Bukti Empiris pada	Syahrul Kamal, Fazli Syam BZ, Riha Dedi Priantana No. HP: Fazli Syam BZ (082159196920)	Universitas Syiah Kuala, Departemen Akuntansi Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala, Universitas Syiah Kuala

		Industri Pupuk di Indonesia		
5	AKSP-026	Peran Strategi Bisnis, Tunneling Incentive, dan Transfer Pricing dalam Mempengaruhi Penghindaran Pajak	MELINDA WIJAYA No. HP: Melinda Wijaya (082152508930)	Universitas Lambung Mangkurat
6	SIPE-018	UNVEILING THE PRICE OF ASSURANCE: HOW AUDIT RISK AND OWNERSHIP STRUCTURE INFLUENCE AUDIT FEES IN INDONESIAâ€™S TECH AND BANKING INDUSTRIES	Satria Rahadian Rabbani, Ika Putri Larasati No. HP: Ika Putri Larasati (082230425715)	Universitas Negeri Malang, Universitas Negeri malang
7	PPJK-024	Analisis Tax Avoidance pada Perusahaan Sektor Energi: Transfer Pricing, Sales Growth, dan Capital Intensity dengan Komisaris Independen sebagai Pemoderasi	Anisatul Alifah, Arum Ardianingsih No. HP: Arum Ardianingsih (085713335230)	Universitas Pekalongan, Universitas Pekalongan
8	AKMK-039	Apakah Fintech Mendorong Generasi Z untuk Menabung? Analisis Peran Pengendalian Diri sebagai Mediator pada Mahasiswa di Kota Jayapura	Rivaldi Napan Tandi Rombesalu, Pascalina V. S Sesa, Maria Apriyane Patty No. HP: Pascalina V. S Sesa (085237535782)	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih
9	AKMK-043	Pentingnya Etika Kepemimpinan bagi Organisasi Lembaga Kredit Desa	I Gusti Ayu Asri Pramesti, Yvonne Augustine Sudibyo No. HP: I Gusti Ayu Asri Pramesti (081802303010)	Universitas Mahasaraswati Denpasar, Universitas Trisakti
10	SIPE-029	The Influence Of Buy Now Pay Later, Financial Literacy, And Lifestyle On The	Jennifer Olivia Annisa Putri, Muhammad Rizal No. HP: Muhammad Rizal (0811604291)	Universitas Negeri Medan, Universitas Negeri Medan

		Financial Management Of Medan City Students In The Use Of E-Commerce		
11	AKPM-089	Determinants of Fraud Prevention in Village Fund Management: Evidence from Karo Regency Villages	Regita Yolanda, Muhammad Rizal, Esa Setiana No. HP: Regita Yolanda (085184414003); Muhammad Rizal (0811604291)	Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan
12	AKBL-085	Free Cash Flow, Sustainability Report dan Nilai Perusahaan	Siva Loverensia Auzora Lengkong, Alfiana Antoh, Gian Giovania, Juliana Waromi No. HP: Alfiana Antoh (082238055050)	Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih
13	AKSP-048	PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN, IMPLEMENTASI PENGELOLAAN KEUANGAN DAN SISTEM PENGENDALIAN INTERN PEMERINTAH TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH PADA SATUAN KERJA PERANGKAT KOTA (SKPK) KOTA BANDA ACEH	Eva Susanti, Cut Fitrika Syawalina No. HP: Eva Susanti (085260777554)	Universitas Muhammadiyah Aceh, Universitas Muhammadiyah Aceh
14	SIPE-040	TRANSFORMASI KUALITAS AUDIT MELALUI GRC DAN TEKNOLOGI AUDIT DIGITAL: PERAN	Devid Putra Arda, Solihin, Haria Saputri, Rita No. HP: Devid Putra Arda (08161117231)	STIE GANESHA, Swadaya Institute of Business and Communication, STIE GANESHA, STIE GANESHA

		PENGUATAN SMM 1 PADA KANTOR AKUNTAN PUBLIK		
15	CG-032	The Effect of ESG, Audit Committee, and Firm Size on Sustainability Reporting in Property and Real Estate Companies	Sri Dwi Estiningrum, Sri Eka Astutiningsih, Siti Aisah, Nadya Amalia Maimuna, Dellaria Tiara Gandi No. HP: Sri Dwi Estiningrum (0817384210); Sri Eka Astutiningsih (085747052229); Nadya Amalia Maimuna (085103616640); Siti Aisah (08563674392)	UIN Sayyid Ali Rahmatullah Tulungagung, UIN Sayyid Ali Rahmatullah Tulungagung, STAI KH. Zainuddin Ponpes Mojosari Nganjuk, STIE MalangkuÃ§eÃ§wara Malang, UIN Sayyid Ali Rahmatullah Tulungagung
16	AF-001	Ketika Uang Menjadi Pertimbangan: Love of Money dan Rasionalisasi Praktik Fraud pada Aparatur Desa	Muhammad Ansar, Muwahhidin No. HP: Muwahhidin (082259709686); Muhammad Ansar (081334411192)	Universitas Tadulako, Universitas Tadulako
17	AKSP-014	Sustainability of Local Government Performance Management Model: Sleman Regency Health Office	Mohammad Ilham Romadon, Rusdi Akbar	Universitas Gadjah Mada, Universitas Gadjah Mada
18	SIPE-017	Pengaruh Audit Delay, Auditor Switching, dan Financial Distress Terhadap Opini Audit Going Concern (Studi Empiris Pada Perusahaan Sektor Property dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022-2024)	An Nisa Khairani, Netty Herawaty, Eko Prasetyo No. HP: An Nisa Khairani (081231518773); Netty Herawaty (081321665932); Eko Prasetyo (08127461587)	Universitas Jambi, Universitas Jambi, Universitas Jambi
19	PPJK-006	ESG Risk dan Tax Avoidance: Bukti Empiris pada Perusahaan	Wahyudi Ananta, Rani Oktavia, Rahmy Meftriani, Danang Adi Putra	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu

		Pertambangan di Bursa Efek Indonesia Periode 2021â€“2024	No. HP: Wahyudi Ananta (089634040039)	
20	ETC-004	When AI Meets Academic Honesty: A Systematic Review of Challenges, Institutional Responses, and Policy Implications for Accounting Education	Sriyani Mentari, Sulastri	Universitas Negeri Malang, Universitas Negeri Malang
21	AKBL-034	Sustainability Reporting Pada Perguruan Tinggi: Teori yang Mendasari, Analisis Materialitas, dan Sustainability Performance	Sawitri Dwi Prastiti, Puji Handayati, Ani Wilujeng Suryani, Soni Agus Irwandi No. HP: Soni Agus Irwandi (081578508050); Ani Wilujeng Suryani (08123361620); PUJI HANDAYATI (081334198008)	Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Hayam Wuruk Perbanas Surabaya
22	AKPM-067	Herding Effect dalam Keputusan Struktur Modal	Antakuna Ghaitsa Zahira Shofa, Ani Wilujeng Suryani, Endang Sri Andayani, Sri Pujiningsih, Sulastri, Ika Putri Larasati No. HP: Ani Wilujeng Suryani (08123361620)	Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang
23	CG-021	Mekanisme Tata Kelola dan Relevansi Informasi Laba	Passi Agung Prayogi, Ani Wilujeng Suryani, Endang Sri Andayani, Sri Pujiningsih, Ika Putri Larasati, Sulastri No. HP: Ani Wilujeng Suryani (08123361620); Sri Pujiningsih (081216491571); Ika Putri Larasati (082230425715)	Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang

24	SIPE-032	Good Corporate Governance dan Gender Diversity Terhadap Audit Report Readability	Rania Zuhra Anindya, Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA., Nanda Fito Mela, S.E., M.B.A., Ak., CA. No. HP: Rania Zuhra Anindya (083185021022); Arumega Zarefar (085274738886); Nanda Fito Mela (081371397241)	Universitas Riau, Universitas Riau, Universitas Riau
25	AKBL-104	Beyond Carbon Disclosure: Corporate Governance, Shareholder Pressure, and Carbon Intensity	Maryam Monika Rangkuti, Hendra Agustinus Marbun, Chandra Situmeang No. HP: Maryam Monika Rangkuti (081260619851)	Politeknik Wilmar Bisnis Indoensia, Politeknik Wilmar Bisnis Indonesia , Politeknik Wilmar Bisnis Indonesia
26	AKPM-104	Artificial Intelligence dalam Prediksi Pengungkapan Corporate Social Responsibility: Pendekatan Random Forest dan SHAP	Sekar Harum Handalu, Cornelia Matani, Rizka Aisyah Nurjannah, Rudiawie Larasati, Yulianti Karoma, Bucek Jalu Prasetyo Arjuna, Bill Pangayow No. HP: Bucek Jalu Prasetyo Arjuna (085256213377)	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih

27	AKBL-026	PENGARUH PENGUNGKAPAN SUSTAINABILITY REPORT TERHADAP KINERJA KEUANGAN PERUSAHAAN Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2021â€“2024	Fani Nur Aminah, Otniel Safkaur, Putri Ratnasari, Bil J.C. Pangayow, Klara Wonar, Gian Giovania No. HP: Gian Giovani (085197520909)	Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
28	AKSP-012	DINAMIKA KETERGANTUNGAN FISKAL DAN PRIORITAS BELANJA DAERAH: STUDI KEMANDIRIAN KEUANGAN PEMERINTAH KOTA PALU 2020-2024	Ahmad Irwan Affandi, Muhammad Din, Masruddin, M. Ikbal Abdullah No. HP: Ahmad Irwan Affandi (082278960809)	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Universitas Tadulako
29	SIPE-027	EXAMINING THE EFFECT OF INTERNAL GOVERNANCE STRUCTURES AND FIRM SIZE ON AUDIT REPORT LAG	wiwi idawati No. HP: Wiwi Idawati, Prof. (081809064867)	IAI Wilayah DKI Jakarta

Parallel Session (Fullpaper Presentation) Online

Pararel Sesi I : 08.00 – 09.00, Rabu 09 September 2026

SNA XXIX RIAU

https://bit.ly/SNAICAERIAU2026
Meeting ID: 813 1032 1531
Passcode: 141

Sesi 1.1

Ruang Zoom 1 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-016 Kualitatif)	Transformasi Green Accounting dalam Kerangka ESG: Systematic Literature Review atas Adaptasi Perusahaan dan Respons Pasar Modal	Putri Awalina, Imam Subekti, Beby Hilda Agustin No. HP: Imam Subekti (081515898151)	Prodi Akuntansi, Fakultas Ekonomi, Universitas Islam Kadiri, Kediri, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Malang, Prodi Akuntansi, Fakultas Ekonomi, Universitas Islam Kadiri, Kediri
AKBL-025 (Kualitatif)	Future-Ready Auditors The Impact of AI Competency on Sustainability Assurance Quality in Emerging Markets	PRIMA AYU NOVITA JUNIANTO, Anak Agung Gde Satia Utama, Dedy Iswanto No. HP: Anak Agung Gde Satia Utama (0817339278)	AIRLANGGA UNIVERSITY, Airlangga University, Universitas Muhamadiyah Mataram
AKBL-088 (Kualitatif)	From ESG Compliance to Sustainable Value Creation: The Strategic Role of Artificial Intelligence	Dwirini, Putri Nur Aisyah	Universitas Terbuka, Universitas Terbuka
AKBL-038 (Kualitatif)	Local Wisdom Accounting: Measuring Commitment to Implementing Local Wisdom CSR in Indonesia	Sri Retnoningsih, Norhadi, Agus Triyani, M Fatchurrohman, Khanifah No. HP: Khanifah (085727010851)	Universitas Wahid Hasyim, UIN sunan Kudus, Universitas Wahid Hasyim, Universitas Wahid Hasyim, Universitas Wahid Hasyim

Sesi 1.2

Ruang Zoom 2. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AF-007 (Kualitatif)	Kejenuhan Teori Fraud Barat dan Solusi Pengendalian Transendental Islam: Sebuah Tinjauan Literatur Integratif	Alchudri Munir, Anan Weirdie , Rhonny Riansyah, Darnilawati No. HP: Rhonny Riansyah (08127553747)	UIN Sultan Syarif Kasim Riau, Universitas Andalas, UIN Sultan Syarif Kasim Riau, UIN Sultan Syarif Kasim Riau
AF-014 (kualitatif)	ASSESSING THE EFFECTIVENESS OF FRAUD PREVENTION	Hasan Ashari, Trinandari Prasetya Nugrahanti, Budi Joyo Santoso, Ridarmelli	IKPIA Perbanas Institute Jakarta, IKPIA Perbanas Institute Jakarta, BPR

	STRATEGIES IN INDONESIAN RURAL CREDIT BANKS (BPRs)	No. HP: Trinandari Prasetya Nugrahanti (0818775840)	Observer, Jakarta, IKPIA Perbanas Institute Jakarta
AKSP-002	Dinamika Kinerja Keuangan Pemerintah Daerah di Indonesia	Serli Agustia Putri, Syukriy Abdullah, Jalaluddin, Endang Surasetyo Ningsih	FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala
AKSP-001	Faktor-Faktor Penentu Financial Sustainability Pemerintah Daerah Indonesia	Sri Maulidia, Syukriy Abdullah, Adnan, Wida Fadhlia	FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala

Sesi 1.3

Ruang Zoom 3 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
PPJK-033 (Kualitatif)	Kompensasi Eksekutif dan Strategi Tax Avoidance: Sintesis Literatur dan Peluang Riset Lanjutan	Agustin Setya Ningrum No. HP: Agustin Setya Ningrum (081382611511)	Universitas Indonesia
PPJK-029	ESG Disclosure, Sales Growth, and Tax Avoidance: The Moderating Role of Board Gender Diversity	Puan Sarrah Naifah Sabina, Tsaniya Muthmainnah , Ruhul Fitrios, Atika Zarefar No. HP: Puan Sarrah Naifah Sabina (089676400716); Ruhul Fitrios (082388887567)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau
PPJK-011 (Kualitatif)	Hubungan antara Tanggung Jawab Sosial Perusahaan dan Penghindaran Pajak: Tinjauan Literatur Sistematis dan Analisis Bibliometrik	Diyon Asta Utama, Nurul Kholisoh, Rahmy Meftriani, Marzelina Zavinaz, Murni br Sihombing	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
ETC-022 (Kualitatif)	Conceptualizing the Accounting Treatment of Indonesia's Digital Rupiah	Khristina Yunita, Titin Sri Wahyuni, Elok Heniwati No. HP: Khristina Yunita (08125691906)	, Universitas Tanjungpura, Universitas Tanjungpura

Sesi 1.4
Ruang Zoom 4. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-004	Are Green Bonds and Innovation Key Drivers of ESG Performance? Evidence from Green Bond Markets and Peer Pressure	Sigit Kurnianto, Selvi Rebecca No. HP: Sigit Kurnianto (082139997711)	Universitas Airlangga, Universitas Airlangga
AKBL-007	Natural Language Processing untuk Mengukur Pengungkapan ESG BNI	Habsyah Fitri Aryani, Agung Dharmawan Buchdadi, Ayatulloh Micheal Musyaffi	Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta
AKBL-035	Pengaruh Pengungkapan Lingkungan, Sosial dan Tata Kelola (ESG Disclosure) serta Karakteristik Perusahaan terhadap Profitabilitas	Abriyani Puspaningsih No. HP: Abriyani Puspaningsih (08122697375)	Universitas Islam Indonesia

Sesi 1.5
Ruang Zoom 5 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-036	Pengaruh Investasi Hijau, Komite Keberlanjutan, dan Ukuran Perusahaan terhadap Pengungkapan Kinerja Lingkungan	Si Luh Putu Rika Aryanti, Ayu Aryista Dewi No. HP: Ayu Aryista Dewi (081353209253)	Fakultas Ekonomi dan Bisnis, Universitas Udayana, Bali, Indonesia, Fakultas Ekonomi dan Bisnis, Universitas Udayana, Bali, Indonesia
AKBL-090	Carbon Emissions, Firm Value, and the Cost of Capital under Mandatory Climate Disclosure: Evidence from New Zealand, the United Kingdom, Singapore, and Japan	Rizky Utami, Jose Juan De Leon, Darwis Said	Universitas Hasanuddin, University College London (UCL), Universitas Hasanuddin

AKBL-032	PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN KUALITAS AUDIT TERHADAP SUSTAINABILITY REPORTING (Studi Pada Perusahaan Sektor Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2022-2024)	Alvita Hatma Banuarta, Yefta Andi Kus Noegroho No. HP: Yefta Andi Kus Noegroho (08122520097)	Universitas Kristen Satya Wacana, Universitas Kristen Satya Wacana
AKBL-041	Toward a Holistic Sustainability Disclosure Index (SDI) in Higher Education Institutions (HEIs): Modified Analytical Hierarchy Process (MAHP)	Maylia Pramono Sari, Faisal, Puji Harto, Surya Raharja, Corina Joseph No. HP: Surya Raharja (081325863288); Maylia Pramono Sari (082135537928)	Universitas Negeri Semarang, Universitas Diponegoro, Universitas Negeri Semarang, Universitas Diponegoro, Universiti Teknologi MARA Malaysia

Sesi 1.6

Ruang Zoom 6. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-012	Do Sustainability Committees and Assurance Complement Each Other? Cross-Country Evidence on ESG Performance	Ira Geraldina, Etikah Karyani, Ali Muktiyanto No. HP: Ira Geraldina (081315515000)	Universitas Terbuka, Sekolah Bisnis dan Manajemen Institut Teknologi Bandung, Universitas Terbuka
AKBL-013	AI-Driven Sustainability Performance-Disclosure Gaps in World Banks	Dading Damas Ario Wicaksono, Prof. Dr Khomsiyah, Iwan Suhardjo, PhD	Universitas Trisakti, Universitas Trisakti, University of Canterbury, Christchurch, New Zealand
AKBL-011	GREEN PERFORMANCE DAN NILAI PERUSAHAAN	Rommel Togatorop, Gatot Nazir Ahmad, Indra Pahala No. HP: Rommel Togatorop (081383079037)	Kantor Akuntan Publik Drs Chaeroni & Rekan, Universitas Negeri Jakarta, Universitas Negeri Jakarta

AKBL-033	PENGARUH PENERAPAN GOOD CORPORATE GOVERNANCE (GCG) TERHADAP NILAI PERUSAHAAN DENGAN KUALITAS AUDIT SEBAGAI VARIABEL MODERASI	Steffany Della Amelia, Yefta Andi Kus Noegroho No. HP: Yefta Andi Kus Noegroho (08122520097)	Universitas Kristen Satya Wacana, Universitas Kristen Satya Wacana

Sesi 1.7
Ruang Zoom 7. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-018	The Influence of Organizational Culture, Environmental Management Control Systems, AI-Based Risk Management, and Global Risk on Management Control System Performance in Healthcare Companies	Zaskia Luthfi Mulyono, Nova Mutiara Safitri, Dharma Tintri Ediraras No. HP: Dharma Tintri Ediraras, Prof. (0818129193)	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma
AKMK-019	Senjangan Anggaran Negosiasian dan Tekanan Pekerjaan: Peran Mediasi Persepsi Keadilan dan Moderasi Budaya Lokal	Echicha Meila Sasikirana, Sriwidharmanely No. HP: Sriwidharmanely (081226201080)	Universitas Bengkulu, Universitas Bengkulu
AKMK-021	Pengaruh Financial Anxiety dan Penggunaan QRIS terhadap Pengelolaan Keuangan dengan Financial accountability sebagai Variabel Mediasi (Studi Empiris pada Mahasiswa S1	Natasya Dian Setya, Putri Karina Rati, Luis Safella, Dinda Yurita, Firly Nur Insani	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau

	Akuntansi Universitas Riau)		
AKMK-022	Intellectual Capital dan Keberlanjutan UKM : Peran Green Business Innovation dan Sustainable Leadership	Rosita, Heri Susanto No. HP: Rosita (081328872367)	Universitas Islam Indonesia, UPN â€œVeteranâ€ Yogyakarta

Sesi 1.8

Ruang Zoom 8 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-021	Fundamental Financial Performance of Non-Controlling Interest Perspective: Evidence in ASEAN	Prihat Assih, Marhaendra Kusuma, Retna Safriliana , Affan Nuruliman, Diyah Sukanti Cahyaningsih No. HP: Prihat Assih (081381446167)	Universitas Merdeka Malang, Universitas Islam Kadiri, Universitas Merdeka Malang, Universitas Merdeka Malang, Universitas Merdeka Malang
AKPM-046	ADOPSI XBRL DAN ASIMETRI INFORMASI (STUDI KOMPARATIF INDONESIA, SINGAPURA DAN KANADA)	Erwin saraswati, Yeni Sumargo No. HP: Erwin saraswati (0818389074)	Universitas Brawijaya, Universitas Brawijaya
AKPM-042	Governance, Risk, Compliance, and Internal Audit on Financial Performance	Wulan Nelafana, Arumega Zarefar No. HP: Arumega Zarefar (085274738886)	Universitas Riau, Universitas Riau
AKPM-015	Identifikasi Pengungkapan Environmental, Social, Governance Dan Dampaknya Terhadap Nilai Perusahaan Sektor Infrastruktur Di Indonesia	Risha Krevia Br Bangun, Maryam Monika Rangkuti, S.E., M.Si., Hendra Agustinus H Marbun, S.E., M.Si., Ak., CA., No. HP: Maryam Monika Rangkuti (081260619851); Hendra Agustinus H. Marbun (08116339393)	Politeknik Wilmar Bisnis Indonesia, Politeknik Wilmar Bisnis Indonesia, Politeknik Wilmar Bisnis Indonesia,

Sesi 1.9
Ruang Zoom 9 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-008	Digital Bankruptcy Early Warning System Berbasis XBRL Pada Perusahaan Textile Bursa Efek Indonesia	Si Made Ngurah Purnaman, Satira Yusuf, Ika Maya Sari No. HP: Si Made Ngurah Purnaman (085156123765); Satira Yusuf (082311115908)	Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo
SIPE-009	Risk-Based Internal Audit of Higher Education Fixed Asset Management	Akhmad Qusyairi Amiruddin, R.A. Supriyono, Amiruddin Junus No. HP: Akhmad Qusyairi Amiruddin (081340062547)	Fakultas Ekonomi dan Bisnis Universitas Hasanuddin, Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada, Fakultas Ekonomi dan Bisnis Universitas Hasanuddin
SIPE-007	PROFESSIONAL JUDGEMENT AUDITOR: PENGETAHUAN, PENGALAMAN, KOMPLEKSITAS TUGAS, SELF-EFFICACY DAN INDEPENDENSI	Lisa Aurellia Aprilianti , Retna Safriliana No. HP: Retna Safriliana (082141583559)	Universitas Merdeka Malang, Universitas Merdeka Malang
SIPE-005	The Influence of Public Accounting Firms Characteristic to Earning Persistence of SOEs	Dodik Juliardi, Triadi Agung Sudarto No. HP: Triadi Agung Sudarto (085649751733)	Universits Negeri Malang, Universits Negeri Malang

Sesi 1.10
Ruang Zoom 10 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-091	Does Digitalization Enhance Market Efficiency Under Geopolitical Shocks? Evidence From An Event Study	Andi Kushermanto, Catur Ragil Sutrisno, Dina Amalia Mahmudah, Khanifah, khanifah No. HP: Andi Kushermanto (08164243078); Dina Amalia Mahmudah (081804141661)	Universitas Pekalongan, Universitas Pekalongan, Universitas Pekalongan, universitas wahid hasyim
AKPM-098	IFRS 16 and Lease Contracting	Ulil Ambri, Aria Farah Mita No. HP: Ulil Ambri	Faculty of Economics and Business, Universitas

	Decisions: Evidence from Indonesia	(085265358683); Aria Farah Mita (08159101714)	Indonesia, Faculty of Economics and Business, Universitas Indonesia
AKPM-100	ICD and CoEC on Technology Firms' Market Value	Iqlima Fauziah Chusnul Chotimah, Loggar Bhilawa, S.E., M.Si., Ak., CA.	Universitas Negeri Surabaya, Universitas Negeri Surabaya
SIPE-004	Analisis Bibliometrik atas Transformasi Digital Accounting dan Greenwashing dalam Literatur ESG Internasional	Nindia Nur Arifiana Putri, Oyong Lisa , Dading Kurniawan , Sri Hastuti No. HP: Nindia Nur Arifiana Putri (081233777492)	Universitas Gajayana , Universitas Gajayana , Universitas Gajayana, Univeritas Gajayana

Sesi 1.11

Ruang Zoom 11. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-017	THE SUCCESSFUL IMPLEMENTATION OF THE INSTITUTIONAL LEVEL FINANCIAL APPLICATION SYSTEM (SAKTI)	Sriwidharmanely, Vina Herliana, Danang Adi Putra, Betriza Permata S	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
AKSP-018	Analisis Kualitatif Perilaku Aktor Penganggaran BPBD dalam Menyikapi Bencana Banjir di Kabupaten Barito Timur	Yunisa Cahyani, Abdul Halim No. HP: Yunisa Cahyani (085293286617)	Universitas Gadjah Mada, Universitas Gadjah Mada
AKSP-005	Pengendalian Internal, Kepatuhan Regulasi dan Peran TAPD dalam Menurunkan Temuan Audit Berulang: Peran Kompetensi SDM pada Pemerintah Daerah	H. Aready, Yesi Mutia Basri, Novita Indrawati No. HP: Yesi Mutia Basri (082388051999); Novita Indrawati (085265352874)	Mahasiswa Magister Akuntansi Universitas Riau, Dosen Akuntansi FEB Universitas Riau, Dosen Akuntansi FEB Universitas Riau
SIPE-006	Opini Audit pemoderasi Pentagon Fraud dengan Financial Statement Fraud	FaFatiyatul Islamiti, Retna Safriliana No. HP: Retna Safriliana (082141583559)	Universitas Merdeka Malang, Universitas Merdeka Malang

Sesi 1.12
Ruang Zoom 12. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
DA-006	Tekanan Isomorfik dan Transparansi Informasi Keuangan: Peran Mediasi Adopsi XBRL	Mona Permatasari Mokodompit, Imam Subekti No. HP: Imam Subekti (081515898151)	Universitas Papua, Universitas Brawijaya
DA-013	Persepsi Akuntan Terhadap Implementasi Otomasi dan AI: Analisis Mediasi Transformasi Peran Profesional Akuntan	Devina Callista Angelin, Achmad Hizazi, Muhammad Ridwan No. HP: Devina Callista Angelin (082372681114)	Universitas Jambi, Universitas Jambi, Universitas Jambi
DA-021	A Systematic and Bibliometric Review of Predictive Analytics and Machine Learning in Business, Management, and Accounting Across Asia	Neysa A. Siagian, Muh. Adnan. A, Mauizhatul Hasanah Muis, Prof. Dr. Grace Theresia Pontoh, S.E., Ak., M.Si., CA, CAP, Prof. Dr. Aini Indrijawati, SE.Ak., M.Si No. HP: Neysa A. Siagian (081295523741); Muh. Adnan. A (085216561856); Mauizhatul Hasanah Muis (085255548616)	Hasanuddin University, Hasanuddin University, Hasanuddin University, Hasanuddin University, Hasanuddin University
DA-003	Model IA, Bisnis Digital, Keuangan Digital Pada Kecurangan Terorganisir	Lesi Hertati, Haryono Umar	Universitas Indo Global Mandiri, Perbanas Institute

Parallel Session (Fullpaper Presentation)

Pararel Sesi II : 09.00 – 10.15, Rabu 09 September 2026
SNA XXIX RIAU

https://bit.ly/SNAICAERIAU2026
Meeting ID: 813 1032 1531
Passcode: 141

Sesi 2.1
Ruang Zoom 1 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-046 (Kualitatif)	Accounting Information Efficiency and Cultural Values for Sustainability	Ni Luh Nyoman Sherina Devi, I Wayan Suartana, Made Gede Wirakusuma, Anak Agung Gde Putu Widanaputra No. HP: Ni Luh Nyoman Sherina Devi (082341077659)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana
ETC-009 (Kualitatif)	Audit Risk: A Systematic Literature Review Of Trends and Research Evolution	Wahyudi Ananta, Risty Fatma Azelia Mony, Melan Indah Hartono, Dr. Sriwidharmanely, SE, MBM., Ak, CA No. HP: Wahyudi Ananta (089634040039)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
PPJK-008 (Kualitatif)	Praktik Transfer Pricing dan Dinamika Pajak Global: Sebuah Systematic Literature Review	Cokorda Krisna Yudha, Dodik Ariyanto2, Anak Agung Gde Putu Widanaputra, Naniek Noviari No. HP: Cokorda Krisna Yudha (082145840989)	FEB Universitas Udayana & FEB Universitas Warmadewa, Universitas Udayana, Universitas Udayana, Universitas Udayana
AKBL-076 (Kualitatif)	Transformasi Peran BPK dalam Sustainability Governance Melalui Indonesia Sustainability Reporting Forum	Novy GA Pelenkahu, Oktarika Ayoe Sandha, Sasha Gatria No. HP: Oktarika Ayoe Sandha (081317572501)	BPK RI

Sesi 2.2

Ruang Zoom 2 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-041 (Kualitatif)	One Budget Policy, Unequal Revenue Responses: A Qualitative Study of Non-Tax Revenue Management in Indonesia	Puji Wibowo, Azas Mabrur, Sriyani, Diananto Krisnandono	Politeknik Keuangan Negara STAN, Politeknik Keuangan Negara STAN, Politeknik Keuangan Negara STAN, Direktorat Jenderal Anggaran
AKSP-044 (Kualitatif)	Manajemen Aset Desa dalam Perspektif Good Governance: A Systematic Literature Review	Maulidah Narastri, Irda Agustin Kustiwi No. HP: Maulidah Narastri (085733893275); Irda Agustin Kustiwi (081335832208)	Universitas 17 Agustus 1945 Surabaya, Universitas 17 Agustus 1945 Surabaya

SIPE-003 (Kualitatif)	Bridging Professional Ethics and AI-Driven Accounting Information Systems	Diana Frederica, Deni Iskandar No. HP: Diana Frederica (085643102987)	Krida Wacana Christian University, Krida Wacana Christian University
SIPE-042 (Kualitatif)	Implementation Of Continuous Auditing in Accounting Information Systems: A Systematic Literature Review of Challenges and Barriers	Andi Shahrani Awalya, Mulia Suardi, Grace T. Pontoh, Aini Indrijawati No. HP: Andi Shahrani Awalya (082190899843); Mulia Suardi (082195086129); Grace Theresia Pontoh, Prof. (081332206898); Aini Indrijawati, Prof. (082191941588)	Universitas Hasanuddin, Universitas Hasanuddin, Universitas Hasanuddin, Universitas Hasanuddin

Sesi 2.3

Ruang Zoom 3 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
PPJK-030	The Role of Digital Tax Reporting Systems in Enhancing Accountability and Compliance within Indonesian Public Universities	Agustine Dwianika, Hendrian, Hana Noorhamida, Etik Ipda Riyani, Een Sueni, Dania Amani Yapono No. HP: Agustine Dwianika (081290689138)	Universitas Terbuka, Universitas Terbuka, Universitas Terbuka, Universitas Terbuka, Universitas Terbuka, Universitas Terbuka
PPJK-031 (Kualitatif)	Peran Coretax dalam Memperkuat Tax Governance di Indonesia: Analisis Dokumen Kualitatif terhadap Reformasi Perpajakan Digital	Hajar Wihdatul Aulia, Khomsiyah No. HP: Hajar Wihdatul Aulia (081334532577)	Universitas Trisakti, Universitas Trisakti
PPJK-040	Foreign Ownership Moderates Digital Transformation, Audit Committee Diligence, and Chief Financial Officer Co-option To Tax Avoidance In the Indonesian Industrial Sector	Dhea Ivanka, Mohamad Zulman Hakim	Universitas Muhammadiyah Tangerang, Universitas Muhammadiyah Tangerang
PPJK-037	PENGARUH ENVIRONMENTAL, SOCIAL, AND	Jennisa Yulia Novisen, Nuritomo	Universitas Atma Jaya Yogyakarta, Universitas Atma Jaya Yogyakarta

	GOVERNANCE TERHADAP TAX AVOIDANCE DENGAN FREE CASH FLOW SEBAGAI VARIABEL MODERASI		
PPJK-038	THE ROLE OF AUDIT COMMITTEE CHARACTERISTICS IN STRENGTHENING CSR DISCLOSURE: THE MODERATING ROLE OF FAMILY OWNERSHIP ON INDONESIAN MANUFACTURING FIRMS LISTED ON THE IDX (2023â€“2025)	Stefani Eka Yulianti, Nuritomo	Universitas Atma Jaya Yogyakarta, Universitas Atma Jaya Yogyakarta

Sesi 2.4

Ruang Zoom 4 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-044	Apakah Praktik ESG Meningkatkan Nilai Perusahaan?	Inda Rizqi Farhani, Khomsiyah No. HP: Inda Rizqi Farhani (081323604806)	Universitas Trisakti, Universitas Trisakti
AKBL-047	GREEN RESOURCES DAN CORPORATE SUSTAINABILITY PERFORMANCE	Raja Ade Fitrasari Mochtar No. HP: Raja Ade Fitrasari Mochtar (08170434145)	Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Islam Riau
AKBL-049	Mitigating Greenwashing: Integrated Sustainability Assurance in Indonesia	Nadhirah Nagu, Darwis Said, Dede Abdul Hasyir, M Rafli, Paskalis Apriyudi No. HP: Nadhirah Nagu (081342607637)	Universitas Hasanuddin, Universitas Hasanuddin, Universitas Padjadjaran, Universitas Hasanuddin, Universitas Hasanuddin
AKBL-106	Toward Financial and Sustainable Performance: The Role of Board Diversity across Countries	Dudi Pratomo, Dini Wahjoe Hapsari, Raden Roro Widya Ningtyas Soeprajitno, Muhammad Alif Nur Irvan , Axel Khairy Siregar	Universitas Telkom, Universitas Telkom, Universitas Telkom, Universitas Sebelas Maret, Universitas Telkom

Sesi 2.5

Ruang Zoom 5. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-098	When Does Digitalization Become Environmental Accountability? The Conditioning Role of Regulatory Quality Across Countries	Raja Multi Konvokesen Adiman, M. Hamid, Teddy Haryadi, Arumega Zarefar, Desri Fitaloka No. HP: Arumega Zarefar (085274738886); M. Hamid (082232562013); Raja Multi Konvokesen Adiman (085161462806)	Universitas Riau, Universitas Riau, Universitas Maritim Raja Ali Haji, Universitas Riau, Universitas Riau
AKBL-099	ESG Performance and Key Audit Matters: Does Audit Committee Gender Diversity Matter?	Taqiyuddin Amri, Arumega Zarefar, M. Rasuli No. HP: M. Rasuli (0811760322)	Universitas Riau, Universitas Riau, Universitas Riau
DA-019	Financial Literacy Dan Financial Behavior Sebagai Determinan Risiko Pinjaman Online Pada Mahasiswa Akuntansi	Metri Sustika, Nurna Aziza, Halimatusyadiah, Nikmah, Andi Agus No. HP: Halimatusyadiah (0811737438); Nurna Aziza (08117308876)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, STIEM Bongaya
DA-004	PEMBERDAYAAN USAHA COFFEE BLACK MESIN PENGGERAK BISNIS DIGITAL KEWIRAUSAHAAN MILENIAL BERDAMPAK	Lesi Hertati	Universitas Indo Global Mandiri

Sesi 2.6

Ruang Zoom 6. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-053	Determinan Keputusan Investasi Generasi Z	Brigita Riski Dwi Hapsari, Junaidi, Yunus Indra Purnama No. HP: Brigita Riski Dwi Hapsari (083123201725)	Universitas Teknologi Yogyakarta, Universitas Teknologi Yogyakarta, Universitas Teknologi Yogyakarta
AKBL-053	PENGARUH KINERJA LINGKUNGAN PERUSAHAAN DAN INVESTASI HIJAU TERHADAP	Farah Mutia Permata Sari, Syaiful Iqbal No. HP: Syaiful Iqbal (081212092018)	Universitas Brawijaya, Universitas Brawijaya

	PENGUNGKAPAN EMISI KARBON DENGAN EKSPOSUR MEDIA SEBAGAI VARIABEL MODERASI		
AKPM-069	Apakah Operating Leverage Dan Beban Pajak Perusahaan Sektor Energi Dipertimbangkan Investor?	Adinda Aulia Azahra, Syaiful Iqbal No. HP: Syaiful Iqbal (081212092018)	Universitas Brawijaya, Universitas Brawijaya
AKPM-072	Perbandingan Akurasi Regresi Logistik dan Artificial Neural Network dalam Memprediksi Financial Distress Berbasis Rasio Arus Kas	Eddy Suranta, Pratana Puspa Midiastuty	FEB Universitas Bengkulu, FEB Universitas Bengkulu

Sesi 2.7

Ruang Zoom 7. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-027	Disagregasi ESG Risk dan Nilai Perusahaan: Bukti Empiris pada Industri Ekstraktif Indonesia	Puspita Romadhona, IGKA Ulupui, Ayatulloh Michael Musyaffi No. HP: Puspita Romadhona (081319160157)	Universitas Bina Sarana Informatika, Universitas Negeri Jakarta, Universitas Negeri Jakarta
AKPM-030	Effect of ESG on Leverage with Asset Growth as a Moderator: Modification of Leverage Formula Based on Debt Guarantor in the ASEAN Market	Yuniep Mujati Suaidah, Marhaendra Kusuma No. HP: Yuniep Mujati Suaidah (08121642839)	ITEBIS PGRI Dewantara Jombang, Universitas Islam Kadiri
AKMK-025	Pengaruh Social Comparison terhadap Financial Management Behavior dengan Financial Self Efficacy	Dr. Sulvariany Tamburaka. SE.,M.Si.,QIA, Dr. H. Nasrullah Dali, SE.,M.Si.,Ak.,CA, Dr. Intihanah, SE.,M.Si.,QIA, La Ode Muh. Saum. F S.Ak.,M.Ak, Normayana, Infadzah Amaralia	Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo

	sebagai Mediator Pada Pegawai PT BPD Sulawesi Tenggara	No. HP: Sulvariany Tamburaka (081321700178); Nasrullah Dali (0811403814); Intihanah (081317453001); La Ode Muhammad Saum Fasihu (082259549291)	
AKPM-108	MENGURAI DILEMA DIVIDEN DI TENGAH VOLATILITAS KOMODITAS: PERAN MEDIASI PROFITABILITAS PADA HUBUNGAN FREE CASH FLOW DAN COLLATERALIZABLE ASSETS	Alifa Savarira Amanda, Zaki Fakhroni No. HP: Zaki Fakhroni (08125511555)	Program Studi Sarjana Akuntansi Universitas Mulawarman, Program Studi Magister Akuntansi Universitas Mulawarman

Sesi 2.8
Ruang Zoom 8. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-024	Determinan Kualitas Laporan Keuangan BUMDesa	yunus indra purnama, junaidi, Zulhawati, Kabul Wahyu Utomo No. HP: Yunus Indra Purnama (08157938563)	Universitas Teknologi Yogyakarta, universitas teknologi yogyakarta, Universitas Teknologi Yogyakarta, Universitas Terbuka
AKSP-021	Determinan Akuntabilitas Daerah: Transparansi, Fiskal, dan Pertumbuhan Ekonomi	Andi Aditya Hardinto, Gatot Nazir Ahmad, Muhammad Yusuf No. HP: Muhammad Yusuf (085692839048)	Fakultas Ekonomi dan Bisnis, Universitas Negeri Jakarta; Akutansi, Fakultas Bisnis, Universitas Kalb, Fakultas Ekonomi dan Bisnis, Universitas Negeri Jakarta, Fakultas Ekonomi dan Bisnis, Universitas Negeri Jakarta
AKBL-029	Memetakan Masa Depan Akuntansi Kelautan: Analisis Bibliometrik dan Visualisasi Data terhadap Navigasi	Erni Yusnita, Elok Heniwati No. HP: Erni Yusnita (083151506782)	Universitas Tanjungpura, Universitas Tanjungpura

	Regulasi Blue Accounting di Indonesia		
AKBL-037	Pilar ESG sebagai Perisai Nilai Perusahaan di Tengah Ancaman Risiko Perubahan Iklim	Weni, Elok Heniwati No. HP: Weni (083125959719)	Universitas Tanjungpura, Universitas Tanjungpura

Sesi 2.9
Ruang Zoom 9 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-011	FRAUD RESILIENCE IN THE DIGITAL SUSTAINABILITY ERA: INTEGRATING ACCOUNTING INFORMATION SYSTEMS, AUDIT QUALITY, AND SUSTAINABLE DEVELOPMENT GOALS GOVERNANCE	Raya Puspita Sari Hasibuan, Deliana, Selfi Afriani Gultom, Putri Syuhada No. HP: Selfi Afriani Gultom (08116141974)	Politeknik Negeri Medan, Politeknik Negeri Medan, Politeknik Negeri Medan, Politeknik Negeri Medan
AKBL-017	Determinan Kualitas Laporan Keberlanjutan: Peran Moderasi Risiko Lingkungan	Septi Prita Nugraheni, Siti Mutmainah No. HP: Siti Mutmainah (083801358713)	Universitas Diponegoro, Universitas Diponegoro
ETC-018	Analisis Technological Pedagogical dan Content Knowledge (TPACK) terhadap Keterampilan Guru SMK Akuntansi dalam Merancang Perangkat Pembelajaran Digital Kurikulum Merdeka	Ati Sumiati, Rida Prihatni, Sri Widi Lestari, Wahyu Lestari, Khansha Sindra Irfani, Dwi Kismayanti Respati No. HP: Ati Sumiati (087779250705)	Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta
AKSR-014	Peran Dewan Pengawas Syariah Dalam Memoderasi Pengaruh Intellectual Capital Terhadap Profit Sharing	Nitya Firjatullah Puteri Legani, Siti Mutmainah No. HP: Siti Mutmainah (083801358713)	Departemen Akuntansi FEB UNDIP, Departemen Akuntansi FEB UNDIP

Sesi 2.10

Ruang Zoom 10. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-053	Political Connections and Auditor Independence: Evidence from Public Sector	Yongky Teguh Setiaji, Fu'ad Rakhman No. HP: Fu'ad Rakhman (081315425283)	Divisi Standar dan Praktik Keprofesian, Ikatan Akuntan Indonesia, Departemen Akuntansi, Universitas Gadjah Mada
ETC-011	DETERMINANTS OF AUDITOR SWITCHING	Henita Marcelia	Universitas Riau
AKPM-102	Tata Kelola Perusahaan and Konservatisme Akuntansi Perusahaan Manufaktur di Indonesia	Halena Azura Mumtaz Ardana , Andri Prastiwi No. HP: Andri Prastiwi (081202504679)	Fakultas Ekonomika dan Bisnis Universitas Diponegoro, Fakultas Ekonomika dan Bisnis Universitas Diponegoro

Sesi 2.11

Ruang Zoom 11 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-022	Membangun Integritas Audit Menuju Indonesia Emas 2045	Hani Agustin, Theresia Olivia, Ririn Breliastiti, Albert Sebastian No. HP: Theresia Olivia (089630448357)	Universitas Bunda Mulia, Universitas Bunda Mulia, Universitas Bunda Mulia, Universitas Bunda Mulia
SIPE-037	Does Religiousity Matter in Secular Fintech? Evidence from Indonesia's Digital Payment Ecosystem	Rini Subekti, Agustine Dwianika, Dwirini No. HP: Rini Subekti (081328690802); Agustine Dwianika (081290689138)	, Universitas Terbuka, Universitas Terbuka
SIPE-016	Conquering Fear: Explaining Studentsâ€™ Intentions Behind Whistleblowing Against the Misuse of Gen AI	Priyastiwi Priyastiwi, Rizki Oktavianto, Ratih Tiyas Pratiwi	Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha, Yogyakarta, Indonesia, Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha, Yogyakarta, Indonesia, Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha, Yogyakarta, Indonesia

Sesi 2.12

Ruang Zoom 12. Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
PPJK-034	Building Tax Compliance Through Coretax: The Roles of Perceived Ease of Use, Compliance Cost, and Perceived Benefits of Tax Utilization with Digital Literacy as a Moderator	Ahmad Dahlan, Jeni Susyanti, Achmad Ghazi Bagaskara No. HP: Jeni Susyanti (0811369164); Ahmad Dahlan (0811368077)	Universitas Gajayana, Universitas Islam Malang, Post Graduate Student MSA-Universitas Brawijaya
PPJK-036	Tarif Pajak, Sanksi Pajak, dan Tingkat Kepatuhan Pajak	Nur Ahmad Ricky Rudianto, Himmatul Ulyah, Mustofa Tohari No. HP: Nur Ahmad Ricky Rudianto (082233373388)	Universitas Bangka Belitung, IAIN Syaikh Abdurrahman Siddik Bangka Belitung, Universitas Bangka Belitung
PPJK-039	PENGARUH MORALITAS INDIVIDU, LOVE OF MONEY, DAN PEMAHAMAN PERPAJAKAN TERHADAP PERSEPSI MAHASISWA AKUNTANSI MENGENAI PERILAKU PENGGELAPAN PAJAK	Putriana Bella Rindu, Nuritomo	Universitas Atma Jaya Yogyakarta, Universitas Atma Jaya Yogyakarta
PPJK-044	PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE	Sisysca Violyna, Nuritomo	Universitas Atma Jaya Yogyakarta, Universitas Atma Jaya Yogyakarta
PPJK-045	PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP TAX AVOIDANCE DENGAN REPUTASI PERUSAHAAN	Kristiana Pratiwi Simarmata, Nuritomo	Universitas Atma Jaya Yogyakarta, Universitas Atma Jaya Yogyakarta

	SEBAGAI VARIABEL MODERASI		

Parallel Session (Fullpaper Presentation)

Pararel Sesi III : 10.30-11.30, Rabu 9 September 2026

SNA XXIX RIAU

https://bit.ly/SNAICAERIAU2026

Meeting ID: 813 1032 1531

Passcode: 141

Sesi 3.1

Ruang Zoom 1 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-059 (Kualitatif)	Analisis Greenwashing Sustainability Reporting Berbasis AI pada Perusahaan Indonesia	Ririn Breliastiti, Tiwi Herninta, Theresia Olivia, Anastasia Dian Amanda No. HP: Ririn Breliastiti (08151661946); Tiwi Herninta (08161948015)	Universitas Bunda Mulia, Institut Bisnis Nusantara, Universitas Bunda Mulia, Universitas Bunda Mulia
AKBL-063 (Kualitatif)	Membangun Akuntan Masa Depan Di Era AI: Tinjauan Sistematis Atas Akuntabilitas Algoritmik, Keberlanjutan, Dan Integritas Profesi	Adityas Wahyuningsih, Farinza Tiara Indani, Hafiez Sofyani No. HP: Adityas Wahyuningsih (085600882203); Farinza Tiara Indani (081510344988)	Universitas Siber Muhammadiyah, Universitas Siber Muhammadiyah, Universitas Muhammadiyah Yogyakarta
AKBL-092 (Kualitatif)	Tata Kelola Bencana dalam Literatur Global: Pemetaan Perkembangan, Kesenjangan, dan Agenda Riset Masa Depan	Noorina Hartati, Abdul Halim, Sumiyana, Aviandi Okta Maulana No. HP: Noorina Hartati (081227776677)	Universitas Terbuka, Universitas Gadjah Mada, Universitas Gadjah Mada, Universitas Gadjah Mada

Sesi 3.2

Ruang Zoom 2 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSR-003 (Kualitatif)	Construction of Methodology for	Nor Hadi, Adelina Citradewi, Akhmad Nurasikin	Universitas Islam Negeri Sunan Kudus, Universitas

	Integration of Manunggaling Kawulo Gusti Values into Accounting	No. HP: Nor Hadi (081227320102)	Islam Negeri Sunan Kudus, Universitas Wahid Hasyim
AKPM-061 (Kualitatif)	Optimalisasi Pendapatan dan Nilai Ekonomi PDAM Tirta Pakuan	Siti Maimunah, Towaf Totok Irawan, Wiwik Budianti, Buntoro Heri Prasetyo, Sutarti No. HP: Siti Maimunah (08129295929)	Fakultas Ekonomi dan Bisnis Universitas Pakuan, Fakultas Ekonomi dan Bisnis Universitas Pakuan, Fakultas Ekonomi dan Bisnis Universitas Pakuan, Fakultas Bisnis Institut Bisnis dan Informatika Kesatuan
CG-009 (Kualitatif)	TATA KELOLA PERUSAHAAN DAN KUALITAS LABA: ANALISIS BIBLIOMETRIK DAN TINJAUAN LITERATUR SISTEMATIS	Rani Oktavia, Aura Fadillah Sandy, Tia Anjelika, Sarah Cristiana Manurung, Surya Rahmatullah, Muhammad Nabil Atthariq	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
AKSR-011 (Kualitatif)	Menggugat Teori Agency Dengan Konsep Amanah Untuk Menggapai Kinerja Mashlahah	Nur Hazimah Alimuddin, alimuddin No. HP: Alimuddin, Prof. (0811464000); Nur Hazimah Alimuddin (081242932554)	Universitas Hasanuddin, Universitas Hasanuddin

Sesi 3.3

Ruang Zoom 3 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-060	Does Sustainability Reporting Create Firm Value?	tryas chasbiandani, Adam Zakaria, Marsellisa Nindito No. HP: Tryas Chasbiandani (08112707913)	Universitas Pancasila, Universitas Negeri Jakarta, Universitas Negeri Jakarta
PPJK-010	Ownership Structure and Tax Avoidance in ASEAN	Dian Sulistyorini Wulandari, Abdul Rohman, Nur Cahyonowati No. HP: Dian Sulistyorini Wulandari (085214977280)	Universitas Pelita Bangsa / Universitas Diponegoro, Universitas Diponegoro, Universitas Diponegoro

PPJK-004	ANALISIS PERANAN GREEN ACCOUNTING DAN KEPATUHAN PAJAK TERHADAP KINERJA KEUANGAN	Agung Fajar Ilmiyono, Ellyn Octavianty, Buntoro Heri Prasetya, Fatin Eka Adriany No. HP: Ellyn Octavianty (08111104975)	Universitas Pakuan, Universitas Pakuan, Universitas Pakuan, Universitas Pakuan
AF-013 Kualitatif)	Peran Akuntan Forensik sebagai Saksi Ahli dalam Penyelesaian Kasus Keuangan: Studi pada Data Pengadilan di Indonesia	Eka Wirajuang Daurrohmah No. HP: Eka Wirajuang Daurrohmah (089612684958)	Universitas Terbuka

Sesi 3.4
Ruang Zoom 4 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-015	Digital Financial Capability and MSME Sustainability Through Green Investment	Muryani Arsal , Ismail Badollahi No. HP: Muryani Arsal (081380242944)	Universitas Muhammadiyah Makassar, Universitas Muhammadiyah Makassar
AKBL-019	Climate Vulnerability and Debt Repayment Capacity: Examining the Moderating Role of SDG Performance in ASEAN Countries	Hasan Junaidi, Sutarti Sutarti, Dewi Sarifah Tullah No. HP: Hasan Junaidi (081284164800); Sutarti Sutarti (081316370513)	Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan
AKBL-022	Risk Severity dan Tipe Pengungkapan Risiko Iklim	Astrid Krisdayanthi, I Wayan Suartana, Ni Ketut Rasmini, Ni Putu Sri Harta Mimba No. HP: Astrid Krisdayanthi (08992838543); Ni Ketut Rasmini (081999596888)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana
AKBL-056	Pengaruh Mekanisme Good Corporate Governance dan Profitabilitas pada Pengungkapan Emisi Karbon	Si Ayu Putu Santi Dewi, Luh Gede Krisna Dewi No. HP: Luh Gede Krisna Dewi (082144249797)	Universitas Udayana, Universitas Udayana

Sesi 3.5
Ruang Zoom 5 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI

AKPM-054	Comparative Analysis Of Optimal Portfolio Formation Using The Single Index Model And Black-Litterman Model On A Fixed Sample Of IDX30 Constituents	Ida Ayu Artha Widya Sari, Ni Putu Sri Harta Mimba No. HP: Ni Putu Sri Harta Mimba (081339373048); Ida Ayu Artha Widya Sari (089528074744)	Faculty of Economics and Business, Udayana University, Indonesia, Udayana University
AKPM-011	THE INFLUENCE OF LIQUIDITY ON ACCOUNTING PROFIT GROWTH WITH FIRM SIZE AS A MODERATING VARIABLE (A CASE STUDY IN THE FOOD & BEVERAGE SECTOR) LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2019-2023	Yohanes August Goenawan, Gatot Nazir Ahmad, Mardi No. HP: Yohanes August Goenawan (081387382332)	Institut Putra Perdana Indonesia, Universitas Negeri Jakarta, Universitas Negeri Jakarta
AKPM-007	Penilaian atas PT Adaro Andalan Indonesia Tbk sebagai Dasar Keputusan Investasi	Intan Putri Dahlia	Universitas Gadjah Mada
AKBL-057	Independent, Trained, and Sustainable: What Really Drives ESG in Indonesia?	Thomas Tirta Yudistira, An Nurrahmawati	Universitas Sebelas Maret, Universitas Sebelas Maret

Sesi 3.6

Ruang Zoom 6 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-003	Analisis Penerapan Metode Full Costing Sebagai Alat Menghitung Harga Pokok Produksi Pada Dâ€™Fresto Fried Chicken	Muhammad Bilal Ramdhani, M Ketut Sunarta, Retno Martanti Endah Lestari	Universitas Pakuan Bogor, Universitas Pakuan, Universitas Pakuan, Bogor

AKMK-005	Managerial Ownership Moderates Directors' Influence on Dividends	Hendro Lukman, Vincent Winaldo No. HP: Hendro Lukman (0816904219)	Universitas Tarumanagara, Universitas Tarumanagara
AKMK-013	Translating Local Culture into Sustainability Performance: The Roles of Informal Control and Governance in Village-Owned Enterprises	Yesi Mutia Basri, Anggraini, Amirah Faza , Nurdiana, Raisa Dyanny Salahuddin No. HP: Yesi Mutia Basri (082388051999)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau
AKMK-040	Pengaruh Penerapan Digital Whistleblowing System terhadap Efektivitas Operasional melalui Pengendalian Internal pada Perusahaan BUMN di Indonesia	Hadva Diomida Nur Safitri, Lisa Martiah Nila Puspita No. HP: Lisa Martiah Nila Puspita (089631914461)	Universitas Bengkulu, Universitas Bengkulu

Sesi 3.7

Ruang Zoom 7 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-026	Idealisme dan Tantangan Audit terhadap Agresivitas Harga Transfer	Ni Luh Putu Uttari Premananda, I Wayan Suartana, Made Gede Wirakusuma, Eka Ardhani Sisdyani No. HP: Ni Luh Putu Uttari Premananda (082278222205)	Universitas Udayana , Universitas Udayana , Universitas Udayana , Universitas Udayana
AKMK-033	Diam Karena Hormat Atau Takut? Mengungkap Peran Power Distance Terhadap Whistleblowing intention	Putu Wenny Saitri, Ida Ayu Budhananda Munidewi, Ni Putu Yuria Mendra, Ni Luh Gde Novitasari No. HP: Putu Wenny Saitri (081236366385)	Universitas Mahasaraswati Denpasar, Universitas Mahasaraswati Denpasar, Universitas Mahasaraswati Denpasar, Universitas Mahasaraswati Denpasar

AKMK-036	Financial Distress, Greenwashing and Corporate Risk Taking	Farah Amelia Juniar, Aviani Widyastuti, Gina Harventy No. HP: Aviani Widyastuti (081333494874)	Prodi Akuntansi, Universitas Muhammadiyah Malang, Prodi Akuntansi, Universitas Muhammadiyah Malang, Prodi Akuntansi, Universitas Muhammadiyah Malang
AKMK-044	Berani Melapor? Peran Psychological Safety pada Whistleblowing Intention	Putu Novia Hapsari Ardianti, Putu Ayu Meidha Suwandewi No. HP: Putu Novia Hapsari Ardianti (082146568622)	Fakultas Ekonomi dan Bisnis Universitas Mahasaraswati Denpasar, Fakultas Ekonomi dan Bisnis Universitas Mahasaraswati Denpasar

Sesi 3.8
Ruang Zoom 8 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-010	Dinamika Harga Saham Perusahaan Batu Bara: Tinjauan pada Tata Kelola, Rasio Keuangan, dan Makroekonomi	Nabila Salma Khairunnisa, Ayu Oktaviani, Alfian, Mellani Yuliastina No. HP: Ayu Oktaviani (087775970122)	Universitas Lambung Mangkurat, Universitas Lambung Mangkurat, Universitas Lambung Mangkurat, Universitas Lambung Mangkurat
AKPM-075	ESG and Market Reaction: Gender Diversity as Moderator	Jan Febrian, Febriana Indah Lestari, Febriani Indah Sari, Dewi Sarifah Tullah No. HP: Febriana Indah Lestari (087875644397); Dewi Sarifah Tullah (081310971508)	Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan, Institut Bisnis dan Informatika Kesatuan
AKPM-086	IFRS 9 (PSAK 71), Earnings Management dan Capital Management: Peran Moderasi Audit Quality	Nadia Gita Maharani, Agung Juliarto No. HP: Agung Juliarto (085156462218)	Universitas Diponegoro, Universitas Diponegoro

Sesi 3.9
Ruang Zoom 9 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-107	ESG Implementation and Financial Performance in MSMEs: The Role of Leadership Characteristics	Hady Rinazta Saputra, Arumega Zarefar, M. Rasuli No. HP: Hady Rinazta Saputra (085265663593)	Department of Accounting, Faculty of Economics and Business, Universitas Riau, Department of Accounting, Faculty of Economics and Business, Universitas Riau, Department of Accounting, Faculty of Economics and Business, Universitas Riau
AKPM-113	PENGARUH KUALITAS SUSTAINABILITY ASSURANCE TERHADAP KUALITAS PELAPORAN KEUANGAN: PERAN MODERASI GOOD CORPORATE GOVERNANCE PADA PERUSAHAAN SEKTOR PERTAMBANGAN DAN ENERGI DI BURSA EFEK INDONESIA	Jeremy Emmanuel No. HP: Jeremy Emmanuel (08126751997)	Universitas Riau
AKPM-109	Profitabilitas dalam ESG, Struktur Modal, dan Nilai Perusahaan	Cahyaningsih Cahyaningsih, Nabila Aurelia	Universitas Telkom, Universitas Telkom
AKPM-034	Penghindaran Pajak, Persistensi Laba dan Kepemilikan Institusional	Talitha Salwa Nabilah, Eddy Suranta	FEB Universitas Bengkulu , FEB Universitas Bengkulu

Sesi 3.10

Ruang Zoom 10 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-094	Trilogy Sustainability Performance, External Assurance dan Nilai Perusahaan	Sri Ruwanti, Pipin Kurnia, Hadli Lidya Rikayana No. HP: Sri Ruwanti (081277142377)	Universitas Maritim Raja Ali Haji, Universitas Riau, Universitas Maritim Raja Ali Haji

AKSP-033	Peran Komitmen Pimpinan dalam Memoderasi Pengaruh Kompetensi Sumber Daya Manusia, Regulasi, Sistem Informasi, dan Pengendalian Internal Terhadap Pengelolaan Barang Milik Negara	Alfuzanni, Vince Ratnawati, M Rasuli No. HP: Alfuzanni (085364341470)	Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
ETC-019	Encouraging Student Participation in Safeguarding the Integrity of the Free Nutritious Meals Program through Fiscal Transparency and Public Accountability Education	Aoliyah Firasati, Puguh Pranata, Alwati No. HP: Aoliyah Firasati (081395555489)	Universitas Jenderal Soedirman, Universitas Jenderal Soedirman, Universitas Jenderal Soedirman
AKBL-050	Risk Blindness: Why Physical Climate Threats Remain Invisible in Indonesian Corporate Leverage Dynamics.	Yana Fimansyah, Hafizi No. HP: Yana Fimansyah (0895390317900)	Universitas Islam Internasional Indonesia, Institut Pertanian Bogor

Sesi 3.11

Ruang Zoom 11 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-004	Pelaporan dan Teknologi Terintegrasi dalam Akuntansi Sektor Publik: Perspektif Bibliometrik	Wildoms Sahusilawane	Universitas Terbuka
AKPM-110	Pimpinan dalam Sorotan: Bagaimana CEO Celebrity Menavigasi Leverage dan Likuiditas untuk	Tarisha A. Khairunnisa, Anna Retnawati No. HP: Anna Retnawati (081331286706)	Universitas Airlangga, Universitas Airlangga

	Pemulihan Perusahaan		
AKSP-056	Kesiapan Fiskal Pemerintah Daerah dalam Pemenuhan Mandatory Spending UU HKPD: Analisis Tren Kepatuhan Belanja Pegawai dan Belanja Infrastruktur Periode 2022-2024 Menuju Implementasi Penuh Tahun 2027	Dessy Fitrahtul Hanif, Nur Fajar Indrawan Saudi, Amrul Hakim	Universitas Gadjah Mada, Badan Pemeriksa Keuangan RI , Badan Pemeriksa Keuangan RI
AKSP-039	Internal Auditor Competence and Ethical Leadership on Financial Reporting Effectiveness: The Dual Mediating Role of Internal Control Quality and Ethical Climate in Indonesian Universities	Nurul Hidayah Suni, Nurul Hidayah Suni and Harnovinsah No. HP: Nurul Hidayah Suni (08811222023)	Universitas Pancasila, Universitas Pancasila

Sesi 3.12
Ruang Zoom 12 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
CG-011	3Silas Governance: Rekonseptualisasi Tata Kelola Berbasis Kearifan Lokal untuk Keberlanjutan UMKM	Irman Firmansyah, R. Neneng Rina Andriani, Nisa Noor Wahid No. HP: Irman Firmansyah (081223271111); R. Neneng Rina Andriani (085220913035)	Universitas Siliwangi, Universitas Siliwangi, Universitas Siliwangi
CG-015	The Effect of Good Government Governance and Compensation on Fraud: The Achievement of Sustainable Development Goals (SDGs) as a Moderating Variable	Annesa Tasya Magfirah, Mediaty, Yusfi Tsabita Nanda Yusuf No. HP: Mediaty, Prof. (085242070144)	Universitas Hasanuddin, Universitas Hasanuddin, Universitas Hasanuddin

	(Evidence from Regency and City Local Governments in South Sulawesi)		
CG-008	Pelaporan ESG Pertambangan Indonesia-ASEAN	Dianing Ratna Wijayani, Ponny Harsanty	Universitas Muria Kudus, Universitas Muria Kudus
CG-019	Pengaruh Kinerja ESG Terhadap Nilai Perusahaan Dengan Kepemilikan Keluarga Sebagai Moderasi	Mutiara Elainindistya, Sri wahjuni Latifah, Djoko Sigit Sayogo, Setu Setyawan	Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang

Parallel Session (Fullpaper Presentation)

Pararel Sesi IV : 11.30-12.30, Rabu 09 September 2026
SNA XXIX RIAU
https://bit.ly/SNAICAERIAU2026
Meeting ID: 813 1032 1531
Passcode: 141

Sesi 4.1
Ruang Zoom 1 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-101 (Kualitatif)	Mapping Global Trends in Environmental Management Accounting Based on Bibliometric Analysis : A Study of 200 Highly Reputable Articles Using Publish or Perish and VOSviewer	Athiyyah Chikita, Caecilia Widi Pratiwi, Luthfia Zahwa Kinaya, Dharma Tintri Ediraras No. HP: Caecilia Widi Pratiwi (087881663626)	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma

AKMK-027 (Kualitatif)	PENGUATAN LITERASI KEUANGAN DIGITAL SISWA DAN PENGURUS OSIS MELALUI PELATIHAN BERBASIS APLIKASI MENUJU GENERASI MUDA YANG MANDIRI DAN AKUNTABEL	Wahyu Lestari, Ati Sumiati, Dwi Kismayanti Respati, Khansha Sindra Irfani, Susi Indriani, Mardi, Sri Widi Lestari No. HP: Wahyu Lestari (081311107767); Khansha Sindra Irfani (081322781932)	Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta
AKBL-028 (Kualitatif)	Analisis Efektivitas Program Eco Pablo Sebagai Wujud Creating Shared Value Terhadap Pengelolaan Lingkungan Berbasis SDGâ€™s Pada PT Petrokimia Gresik	Ulfah Syuâ€™latul Az Zahrah, Siti Zubaidah No. HP: Siti Zubaidah (085855015780)	zubaidah_fe@umm.ac.id, zubaidah_fe@umm.ac.id
AKBL-039 (Kualitatif)	Prophetic Intellectual Integrity as The Spirit of Sustainable Environmental Accounting	Vony Alvionita, Masiyah Kholmi, Tri Wahyu Oktavendi No. HP: Masiyah Kholmi (085234239997)	Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang
AKSP-052	Persepsi Alumni terhadap Transparansi dan Akuntabilitas Fiskal Program Kartu Prakerja	Nur Amala, Miranti Kartika Dewi, S.E., M.B.A., M.Ak., Ph.D.,	Universitas Indonesia, Universitas Indonesia

Sesi 4.2

Ruang Zoom 2 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
PPJK-013	Kecerdasan Imitasi dalam Strategi Perpajakan Global	I Kadek Agus Ardika, I Wayan Suartana, I Gusti Ngurah Agung Suaryana, I Nyoman Wijana Asmara Putra No. HP: I Kadek Agus Ardika (08123847053)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana

PPJK-020	Determinant Firm Value and The Intervening Role of Profitability	Ghaliyah Putri, Desi Pujiati, Misdiyono, Dwi Asih Haryanti No. HP: Desi Pujiati (087780980081)	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma
PPJK-021	Pengaruh Thin Capitalization dan Tax Haven Utilization terhadap Tax Avoidance dengan Foreign Ownership sebagai Moderasi	Aisyah Adara Jannah, Syaiful Iqbal No. HP: Syaiful Iqbal (081212092018)	Universitas Brawijaya, Universitas Brawijaya
PPJK-025 (Kualitatif)	Faktor Pendorong dan Dinamika Biaya Kepatuhan Pajak UMKM	Amanda Salmaa Nabiilah, Syaiful Iqbal No. HP: Syaiful Iqbal (081212092018)	Universitas Brawijaya, Universitas Brawijaya
PPJK-003	The Impact of Late Payment of Motor Vehicle Tax on Regional Tax Revenue at the Pekanbaru City Samsat	Hannysa Putri Herdifa	Universitas Riau
PPJK-009	PENGARUH CORPORATE SOCIAL RESPONSIBILITY, KEPEMILIKAN ASING, PROFITABILITAS, LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK	Pratana Puspa Midiastuty, Eddy Suranta	Universitas Bengkulu, Universitas Bengkulu

Sesi 4.3

Ruang Zoom 3 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AF-003	The Role Of Earnings Management In The Relationship Between Diamond Fraud And Fraudulent Financial Reporting	Laila Fitriyah LH , Tuban Drijah Herawati No. HP: Tuban Drijah Herawati (082230841380)	, FEB UB

AF-009	Konstruktivisme Big Data Dan Efektivitas Audit Internal Dalam Mendeteksi Fraud: Sebuah Anomali Adopsi Artificial Intelligence Pada Bank Bumn	Reskino, Annora Sally Calista	UIN Syarif Hidayatullah Jakarta, Universitas Islam Negeri Syarif Hidayatullah Jakarta
AF-012	KETIKA PERSEPSI MENGALAHKAN BUKTI: BIAS KOGNITIF AUDITOR INTERNAL PEMERINTAH DALAM MENILAI TUDUHAN WHISTLEBLOWING	Dewi Nurhasanah, Zaki Fakhroni No. HP: Zaki Fakhroni (08125511555)	Inspektorat Daerah Provinsi Kalimantan Timur, Program Studi Magister Akuntansi Universitas Mulawarman
AF-002	Enhancing Fraud Detection through Workplace Spirituality, Role Stress Awareness, and Audit Communication Quality: The Moderating Roles of Islamic Organizational Culture and Whistleblowing Climate (An Empirical Study at Bank Riau Kepri Syariah)	Odhi Pratama, Andreas, M Rasuli No. HP: M. Rasuli (0811760322)	Universitas Riau, Universitas Riau, Universitas Riau
PPJK-042	GENDER EQUALITY, KOMITE MANAJEMEN RISIKO, DAN TAX AVOIDANCE	Fajar Odiatma, Rheny Afriana Hanif, Rara Silkfan, Nurfitriani, Sari, Azzahra Dita Reminda No. HP: Fajar Odiatma (082114173000); Rheny Afriana Hanif (081275207989)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau

Sesi 4.4

Ruang Zoom 4 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI

AKBL-091	Mendorong Intergitas Pengungkapan Keberlanjutan Melalui Digitalisasi Berbasis Artificial Intelegence	Midhatul Khasanah , Nina Rizky, Ana Sopanah Supriyadi No. HP: Ana Sopanah Supriyadi, Prof. (081252651675)	Universitas Widya Gama Malang, Universitas Widya Gama Malang, Universitas Widya Gama Malang
AKSP-032	Peran Akuntansi, Akuntabilitas, dan Manajemen Keuangan terhadap Keberlanjutan Kesenian Bantengan	Midhatul Khasanah, Ana Sopanah Supriyadi, Eny Zuhrotin Nasyi'ah No. HP: Ana Sopanah Supriyadi, Prof. (081252651675)	Universitas Widya Gama Malang, , Universitas Islam Malang
AKPM-035	Siklus Hidup Perusahaan Memoderasi ESG Disclosure terhadap Nilai Perusahaan	A.A. Istri Erlika Trisna Dewi, Luh Gede Krisna Dewi, Anak Agung Gde Putu Widanaputra, Henny Triyana Hasibuan No. HP: A.A. Istri Erlika Trisna Dewi (087862042022)	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana
AKPM-037	Penghapusan Indeks MSCI 2026: Reaksi Pasar dan Efek Spillover antara Perusahaan Konglomerat dan Badan Usaha Milik Negara di Indonesia	Gisilowati Dian Purnamasari No. HP: Gisilowati Dian Purnamasari (082175740611)	Universitas Pignatelli Triputra
AKSP-051	Hubungan Adopsi Standar Akuntansi Sektor Publik Internasional dan Sumber Pembiayaan Pemerintah: Bukti dari Negara-Negara ASEAN	Harry No. HP: Harry (085241510050)	Universitas Indonesia

Sesi 4.5

Ruang Zoom 5 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-073	Nilai Perusahaan Non Keuangan di Malaysia: Peran Pengungkapan Environmental,	Shela Febriyanti, Marfuah	Universitas Islam Indonesia, Universitas Islam Indonesia

	Social, dan Governance		
AKBL-077	Pengaruh Karakteristik Dewan dan Komite Keberlanjutan terhadap Kinerja ESG Perusahaan Non-Finansial di Indonesia	Assyifa Nur Jihan, Lulus Kurniasih	Universitas Sebelas Maret, Universitas Sebelas Maret
AKBL-079	Market Valuation of Overstated ESG Reporting: How Board Activity and Firm Growth Shape Investor Responses to ESG Greenwashing	Badingatus Solikhah, Kuat Waluyo Jati, Fitrarena Widhi Rizkyana, Agustine Dwianika , Faradillah Amalia Rivai No. HP: Badingatus Solikhah (085221897670); Agustine Dwianika (081290689138)	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Terbuka, Tunghai University Taiwan
AKBL-093	When Indonesia's Investors Underreact to Climate Risk: Accounting Conservatism, Carbon Tax, and Firm Value in Developing Countries	Andy Setiabudi, Isnalita No. HP: Andy Setiabudi (082234599905)	Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
PPJK-005	Karakteristik Perusahaan dan Agresivitas Pajak: Sebuah Kajian Empiris	Siti Vanya Daveisha, Marfuah No. HP: Marfuah (081578700383)	Universitas Islam Indonesia, Universitas Islam Indonesia

Sesi 4.6

Ruang Zoom 6 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-015	Pengaruh Kualitas Audit dan Struktur Kepemilikan terhadap Manajemen Laba Riil dengan Board Diversity sebagai Variabel Moderasi	Aulia Putri Utami, Dr. Vinola Herawaty, Ak., M.Sc.,CA No. HP: Vinola Herawaty (08119980082)	Universitas Trisakti, Universitas Trisakti
AKMK-017	Determinants of Liquidity Coverage Ratio in Indonesia Bank: The Role of	Seykha Sabila, Najwa Fitri Khumaira, Dharma Tintri Ediraras	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma

	Balanced Scorecard, ESG, Artificial Intelligence and Global Risk	No. HP: Dharma Tintri Ediraras, Prof. (0818129193)	
AKMK-038 (Kualitatif)	Penerapan Sustainability Balanced Scorecard Sebagai Ukuran Kinerja pada Rumah Sakit Kota Bengkulu	Rizka Dwi Putri, Lisa Martiah NP, SE, M.Si., Ak, CA	Universitas Bengkulu, Universitas Bengkulu
AKMK-030 (Kualitatif)	Accountant Integrity Based on Javanese Philosophical Values: A Phenomenological Study	Surepno , Isnalita	Universitas Airlangga , Universitas Airlangga
AKMK-055	DIAGNOSTIC AND INTERACTIVE CONTROL SYSTEMS ON BANKING AND EMPLOYEE PERFORMANCE	Riski Hernando	Universitas Jambi

Sesi 4.7
Ruang Zoom 7 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-042	Pengaruh Tekanan Akademik dan Impostor Syndrome terhadap Kecurangan Akademik melalui Kecemasan Akademik sebagai Mediasi pada Mahasiswa Akuntansi Berprestasi di Indonesia	Apriliani, Lisa Martiah Nila Puspita No. HP: Lisa Martiah Nila Puspita (089631914461)	Universitas Bengkulu, Universitas Bengkulu
AKMK-048	Pengaruh Supply Chain Finance Terhadap Supply Chain Sustainability UMKM Sepatu di Mojokerto: Peran Mediasi Supply Chain Risk Management	RATNA AYU APRILYASARI, WILDAN FEBRIANSYAH, ALVY RAHMATIKA, DIAN ANITA NUSWANTARA, HARIYATI	UNIVERSITAS NEGERI SURABAYA, UNIVERSITAS NEGERI SURABAYA, UNIVERSITAS NEGERI SURABAYA, UNIVERSITAS NEGERI SURABAYA, UNIVERSITAS NEGERI SURABAYA

AKMK-050	CSR terhadap Nilai Perusahaan dengan Intensitas Pemasaran sebagai Moderasi pada Perusahaan Manufaktur di BEI	Rizki Nur Amelia Bastian, Rohana Dita Safitri, Retno Wulandari, Hendrawan Cahyaningrat, Dian Anita Nuswantara, Hariyati	Universitas Negeri Surabaya, Universitas Negeri Surabaya, Universitas Negeri Surabaya, Universitas Negeri Surabaya, Universitas Negeri Surabaya, Universitas Negeri Surabaya
AKMK-056	Moderasi Political Connection pada Pengaruh Fraud Hexagon terhadap Earnings Management: Bukti dari Bank Pembangunan Daerah di Indonesia	Widya Ais Sahla, Dwianto Mukhtar Latif, Nurdin No. HP: Widya Ais Sahla (082150737040)	Politeknik Negeri Banjarmasin, Universitas Lambung Mangkurat, Universitas Khairun
AKMK-057	Contingent-Fit antara Orientasi Strategi, Siklus Hidup Organisasi, dan Praktik Akuntansi Manajemen dalam Meningkatkan Kinerja Perusahaan	Agustin Setya Ningrum No. HP: Agustin Setya Ningrum (081382611511)	Universitas Indonesia

Sesi 4.8

Ruang Zoom 8 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-013	Audit Pricing of Southeast Asia : Effect Fair Value Hierarchy of Unrealized Earnings and Non-Controlling Interests Moderated by Corporate Governance	Beby Hilda Agustin, Marhaendra Kusuma, Intan Putri Azhari No. HP: Intan Putri Azhari (085355667733)	Universitas Islam Kadiri, Universitas Islam Kadiri, Universitas Muhammadiyah Riau
CG-035	The Impact of Female Board Representation, Ownership Structure,	Suharyono, Devi Safitri, Atika Zarefar, Rendra Wasnury, Nur Addila Anisa Fitri No. HP: Suharyono	Politeknik Negeri Bengkalis, Universitas Riau, Universitas Riau,

	and Director Compensation on Firm Performance: Evidence from Indonesia	(082300006855); Devi Safitri (085265375215)	Universitas Riau, Universitas Riau
AKPM-012	Analisis Perhitungan Dan Kesesuaian Kualitas Laba Dengan Profitabilitas Perusahaan Publik Di Bursa Efek Indonesia	Evi Alma Isa be. Nababan, Hendra Agustinus H. Marbun, S.E., M.Si., Ak., CA., Rahel Ronauli Tiara Sari Sitorus No. HP: Hendra Agustinus H. Marbun (08116339393)	Politeknik Wilmar Bisnis Indonesia, Politeknik Wilmar Bisnis Indonesia, Politeknik Wilmar Bisnis Indonesia
ETC-021	Regional Economic Trust and Microenterprise Financing Readiness in Peatland-Oriented Districts of Riau, Indonesia: An Industrial Economics Perspective	M Hamid, Eka Armas Pailis, Raja Multi Konvokesen Adiman, Nur Haminati, Rezi Setiawan, Nacha Yanti Saragih No. HP: M. Hamid (082232562013); Raja Multi Konvokesen Adiman (085161462806)	Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia, Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia, Department of Accounting, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia, Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia, Faculty of Economics and Maritime Business, Universitas Maritim Raja Ali Haji. Tanjung Pinang, Indon, Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia
AKPM-114	TAX AGGRESSIVENESS ON COST OF EQUITY WITH EARNINGS	Putri Aulia, Puji Harto No. HP: Puji Harto (081225020233)	Universitas Diponegoro, Universitas Diponegoro

	QUALITY AS A MEDIATOR		

Sesi 4.9

Ruang Zoom 9 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-097	The Influence of Sharia Governance and Herding Behavior on Sukuk Investment Decisions: The Moderating Role of Islamic Financial Literacy among Generation Z Investors	Nurfadillah, Saiful Muchlis, Anna Sutrisna Sukirman No. HP: Anna Sutrisna Sukirman (081227078074)	UIN Alauddin Makassar, UIN Alauddin Makassar, Politeknik Negeri Ujung Pandang
AKPM-093	ESG Disclosure and Earnings Quality: Board Gender Diversity as Moderating Role in the Mining Sector	Pujangga Abdillah, Ayunda Putri Izati, Felisitas Wiastha Hesa Gading Paskalin Putri, Nazwa Alisya Fatiha No. HP: Pujangga Abdillah (082262200122)	Universitas Merdeka Malang, Universitas Merdeka Malang, Universitas Merdeka Malang, Universitas Merdeka Malang
AKPM-079	ESG, Earnings Per Share, and Asian Healthcare Firm Value	Tha Ariq, Syarifuddin Rasyid, Rizky Utami No. HP: Tha Ariq (085157294533)	Universitas Hasanuddin, Universitas Hasanuddin, Universitas Hasanuddin
AKPM-092	Stock Price: The Effect of Capital Structure, Dividend Policy, and Good Corporate Governance	kusumaningdiah retno setiorini No. HP: Kusumaningdiah Retno Setiorini (087705097766)	universitas alma ata
AKSR-012	Pengaruh Islamic Work Ethic, Internal Control Dan Return On Asset Terhadap Pencegahan Fraud Laporan Keuangan Perbankan Syariah Dengan Religiusitas Sebagai Pemoderasi	Muhammad Yayat Ruchadiat, Saiful Muchlis, Farid Fajrin	UIN Alauddin Makassar, UIN Alauddin Makassar, UIN Alauddin Makassar

Sesi 4.10

Ruang Zoom 10 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-045	THE EFFECT OF ACCOUNTING KNOWLEDGE AND PROFESSIONAL SKEPTICISM ON FRAUD DETECTION ABILITY AMONG ACCOUNTING STUDENT	Reni Suwandi Ade Puspita, Adam Zakaria, Marsellisa Nindito	Sekolah Tinggi Ilmu Ekonomi Tri Bhakti, Universitas Negeri Jakarta, Universitas Negeri Jakarta
SIPE-046	Pencegahan Fraud dengan Moderasi Moralitas Individu	Ghina Latifah, Trinandari Prasetya Nugrahanti, Inung Wijayanti No. HP: Trinandari Prasetya Nugrahanti (0818775840)	IKPIA Perbanas Institute Jakarta, IKPIA Perbanas Institute Jakarta, IKPIA Perbanas Institute Jakarta
SIPE-041	THE MODERATING ROLE OF AUDIT QUALITY IN THE RELATIONSHIP BETWEEN ESG PERFORMANCE AND THE COST OF CAPITAL: EVIDENCE FROM INDONESIA	Regina Madelyn Tresnohadi, Nuritomo	Universitas Atma Jaya Yogyakarta, Universitas Atma Jaya Yogyakarta
SIPE-035	SOFTWARE AKUNTANSI DAN MINAT BERWIRAUSAHA MAHASISWA: MEDIASI KEMAMPUAN ANALISIS BIAYA DAN EFIKASI DIRI BERWIRAUSAHA	Indah Oktari Wijayanti, Halimatusyadiah, Herawansyah, Irwansyah No. HP: Nikmah (085267906810)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu

Sesi 4.11

Ruang Zoom 11 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-034	THE EFFECT OF TAX AVOIDANCE ON FIRM VALUE WITH	Ng Husin, Indra Pahala, Achmad Fauzi No. HP: Ng Husin (0817747333)	Institut Putra Perdana Indonesia, Universitas Negeri Jakarta,

	INSTITUTIONAL OWNERSHIP AS A MODERATING VARIABLE: EVIDENCE FROM MINING COMPANIES IN INDONESIA		Universitas Negeri Jakarta
AKSP-037	Determinants of IFR in Indonesian Local Governments: The Mediating Role of E-Government	RAFRINI AMYULIANTHY, Harnovinsah, Yuana Rizky Octaviani Mandagie , Retna Sari No. HP: Rafrini Amyulianthy (08151646439)	Universitas Pancasila, Universitas Pancasila, Universitas Pancasila , Universitas Pembangunan Nasional Veteran Jakarta
AKSP-042 (Kualitatif)	Evaluasi Implementasi E-Audit Pada Direktorat Audit Kepabeanan Indonesia	Muhammad Ridwan Karisma, Dr. Fitriany, S.E., M. Ak. No. HP: Muhammad Ridwan Karisma (081314806431); Fitriany (081293181919)	Kementerian Keuangan, Universitas Indonesia
ETC-016 (Kualitatif)	EVALUASI PENERAPAN STANDAR AUDIT 600 (REVISI 2021) ATAS AUDIT LAPORAN KEUANGAN KONSOLIDASIAN PT ABC OLEH KAP XYZ INDONESIA	Evans Fausta Pallasius, Fitriany No. HP: Evans Fausta Pallasius (081219592336)	Universitas Indonesia, Universitas Indonesia

Sesi 4.12

Ruang Zoom 12 Online

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
CG-025	CEO and CFO educational background, risk management committee, and corporate bankruptcy risk	Ferdy Putra, Andreas, Arumega Zarefar, Frank Aligarh No. HP: Ferdy Putra (085265550728)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Islam Negeri Raden Mas Said Surakarta
CG-031	Do Shariah Governance Mechanisms Matter for Islamic Bank Performance?	Prasojo, Misnen Ardiansyah, Rosyid Nur Anggara Putra No. HP: Prasojo (08118989818)	UIN Sunan Kalijaga Yogyakarta, UIN Sunan Kalijaga Yogyakarta, UIN Sunan Kalijaga Yogyakarta

CG-014	Identifikasi Implementasi Tata Kelola, Kualitas Emisi Karbon, dan Environmental Management Accounting pada Perusahaan Sektor Infrastruktur Di Indonesia	RAUDATUR RAHMAH , Maryam Monika Rangkuti, S.E., M.Si., Hendra Agustinus H Marbun, S. E., M. Si., Ak., CA. No. HP: Maryam Monika Rangkuti (081260619851); Hendra Agustinus H. Marbun (08116339393)	Politeknik Wilmar Bisnis Indonesia, Politeknik Wilmar Bisnis Indonesia, Politeknik Wilmar Bisnis Indonesia
CG-023	Tata Kelola Risiko dan ESG dalam Mendorong Keberlanjutan Keuangan: Bukti Empiris dari Perbankan Indonesia	Vincen Kaligis	Universitas Indonesia
PPJK-026	Tax Avoidance di Era Digital Pada Perusahaan Sektor Teknologi di ASEAN	Muhammad Ulil Albab, Yuni Nustini Dra MAFIS Ak CA PhD No. HP: Yuni Nustini (083867287076)	Universitas Islam Indonesia, Universitas Islam Indonesia
AKPM-014	Peran Pengungkapan Corporate Social Responsibility dalam Meningkatkan Financial Performance, Financial Stability, dan Firmâ€™s Value	Maulidya Nurkholifah, Reni Yendrawati No. HP: Reni Yendrawati (081227522572)	Universitas Islam Indonesia, Universitas Islam Indonesia

Parallel Session (Fullpaper Presentation) Offline

Pararel Sesi I : 08.00 – 09.00, Rabu 09 September 2026

SNA XXIX RIAU

Sesi 1.1

Ruang SK 2.1

KODE	JENIS PENELITIAN	PENULIS	AFILIASI

AKBL-002	CARBON DISCLOSURE: FINANCIAL PERFORMANCE, GREEN INTELLECTUAL CAPITAL AND LEVERAGE	Dr. Meilda Wiguna, SE.M.Sc.,Ak.,CA,CTT, Dr. Drs. Hardi, SH., MM., MH., Ak.,CPA, CA, Eka Hariyani, SE., M. Ak., Ak., CA, Dr. Alfiati Silfi, SE., M. Si., Ak. No. HP: Hardi (081365600999); Eka Hariyani (08126832622); Alfiati Silfi (085376730169)	Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau
AKBL-003	DETERMINASI PENGUNGKAPAN EMISI KARBON: KINERJA LINGKUNGAN, TATA KELOLA PERUSAHAAN, DAN MEDIA EXPOSURE	Dr. Drs. Hardi, S.H., M.M., M.H., Ak, CPA, CA, Dr. Meilda Wiguna, SE.M.Sc.,Ak.,CA,CTT, Eka Hariyani, S.E., M.Ak., Ak, CA, Dr. Alfiati Silfi, SE., M.Si., Ak No. HP: Meilda Wiguna (081226914665); Eka Hariyani (08126832622); Alfiati Silfi (085376730169)	Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau
AKBL-006	Dampak Visibilitas Industri dan Sustainability Disclosure terhadap Reputasi Perusahaan: Studi pada ESG Quality 45 IDX-KEHATI	Syafitri, Fachroh Fiddin No. HP: Syafitri (082384420630)	Politeknik Negeri Bengkalis, Politeknik Negeri Bengkalis

Sesi 1.2

Ruang SK 2.2

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-020	Di Balik Keberanian Melapor: Peran Krusial Psychological Safety dalam Mendorong Whistleblowing Intention di Perguruan Tinggi	Putu Novia Hapsari Ardianti, Putu Ayu Meidha Suwandewi No. HP: Putu Novia Hapsari Ardianti (082146568622)	Fakultas Ekonomi dan Bisnis Universitas Mahasaraswati Denpasar, Fakultas Ekonomi dan Bisnis Universitas Mahasaraswati Denpasar
AKBL-023	Business Strategy Effects on Sustainability Performance: Board Monitoring Matters	Amanda Aura Mazaya, Nasrizal, Nur Azlina No. HP: Nasrizal (082390708563)	Universitas Riau, Universitas Riau, Universitas Riau

Sesi 1.3

Ruang SK 2.3

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-016 (kualitatif)	PERKEMBANGAN PENELITIAN SUSTAINABILITY MANAGEMENT ACCOUNTING: SYSTEMATIC LITERATURE REVIEW DAN ANALISIS BIBLIOMETRIK	Yolanda Aprillia, Syahida Fatana Alivia, Figo Febrio No. HP: Figo Febrio (083177646653)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
AKBL-052 (kualitatif)	Sustainability and Fraud: A Bibliometric Mapping of Greenwashing, ESG Manipulation, and Ethical Disclosure Practices	siska No. HP: siska (081365656083)	Universitas Islam Riau
PPJK-002 (kualitatif)	Fairness of Debt Repayment Guarantee Transactions in Affiliated Companies	Muhammad Rifky Santoso No. HP: Muhammad Rifky Santoso (081514046288)	Kementerian Keuangan Republik Indonesia

Sesi 1.4

Ruang SK 2.4

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKMK-014	Eksplorasi Perilaku Tax Avoidance pada Perusahaan Pertambangan di Indonesia: Pendekatan Moderasi Manajemen Laba	Reschiwati, Fran Sayekti, Yolanda Eka Putri No. HP: Reschiwati (08128994257); Fran Sayekti (0818267116)	Sekolah Tinggi Ilmu Ekonomi Y.A.I, Universitas Teknologi Yogyakarta, Perbanas Institute
PPJK-028	Educational Prestige, Financial and Engginer Educational Background: Do CEO Backgrounds Shape Corporate Tax Avoidance? Evidence from ASEAN Energy Firms	Vince Ratnawati, Fito Cahya Putra No. HP: Vince Ratnawati, Prof. (0811753773)	Universitas Riau, Universitas Riau

PPJK-035	Implementasi Coretax: Apakah Berpengaruh terhadap Kepatuhan Wajib Pajak?	Andika Anas Aldea, Alfiana Antoh, Gian Giovania, Elia M. Tandililing No. HP: Elia M. Tandililing (081224333590); Gian Giovani (085197520909); Alfiana Antoh (082238055050)	Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih

Sesi 1.5
Ruang SK 2.5

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-066	Kebijakan Cybersecurity, ESG, Risiko Operasional, dan Kinerja Bank	Annisa Virginia Putri, Ani Wilujeng Suryani, Endang Sri Andayani, Sri Pujiningsih, Ika Putri Larasati, Sulastri No. HP: Ani Wilujeng Suryani (08123361620); Sri Pujiningsih (081216491571); Ika Putri Larasati (082230425715)	Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang
AKPM-088	Pengaruh Pengungkapan Risiko Keamanan Siber Terhadap Reputasi Perusahaan	Elsa Rosalinda Agisti, Ani Wilujeng Suryani, Endang Sri Andayani, Sri Pujiningsih, Ika Putri Larasati, Sawitri Dwi Prastiti No. HP: Ani Wilujeng Suryani (08123361620); Sri Pujiningsih (081216491571); Ika Putri Larasati (082230425715)	Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang, Universitas Negeri Malang

AKPM-070	ESG and Corporate Resilience under Uncertainty: The Role of External Financing	Anna Retnawati, Salsabila P. Dewantoro No. HP: Anna Retnawati (081331286706)	Universitas Airlangga, Universitas Airlangga

Sesi 1.6
Ruang SK 2.6

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-034	Corporate Social Responsibility dan Audit Partner Narcissism Terhadap Audit Report Readability	Haniyah Shafa Nabilah, Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA., Dr. Fajar Odiatma, S.E., M.Ak. No. HP: Haniyah Shafa Nabilah (088279070363); Fajar Odiatma (082114173000)	Universitas Riau, Universitas Riau, Universitas Riau
SIPE-036	When Guidelines Fail and Usefulness Misleads: The Dark Side of AI in Accounting Students' Ethical Awareness and Academic Decision Quality	Rino Dwi Putra, Efrizal Syofyan, Eka Fauzihardani, Nelvirita, Khadijah Ath Thahirah, Halkadri Fitra No. HP: Rino Dwi Putra (082283857155); Halkadri Fitra (08116604200)	Universitas Negeri Padang, Universitas Negeri Padang, Universitas Negeri Padang, Universitas Negeri Padang, Universitas Negeri Padang, UNP
SIPE-044	The Influence of Firm Performance on Auditor Choice: The Moderating Role of Female Boards Empirical Evidence from Indonesia	Raja Adri Satriawan Surya, Arumega Zarefar, Azwir Nasir, Suryani Srijayanti, Yulia Rebecca Sihombing No. HP: Raja Adri Satriawan Surya (082173649999); Azwir Nasir, Prof. (08127512649); Suryani Srijayanti (085265369741); Yulia Rebecca Sihombing (081263096668)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau

Sesi 1.7
Ruang SK 2.7

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-081 (Kualitatif)	Struktur Utang dan Profitabilitas pada Tiga Sektor Manufaktur di Indonesia: Peran Moderasi Firm Size dan Analisis	Yakobus Benyamin Renno Arwalembun, Rudiawie Larasati, Klara Wonar No. HP: Rudiawie Larasati (082143877993)	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih

	Perbedaan Antar Sektor		
AKBL-058	Peran Produktivitas dan Greenwashing: Ketika ESG Menurunkan Kinerja	siska No. HP: Alldo Suprianto (085245104978); Erni Ekawati (0811255921)	Universitas Kristen Duta Wacana, Universitas Kristen Duta Wacana
AKMK-023	Managerial Accounting Knowledge, Digital/AI Readiness, and Risk Decision-Making Quality in SMEs: The Mediating Role of Risk Mitigation Capability	Chandra Situmeang, Azizul Kholis, OK Sofyan Hidayat, Syahrizal Chalil No. HP: Chandra Situmeang (0811619377)	Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan

Parallel Session (Fullpaper Presentation)

Pararel Sesi II : 09.00 – 10.15, Rabu 09 September 2026

SNA XXIX RIAU

Sesi 2.1

Ruang SK 2.1

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-008	Apakah Strategi Keberlanjutan Meningkatkan Nilai Perusahaan? Bukti Empiris dari Perusahaan	Mochammad Ilyas Junjunan, Wiwik Supratiwi No. HP: Mochammad Ilyas Junjunan (085746424979)	Universitas Airlangga, Universitas Airlangga

	Manufaktur di Indonesia		
AKBL-070	SUSTAINABILITY GOVERNANCE, INTEGRATED REPORTING, AND FIRM PERFORMANCE	Yolanda Pratami No. HP: Yolanda Pratami (085231505599)	Universitas Islam Riau
AKBL-010	CURBING GREENWASHING: EVIDENCE FROM HIGH-IMPACT SECTORS	Fitri Hikmawati, Dian Saputra No. HP: Fitri Hikmawati (083167612504)	Universitas Islam Riau , Universitas Islam Riau

Sesi 2.2
Ruang SK 2.2

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-009	PENGARUH ENVIRONMENTAL DISCLOSURE TERHADAP NILAI PERUSAHAAN DENGAN GREENWASHING SEBAGAI VARIABEL MODERASI	Indah Oktari Wijayanti, Vika Fitranita, Nikmah, Amanda Alvi No. HP: Nikmah (085267906810)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
AKBL-072	Women Director and Water Information Disclosure: Evidence from Indonesian SOEs	Poppy Nurmayanti M, Pipin Kurnia, Yesi Mutia Basri, Doddy Setiawan, Claudia Arta Cristin Manalu, Azhifa Sujudah No. HP: Pipin Kurnia (08117520555)	Unversitas Riau, Universitas Riau, Universitas Riau, Universitas Sebelas Maret, Universitas Riau, Universitas Riau
AKBL-083 (Kualitatif)	What Makes Village-Owned Enterprises Valuable? A Review of Literature	Astrid Maharani, Ferdy Putra, Gardina Aulin Nuha, Oktaviani Ari Wardhaningrum No. HP: Astrid Maharani (082330103301)	Universitas Muhammadiyah Jember, Universitas Riau, Universitas Muhammadiyah Jember, Universitas Jember

Sesi 2.3
Ruang SK 2.3

KODE	JENIS PENELITIAN	PENULIS	AFILIASI

AKMK-053	Meningkatkan Kinerja UMKM Melalui Rantai Pasokan Halal dan Keberlanjutan Usaha srbagai Mediator: Pendekatan SEM-Orde Kedua	NURUL AIDHA, Ria Nelly Sari, Rita Anugerah No. HP: Nurul Aidha (082384428474); Ria Nelly Sari, Prof. (08127651662)	Universitas Riau, Universitas Riau, Universitas Riau
AKMK-058	Promosi Media Sosial, Fear of Missing Out (FoMO), dan Perilaku Keuangan Pengguna E-Wallet: Peran Self-Control sebagai Variabel Moderasi	Ayu Saputri, Nurna Aziza, Halimatusyadiah, Nikmah, Andi Agus No. HP: Nurna Aziza (08117308876)	Ayu Saputri Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, STIEM Bongaya
AKMK-034	Pengaruh Good Governance terhadap Kinerja BUMDes: Peran Moderasi Collaborative Capability	Ranti Melasari, Nurdiana No. HP: Ranti Melasari (085265554060)	Universitas Islam Indragiri, Universitas Riau

Sesi 2.4

Ruang SK 2.4

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-006	Maturitas Pengukuran Kinerja sebagai Pendorong Akuntabilitas Publik: Studi Metoda Campuran pada Pemerintah Daerah di Indonesia	Anthonius H Citra Wijaya, Rusdi Akbar, Abdul Halim, Aviandi Okta Maulana No. HP: Anthonius H Citra Wijaya (081344059336)	Program Doktor Ilmu Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada Yogyakarta, Fa, Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada
CG-033	Breaking The Black Box of Female CEO on ESG Performance in Emerging Markets: Does Board Diversity Policy Matter?	Arumega Zarefar, Armadani, Andreas, Atika Zarefar, Dian Agustia No. HP: Armadani (085263449992); Andreas, Prof. (085278830999); Atika Zarefar (085265222993)	Universitas Riau, Universitas Islam Al-Kifayah Riau, Universitas Riau, Universitas Riau, Universitas Airlangga

AKSP-028	CIVIL SERVANT EDUCATION BACKGROUND OF REGIONAL HEADS AND THE QUALITY OF REGIONAL GOVERNMENT FINANCIAL REPORTS: EVIDENCE FROM PROVINCIAL GOVERNMENTS IN INDONESIA 2020â€“2024	Jefri Adri No. HP: Jefri Adri (08127615996)	Magister Akuntansi Universitas Riau

Sesi 2.5

Ruang SK 2.5

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-083	Mengungkap Heterogenitas Investor Ritel Indonesia: Segmentasi Investor sebagai Dasar Strategi Edukasi Pasar Modal	Zainuddin, Bambang Tjahjadi, Alfiyatul Qomariyah No. HP: Zainuddin (082292160144)	Universitas Khairun, Universitas Airlangga, Universitas Airlangga
AKSP-011	EFEKTIVITAS PENGENDALIAN KORUPSI PADA PENDAPATAN ASLI DAERAH DI MODERASI KAPABILITAS APARAT PENGAWAS INTERNAL PEMERINTAH (APIP) (STUDI EMPIRIS PADA PEMERINTAH DAERAH DI INDONESIA)	Andi Selviani, Muhammad Din, Tenripada, Rahma Masdar No. HP: Andi Selviani (087814555799)	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Universitas Tadulako
AKPM-101	Dari Key Audit Matters ke Audit Report Lag: Apakah Gender Auditor Memperkuat Ketepatan Waktu Audit?	Karmila Dwi Lestari Mutia No. HP: Karmila Dwi Lestari Mutia (08123704669)	Universitas Nusa Cendana

Sesi 2.6
Ruang SK 2.6

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-047	The Impact of Firm Performance and Ownership Structure on Auditor Selection: Evidence from Indonesia with Domestic Ownership as a Moderating Variable	Andreas, Tantri Kencana, Nanda Fito Mela, Suryani Srijayanti, Bunga Romarta Simanungkalit No. HP: Bunga Romarta Simanungkalit (082260669929)	universitas Riau, universitas Riau, universitas Riau, universitas Riau, universitas Riau
AKPM-076	Green Signals or Real Value? ESG Disclosure, Green Economy, and the Moderating Role of Audit Committees in Banking Companies	Eva Sariwanti, Ria Nelly Sari, Vera Oktari No. HP: Eva Sariwanti (081267166362)	Faculty of Economics and Business, University of Riau , Faculty of Economics and Business, University of Riau , Faculty of Economics and Business, University of Riau
CG-034	Apakah Karakteristik Komite Audit dapat Mengurangi Income Smoothing?	Ni Luh Putu Elvi Ponika Sari, Ni Wayan Rustiarini, Anak Agung Sagung Istri Pramanaswari No. HP: Ni Wayan Rustiarini (08123621587)	Universitas Mahasaraswati Denpasar, Universitas Mahasaraswati Denpasar, Universitas Mahasaraswati Denpasar

Sesi 2.7
Ruang SK 2.7

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-038	Determinants Of Local Government Financial Reporting Quality: The Mediating Role Of Regional Financial Management Information System (SIPKAD)	Regita Yolanda, Muhammad Rizal No. HP: Regita Yolanda (085184414003)	Universitas Negeri Medan, UNIMED
AKPM-095	ESG Disclosure and Credit Risk in Indonesiaâ€™s Financial Sector: The Moderating Role of Audit Fees	Pujangga Abdillah, Ayunda Putri Izati, Felisitas Wiastha Hesa Gading Paskalin Putri, Glen Christian No. HP: Pujangga Abdillah (082262200122)	Universitas Merdeka Malang, Universitas Merdeka Malang, Universitas Merdeka Malang, Universitas Merdeka Malang

ETC-007	Membangun Legitimasi Publik Pemerintah Desa melalui Budaya Risiko dan Kepercayaan Institusional	Ria Febrina, Sari, Yesi Mutia Basri, Rosliana No. HP: Ria Febrina (082391523002)	Universitas Islam Indragiri, Universitas Riau, Universitas Riau, Universitas Islam Indragiri

Parallel Session (Fullpaper Presentation)

Pararel Sesi III : 10.30-11.30, Rabu 9 September 2026
SNA XXIX RIAU

Sesi 3.1
Ruang SK 2.1

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
SIPE-014 (Kualitatif)	Bridging the Performance Accountability Gap: A Critical Adaptation of ANAO's Performance Statements Audit Methodology and the Development of an AI-Enabled Dual-Approach Framework for BPK RI	Ahmad Nurdi Putranto, Hesekiel Dwiputera Gokmatua Hutapea No. HP: Ahmad Nurdi Putranto (081218870546); Hesekiel Dwiputera Gokmatua Hutapea (085261621496)	Badan Pemeriksa Keuangan Republik Indonesia, Badan Pemeriksa Keuangan Republik Indonesia
AKBL-030	Uji Eco-Efficiency Sebagai Moderasi Hubungan Biaya Dan Kinerja Lingkungan Terhadap Nilai Perusahaan Farmasi	IDA AYU ARTHA WIDYA SARI, Ni Putu Sri Harta Mimba, S.E., Ak., M.Si., Ph.D., CA., CMA., ASEAN CPA., Dr. Ni Made Dwi Ratnadi, S.E., M.Si., Ak., Dr. Luh Gede Krisna Dewi, S.E., M.Si., Ak. No. HP: Ni Putu Sri Harta Mimba (081339373048); Ida Ayu Artha Widya Sari (089528074744); Ni Made Dwi Ratnadi (082144659202)	Magister Akuntansi, FEB Universitas , Magister Akuntansi, FEB Universitas , Magister Akuntansi, FEB Universitas , Magister Akuntansi, FEB Universitas

Sesi 3.2
Ruang SK 2.2

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-086	The Association Between Country Efforts to Mitigate Climate Change and	Mutiara Meszova Dewi, Aria Farah Mita No. HP: Mutiara Meszova Dewi (082123786698)	Faculty of Economics and Business, Universitas Indonesia, Faculty of

	Corporate ESG Performance		Economics and Business, Universitas Indonesia
AKBL-089	Pengungkapan Akuntansi Lingkungan dan Tata Kelola Perusahaan terhadap Likuiditas Saham: Peran Mediasi Risiko Karbon	MERRY ANNA NAPITUPULU, DIMITA H. P. PURBA, DUMA MEGARIA ELISABETH, , Septony B. Siahaan No. HP: Merry Anna Napitupulu (085600427099); Dimita H. P. Purba (08126033170); Duma Megaria Elisabeth (085277541113)	UNIVERSITAS METHODIST INDONESIA, UNIVERSITAS METHODIST INDONESIA, UNIVERSITAS METHODIST INDONESIA, SEPTONY B. SIAHAAN, Universitas Methodist Indonesia
AKPM-020	Pengaruh ESG dan Faktor Keuangan terhadap Nilai Perusahaan	Halkadri Fitra, Salma Taqwa, Fefri Indra Arza, Salsabila No. HP: Halkadri Fitra (08116604200)	Universitas Negeri Padang, Universitas Negeri Padang, Universitas Negeri Padang, Universitas Negeri Padang

Sesi 3.3
Ruang SK 2.3

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-004	THE EFFECTS OF HUMAN CAPITAL, SOCIAL CAPITAL, AND GOVERNMENT REGULATIONS ON THE PERFORMANCE OF MICRO, SMALL, AND MEDIUM-SIZED ENTERPRISES (MSMEs) IN PEKANBARU CITY	Wandri Saputra, Novita Indrawati, Edfan Darlis No. HP: Wandri Saputra (082288158459); Novita Indrawati (085265352874); Edfan Darlis (081365733260)	Universitas Riau, Universitas Riau, Universitas Riau
AKPM-006	Pengaruh Green Innovation terhadap Nilai Perusahaan (Studi Empiris Perusahaan Sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia (BEI) pada Periode Tahun 2022-2024)	Stefania Margareth Pasaribu, Rita Anugerah, Suci Nurulita No. HP: Suci Nurulita (08126870920)	Universitas Riau, Universitas Riau , Universitas Riau

AKBL-100	Digital Greenwashing Perception Gap And Firm Performance: Evidence From ESG Disclosure And Social Media Skepticism In Indonesia	Devi Safitri, Raja Multi Konvokesen Adiman, Nanda Fito Mela, Arumega Zarefar, Muhammad Daffa Novanda No. HP: Arumega Zarefar (085274738886); Nanda Fito Mela (081371397241); Devi Safitri (085265375215); Raja Multi Konvokesen Adiman (085161462806)	Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia, Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia, Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia, Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia, Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia

Sesi 3.4
Ruang SK 2.4

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-055	Rethinking PSAP No. 06 in the Case of Danantara	Rusdi Akbar, Jessica Sabrina Teddy, Defia Anjani, Kimya Kayla Sofie No. HP: Defia Anjani (081228680875); Jessica Sabrina Teddy (081318990888)	Universitas Gadjah Mada, Universitas Gadjah Mada, Universitas Gadjah Mada, Universitas Gadjah Mada
AKSR-009 (kuali)	Standar Pengungkapan Keberlanjutan Indonesia Berbasis ISSB dan Rekonstruksi Akuntabilitas Islami: Perspektif MaqÄ□á¹£id al-SharÄ«â€˜ah	Zulhelmy , Hidayat, Hamsal, Dodi Okri Handoko, Dapid Kurniawan No. HP: Zulhelmy (081371456761)	, Unversitas Islam Riau, Unversitas Islam Riau, Unversitas Islam Riau, Unversitas Islam Riau

Sesi 3.5
Ruang SK 2.5

KODE	JENIS PENELITIAN	PENULIS	AFILIASI

AKPM-103	PENGARUH PROFITABILITAS, STRUKTUR MODAL, PERTUMBUHAN PERUSAHAAN, UKURAN PERUSAHAAN DAN LIKUIDITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONES IA TAHUN 2022 â€“ 2024	Nur Rahmawati, Bill J. C. Pangayow, Klara Wonar No. HP: Bill J. C. Pangayow (082197585648)	Universitas Cenderawasih , Universitas Cenderawasih, Universitas Cenderawasih
CG-005	The Effectiveness of Corporate Governance in Mitigating Tax Avoidance of Indonesian Listed Companies	Irwansyah, Saiful, Susi Wahyuni No. HP: Saiful (087868224992)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
CG-022	Komite Keberlanjutan, Kepemilikan Institusional, dan Pengungkapan Emisi Karbon	Budianto Budianto, Doddy Setiawan, Wahyu Widarjo, Taufiq Arifin No. HP: Budianto Budianto (081360605230)	Universitas Teuku Umar, Universitas Sebelas Maret, Universitas Sebelas Maret, Universitas Sebelas Maret

Sesi 3.6
Ruang SK 2.6

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-030	Pengaruh Transparansi, Akuntabilitas dan Kompetensi Aparat Desa Terhadap Kinerja Pengelolaan Dana Desa di Kabupaten Seluma	Tiara Luchita, Abdullah, Irwansyah No. HP: Abdullah (082279814010)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
AKSP-043	Aset BUMdes Pesisir: Pengaruh Industri dan Keuangan	Anwar Hariyono, Muhammad Rizqi Alriansyah, Windari Rachmadiah Putri No. HP: Anwar Hariyono (081330623363)	Universitas Muhammadiyah Gresik, Universitas Muhammadiyah Gresik, Badan Pusat Statistik Kabupaten Gresik

AKSP-045	Determinan Kepatuhan Pajak Generasi Z: Peran Pengetahuan Perpajakan, Moral Pajak, Dan Kepercayaan Pada Pemerintah Serta Analisis Perbedaan Gender	Marcella Wulandatu Achab, Rudiawie Larasati, Yulianti Karoma No. HP: Yulianti Karoma (085343719200)	Universitas Cenderawasih, Universitas Cenderawasih , Universitas Cenderawasih

Parallel Session (Fullpaper Presentation)

Pararel Sesi IV : 11.30-12.30, Rabu 09 September 2026
SNA XXIX RIAU

Sesi 4.1
Ruang SK 2.1

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKSP-029	KEMANDIRIAN DAN KINERJA KEUANGAN TERHADAP KEBERLANJUTAN KEUANGAN DAERAH DI TANAH PAPUA	Theofilson Melmambessy , Cornelia D. Matani, Elia M. Tandililing No. HP: Elia M. Tandililing (081224333590)	Jurusan Akuntansi, FEB, Universitas Cenderawasih, Jurusan Akuntansi, FEN, Universitas Cenderawasih, Jurusan Akuntansi, FEN, Universitas Cenderawasih
SIPE-043	Internal Oversight Effectiveness and Financial Performance Improvement in a Public Service Agency University: Evidence from Universitas BLU	OK Sofyan Hidayat, Muhammad Ridha Habibi, Syahreza Alvan, Zulherman , Mesnan, Chandra Situmeang No. HP: OK Sofyan Hidayat (08126584690)	Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan, Universitas Negeri Medan
AKPM-048	From Financial Distress to Corporate Turnaround: An Episode-Based	Hendra Agustinus H. Marbun, Chandra Situmeang, Erlina, Abdillah Arif Nasution	Politeknik Wilmar Bisnis Indonesia , Universitas Negeri Medan , Universitas

	Measurement Approach in an Emerging Market Context	No. HP: Hendra Agustinus H. Marbun (08116339393)	Sumatera Utara, Universitas Sumatera Utara

Sesi 4.2
Ruang SK 2.2

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-059	Fraud Hexagon dalam Deteksi Fraud Laporan Keuangan Menggunakan Beneish M-Score, Random Forest, dan SHAP Analysis	Meylinda Rosari Daudo, Bill Pangayow, Hesty Theresia Salle, Linda Hutajulu, Elia Tandililing, Annisa Fitriah Mudassir No. HP: Hesty Theresia Salle (081225021862)	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih
ETC-012	Peran Mediasi Pembelajaran Berbasis Pengalaman pada Pengaruh Artificial Intelligence Mindset terhadap Kesiapan Karier Akuntan 5.0 pada Mahasiswa Akuntansi di Indonesia	Madani Hatta, Alvin Agustino, Lisa Martiah Nila Puspita, Nikmah No. HP: Madani Hatta (08117390098)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu
AF-005	Fraud Hexagon dan Fraudulent Financial Statement : Peran Moderasi Kualitas Audit pada Perusahaan Rumah Sakit di Bursa Efek Indonesia	Aretha Bening Topayung, Dr. Lintje Kalangi, SE.,ME.,Ak.,CA, Dr. Claudia W. M. Korompis, SE.,MSA.,Ak No. HP: Aretha Bening Topayung (081293843683); Lintje Kalangi (085256729001); Claudia W. M. Korompis (081340117771)	Universitas Sam Ratulangi, Universitas Sam Ratulangi, Universitas Sam Ratulangi
AKBL-005	Internal Control, Local Wisdom, dan ESG untuk mendukung Pencapaian SDGs: Studi Embedded Mixed-Methods	Tarjo, Alexander Anggono, Rian Abrori, Eklamsia Sakti, Jamaliah Said No. HP: Tarjo, Prof. (087853035508); Rian Abrori (082330176377)	Universitas Trunodjoyo Madura, Universitas Trunodjoyo Madura, Universitas Trunodjoyo Madura, Universitas Noor Huda Mustofa, Universiti Teknologi MARA-Malaysia

AKSR-006 (Kualitatif)	Asuransi Sosial â€œRukun Kematianâ€ Berbasis Komunitas Masyarakat Dalam Perspektif Akuntansi Syariah	Robiatul Auliyah, Ach Baihaki, Mohammad Nizarul Alim, Bambang Haryadi, Tarjo No. HP: Ach Baihaki (08175009272)	Universitas Trunojoyo Madura, Mahasiswa S3 Akuntansi Universitas Trunojoyo Madura, Universitas Islam Madura , Universitas Trunojoyo Madura, Universitas Trunojoyo Madura, Universitas Trunojoyo Madura

Sesi 4.3

Ruang SK 2.3

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKPM-044	Pengaruh Rasio Kecukupan Modal, Risiko Kredit, dan Profitabilitas terhadap Financial distress	Yandy Anugraha Saputra, Novita Indrawati, Edfan Darlis No. HP: Yandy Anugraha Saputra (089660836040)	Universitas Riau, Universitas Riau, Universitas Riau
AKBL-048	STATUS "PIHAK UTAMA" DPS DAN KUALITAS LAPORAN KEBERLANJUTAN	Dani Rahman Raja, Rita Anugerah, Poppy Nurmayanti M No. HP: Dani Rahman Raja (085375655612); Rita Anugerah, Prof. (08127667336); Poppy Nurmayanti M (087705576969)	Universitas Riau, Universitas Riau, Universitas Riau
AKBL-105	MANAJEMEN PERUBAHAN IKLIM, KREDIT KARBON, DAN KINERJA KEUANGAN PERUSAHAAN PUBLIK NON KEUANGAN INDONESIA: BUKTI EMPIRIS DARI INDONESIA	INDAH AFREZA, Dr. Poppy Nurmayanti M, S.E, M.Si, Dr. Vera Oktari, SE, M.Ak, Ak, CA No. HP: Indah Afreza (085364040717)	UNIVERSITAS RIAU, Universitas Riau, Universitas Riau

Sesi 4.4

Ruang SK 2.4

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
ETC-002 (kuali)	Determinan Kualitas Audit dengan Moderasi E-Audit	Indra, Adam Zakaria, Marsellisa Nindito No. HP: Indra (087882613366)	Badan Pemeriksa Keuangan RI, Universitas Negeri Jakarta, Universitas Negeri Jakarta

AKMK-008 (kualitatif)	Akuntabilitas Hibrida Dalam Pesantren Berbasis Usaha: Antara Kemandirian Ekonomi Dan Misi Sosial-Keagamaan	Jihan Habibatus Zahra, Yesi Mutia Basri, Tiara, Pramudita Mutiara Sari, Fahri Ramadhani Nirwana, Khusnul Khatimah No. HP: Jihan Habibatus Zahra (082198124494)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau
CG-026 (kuali)	MEMBANGUN GOOD COOPERATIVE GOVERNANCE (GCG) MELALUI PELATIHAN DAN PENDAMPINGAN PENYUSUNAN LAPORAN KEUANGAN LAYAK AUDIT BERBASIS PERMENKOP NOMOR 2 TAHUN 2024	Devid Putra Arda, Rita, Haria Saputri No. HP: Devid Putra Arda (08161117231)	STIE GANESHA-TANGERANG SELATAN, STIE GANESHA-TANGERANG SELATAN , STIE GANESHA-TANGERANG SELATAN

Sesi 4.5

Ruang SK 2.5

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
CG-029	ESG Greenwashing Decoupling in ASEAN: The Role of Audit Committee Quality and GRI Compliance in Building Sustainable Accountability	Sendy Dwi Haryanto, Dian Agustia, Saiful Anwar No. HP: Sendy Dwi Haryanto (081357681383); Saiful Anwar (085702377965)	Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
CG-030	Pengaruh Audit Committee Characteristics Dan Key Audit Matters Terhadap Audit Report Lag	GUSTINA ANJELINA, TAUFENI TAUFIK, AULIA PINTO ATAMI No. HP: Gustina Anjelina (085271940933); Aulia Pinto Atami (081378345367)	Universitas Riau, Universitas Riau, Universitas Riau
ETC-013	Pengaruh Kemampuan Absorptif terhadap Pengembangan Soft Skills Mahasiswa	Madani Hatta, Beta Julianti, Baihaqi, Nila Aprila No. HP: Madani Hatta (08117390098)	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu

	Akuntansi Gen Z dengan Kemampuan Belajar Mandiri sebagai Variabel Mediasi		
AKPM-045	Revisiting Carbon Emission Disclosure: The Role of Financial Ratios and Audit Reputation	Yudhi Prasetiyo, Sila Ninin Wisnantiasri, Novta Winkey Pradana No. HP: Novta Winkey Pradana (081294343426)	Universitas Terbuka, Universitas Terbuka, Universitas Terbuka

Sesi 4.6
Ruang SK 2.6

KODE	JENIS PENELITIAN	PENULIS	AFILIASI
AKBL-043	Nilai Perusahaan Energi: Sustainability Reporting dan Green Innovation	Eka Hariyani, Rezi Abdurrahman, Meilda Wiguna , Alfiati Silfi, Divanka Aulia No. HP: Rezi Abdurrahman (085271111414); Meilda Wiguna (081226914665); Divanka Aulia (083185752932)	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau
AKPM-022	PENGARUH KONSERVATISME AKUNTANSI, PERUMBUHAN PENDAPATAN, DAN FINANCIAL DECISIONS TERHADAP KINERJA KEUANGAN	Salsabila Najwa Putri Merza, Enni Savitri, Nanda Fito Mela No. HP: Salsabila Najwa Putri Merza (081371861974); Enni Savitri, Prof. (08127532400)	Fakultas Ekonomi dan Bisnis, Fakultas Ekonomi dan Bisnis, Universitas Riau, Fakultas Ekonomi dan Bisnis, Universitas Riau
AKSP-049	Meningkatkan Akuntabilitas Pengelolaan Dana Desa Melalui Perilaku Prososial Aparatur, Tekanan Eksternal dan Penguatan SPIP	Suci Ramadhani, Ria Nelly Sari, Nur Azlina No. HP: Suci Ramadhani (082297356382)	Universitas Riau, Universitas Riau, Universitas Riau

Sesi 4.7
Ruang SK 2.7

KODE	JENIS PENELITIAN	PENULIS	AFILIASI

AKSP-054	IMPLEMENTASI AKUNTANSI ASET BERSEJARAH PEMERINTAH DAERAH DI PROVINSI SULAWESI TENGAH	Rifqi Nur Fakih. A, Muhammad Din, Moh. Ikbal Abdullah, Erwinsyah, Chalid AS, Ranita No. HP: Rifqi Nur Fakih. A (082191330237)	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Balai Pelestarian Kebudayaan , Dinas Kebudayaan Provinsi Sulawesi Tengah
AKSP-031	Pengaruh Pengawasan Internal terhadap Efisiensi Anggaran Pendidikan serta Implikasinya pada Kinerja Pendidikan di Sulawesi Tengah	Mia Lestari Sangadji, Muhammad Din, Haryono Pasang Kamase , M. Ikbal Abdullah No. HP: Mia Lestari Sangadji (082129019914)	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Universitas Tadulako
AKPM-099	PENGARUH FINANCIAL DISTRESS, SALES GROWTH DAN LEVERAGE TERHADAP TAX AVOIDANCE	Rahmawati, Cornelia Desiana Matani, Annisa Fitriah Mudassir No. HP: Cornelia Desiana Matani (081236193738)	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
AKPM-080	THE INFLUENCE OF FINANCIAL TECHNOLOGY AND FINANCIAL LITERACY ON MICRO-BUSINESS INCOME IN JAYAPURA CITY	Amanda Kurnianti, Siti Rofingatun, CHRISTINE JOIS KARUBABA, Aaron M.A Simanjuntak , Cornelia Desiana Matani , Annisa Fitriah Mudassir No. HP: Cornelia Desiana Matani (081236193738); Elia M. Tandililing (081224333590)	Universitas Cenderawasih, Universitas Cenderawasih, UNIVERSITAS CENDERAWASIH, Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih

DAFTAR ISI

.....1

Kata Sambutan Rektor i

Kata Sambutan Ketua IAI KAPd iii

Kata Sambutan Ketua DPN IAI v

Kata Sambutan PLT Gubernur Riau ix

Simposium Nasional Akuntansi (SNA) XXIX RIAU & International Conference for Accounting Educators (ICAE) 2026 xii

AF 1

Ketika Uang Menjadi Pertimbangan: Love of Money dan Rasionalisasi Praktik Fraud pada Aparatur Desa 2

Earnings Management, Diamond Fraud, and Fraudulent Financial Reporting 3

Analisis *Weton* Pelaku *Fraud* Menggunakan Metode Netnografi 4

Fraud Hexagon, Kualitas Audit, dan Fraudulent Financial Statement 5

Kejenuhan Teori Fraud Barat dan 6

Solusi Pengendalian Transendental Islam 6

Konstruktivisme Big Data Dan Efektivitas Audit Internal Dalam Mendeteksi Fraud: Sebuah Anomali Adopsi Artificial Intelligence Pada Bank BUMN 7

Assessing The Effectiveness Of Fraud Prevention Strategies In Indonesian Rural Credit Banks (BPR) 8

AKBL 9

Carbon Disclosure: Financial Performance, Green Intellectual Capital And Leverage 10

Determinasi Pengungkapan Emisi Karbon: Kinerja Lingkungan, Tata Kelola Perusahaan, Dan *Media Exposure* 11

Are Green Bonds and Innovation Key Drivers of ESG Performance? Evidence from Green Bond Markets and Peer Pressure 12

Internal Control, Local Wisdom, dan ESG untuk mendukung Pencapaian SDGs: Studi Embedded Mixed-Methods 13

Dampak Visibilitas Industri dan Sustainability Disclosure terhadap Reputasi Perusahaan: Studi pada ESG Quality 45 IDX-KEHATI 14

Apakah Strategi Keberlanjutan Meningkatkan Nilai Perusahaan? Bukti Empiris dari Perusahaan Manufaktur di Indonesia 15

Pengaruh Enviromental Disclosure Terhadap Nilai Perusahaan dengan Greenwashing Sebagai Variabel Moderasi 16

Curbing Greenwashing: Evidence From High-Impact Sectors 17

***Green Performance* dan Nilai Perusahaan** 18

Do Sustainability Committees and Assurance Complement Each Other? Cross-Country Evidence on ESG Performance 19

Digital Financial Capability and MSME Sustainability Through Green Investment 20

Transformasi *Green Accounting* dalam Kerangka ESG: *Systematic Literature Review* atas Adaptasi Perusahaan dan Respons Pasar Modal 21

Determinan Kualitas Laporan Keberlanjutan: Peran Moderasi Risiko Lingkungan 22

***Risk Severity* dan Tipe Pengungkapan Risiko Iklim** 23

Business Strategy Effects on Sustainability Performance: Board Monitoring Matters 24

Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Keuangan Perusahaan Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2021–2024 25

Memetakan Masa Depan Akuntansi Kelautan: Analisis Bibliometrik dan Visualisasi Data terhadap Navigasi Regulasi *Blue Accounting* di Indonesia 27

Sustainability Report Dan Kinerja Keuangan Terhadap Harga Saham 28

Pengaruh Corporate Social Responsibility Dan Kualitas Audit Terhadap Sustainability Reporting 29

(Studi Pada Perusahaan Sektor Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2022-2024) 29

Pengaruh Penerapan *Good Corporate Governance* (GCG) Terhadap Nilai Perusahaan Dengan Kualitas Audit Sebagai Variabel Moderasi 30

Pilar ESG sebagai Perisai Nilai Perusahaan di Tengah Ancaman Risiko Perubahan Iklim 31

Local Wisdom Accounting: Measuring Commitment To Implementing Local Wisdom CSR In Indonesia 32

Toward a Holistic Sustainability Disclosure Index (SDI) in Higher Education Institutions (HEIs): Modified Analytical Hierarchy Process (MAHP) 33

Nilai Perusahaan Energi: Sustainability Reporting dan Green Innovation 34

Apakah Praktik ESG Meningkatkan Nilai Perusahaan? 35

Green Innovation, Bio-Accounting, and Sustainable SME Performance 36

Accounting Information Efficiency and Cultural Values for Sustainability 37

Status "Pihak Utama" DPS Dan Kualitas Laporan Keberlanjutan 38

Beyond Symbolic Compliance: An Integrated Sustainability Assurance Model for Mitigating Greenwashing in Indonesia 39

Risk Blindness: Why Physical Climate Threats Remain Invisible in Indonesian Corporate Leverage Dynamics. 41

Pengalaman Lingkungan CEO Dan Proporsi Direksi Independen Terhadap Kinerja ESG Perusahaan Di Indonesia 42

Sustainability and Fraud: A Bibliometric Mapping of Greenwashing, ESG Manipulation, and Ethical Disclosure Practices 43

Independent, Trained, and Sustainable: What Really Drives ESG in Indonesia? 44

Peran Produktivitas dan Greenwashing: Ketika ESG Menurunkan Kinerja 45

Analisis Greenwashing Sustainability Reporting Berbasis AI pada Perusahaan Indonesia 46

Membangun Akuntan Masa Depan di Era AI: Tinjauan Sistematis atas Akuntabilitas Algoritmik, Keberlanjutan, dan Integritas Profesi 48

Women Directors and Water Information Disclosure: Evidence from Indonesian SOEs 49

Transformasi Peran BPK Dalam *Sustainability Governance* Melalui Indonesia Sustainability Reporting Forum 50

Market Valuation of Overstated ESG Reporting: How Board Activity and Firm Growth Shape Investor Responses to ESG Greenwashing 51

Apakah Kualitas Laporan Keuangan Memperkuat Respons Investor? Bukti Pengaruh Kualitas ESG, Leverage, dan Pertumbuhan Perusahaan 53

Free Cash Flow, Sustainability Report dan Nilai Perusahaan 54

The Association Between Country Efforts to Mitigate Climate Change and Corporate ESG Performance 55

The Effect Of Environmental Disclosure And Environmental Investment On Erc 56

Pengungkapan Akuntansi Lingkungan dan Tata Kelola Perusahaan terhadap Likuiditas Saham: Peran Mediasi Risiko Karbon 57

Mendorong Intergitas Pengungkapan Keberlanjutan Melalui Digitalisasi Berbasis Artificial Intelegence 58

When Indonesia's Investors Underreact To Climate Risk: Accounting Conservatism, Carbon Tax, And Firm Value In Developing Countries 59

When Does Digitalization Become Environmental Accountability? The Conditioning Role of Regulatory Quality Across Countries 60

ESG Performance And Key Audit Matters: Does Audit Committee Gender Diversity Matter? 62

Mapping Global Trends in Environmental Management Accounting Based on Bibliometric Analysis : A Study of 200 Highly Reputable Articles Using Publish or Perish and VOSviewer 63

Tata Kelola dan Kinerja Karbon: Peran Tekanan Investor 64

Manajemen Perubahan Iklim, Kredit Karbon, dan Kinerja Keuangan Perusahaan Publik Non Keuangan Indonesia 65

AKMK 66

Managerial Ownership Moderates Directors' Influence on Dividends 67

Intellectual Capital, Sustainability, and Infrastructure Firm Value 68

Akuntabilitas Hibrida Dalam Pesantren Berbasis Usaha: Antara Kemandirian Ekonomi Dan Misi Sosial-Keagamaan 69

Eksplorasi Perilaku Tax Avoidance pada Perusahaan Pertambangan di Indonesia: Pendekatan Moderasi Manajemen Laba 70

Pengaruh Kualitas Audit Dan Struktur Kepemilikan Terhadap Manajemen Laba Riil Dengan Board Diversity Sebagai Variabel Moderasi. 71

Determinants of Liquidity Coverage Ratio in Indonesia Bank: The Role of Balanced Scorecard, ESG, Artificial Intelligence and Global Risk 72

Senjangan Anggaran Negosiasiaan dan Tekanan Pekerjaan: Peran Mediasi Persepsi Keadilan dan Moderasi Budaya Lokal 74

Di Balik Keberanian Melapor: Peran Krusial *Psychological Safety* dalam Mendorong *Whistleblowing Intention* di Perguruan Tinggi 75

Pengaruh Financial Anxiety dan Penggunaan QRIS terhadap Pengelolaan Keuangan dengan Financial accountability sebagai Variabel Mediasi 76

(Studi Empiris pada Mahasiswa S1 Akuntansi Universitas Riau) 76

Intellectual Capital dan Keberlanjutan UKM : Peran Green Business Innovation dan Sustainable Leadership 77

Managerial Accounting Knowledge, Digital/AI Readiness, and Risk Decision-Making Quality in SMEs: The Mediating Role of Risk Mitigation Capability 78

Peran Financial Self Efficacy Dalam Hubungan Antara Social Comparison dan Financial Management Behavior 79

Penguatan Literasi Keuangan Digital Siswa dan Pengurus OSIS Melalui Pelatihan Berbasis Aplikasi Menuju Generasi Muda yang Mandiri dan Akuntabel 80

AI and Accounting: Comparative Case Study from Indonesia and Singapore 81

Diam Karena Hormat Atau Takut? Mengungkap Peran Power Distance Terhadap Whistleblowing intention 82

Pengaruh Good Governance terhadap Kinerja BUMDes: Peran Moderasi Collaborative Capability 83

Financial Distress, Greenwashing and Corporate Risk Taking 84

Pengaruh Tekanan Akademik dan Impostor Syndrome terhadap Kecurangan Akademik melalui Kecemasan Akademik sebagai Mediasi pada Mahasiswa Akuntansi Berprestasi di Indonesia 85

Pentingnya Etika Kepemimpinan Bagi Organisasi Lembaga Perkreditan Desa 86

Meningkatkan Kinerja UMKM Melalui Rantai Pasokan Halal Dan Keberlanjutan Usaha Sebagai Mediator: Pendekatan SEM – Orde Kedua.....87

Promosi Media Sosial, *Fear of Missing Out* (FoMO), dan Perilaku Keuangan Pengguna *E-Wallet*: Peran *Self-Control* sebagaiVariabel Moderasi.....88

AKPM.....89

The Effects Of Human Capital, Social Capital, And Government Regulations On The Performance Of Micro, Small, And Medium-Sized Enterprises (MSMEs) In Pekanbaru City.....90

Pengaruh Green Innovation terhadap Nilai Perusahaan (Studi Empiris Perusahaan Sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia (BEI) pada Periode Tahun 2022-2024).....91

Dinamika Harga Saham Perusahaan Batu Bara: Tinjauan pada Tata Kelola, Rasio Keuangan, dan Makroekonomi 92

The Influence Of Liquidity On Accounting Profit Growth With Firm Size As A Moderating Variable (A Case Study In The Food & Beverage Sector) Listed On The Indonesia Stock Exchange For The Period 2019-2023 93

Audit Pricing of Southeast Asia : Effect Fair Value Hierarchy of Unrealized Earnings and Non-Controlling Interests Moderated by Corporate Governance 94

Peran Pengungkapan Corporate Social Responsibility Dalam Meningkatkan Financial Performancec, Financial Stability, Dan Firm's Value 95

Pengaruh ESG dan Faktor Keuangan Terhadap Nilai Perusahaan 96

Fundamental Financial Performance of Non-Controlling Interest Perspective: Evidence in ASEAN 97

Pengaruh Konservatisme Akuntansi, Pertumbuhan Pendapatan, Dan *Financial Decisions* Terhadap Kinerja Keuangan 98

Pengaruh Corporate Social Responsibility, Good Corporate Governance Dan Kebijakan Dividen Terhadap Nilai Perusahaan.....99

Determinan Kualitas Laporan Keuangan Di Era Digital.....100

Disagregasi *ESG Risk* dan Nilai Perusahaan: Bukti Empiris pada Industri Ekstraktif Indonesia ..101

Effect of ESG on Leverage with Asset Growth as a Moderator: Modification of Leverage Formula Based on Debt Guarantor in the ASEAN Market.....102

Penghindaran Pajak, Persistensi Laba dan Kepemilikan Institusional 103

Siklus Hidup Perusahaan Memoderasi ESG Disclosure terhadap Nilai Perusahaan.....104

Green Disclosure terhadap Respon Pasar: Peran Ukuran Perusahaan 105

Penghapusan Indeks MSCI 2026: Reaksi Pasar dan Efek Spillover antara Perusahaan Konglomerat dan Badan Usaha Milik Negara di Indonesia 106

Pengaruh Manajemen Laba pada Nilai Perusahaan dengan Kepemilikan Manajerial dan Kualitas Audit sebagai Pemoderasi 107

The Effect of Financial Ratios, ESG, ... 108

Artificial Intelligence, and Global Risk on Financial Distress Using Altman Z-Score: Evidence from Manufacturing Companies in Indonesia 108

Investor Latah: 109

Herding dan Literasi Keuangan Gen Z 109

Pengaruh Rasio Kecukupan Modal, Risiko Kredit Dan Profitabilitas Terhadap Financial Distress (Studi Empiris Perusahaan Sektor Perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada Periode Tahun 2021-2024) 110

Revisiting Carbon Emission Disclosure: The Role of Financial Ratios and Audit Reputation 111

Adopsi XBRL Dan Asimetri Informasi (Studi Pada Indonesia, Singapura Dan Kanada) 112

Financial Distress and Corporate Turnaround: A Descriptive Study of Indonesian Listed Companies (2000–2024) 113

Determinan Keputusan Investasi Generasi Z 114

ESG Disclosure Score and Earnings Quality: The Moderating Role of Ownership Concentration and Industry-Wide Shifting Behavior 115

Fraud Hexagon dalam Deteksi Fraud Laporan Keuangan Menggunakan Beneish M-Score, Random Forest, dan SHAP Analysis 116

Optimalisasi Pendapatan dan Nilai Ekonomi PDAM Tirta Pakuan 117

Pendeteksian Financial Distress Pada Perusahaan Tekstil Di Indonesia 119

ESG and Market Reaction: Gender Diversity as Moderator 120

The Financial Consequences of Halal Certification: Evidence from Indonesian Listed Logistics Firms 121

Green Signals or Real Value? ESG Disclosure, Green Economy, and the Moderating Role of Audit Committees in Banking Companies 122

The Financial Consequences of Halal Certification: Evidence from Indonesian Listed Logistics Firms 123

Struktur Utang dan Profitabilitas pada Tiga Sektor Manufaktur di Indonesia: Peran Moderasi Firm Size dan Analisis Perbedaan Antar Sektor 124

Mengungkap Heterogenitas Investor Ritel Indonesia: Segmentasi Investor sebagai Dasar Strategi Edukasi Pasar Modal 125

IFRS 9 (PSAK 71), Earnings Management dan Capital Management: Peran Moderasi Audit Quality 126

Determinants of Fraud Prevention in Village Fund Management: Evidence from Karo Regency Villages 127

Does Digitalization Enhance Market Efficiency Under Geopolitical Shocks? Evidence From An Event Study 128

The Moderating Role of Audit Fees on the Relationship Between ESG Disclosure and Credit Risk: Evidence on Financial Industry in Indonesia 129

The Influence of Sharia Governance and Herding Behavior on Sukuk Investment Decisions: The Moderating Role of Islamic Financial Literacy among Generation Z Investors 130

IFRS 16 and Lease Contracting Decisions: Evidence from Indonesia 131

Pengaruh Financial Distress, Sales Growth Dan Leverage Terhadap Tax Avoidance (Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2024) 132

Dari Key Audit Matters ke Audit Report Lag: Apakah Gender Auditor Memperkuat Ketepatan Waktu Audit? 133

Corporate Governance, Audit Quality, and Accounting Conservatism: Evidence from Manufacturing Companies in Indonesia 134

Pengaruh Profitabilitas, Struktur Modal, Pertumbuhan Perusahaan, Ukuran Perusahaan Dan Likuiditas Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022 – 2024 135

Artificial Intelligence dalam Prediksi Pengungkapan Corporate Social Responsibility: Pendekatan Random Forest dan SHAP 136

Pengaruh Pengungkapan Laporan Keberlanjutan Dan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Dewan Komisaris Sebagai Variabel Moderasi 137

Middle East Geopolitical Shock: How The Israeli War Affected The Fate of LQ45 Stock in Indonesia 138

ESG Implementation and Financial Performance in MSMEs: The Role of Leadership Characteristics 139

Pengaruh Kualitas Sustainability Assurance Terhadap Kualitas Pelaporan Keuangan: Peran Moderasi Good Corporate Governance Pada Perusahaan Sektor Pertambangan Dan Energi Di Bursa Efek Indonesia 140

Tax Aggressiveness On Cost Of Equity With Earnings Quality As A Mediator 141

AKSP 142

Pelaporan dan Teknologi Terintegrasi dalam Akuntansi Sektor Publik: Perspektif Bibliometrik .143

Maturitas Pengukuran Kinerja sebagai Pendorong Akuntabilitas Publik: Studi Metoda Campuran pada Pemerintah Daerah di Indonesia 144

The Mediating Role of Risk Governance and Social Trust in the Relationship between Audit Effectiveness and Fraud Risk Mitigation in Village Government 145

A Qualitative Analysis of the Budgeting Actors' Behavior at the Regional Disaster Management Agency in Responding to Flood Disasters in East Barito Regency 146

Pengaruh Perubahan PSAK 71 Terhadap Kinerja Perbankan Di Indonesia 147

Determinan Kualitas Laporan Keuangan Bumdesa 148

Peran Strategi Bisnis, Tunneling Incentive, Dan Transfer Pricing Dalam Mempengaruhi Penghindaran Pajak.....149

Civil Servant Education Background Of Regional Heads And The Quality Of Regional Government Financial Reports: Evidence From Provincial Governments In Indonesia 2020–2024 150

Kemandirian Dan Kinerja Keuangan Terhadap Keberlanjutan Keuangan Daerah Di Tanah Papua 151

Pengaruh Transparansi, Akuntanbilitas dan Kompetensi Aparat Desa terhadap Kinerja Pengelolaan Dana Desa di Kabupaten Seluma 152

Peran Akuntansi, Akuntabilitas, dan Manajemen Keuangan terhadap Keberlanjutan Kesenian Bantengan 153

The Role of Leadership Commitment in Moderating the Influence of Human Resource Competence, Regulation, Information Systems, and Internal Control on the Management of State-Owned Assets 154

The Effect Of Tax Avoidance On Firm Value With Institutional Ownership As A Moderating Variable: Evidence From Mining Companies In Indonesia 155

Determinants of IFR in Indonesian Local Governments: The Mediating Role of E-Government...156

Determinants Of Local Government Financial Reporting Quality: The Mediating Role Of Regional Financial Management Information System (SIPKAD) 157

Internal Auditor Competence and Ethical Leadership on Financial Reporting Effectiveness:The Dual Mediating Role of Internal Control Quality and Ethical Climate in Indonesian Universities.158

One Budget Policy, Unequal Revenue Responses: A Qualitative Study of Non-Tax Revenue Management in Indonesia.....159

Evaluasi Implementasi E-Audit Pada Direktorat Audit Kepabeanan dan Cukai Indonesia.....160

Aset BUMdes Pesisir: Pengaruh Industri dan Keuangan 161

Manajemen Aset Desa dalam Perspektif Good Governance: A Systematic Literature Review 162

Determinan Kepatuhan Pajak Generasi Z: Peran Pengetahuan Perpajakan, Moral Pajak, dan Kepercayaan pada Pemerintah serta Analisis Perbedaan Gender 163

Pengaruh Penerapan Standar Akuntansi Pemerintahan, Implementasi Pengelolaan Keuangan Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada Satuan Kerja Perangkat Kota (SKPK) Kota Banda Aceh 164

Meningkatkan Akuntabilitas Pengelolaan Dana Desa Melalui Perilaku Prososial Aparatur, Tekanan Eksternal dan Penguatan SPIP 165

An Analysis of the Impact of the Transition from Government Regulation No. 55 of 2022 to Government Regulation No. 20 of 2026 on Tax Burden, Taxpayer Compliance, and Potential Government Revenue in the MSME Sector 166

Hubungan Adopsi Standar Akuntansi Sektor Publik Internasional dan Sumber Pembiayaan Pemerintah: Bukti dari Negara-Negara ASEAN 167

IPSAS Adoption and Government Financing: Evidence from ASEAN Countries 167

Persepsi Alumni terhadap Transparansi dan Akuntabilitas Program Kartu Prakerja 168

AKSR 169

Construction of Methodology for Integration of Manunggaling Kawulo Gusti Values into Accounting 170

Asuransi Sosial "Rukun Kematian" Berbasis Komunitas Masyarakat Dalam Perspektif Akuntansi Syariah 171

Standar Pengungkapan Keberlanjutan Indonesia Berbasis ISSB dan Rekonstruksi Akuntabilitas Islami: Perspektif Maqāṣid al-Sharī'ah 172

Menggugat Teori Agency Dengan Konsep Amanah Untuk Menggapai Kinerja Mashlahah 173

Pengaruh *Islamic Work Ethic, Internal Control* dan *Return On Asset* Terhadap Pencegahan *Fraud* Laporan Keuangan Perbankan Syariah dengan Religiusitas sebagai Pemoderasi 174

Peran Dewan Pengawas Syariah Dalam Memoderasi Pengaruh *Intellectual Capital* Terhadap *Profit Sharing* 175

CG 176

The Effectiveness of Corporate Governance in Mitigating Tax Avoidance of Indonesian Listed Companies 177

The Effect of Good Government Governance and Compensation on Fraud: The Achievement of Sustainable Development Goals (SDGs) as a Moderating Variable (Evidence from Regency and City Local Governments in South Sulawesi) 178

Rekonstruksi Akuntabilitas dalam Literatur Akuntansi: Pendekatan SLR Sitasi 179

Komite Keberlanjutan, Kepemilikan Institusional, dan Pengungkapan Emisi Karbon 180

CEO-CFO Education, Risk Committee, and Bankruptcy Risk 181

MEMBANGUN *GOOD COOPERATIVE GOVERNANCE (GCG)* MELALUI PELATIHAN DAN PENDAMPINGAN PENYUSUNAN LAPORAN KEUANGAN LAYAK AUDIT BERBASIS PERMENKOP NOMOR 2 TAHUN 2024 182

ESG Greenwashing Decoupling in ASEAN: The Role of Audit Committee Quality and GRI Compliance in Building Sustainable Accountability 183

Pengaruh Audit Committee Characteristics Dan Key Audit Matters Terhadap Audit Report Lag 184

The Effect of ESG, Audit Committee, and Firm Size on Sustainability Reporting in Property and Real Estate Companies 185

Breaking The Black Box of Female CEO on ESG Performance in Emerging Markets: Does Board Diversity Policy Matter? 186

Apakah Karakteristik Komite Audit dapat Mengurangi *Income Smoothing*? 187

The Impact of Female Board Representation, Ownership Structure, and Director Compensation on Firm Performance: Evidence from Indonesia 188

DA 189

Tekanan Isomorfik dan Transparansi Informasi Keuangan: Peran Mediasi Adopsi XBRL 191

Persepsi Akuntan Terhadap Implementasi Otomasi dan *AI*: Analisis Mediasi Transformasi Peran Profesional Akuntan 192

Implementasi SAK EMKM Memediasi Penggunaan Informasi Akuntansi UMKM 193

Financial Literacy Dan Financial Behavior Sebagai Determinan Risiko Pinjaman Online Pada Mahasiswa Akuntansi 194

A Systematic and Bibliometric Review of Predictive Analytics and Machine Learning in Business, Management, and Accounting Across Asia 195

ETC 196

Determinan Kualitas Audit dengan Moderasi E-Audit 197

Membangun Legitimasi Publik Pemerintah Desa melalui Budaya Risiko dan Kepercayaan Institusional 198

Transformasi Digital Umkm Melalui Pendampingan: Peran Findimar Ecosystem Dalam Memperluas Pasar Di Desa Genjahan 199

Peran Mediasi Pembelajaran Berbasis Pengalaman pada Pengaruh *Artificial Intelligence Mindset* terhadap Kesiapan Karier Akuntan 5.0 pada Mahasiswa Akuntansi di Indonesia 200

Indigenous Value-Added Distribution Systems A Conceptual Framework for Indonesian Community-Based Accounting and Institutional Economics 201

Evaluasi Penerapan Standar Audit 600 atas Audit Laporan Keuangan PT ABC Tahun 2024 202

Analisis Technological Pedagogical dan Content Knowledge (TPACK) terhadap Keterampilan Guru SMK Akuntansi dalam Merancang Perangkat Pembelajaran Digital Kurikulum Merdeka 203

Encouraging Student Participation in Safeguarding the Integrity of the Free Nutritious Meals Program through Fiscal Transparency and Public Accountability Education 204

Regional Economic Trust and Microenterprise Financing Readiness in Peatland-Oriented Districts of Riau, Indonesia: An Industrial Economics Perspective 205

Conceptualizing the Accounting Treatment of Indonesia's Digital Rupiah 206

PJK 207

Fairness of Debt Repayment Guarantee Transactions in Affiliated Companies 208

Karakteristik Perusahaan dan Agresivitas Pajak: Sebuah Kajian Empiris 209

ESG Risk dan Tax Avoidance: Bukti Empiris pada Perusahaan Pertambangan di Bursa Efek Indonesia Periode 2021–2024 210

Praktik Transfer Pricing dan Dinamika Pajak Global: Sebuah *Systematic Literature Review* 211

Ownership Structure and Tax Avoidance in ASEAN 212

Kecerdasan Imitasi Dalam Strategi Perpajakan Global 213

Apakah Penghindaran Pajak Dapat Dideteksi Melalui Pengungkapan ESG? 214

Determinants of Firm Value in the Consumer Cyclicals Sector: Tax Planning and Tax Avoidance through Profitability 215

Analisis Tax Avoidance pada Perusahaan Sektor Energi: Transfer Pricing, Sales Growth, dan Capital Intensity dengan Komisaris Independen sebagai Pemoderasi 216

***Tax Avoidance* Pada Perusahaan Sektor Teknologi di ASEAN** 217

Educational Prestige, Financial and Engginer Educational Background: Do CEO Backgrounds Shape Corporate Tax Avoidance? Evidence from ASEAN Energy Firms 218

ESG Disclosure, Sales Growth, and Tax Avoidance: The Moderating Role of Board Gender Diversity 219

The Role of Digital Tax Reporting Systems in Enhancing Accountability and Compliance within Indonesian Public Universities 220

Peran Coretax dalam Memperkuat Tax Governance di Indonesia: Analisis Dokumen Kualitatif terhadap Reformasi Perpajakan Digital 221

Building Tax Compliance through Cortax: The Roles of Perceived Ease of Use, Compliance Cost, and Perceived Benefits of Tax Utilization With Digital Literacy as a Moderator 222

Implementasi Coretax: Apakah Berpengaruh terhadap KepatuhanWajib Pajak? 223

Tarif Pajak, Sanksi Pajak, dan Tingkat Kepatuhan Pajak: Studi Eksperimen 224

Gender Equality, Komite Manajemen Risiko, Dan Tax Avoidance 225

SIPE 226

Bridging Professional Ethics and AI-Driven Accounting Information Systems 228

A Bibliometric Analysis of Digital Accounting Transformation and Greenwashing in International ESG Literature 229

Peran Opini Audit sebagai Variabel moderasi Pengaruh *Pentagon Fraud* dengan *Financial Statement Fraud* di Perusahaan Farmasi di Indonesia 230

***Digital Bankruptcy Early Warning System* Berbasis XBRL Pada Perusahaan Textile Bursa Efek Indonesia** 231

Risk-Based Internal Audit of Higher Education Fixed Asset Management 232

Model Green Governance Audit untuk Mencegah Greenwashing dan Meningkatkan Kinerja Keberlanjutan Koperasi Syariah di Era Green Economy 233

A Dual-Approach Framework for Auditing Government Performance Reports 234

Pengaruh *Audit Delay*, *Auditor Switching*, dan *Financial Distress* Terhadap Opini Audit *Going Concern* (Studi Empiris Pada Perusahaan Sektor *Property* dan *Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022-2024) 235

Unveiling The Price Of Assurance: How Audit Risk And Ownership Structure Influence Audit Fees In Indonesia's Tech And Banking Industries 236

Membangun Integritas Audit Menuju Indonesia Emas 2045 237

Transformasi Proses Audit melalui Artificial Intelligence: Systematic Literature Review 238

Pengaruh Kompetensi Auditor, Pengalaman Audit, dan Ukuran KAP terhadap Kualitas Audit dengan Adopsi Teknologi Audit Digital sebagai Variabel Moderasi 239

Examining The Effect Of Internal Governance Structures And Firm Size On Audit Report Lag 240

The Influence Of Buy Now Pay Later, Financial Literacy, And Lifestyle On The Financial Management Of Medan City Students In The Use Of E-Commerce 241

GCG dan Gender Diversity terhadap Audit Report Readability 242

Sustainbility Report, Audit Tenure, dan Audit Report Readability 243

CSR dan Narsisme Auditor terhadap Audit Report Readability 244

When Guidelines Fail and Usefulness Misleads: The Dark Side of AI in Accounting Students' Ethical Awareness and Academic Decision Quality 245

Does Religiousity Matter in Secular Fintech? Evidence from Indonesia's Digital Payment Ecosystem 247

SPBE Moderation of Government Audit Delay 248

Peran *Corporate Social Responsibility*, Komite Audit, Kualitas Audit, Dan *Financial Distress* Dalam Meningkatkan Integritas Laporan Keuangan 249

Transformasi Kualitas Audit melalui GRC dan Teknologi Audit Digital: Peran Penguatan Standar Manajemen Mutu pada Kantor Akuntan Publik Indonesia 250

Implementation Of Continuous Auditing In Accounting Information Systems: A Systematic Literature Review Of Challenges And Barriers 251

Internal Oversight Effectiveness and Financial Performance Improvement in a Public Service Agency University: Evidence from Universitas BLU 252

The Influence of Firm Performance on Auditor Choice: The Moderating Role of Female Boards Empirical Evidence from Indonesia 253

Pencegahan Fraud dengan Moderasi Moralitas Individu 254

The Impact of Firm Performance and Ownership Structure on Auditor Selection: Evidence from Indonesia with Domestic Ownership as a Moderating Variable 255

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Ketika Uang Menjadi Pertimbangan: Love of Money dan Rasionalisasi Praktik Fraud pada Aparatur Desa

Muhammad Ansar
Universitas Tadulako
ansar16.sj@gmail.com

Muwahhidin
Universitas Tadulako
Muwahidindidink9@gmail.com

Abstract: *This study aims to explore the meaning of love of money among village officials and its role in shaping the rationalization of fraudulent practices in village financial management. Using an exploratory qualitative approach grounded in transcendental phenomenology, data were gathered through in-depth interviews with village officials in Dampal Selatan Subdistrict, Tolitoli Regency, Central Sulawesi Province. Findings reveal that money is interpreted multidimensionally as a public mandate bounded by integrity, a consideration in decision-making, a source of institutional motivation, and an opening for administrative adjustment. Rationalization of potentially deviant practices emerges through several forms: flexibility toward formal rules for community interests, document adjustments to resolve technical taxation constraints, budget efficiency optimization, and the legitimacy conferred by deliberation (musyawarah) with the Village Consultative Body (BPD) and community leaders. These findings extend Fraud Triangle Theory and Techniques of Neutralization by showing that rationalization is not solely an individual psychological process but also a social construction shaped by deliberative culture and public-service responsibility. Nevertheless, the study emphasizes that officials' subjective meaning-making does not exempt them from accountability and regulatory compliance obligations, implying a need for strengthened oversight, internal control, and compliance education in village financial management.*

Keywords: *Love of money, rationalization, fraud, village Finance, Village Official.*

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Earnings Management, Diamond Fraud, and Fraudulent Financial Reporting

Tubandrijah Herawati
Faculty of Economics and Business,
Brawijaya University, Malang,
Indonesia
herawati@ub.ac.id

Laila Fitriyah LH
Faculty of Vocational Studies,
Brawijaya University, Malang,
Indonesia
lailaflh@ub.ac.id

Abstract: *Financial statement fraud remains a critical issue in state-owned enterprises because it can reduce public trust, distort decision-making, and weaken corporate accountability. This study aims to examine the influence of Fraud Diamond elements on financial statement fraud, with earnings management as a mediating variable. The study uses 17 state-owned enterprises listed on the Indonesia Stock Exchange during the 2019–2024 period. Financial statement fraud is measured using the F-score, while earnings management is proxied by discretionary accruals based on the Modified Jones model. The data are analyzed using path analysis and Sobel testing to examine the mediating effect. In addition, the Beneish M-Score is used as a robustness test to confirm the consistency of the findings. The results show that financial targets have a positive effect on financial statement fraud, while external pressure has a negative effect. Earnings management partially mediates the relationship between financial targets and financial statement fraud. The robustness test using the Beneish M-Score supports the consistency of the main findings. This study contributes to the literature by integrating Fraud Diamond theory and earnings management in explaining financial statement fraud in Indonesian state-owned enterprises. The findings also provide practical implications for regulators, auditors, and management to strengthen internal control and risk management systems in detecting earnings management as an early indicator of financial statement fraud.*

Keywords: *Beneish M-Score, earnings management, financial statement fraud, Fraud Diamond, state-owned enterprises*

Analisis *Weton* Pelaku *Fraud* Menggunakan Metode Netnografi

Lilik Purwanti
Universitas Brawijaya
lilik@ub.ac.id

Muhammad Ichsan Ibrahim
Universitas Brawijaya Gorontalo
michsanibrahim99@gmail.com

Febrina Nur Ramadhani
Universitas Negeri Makassar
febrina.nr94@gmail.com

Lukman Dahlan
Universitas Negeri Makassar
lukman.dahlan@unm.ac.id

Abstract: *This study aims to explore and reveal the weton characteristics of fraud perpetrators using the netnography method. Researchers used a qualitative approach to achieve the research objectives. The netnography method is used in collecting and analyzing data. The data used is the result of observing the interaction of fraudsters and online communities resulting from online information exchange or traffic. The observation carried out is passive observation. In the context of this study, the selection of fraud perpetrators who became the object of research was determined based on the criteria: (1) involved in mega corruption cases in Indonesia; (2) have been named as suspects; (3) have social media accounts or digital track records that are still active; and (4) there is data availability from other digital sources. Based on these criteria, four fraudsters were obtained as the object of research. The results showed that the fraud perpetrator (Jum'at Pon) was a figure who initially set an example and was good at socializing, this attitude was able to attract sympathy and trick the online community. However, Jum'at Pon is an ambitious and arrogant figure that can lead him to fraud behavior to achieve what he wants. The fraud perpetrator (Tuesday Wage) is a figure who is good at stringing words so that his words are pleasing to the ear. In addition, he is a figure who is recognized for his dedication and great influence. This is evident even though he has been sentenced, but until now there are still many people who side with him. Tuesday Wage has a tendency to speak well in front but keep his scheming behind. This attitude easily deceives people so that they have the potential to commit fraud. The fraud perpetrator (Sabtu Kliwon) has a personality that is crazed with pride, arrogant, and seeks admiration and attention. The desire for admiration may drive individuals in managerial positions to violate ethical norms for personal gain, and this is further exacerbated by an organizational culture that does not support ethics or that accepts fraudulent behavior, making it easier for such individuals to engage in fraudulent practices. The fraud perpetrator (Sabtu Pahing) is described as someone who is prone to bad luck and is easily misinformed. This misinformation has the potential to cause someone to make wrong decisions that result in them being entangled in a fraud case. This study offers a new perspective on fraud perpetrators, which can inspire future research on different cultural situations and methods.*

Keywords: *Fraud; Character; Qualitative; Netnography; Weton*

Fraud Hexagon, Kualitas Audit, dan Fraudulent Financial Statement

Aretha Bening Topayung
Universitas Sam Ratulangi
arethabeningg@gmail.com

Lintje Kalangi
Universitas Sam Ratulangi
lintje.kalangi@unsrat.ac.id

Claudia W. M. Korompis
Universitas Sam Ratulangi
wanda_korompis@unsrat.ac.id

Abstract: *Fraudulent financial statement remains an important issue because it can reduce the credibility of financial reporting and harm stakeholders. This study examines the effects of fraud hexagon elements on fraudulent financial statement and the moderating role of audit quality in hospital companies listed on the Indonesia Stock Exchange during 2021–2025. Using a quantitative approach, the study analyzed secondary data from annual reports and financial statements. Purposive sampling produced 10 companies and 50 firm-year observations, which were analyzed using Partial Least Square-Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The results show that pressure, opportunity, rationalization, capability, and arrogance do not significantly affect fraudulent financial statement. Collusion, proxied by related-party transactions, has a significant negative effect; however, the hypothesis is rejected because the direction is contrary to the predicted positive relationship. Audit quality, proxied by Big Four auditors, does not moderate the relationships between any fraud hexagon element and fraudulent financial statement. These findings highlight related-party transactions as an important financial reporting risk indicator and show that Big Four auditor status alone is insufficient to alter the relationships between fraud risk factors and potential financial statement manipulation.*

Keywords: *audit quality, fraud hexagon, fraudulent financial statement, hospital companies, related-party transactions*

Kejenuhan Teori Fraud Barat dan Solusi Pengendalian Transendental Islam

Alchudri Munir
UIN Sultan Syarif Kasim Riau
alchudri@uin-suska.ac.id

Anan Weirdie Wirawan
Universitas Andalas
anan@eb.unand.ac.id

Rhonny Riansyah
UIN Sultan Syarif Kasim Riau
rhonny.riansyah@uin-suska.ac.id

Darnilawati
UIN Sultan Syarif Kasim Riau
darnilawati@uin-suska.ac.id

Abstract: *This study aims to deconstruct, paradigm-wise, conventional Western fraud theories—ranging from the Fraud Triangle to the Fraud Hexagon—that are deemed to have reached an existential ceiling effect, and to reconstruct them into a transcendental model of internal spiritual control. Employing an Integrative Literature Review (ILR) method, this interdisciplinary study critically analyzes and synthesizes 21 selected articles spanning behavioral accounting, neuroscience, organizational psychology, and Islamic theology. The integrative synthesis successfully formulates a new conceptual framework termed the Equilibrium of Intention, which is supported by two formal scientific propositions. The model demonstrates that for subjects who have attained both biological maturity—evidenced by the functional crystallization of the prefrontal cortex network at the threshold age of 40, aligning with Surah Al-Ahqaf: 15—and spiritual maturity, conventional fraud predictors lose their predictive power. The activation of cognitive filters rooted in the values of Muraqabah (divine oversight) and Wara' (extreme cautiousness) acts as a proactive cognitive circuit breaker that absolutely paralyzes rationalization and ethical manipulation at the upstream level of individual consciousness. Consequently, this study provides theoretical substantiation for the thesis of "The Death of Fraud Theory" in spiritually mature individuals. Mechanistically, the practical implications urge modern institutions to shift control orientations from external, formalistic-mechanistic frameworks toward fostering spirituality at work, and recommend a structural overhaul of the accounting professional ethics curriculum in higher education grounded in genuine transcendental integrity.*

Keywords: *Fraud Theory, Equilibrium of Intention, Biological Maturity, Transcendental Integrity.*

Konstruktivisme Big Data Dan Efektivitas Audit Internal Dalam Mendeteksi Fraud: Sebuah Anomali Adopsi Artificial Intelligence Pada Bank BUMN

Reskino
Universitas Islam Negeri
Syarif Hidayatullah Jakarta
reskino@uinjkt.ac.id

Annora Sally Calista afiliasi
Universitas Islam Negeri
Syarif Hidayatullah Jakarta
sallycalistaa@gmail.com

Abstract: *This study aims to empirically examine the effect of digital technology convergence in the Industrial Revolution 5.0 era (Artificial Intelligence and Big Data Analytics) and organizational sociological factors (Top Management Support) on early fraud detection capabilities in State-Owned Enterprise (BUMN) banks within the DKI Jakarta region. This quantitative explanatory research positions internal audit effectiveness as a mediating variable. Employing a purposive sampling method, primary data were successfully collected via hybrid questionnaires distributed to active internal auditors working at BUMN banks across the DKI Jakarta area. Data analysis was executed using variance-based Structural Equation Modeling, specifically Partial Least Squares (PLS-SEM). The results reveal a significant empirical anomaly contrary to the expectations of the Technology Acceptance Model (TAM), wherein the penetration of Artificial Intelligence was found to have no significant effect on either audit effectiveness or fraud detection capabilities. This is primarily due to bureaucratic learning curve constraints and a reluctance to compromise professional judgment. In contrast, Big Data Analytics demonstrated a linear confirmation in reducing the opportunity element within the Fraud Heptagon Theory. Furthermore, structural testing confirmed a full mediation phenomenon concerning the top management support variable when viewed through the lens of Attribution Theory. These findings emphasize that policy commitments from the board of directors cannot instantly eliminate fraud; rather, they must first be translated into the operational empowerment of an independent and robust internal audit function.Keywords: Artificial Intelligence, Big data, Top Management Support, Fraud detection, Internal Audit Effectiveness*

Keywords: *Artificial Intelligence; Big Data Analytics; Top Management Support; Internal Audit Effectiveness; Fraud Detection; State-Owned Banks.*

Assessing The Effectiveness Of Fraud Prevention Strategies In Indonesian Rural Credit Banks (BPR)

Hasan Ashari
IKPIA Perbanas Institute Jakarta
hasan ashari@perbanas.id

Trinandari Prasetya Nugrahanti
IKPIA Perbanas Institute Jakarta
trinandari@perbanas.id

Budi Joyo Santoso
BPR Observer, Jakarta
buditati88@gmail.com

Ridarmelli
IKPIA Perbanas Institute Jakarta
ridarmelli@perbanas.id

Abstract: *This study aims to assess the level of implementation of fraud prevention strategies by Rural Credit Banks (BPRs) in Indonesia. This study is expected to provide useful information for practitioners and regulators in helping BPRs in the future to avoid fraud and become healthy banks. This study uses a descriptive quantitative method with a questionnaire given to BPR administrators/management. The results of the study indicate that the implementation of fraud prevention strategies in BPRs is included in the fairly effective category. But there are still some areas that need to be improved, especially in terms of financial control and increasing awareness among employees. In addition, BPRs that have had BDP (Bank Under Rehabilitation) showed better strategy implementation than those that have not. Meanwhile, based on the categories of Island Location, Domicile, Employee Perception, and Fraud Experience, it was found that larger BPRs (BOOK 3), located in cities, and those with experience in fraud prevention showed better scores in implementing anti-fraud policies.*

Keywords: *Fraud Prevention Strategy; Rural Credit Banks (BPRs); Sustainable Banking*

AKBL

Carbon Disclosure: Financial Performance, Green Intellectual Capital And Leverage

Dr. Meilda Wiguna, SE.M.Sc.,Ak.,CA,CTT
Universitas Riau
meilda.wiguna@lecturer.unri.ac.id

Dr. Drs. Hardi, SH., MM., MH., Ak.,CPA, CA
Universitas Riau
hardi@lecturer.unri.ac.id

Eka Hariyani, SE., M. Ak., Ak., CA
Universitas Riau
eka.hariyani@lecturer.unri.ac.id

Dr. Alfiati Silfi, SE., M. Si., Ak.
Universitas Riau
alfiati.silfi@lecturer.unri.ac.id

Abstract: *This research is motivated by high greenhouse gas emissions in the transportation sector and inconsistent results from previous studies regarding factors influencing carbon disclosure. The research problem highlights the limited exploration of green intellectual assets in strengthening environmental transparency in Indonesia. This study aims to empirically examine the influence of financial performance, Green Intellectual Capital (GIC), and leverage on Carbon Emission Disclosure (CED). The research method employs a quantitative approach with purposive sampling on 26 transportation companies listed on the Indonesia Stock Exchange for the 2022–2024 period, resulting in 78 observations. Data were analyzed using multiple linear regression. Research findings indicate that financial performance and GIC have a significant positive effect on CED. Conversely, leverage was found to have no effect on carbon disclosure policies. This proves that profitability and green innovation mastery drive companies to be more transparent to gain legitimacy. This research contributes theoretically by strengthening signaling and legitimacy theories in environmental accounting literature. Practically, these results serve as an evaluation for regulators to formulate more effective emission reporting policies to support Net Zero Emission targets.*

Keywords: *Carbon Emission Disclosure, Financial Performance, Green Intellectual Capital, Leverage, Transportation Sector*

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Determinasi Pengungkapan Emisi Karbon: Kinerja Lingkungan, Tata Kelola Perusahaan, Dan *Media Exposure*

Dr. Drs. Hardi, SH., MM., MH., Ak.,CPA, CA
Universitas Riau
hardi@lecturer.unri.ac.id

Dr. Meilda Wiguna, SE.M.Sc.,Ak.,CA,CTT
Universitas Riau
meilda.wiguna@lecturer.unri.ac.id

Eka Hariyani, SE., M. Ak., Ak., CA
Universitas Riau
eka.hariyani@lecturer.unri.ac.id

Dr. Alfiati Silfi, SE., M. Si., Ak.
Universitas Riau
alfiati.silfi@lecturer.unri.ac.id

Abstract: *This study aims to examine the effect of environmental performance, corporate governance, and media exposure on carbon emission disclosure. The increasing issues of climate change and global warming encourage companies to be more transparent in reporting carbon emissions. However, the level of carbon emission disclosure remains relatively low. This study uses a quantitative approach with secondary data obtained from transportation and logistics sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The sample consists of 31 companies with a total of 93 observations selected using purposive sampling techniques. Data analysis was conducted using multiple linear regression. The results show that environmental performance has no effect on carbon emission disclosure. This indicates that companies with good environmental management systems do not necessarily disclose carbon emissions extensively. Meanwhile, corporate governance and media exposure have a significant effect on carbon emission disclosure, indicating that better corporate governance and greater media exposure encourage broader carbon emission disclosure. This study contributes to explaining the factors influencing carbon emission disclosure, particularly in the transportation sector.*

Keywords: *Carbon Emission Disclosure, Environmental Performance, Corporate Governance, Media Exposure*

Are Green Bonds and Innovation Key Drivers of ESG Performance? Evidence from Green Bond Markets and Peer Pressure

Sigit Kurnianto
Universitas Airlangga
sigit.kurnianto-2021@feb.unair.ac.id

Selvi Rebecca
Universitas Airlangga
selvi.rebecca-2022@feb.unair.ac.id

Abstract: *This study examines the effects of green bonds and innovation on ESG performance and the moderating roles of country and industry peer pressures among firms listed on the stock exchanges of the United States, France, and Germany from 2016 to 2024. Moderated regression analysis is employed as the primary method, with robustness checks conducted using coarsened exact matching and the Heckman two-stage approach. The findings show that green bonds and innovation positively affect ESG performance. Country peer pressure weakens the positive effect of green bonds, while industry peer pressure strengthens it. Conversely, industry peer pressure reduces the positive impact of innovation on ESG performance, whereas country peer pressure does not significantly moderate this relationship. This study contributes to the ESG literature by demonstrating that the impact of green bonds and innovation on ESG performance is contingent on peer pressures at both the country and industry levels, offering a more nuanced understanding of how external environments shape corporate sustainability outcomes. The findings provide practical insights for regulators, corporate managers, and investors in designing more effective and context-sensitive sustainability strategies.*

Keywords: *ESG Performance, Green Bond, Green Innovation, Country Peer, Industry Peer*

Internal Control, Local Wisdom, dan ESG untuk mendukung Pencapaian SDGs: Studi Embedded Mixed-Methods

Jenis Sesi Paper: Full paper

Tarjo
Universitas Trunodjoyo Madura
tarjo@trunojoyo.ac.id
Rian Abrori
Universitas Trunodjoyo Madura
rian.abrory@trunojoyo.ac.id
Jamaliah Said
Universiti Teknologi MARA-Malaysia
jamaliah533@uitm.edu.my

Alexander Anggono
Universitas Trunodjoyo Madura
alexander.anggono@trunojoyo.ac.id
Eklamsia Sakti
Universitas Noor Huda Mustofa
Eklamsooo@gmail.com

Abstrak

Penelitian ini bertujuan untuk menguji secara empiris peran pengendalian internal dan kearifan lokal dalam memoderasi hubungan antara Environmental, Social, and Governance (ESG) dan Sustainable Development Goals (SDGs) pada pemerintah daerah di Indonesia. Penelitian ini menggunakan pendekatan mixed method dengan desain concurrent embedded, dengan metode kuantitatif sebagai pendekatan utama. Analisis kuantitatif dilakukan menggunakan SEM-PLS berbasis WarpPLS versi 7 terhadap 539 responden. Data kualitatif diperoleh melalui wawancara tidak terstruktur untuk melengkapi dan menjelaskan temuan kuantitatif. Hasil penelitian menunjukkan bahwa ESG berpengaruh positif dan signifikan terhadap SDGs. Pengendalian internal dan kearifan lokal terbukti memperkuat hubungan tersebut. Secara kualitatif, implementasi ESG telah dijalankan melalui praktik lingkungan, sosial, dan tata kelola. Pengendalian internal memastikan konsistensi dan akuntabilitas, sedangkan kearifan lokal meningkatkan penerimaan sosial dan kesesuaian konteks. Keterbatasan penelitian terletak pada cakupan sampel yang belum mewakili seluruh pemerintah daerah dan jumlah informan yang terbatas. Pemerintah daerah perlu memperkuat implementasi ESG melalui pengendalian internal yang efektif serta integrasi kearifan lokal. Penelitian ini berkontribusi dengan mengintegrasikan mekanisme formal (pengendalian internal) dan informal (kearifan lokal) dalam menjelaskan hubungan ESG dan SDGs melalui pendekatan mixed method dengan concurrent embedded desain.

Keyword : *ESG, SDGs, internal control, local wisdom*

Dampak Visibilitas Industri dan Sustainability Disclosure terhadap Reputasi Perusahaan: Studi pada ESG Quality 45 IDX-KEHATI

Syafitri
Politeknik Negeri Bengkalis
syafitri20178899@gmail.com

Fachroh Fiddin
Politeknik Negeri Bengkalis
fachrohfiddin@polbeng.ac.id

Abstract: *This study aims to examine the impact of industry visibility and sustainability disclosure on corporate reputation among companies listed in the ESG Quality 45 IDX-KEHATI index during the 2022–2024 period. This research is motivated by the increasing concern toward sustainable business practices and the growing importance of corporate reputation amid demands for ESG transparency. The novelty of this study lies in its contemporary empirical examination of ESG best practice companies in Indonesia, which indicates an anomaly in the theoretical assumption regarding sustainability disclosure and corporate reputation. The study employed a quantitative approach using 81 observations and panel data regression analysis with Prais-Winsten transformation to address autocorrelation issues. The findings indicate that industry visibility and social disclosure have a significant negative effect on corporate reputation, while environmental disclosure has a significant positive effect. Meanwhile, economic disclosure does not have a significant effect on corporate reputation. These findings suggest that corporate reputation is influenced not only by the extent of sustainability disclosure, but also by public perception regarding corporate visibility and the substantive quality of disclosed information. This study provides implications for companies and regulators regarding the importance of credible and standardized sustainability disclosure in supporting sustainable corporate reputation development.*

Keywords: *industry visibility, sustainability disclosure, corporate reputation, ESG*

Apakah Strategi Keberlanjutan Meningkatkan Nilai Perusahaan? Bukti Empiris dari Perusahaan Manufaktur di Indonesia

Mochammad Ilyas Junjunan
Universitas Airlangga
mochammad.ilyas.junjunan-2023@feb.unair.ac.id

Wiwik Supratiwi
Universitas Airlangga
wiwik_s@feb.unair.ac.id

Abstract: *This study examines the effect of environmental management accounting, sustainability report, and green innovation on firm value in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The increasing pressure on companies to adopt sustainable business practices has encouraged the integration of environmental and social considerations into corporate strategies. This research is grounded in the Resource-Based View (RBV) and Legitimacy Theory, which explain how environmental capabilities and sustainability disclosures can contribute to firm value creation. Using a quantitative approach, this study employs panel data regression analysis on 34 manufacturing companies selected through purposive sampling, resulting in 170 firm-year observations. environmental management accounting is measured using eco-efficiency, sustainability report is measured based on the global reporting initiative (GRI) disclosure index, and green innovation is measured using a green innovation checklist. The results reveal that sustainability report and green innovation have a positive and significant effect on firm value, indicating that investors place greater value on companies that demonstrate transparency in sustainability disclosure and commitment to environmentally friendly innovation. In contrast, environmental management accounting does not significantly affect firm value, suggesting that internal environmental management practices are not yet fully recognized by the capital market. The findings contribute to the sustainability accounting literature by providing empirical evidence from an emerging market context and highlighting the importance of externally visible sustainability strategies in enhancing firm value. The study also offers practical implications for managers, investors, and regulators in promoting sustainable business practices and long-term corporate value creation.*

Keywords: *environmental management accounting, sustainability report, green innovation, firm value*

Pengaruh Enviromental Disclosure Terhadap Nilai Perusahaan dengan Greenwashing Sebagai Variabel Moderasi

Nikmah
Universitas Bengkulu
Nikmahbmb@gmail.com

Indah Oktari Wijayanti
Universitas Bengkulu
Indahoktari24@gmail.com

Vika Fitranita
Universitas Bengkulu
Vika_fitranita@unib.ac.id

Amanda Alvi
Universitas Bengkulu
Amandaalvi77@gmail.com

Abstract: *This study aims to analyze the effect of environmental disclosure on firm value with greenwashing as a moderating variable. Environmental disclosure has increasingly become a concern for investors and stakeholders in assessing corporate performance holistically. However, greenwashing practices carried out by several companies may distort this relationship. This study uses panel data from 85 manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2025 period and applies the Moderated Regression Analysis (MRA) method. The results show that environmental disclosure has a positive and significant effect on firm value ($\beta = 0.423$; $p < 0.01$). Greenwashing is also proven to significantly moderate and weaken the relationship between environmental disclosure and firm value ($\beta = -0.318$; $p < 0.05$). These findings imply that transparency and authenticity in environmental disclosure are crucial in creating firm value.*

Keywords: *Environmental Disclosure, Firm Value, Greenwashing, Moderation, IDX*

Curbing Greenwashing: Evidence From High-Impact Sectors

Fitri Hikmawati
Universitas Islam Riau
fitrihikmawati524@gmail.com

Dian Saputra
Universitas Islam Riau
saputradian@eco.uir.ac.id

Abstract: *Greenwashing in high-impact industrial sectors is a growing global concern, particularly when corporate environmental disclosures fail to reflect actual environmental performance. This study examines the effects of media visibility, sustainability assurance, and environmental governance on greenwashing among high-profile firms in the energy and basic materials sectors listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. Unlike prior studies that predominantly rely on proprietary ESG databases such as Bloomberg and Refinitiv, this research offers novelty by developing a greenwashing measurement utilizing publicly available national data. This is achieved through a gap analysis approach comparing environmental disclosure scores based on GRI 300 standards and environmental performance ratings from PROPER, issued by Indonesia's Ministry of Environment and Forestry. This method addresses data accessibility constraints in emerging markets and supports broader replicability. The study applied a panel data regression with a Fixed Effects Model on 123 firm-year observations from 41 sampled firms. The findings reveal that media visibility and sustainability assurance play a significant role in curbing greenwashing practices. Conversely, environmental governance shows no significant effect in mitigating such practices within this sample. These results suggest that external monitoring mechanisms are highly effective in reducing greenwashing in high-impact industrial sectors. Furthermore, the publicly accessible measurement model developed in this study provides a practical and cost-effective alternative to commercial ESG databases, making it particularly valuable for researchers operating in emerging market context.*

Keywords: *media visibility, sustainability assurance, environmental governance, greenwashing*

Green Performance dan Nilai Perusahaan

Rommel Togatorop*1
Personal
fransrommel@gmail.com

Gatot Nazir Ahmad[2]
Universitas Negeri Jakarta
gnadmad@unj.ac.id

Indra Pahala[3]
Universitas Negeri Jakarta
adamzakaria@unj.ac.id

Abstract: *This study aims to analyze the influence of environmental performance, Corporate Social Responsibility (CSR) costs, and financial performance on the firm value of infrastructure sector companies listed on the Indonesia Stock Exchange for the period 2021–2024. This study uses a quantitative approach with purposive sampling method in determining the sample. Based on the established criteria, 17 sample companies were obtained from a total population of 60 companies. The data analysis technique used is multiple linear regression. The results of the study indicate that, partially, environmental performance and CSR costs do not affect the firm value. Meanwhile, financial performance has a positive and significant effect on firm value. Simultaneously, the three independent variables are able to explain 11.2% of the variation in firm value, while the remaining 88.8% is influenced by other factors outside the research model. This study shows that investors in the infrastructure sector tend to consider financial performance aspects more than environmental factors and CSR costs in evaluating companies.*

Keywords : *Environmental Performance*, CSR, ROA, *Firm Value, Infrastructure*

Do Sustainability Committees and Assurance Complement Each Other? Cross-Country Evidence on ESG Performance

Ira Geraldina
Universitas Terbuka
ira@ecampus.ut.ac.id

Etikah Karyani
Sekolah Bisnis dan Manajemen
Institut Teknologi Bandung
etikah.karyani@sbm_itb.ac.id

Ali Muktiyanto
Universitas Terbuka
ali@ecampus.ut.ac.id

***Abstrak**: Studi ini menguji pengaruh mekanisme tata kelola keberlanjutan internal dan eksternal, yaitu komite keberlanjutan dan assurans keberlanjutan, terhadap kinerja ESG di negara berkembang. Berlandaskan teori agensi, legitimasi, dan pemangku kepentingan, penelitian ini menduga bahwa kedua mekanisme tersebut secara individual meningkatkan kinerja ESG dan bahwa assurans keberlanjutan memperkuat hubungan positif antara komite keberlanjutan dan kinerja ESG. Dengan menggunakan 6.399 observasi dari 20 negara berkembang, model penelitian diestimasikan menggunakan regresi random-effects dengan berbagai variabel kontrol pada tingkat perusahaan dan negara. Hasil penelitian menunjukkan bahwa keberadaan komite dan assurans keberlanjutan berhubungan positif terhadap kinerja ESG. Interaksi antara komite dan assurans keberlanjutan bersifat positif signifikan, yang mengindikasikan bahwa kedua mekanisme tersebut berfungsi sebagai komplemen: perusahaan yang mengombinasikan pengawasan internal yang kuat dengan verifikasi eksternal yang independen, menghasilkan kinerja ESG yang lebih baik. Temuan ini memperluas penelitian sebelumnya yang sebagian besar berfokus pada negara maju dengan memberikan bukti lintas negara dari negara berkembang mengenai peran komplementer struktur tata kelola keberlanjutan dan assurans. Studi ini menawarkan implikasi praktis bagi regulator dan perusahaan, bahwa kebijakan yang mendorong institusionalisasi komite keberlanjutan dan penerapan assurans keberlanjutan yang ketat dapat secara bersama-sama memperkuat kinerja ESG dan akuntabilitas korporasi.*

Kata Kunci: *Tata kelola keberlanjutan, kinerja ESG, komite keberlanjutan, assurans keberlanjutan*

Digital Financial Capability and MSME Sustainability Through Green Investment

Muryani Arsal
Universitas Muhammadiyah Makassar
muryani@unismuh.ac.id

Ismail Badollahi
Universitas Muhammadiyah Makassar
ismail.badollahi@unismuh.ac.id

Abstract: *MSMEs face structural constraints in accessing finance and managing their finances, while the sustainability agenda demands performance evaluation that extends beyond economic outcomes to include social and environmental dimensions. Prior research has positioned digital financial literacy and financial inclusion in a direct relationship with MSME performance, yet the mechanism through which digital capabilities translate into sustainability-oriented investment decisions remains underexplored. This study examines the effect of digital financial capability on MSME sustainability performance through green investment, along with the role of behavioral dimensions drawn from the Theory of Planned Behavior. Data were collected from 328 MSMEs in South Sulawesi and analyzed using SEM-PLS. The results show that digital financial data analysis, digital financial management, and digital transaction skills have a significant effect on green investment. Green investment mediates the effect of digital financial data analysis and digital financial management on sustainability performance. Among the TPB factors, perception of green investment exerts the strongest direct effect on sustainability performance. These findings suggest that MSME sustainability performance emerges from the interplay between digital financial capability, green investment orientation, and behavioral factors.*

Keywords: *digital financial capability, green investment, sustainability performance, Theory of Planned Behavior*

Transformasi *Green Accounting* dalam Kerangka ESG: *Systematic Literature Review* atas Adaptasi Perusahaan dan Respons Pasar Modal

Putri Awalina*
Program Doktor Ilmu Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Malang, Indonesia;
Universitas Islam Kadiri, Kediri, Indonesia
e-mail address: putriawalina@student.ub.ac.id ; putriawalina@uniska-kediri.ac.id

Imam Subekti
Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Malang, Indonesia
e-mail address: subekti@ub.ac.id

Beby Hilda Agustin
Program Doktor Ilmu Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Malang, Indonesia
Universitas Islam Kadiri, Kediri, Indonesia
e-mail address: hildaagustin@student.ub.ac.id ; bebyhilda@uniska-kediri.ac.id

Abstract: *This study aims to analyze the transformation of green accounting practices within the Environmental, Social, and Governance (ESG) framework, corporate adaptation strategies, and capital market responses to ESG disclosure. This study employs a Systematic Literature Review (SLR) method on articles obtained from the Scopus database for the period 2015–2025. After undergoing the processes of identification, screening, and eligibility assessment based on PRISMA 2020, a total of 12 articles were selected as the final sample. The findings indicate that green accounting has shifted from the recording of environmental costs toward a strategic information infrastructure that supports sustainability reporting, risk management, and corporate legitimacy. The findings also show that the implementation of green accounting and ESG disclosure has the potential to receive positive responses when the information presented is substantive, measurable, and integrated with ESG strategies, rather than merely used as a symbol of compliance. This study contributes to the development of sustainability accounting literature by offering a conceptual synthesis of the relationship among green accounting, ESG, and capital market perceptions.*

Keywords: *Green accounting*, ESG, *sustainability reporting*, *systematic literature review, corporate sustainability*

Determinan Kualitas Laporan Keberlanjutan: Peran Moderasi Risiko Lingkungan

Septi Prita Nugraheni
Departemen Akuntansi FEB UNDIP
septiprita@students.undip.ac.id

Siti Mutmainah
Departemen Akuntansi FEB UNDIP
sitimutmainah@lecturer.undip.ac.id

Abstract: *Sustainability reporting quality among Indonesian energy sector companies varies substantially despite mandatory disclosure requirements under SEOJK No. 16/SEOJK.04/2021, while greenwashing practices further undermine the credibility of sustainability disclosures. Drawing on legitimacy theory and signaling theory, this study examines the effects of greenwashing and assurance on sustainability report quality, with environmental risk as a moderating variable and firm size and profitability as control variables. The energy sector is selected because it represents the highest environmental impact industry in Indonesia, making it the most relevant context for examining greenwashing and environmental risk dynamics. The period 2021-2024 is selected because SEOJK No. 16/SEOJK.04/2021 first became effective for reporting year 2021, enabling consistent quality assessment based on a single regulatory framework across the full observation period. This study employs a quantitative approach using secondary data from sustainability reports and annual reports of energy sector companies listed on the Indonesia Stock Exchange (IDX) during 2021-2024. The sample consists of 61 observations selected using purposive sampling. Data were analyzed using panel data regression with Common Effect Model (CEM), selected based on the Chow test, Hausman test, and Lagrange Multiplier test, with results remaining consistent under robust standard errors. The results show that assurance positively and significantly affects sustainability report quality (H2 supported) and firm size positively affects sustainability report quality, while profitability shows no significant effect. No empirical evidence is found that greenwashing negatively affects sustainability report quality (H1 not supported), or that environmental risk moderates the effect of greenwashing (H3 not supported) or assurance (H4 not supported) on sustainability report quality. These findings contribute to sustainability reporting literature in Indonesia by demonstrating that assurance functions as an effective signaling mechanism that consistently enhances reporting quality across all environmental risk levels, and that in prescriptive reporting systems, compliance-based behavior dominates such that the disclosure-performance gap does not directly translate into differences in observed report quality.*

Keywords: *assurance, environmental risk, greenwashing, sustainability report quality*

Risk Severity dan Tipe Pengungkapan Risiko Iklim

Astrid Krisdayanthi
Universitas Udayana
krisdayanthi.2591311005@student.unud.ac.id

I Wayan Suartana
Universitas Udayana
suark15@unud.ac.id

Ni Ketut Rasmini
Universitas Udayana
tut_ras@unud.ac.id

Ni Putu Sri Harta Mimba
Universitas Udayana
p.mimba@unud.ac.id

Abstract: *As climate change increasingly dictates market stability and corporate sustainability, understanding how investors respond to climate risk disclosures is imperative. This study extends current literature by examining not just the isolated effects of climate risk severity, but its vital interaction with disclosure types (mandatory vs. voluntary) on investment decisions. Through a 2 × 2 between-subject experiment involving 80 financially literate proxies for prospective investors, we assessed investment behavior using a seven-point Likert Scale and two-way ANOVA. The results confirm that investors severely penalize companies facing high climate risks. However, the study uncovers a significant novelty: voluntary disclosure serves as a powerful strategic mitigant. Proactive voluntary reporting not only generates higher overall investment assessments than baseline mandatory disclosures but also explicitly weakens the negative impact of high climate risk severity. Grounded in signaling and prospect theories, this research provides actionable value, demonstrating that transparent, voluntary climate reporting is a critical strategic tool for maintaining investor confidence in high-risk scenarios.*

Keywords: *climate risk severity, climate risk disclosure, investment decision, experimental study*

Business Strategy Effects on Sustainability Performance: Board Monitoring Matters

Amanda Aura Mazaya
Universitas Riau
amanda.aura2076@student.unri.ac.id

Nasrizal
Universitas Riau
nasrizal@lecturer.unri.ac.id

Nur Azlina
Universitas Riau
nur.azlina@lecturer.unri.ac.id

Abstract: *This study examines the impact of business strategies on sustainability performance and the moderating role of board monitoring effectiveness in companies listed on the Indonesia Stock Exchange during the 2021–2024 period. Using 492 firm-year observations drawn from the Refinitiv Eikon and OSIRIS databases, as well as company annual reports, the hypotheses were tested using panel data regression analysis with moderated regression analysis. The results show that defender and prospector strategies have a significant negative effect on sustainability performance, while the analyzer strategy has a significant positive effect. Board effectiveness was found to act as a direct prerequisite rather than a moderator, while audit committee effectiveness was identified as a homologizing moderator in the relationship between the defender strategy and sustainability performance. These findings provide empirical evidence regarding the role of strategic orientation and governance mechanisms in shaping ESG outcomes, with practical implications for companies and regulators in strengthening governance quality and integrating sustainability into strategic decision-making.*

Keywords: *audit committee effectiveness, business strategy, board of commissioners effectiveness, sustainability performance*

Pengaruh Pengungkapan Sustainability Report Terhadap Kinerja Keuangan Perusahaan

Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2021–2024

Fani Nur Aminah
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: faninuraminah@gmail.com

Otniel Safkaur
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: otnielsafkaure@gmail.com

Putri Ratnasari
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: putriratna046@gmail.com

Bil J.C. Pangayow
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: billpangayow@gmail.com

Klara Wonar
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: klara.wonar@gmail.com

Gian Giovania
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: gian.giovania@feb.uncen.ac.id

ABSTRACT

This study aims to analyze the effect of sustainability report disclosure on the financial performance of mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period. Sustainability report disclosure is measured through three dimensions: economic, environmental, and social dimensions based on the Global Reporting Initiative (GRI) standards. Financial performance is proxied by Return on Assets (ROA), Return on Equity (ROE), and Tobin's Q. This study employs a quantitative approach with an associative research design. The data used are secondary data obtained from annual reports and sustainability reports published by the companies. The sample was selected using the purposive sampling method, resulting in 16 mining companies with a total of 64 observations during the research period. The data were analyzed using panel data regression with the assistance of EViews 14 software. The results indicate that economic dimension disclosure has a positive and significant effect on ROA, ROE, and Tobin's Q. Environmental dimension disclosure has a significant effect on financial performance; however, the relationship tends to be negative. Meanwhile, social dimension disclosure has a positive and significant effect on ROA, ROE, and Tobin's Q. Simultaneously, the disclosure of economic, environmental, and social dimensions in sustainability reports has a significant effect on the financial performance of mining companies. These findings suggest that sustainability reports serve as strategic information that supports transparency, enhances stakeholder trust, and contributes to corporate financial performance and firm value.

Keywords: *Sustainability Report, Economic Dimension, Environmental Dimension, Social Dimension, Financial Performance, ROA, ROE, Tobin's Q.*

Memetakan Masa Depan Akuntansi Kelautan: Analisis Bibliometrik dan Visualisasi Data terhadap Navigasi Regulasi *Blue Accounting* di Indonesia

Erni Yusnita
Universitas Tanjungpura
B2092251006@student.untan.ac.id

Elok Heniwati
Universitas Tanjungpura
elok.heniwati@ekonomi.untan.ac.id

Abstract: *Research on sustainable maritime development faces critical bottlenecks due to the dominance of land-based accounting paradigms, which fail to capture the complexity of marine assets. This study aims to map the global bibliographic landscape of blue accounting and analyze regulatory research gaps within the Indonesian context to support the achievement of Sustainable Development Goals (SDGs) Goal 14 (Life Below Water). Employing a quantitative-descriptive approach through a Systematic Literature Review (SLR) synthesized with a national regulatory comparative analysis, this study evaluated a finalized sample of* N=24 *articles extracted from Google Scholar (2016–2025). Data were visualized using VOSviewer 1.6.20 and Tableau Public, then triangulated with the analysis of Indonesia's accounting regulatory readiness. Structural mapping reveals two primary clusters (macro-governance and micro-accountability) and highlights a direct link between sustainability and greenwashing, signaling a prevalent risk of cosmetic legitimacy (bluewashing). Publication trend analysis indicates post-2018 methodological stagnation before showing signs of resurgence in 2025. Furthermore, regulatory analysis confirms a critical gap between the macro-framework of the Indonesian Taxonomy for Sustainable Finance (TKBI 2024) issued by the Financial Services Authority (OJK) and the absence of micro-level technical standards within the Indonesian Financial Accounting Standards (SAK) established by the Indonesian Institute of Accountants (IAI). Theoretically, this study extends Legitimacy Theory and Stakeholder Theory. Practically, it underscores the urgent need for IAI and OJK to formulate operational reporting standards for blue accounting tailored to maritime entities.*

Keywords: *Blue Accounting, Bibliometric Analysis, VOSviewer, Tableau Public, Indonesian Green Taxonomy (TKBI), Financial Accounting Standards (SAK)*

Sustainability Report Dan Kinerja Keuangan Terhadap Harga Saham

Kadek Apriada
Universitas Udayana, Bali
apriada.2591311007@student.unud.ac.id

Ni Luh Putu Wiagustini
Universitas Udayana, Bali

I Ketut Sujana
Universitas Udayana, Bali

Gerianta Wirawan Yasa
Universitas Udayana, Bali

Abstract *: This study investigates the influence of profitability, leverage, activity, liquidity, and sustainability reporting on stock prices of consumer goods companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The research adopts a quantitative approach using secondary data obtained from audited annual financial statements and published sustainability reports. The sample was selected based on predetermined criteria to ensure data availability and consistency throughout the observation period. Data analysis was conducted using multiple linear regression, preceded by classical assumption tests to ensure the validity and reliability of the model. The empirical findings reveal that profitability and sustainability reporting have a positive and statistically significant effect on stock prices, indicating that investors tend to respond favorably to strong financial performance and transparent sustainability practices. In contrast, leverage, activity, and liquidity do not exhibit a significant influence on stock prices. These results suggest that market participants place greater emphasis on earnings quality and long-term sustainability commitments when making investment decisions in the consumer goods sector.*

Keywords: *Closing price, profitability, leverage, liquidity, activity ratios, sustainability report.*

Pengaruh Corporate Social Responsibility Dan Kualitas Audit Terhadap Sustainability Reporting (Studi Pada Perusahaan Sektor Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2022-2024)

Alvita Hatma Banuarta
Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana
banuartaa@gmail.com

Yefta Andi Kus Noegroho
Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana
yefta.kusnugroho@uksw.edu

Abstract: *This study aims to examine the effect of corporate social responsibility and audit quality on sustainability reporting in banking sector companies in Indonesia. The research sample consists of 41 banking companies listed on the Indonesia Stock Exchange during the 2022–2024 period, with a total of 123 observations. Corporate social responsibility is measured using the Corporate Social Responsibility Disclosure Index, audit quality is measured using a dummy variable, while sustainability reporting is measured using an ordinal scale based on the presence of sustainability reporting. Hypothesis testing is conducted using multiple linear regression. The results show that corporate social responsibility does not have a significant effect on sustainability reporting. However, audit quality has a significant effect on sustainability reporting.*

Keywords: *Corporate Social Responsibility, Audit Quality, Sustainability Reporting, Firm Size, Banking Companies.*

Pengaruh Penerapan *Good Corporate Governance* (GCG) Terhadap Nilai Perusahaan Dengan Kualitas Audit Sebagai Variabel Moderasi

Steffany Della Amelia
Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana
dellaamelias09@gmail.com

Yefta Andi Kus Noegroho
Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana
yefta.kusnugroho@uksw.edu

Abstract: *This study aims to analyze the effect of good corporate governance (GCG) implementation on firm value, with audit quality as a moderating variable. The study uses annual financial statement data of financial sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2022 – 2024. The sample consists of 106 companies with a total of 318 observations. GCG is measured using the corporate governance perception index (CGPI), firm value is measured using Tobin's Q ratio, and audit quality is measured using a dummy variable, with a value of 1 for companies audited by Big Four audit firms and 0 for non-Big Four audit firms. The analysis in this study is conducted using STATA 17 software. The results show that GCG has a significant effect on firm value, while audit quality does not significantly moderate the relationship between GCG and firm value.*

Keywords: *good corporate governance; firm value; audit quality*

Pilar ESG sebagai Perisai Nilai Perusahaan di Tengah Ancaman Risiko Perubahan Iklim

Weni
Universitas Tanjungpura
b2092251008@student.untan.ac.id

Elok Heniwati
Universitas Tanjungpura
elok.heniwati@ekonomi.untan.ac.id

Abstract: *Increasing regulatory pressure and stakeholder expectations regarding sustainability practices are driving companies to integrate Environmental, Social, and Governance (ESG) disclosure as part of their corporate value creation strategy. However, empirical evidence regarding the influence of each ESG pillar on firm value remains inconsistent. This study aims to examine and analyze the effect of ESG pillar disclosure on firm value, moderated by climate change risk. The population of this study consists of companies in the basic materials sector listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The sample was selected using a purposive sampling method, resulting in 15 companies with a total of 60 observations. The analytical method used is Moderated Regression Analysis (MRA). The findings show that environmental pillar disclosure has a negative and significant effect on firm value, the social pillar has no effect on firm value, and the governance pillar has a positive and significant effect on firm value, while climate change risk fails to moderate the relationship between environmental, social, and governance pillar disclosure and firm value. The originality of this study lies in its use of control variables at both the micro and macro levels, as well as the use of climate change risk as a moderating variable, which remains relatively underexplored in Indonesia. The implications of this study contribute theoretically to the development of ESG literature in Indonesia, particularly by integrating the perspective of climate change risk, and provide practical contributions for companies, investors, and regulators within Indonesia's capital market ecosystem.*

Keywords: *ESG Disclosure, Firm Value, Climate Change Risk, Stakeholder Theory*

Local Wisdom Accounting: Measuring Commitment To Implementing Local Wisdom CSR In Indonesia

Sri Retnoningsih
Universitas Wahid Hasyim
sri_retnoningsih@unwahas.ac.id

Nor Hadi
UIN Sunan Kudus
norhadi@uinsuku.ac.id

Agus Triyani
Universitas Wahid Hasyim
agustriyani@unwahas.ac.id

M. Fatchurrohman
Universitas Wahid Hasyim
mfatchurrohman@unwahas.ac.id

Khanifah
Universitas Wahid Hasyim
khanifah@unwahas.ac.id

Abstract
The research aims to explore the motives, strategies, and typology of CSR local wisdom implementation to measure the extent of companies' commitment and seriousness towards local wisdom in Indonesia. The research employs a qualitative approach using content analysis techniques on texts, specifically annual reports and sustainability reports. The research data is secondary, consisting of CSR program reports on local wisdom as reported by companies in their 2024 annual reports and sustainability reports. Data was collected using a documentation procedure involving 55 companies. The research results indicate that companies' commitment and seriousness in implementing CSR programs related to local wisdom are based on social motives, with implementation strategies carried out by company departments or foundations established by the companies. Additionally, CSR programs characterized by community development, integrative, sustainable, and applied approaches tend to demonstrate high commitment in program implementation compared to other types. The distinction of the research is demonstrated by the identification of a model of determinants of commitment and seriousness in CSR implementation, enabling easy identification and measurement of which companies are committed and which are less committed to local wisdom-based CSR. Further research is expected to develop studies by exploring and considering the contextuality of phenomena in CSR implementation using more appropriate analytical methods.

Keywords: *Social Accounting, Social Responsibility, Local Wisdom, Arts and Culture*

Toward a Holistic Sustainability Disclosure Index (SDI) in Higher Education Institutions (HEIs): Modified Analytical Hierarchy Process (MAHP)

Maylia Pramono Sari
Universitas Negeri Semarang
mayliapramonosari@mail.unnes.ac.id

Faisal
Universitas Diponegoro
faisal@lecturer.undip.ac.id

Puji Harto
Universitas Diponegoro
pujiharto@lecturer.undip.ac.id

Surya Raharja
Universitas Diponegoro
suryaraharja@lecturer.undip.ac.id

Corina Joseph
Universiti Teknologi MARA
corina@uitm.edu.my

Abstract

Purpose – *This study aims to create a Holistic Sustainability Disclosure Index (SDI) to facilitate stakeholders in evaluating responsibility within Indonesian Higher Education Institutions (HEIs). The explicit objectives are: (1) to develop a comprehensive Sustainability Development Index (SDI) that combines sustainability indicators (economic, social, and environmental) with academic indicators (education, research, and community service); and (2) to create an SDI with indicators customized to the characteristics of Higher Education Institutions (HEIs), mirroring institutional practices and societal expectations, thus reinforcing the social contract as a foundation for legitimacy.*

Design/methodology/approach – *The study focuses on Indonesian HEIs, encompassing both public and private institutions registered in the University of Indonesia Green Metrics (UIGM) in 2022, totaling 126 HEIs. The census method was employed during the initial stage of the Modified Analytical Hierarchy Process (MAHP), with data collected from 66 respondents.*

Findings – *The holistic SDI developed in this study is more representative, as a result of data triangulation using MAHP, thereby addressing the limitations of previous approaches. The findings also provide empirical support for legitimacy theory, particularly its substantive relevance to SDI development. Among the 17 SDGs, nine sub-criteria substantiate the data triangulation process.*

Originality – *This research is novel in its development of the MAHP method, which integrates secondary data (content analysis/disclosure index) and primary data (surveys of HEI sustainability actors) to achieve data triangulation.*

Keywords: *Holistic Sustainability Disclosure Index (SDI); Higher Education Institutions (HEIs); Modified Analytical Hierarchy Process (MAHP)listing*

Nilai Perusahaan Energi: Sustainability Reporting dan Green Innovation

Eka Hariyani
Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru
eka.hariyani@lecturer.unri.ac.id

Rezi Abdurrahman
Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru
rezi.abdurrahman@lecturer.unri.ac.id

Meilda Wiguna
Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru
meilda.wiguna@lecturer.unri.ac.id

Alfiati Silfi
Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru
alfiati.silfi@lecturer.unri.ac.id

Divanka Aulia
Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru
divanka.aulia0681@student.unri.ac.id

Abstract: *This study aims to examine and analyze the influence of sustainability reporting and green innovation on firm value in energy sector listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period. This quantitative research uses secondary data obtained through a purposive sampling method, resulting in a sample of 50 companies. Data analysis was performed using multiple regression analysis with IBM SPSS version 26 software. This research provides novelty by developing previous models through the inclusion of green innovation, focusing on profitability as a singular control variable, and shifting the research object to the energy sector, which is highly vulnerable to environmental regulations during the 2022-2024 period. The findings indicate that (1) sustainability reporting has a significant and negative effect on firm value, and (2) green innovation has no effect on firm value. These results suggest that energy companies should re-evaluate their sustainability disclosure strategies to better align with investor expectations. Future research is recommended to use more objective text analysis methods. Furthermore, future studies should consider extending the observation period or using lagged effect models (t+1) to accurately measure the long-term impact of non-financial information on firm value.*

Keywords: *Energy Sector, Firm Value, Green Innovation, Sustainability Reporting*

Apakah Praktik ESG Meningkatkan Nilai Perusahaan?

Inda Rizqi Farhani
Universitas Trisakti
123012504025@std.trisakti.ac.id

Khomsiyah
Universitas Trisakti
khomsiyah@trisakti.ac.id

Abstract : *This study aims to examine the effect of profitability, leverage, firm size, and Environmental, Social, and Governance (ESG) disclosure on firm value among companies listed on the Indonesia Stock Exchange during the 2020–2023 period. This research is motivated by the growing attention to ESG practices as an indicator of corporate sustainability, despite the inconsistent findings in previous studies regarding the impact of ESG on firm value.*

This study employs a quantitative approach using secondary data obtained from companies' annual reports and sustainability reports. The sample was selected using a purposive sampling technique, resulting in 85 companies with a total of 340 observations. Data were analyzed using panel data regression with EViews 12 software. The model selection results indicate that the Fixed Effect Model is the most appropriate model for this study.

The findings reveal that profitability has a positive and significant effect on firm value, while leverage has a negative and significant effect on firm value. Meanwhile, firm size has no significant effect on firm value. The main finding of this study shows that ESG disclosure has a negative and significant effect on firm value. These results indicate that ESG practices have not yet been able to enhance firm value among companies listed on the Indonesia Stock Exchange during the observation period. Investors still place greater emphasis on financial performance than sustainability information when making investment decisions. This study contributes to the ESG literature in emerging markets by demonstrating that ESG disclosure does not always lead to an increase in firm value. The findings also provide implications for companies and regulators to improve the quality of ESG implementation in order to create economic value and support long-term sustainability.

Keywords : *Environmental, Social, and Governance (ESG), profitability, leverage, firm size, firm value, panel data regression.*

Green Innovation, Bio-Accounting, and Sustainable SME Performance

Ade Manggala Hardianto
Universitas Sains Indonesia
ade.manggala@lecturer.sains.ac.id

Faujiah
Universitas Al-Khairiah
faujiah1977@gmail.com

Eka Ananta Sidharta
Universitas Negeri Malang
eka.ananta.fe@um.ac.id

Abstract *:This study examines the effects of green innovation, bio-accounting, environmental performance, and smart environmental systems on environmental compliance in rural agroindustry SMEs. Using a quantitative approach, data were collected from agro-based small and medium enterprises operating in rural areas and analyzed using structural equation modeling. The findings indicate that green innovation significantly enhances environmental compliance by encouraging cleaner production processes and resource efficiency. Bio-accounting strengthens compliance by improving transparency and environmental cost measurement. Environmental performance also shows a positive effect, suggesting that firms with better ecological outcomes are more likely to comply with regulations. Furthermore, smart environmental systems, including digital monitoring and sensor-based technologies, reinforce compliance through real-time control and adaptive management. The study highlights the importance of integrating technological innovation, environmental accounting practices, and performance-based strategies to improve regulatory adherence in rural agroindustry sectors. These findings contribute to the agribusiness and rural development literature by offering an integrated sustainability framework for SMEs in emerging economies.*

Keywords: *Green Inovation, Bio-Accounting, Environmental Performance, Smart Environmental, Environmental Compliance*

Accounting Information Efficiency and Cultural Values for Sustainability

Ni Luh Nyoman Sherina Devi
Universitas Udayana
devi.24006@student.unud.ac.id

I Wayan Suartana
Universitas Udayana
suartana@unud.ac.id

Made Gede Wirakusuma
Universitas Udayana
madegedewirakusuma@unud.ac.id

Anak Agung Gde Putu Widanaputra
Universitas Udayana
widanaputra@unud.ac.id

Abstract: *The increasing demand for Environmental, Social, and Governance (ESG) transparency has expanded the role of accounting information systems (AIS) from financial record-keeping to sustainability-oriented accountability and decision-making. Although AIS efficiency and digital technologies can enhance the timeliness, accuracy, and analytical capacity of sustainability information, technically efficient systems do not automatically ensure credible reporting. Sustainability information may still be affected by weak ethical controls, symbolic disclosure, greenwashing, or strategic manipulation. This study systematically reviews the relationship between accounting information efficiency, cultural values, and sustainability. Using a systematic literature review approach guided by the PRISMA protocol, this study analyzes 19 relevant peer-reviewed articles indexed in Scopus and published between 2013 and 2026. The findings indicate that AIS efficiency strengthens sustainability measurement and reporting by improving data availability, information quality, and decision-support capacity. However, the credibility of sustainability accounting depends on professional ethics, accounting quality, internal audit effectiveness, auditor independence, and behavioral accountability. The review further shows that cultural values, including organizational culture, religiosity, ethical worldview, and local wisdom, may function as informal governance mechanisms that enhance stakeholder trust and reduce information asymmetry. This study contributes by proposing a Socio-Technical-Cultural AIS perspective, in which technological capability, ethical integrity, and cultural alignment jointly support credible sustainability accounting. The review also identifies Tri Hita Karana as a promising cultural framework for future research on AIS-based sustainability accountability in Balinese hospitality.*

Keywords: *Accounting Information Systems, Cultural Values, ESG, Sustainability Accounting, Tri Hita Karana*

Status "Pihak Utama" DPS Dan Kualitas Laporan Keberlanjutan

Dani Rahman Raja
Universitas Riau
danirahmanraja@gmail.com

Rita Anugerah
Universitas Riau
rita.anugerah@lecturer.unri.ac.id

Poppy Nurmayanti M
Universitas Riau
poppy.nurmayanti@lecturer.unri.ac.id

Abstract: *This research investigates the empirical gap between normative governance frameworks and the operational reality of the Sharia Supervisory Board (DPS) within Indonesian Islamic commercial banks. Under the recent enforcement of POJK No. 2/2024, which formally designates the SSC as a "Key Party," this paper critically assesses whether the board's cognitive attributes match internal oversight demands or merely function as an external, outsourced advisory body. Utilizing a model specification controlled for bank size and DPS capacity, we evaluate the impact of three core cognitive features—educational level (EDU), corporate management background (MGR), and doctoral qualification (LEVEL)—on Sustainability Report Quality (SRQ). The final balanced panel comprises data from selected Islamic financial institutions spanning the 2020–2024 period, estimated via the Seemingly Unrelated Regression framework.*

The empirical results reveal a distinct inter-committee knowledge gap. Specifically, an exclusive focus on traditional jurisprudence (EDU) exhibits a notable negative relationship with SRQ, indicating that a mono-disciplinary fiqh background constraints the board's capacity for objective business evaluation. This situation limits effective coordination within the corporate committee network, particularly alongside the Audit and Risk Monitoring units when addressing multi-dimensional corporate risks and complex ESG disclosures. Consequently, this lack of cross-disciplinary skill positions the DPS at a functional disadvantage relative to executive management. These insights urge OJK to restructure multidisciplinary qualification standards for Sharia overseers to reinforce substantive sharia compliance.

Keywords: *Sustainability Report, POJK 2/2024, Sharia Supervisory Board, SUR Method.*

Beyond Symbolic Compliance: An Integrated Sustainability Assurance Model for Mitigating Greenwashing in Indonesia

Nadhirah Nagu
Accounting Department, Faculty of Economics and Business, Hasanuddin University
nadhirahnagu@fe.unhas.ac.id

Darwis Said
Accounting Department, Faculty of Economics and Business, Hasanuddin University
darwissaid@yahoo.com

Dede Abdul Hasyir
Accounting Department, Faculty of Economics and Business, Padjadjaran University
dede.hasyir@gmail.com

M Rafli
Accounting Department, Faculty of Economics and Business, Hasanuddin University
mohrafli71@gmail.com

Paskalis Apriyudi
Accounting Department, Faculty of Economics and Business, Hasanuddin University
paskalisapriyudi@gmail.com

Abstract: *This study aims to evaluate sustainability assurance practices and develop an integrated assurance model to mitigate information asymmetry and greenwashing practices in Indonesia. Employing a descriptive quantitative approach with content analysis, this study evaluates the Independent Assurance Statements of 86 companies (yielding 430 firm-year observations) listed on the Indonesia Stock Exchange (IDX) spanning the 2020-2024 period. Disclosure quality was ordinally evaluated based on the AA1000AS standard criteria, with coding reliability validated by a Cohen's Kappa coefficient of 0.820. The empirical results reveal that the aggregate quality and compliance level of assurance disclosure remains moderate at 46.59%. While reporting entities demonstrate proficiency in managerial and methodological descriptions, severe material deficits persist in the transparency of disclosure scope (8.2% compliance) and the reliability conclusions of ESG performance information (15.8% compliance). Furthermore, One-Way ANOVA tests confirm significant accountability disparities across industrial sectors, collectively triggering a detrimental expectation gap between assurance providers and report users. Responding to these systemic weaknesses, this study formulates an Integrated Sustainability Assurance Model anchored in four pillars: global standard harmonization via ISSA 5000 with a double materiality mandate, digitalized Combined Assurance, external quality escalation through hybrid collaboration, and stakeholder inclusivity. This model is projected to serve as a strategic framework to move beyond symbolic compliance, enhance Environmental, Social, and Governance (ESG) credibility, and sustainably reduce the corporate cost of capital.*

Keywords: *Sustainability Assurance, ESG Reporting, Greenwashing, Combined Assurance, ISSA 5000*

Risk Blindness: Why Physical Climate Threats Remain Invisible in Indonesian Corporate Leverage Dynamics.

Yana Fimansyah[1]

[1]Magister Keuangan dalam Keuangan Berkelanjutan, Fakultas Ekonomi dan Bisnis, Universitas Islam Internasional Indonesia
Fimansyah.yana99@gmail.com

Hafizi[2]

[2]Departemen Manajemen, Fakultas Ekonomi dan Manajemen, Institut Pertanian Bogor
Hafizi@apps.ipb.ac.id

Abstrak:*Penelitian ini mengkaji dampak risiko fisik perubahan iklim terhadap kecepatan penyesuaian (SOA) struktur utang perusahaan serta meneliti peran mediasi yang potensial dari provisi lingkungan berdasarkan pada teori dynamic trade-off, penelitian ini mengeksplorasi bagaimana guncangan lingkungan eksternal diinternalisasikan ke dalam pengambilan keputusan keuangan perusahaan dalam konteks ekonomi berkembang. Sampel penelitian terdiri dari 29 perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) dalam industri berbasis sumber daya alam, selama periode 2020 hingga 2025, dengan total 232 observasi tahun-perusahaan. Risiko fisik perubahan iklim diukur menggunakan data objektif berbasis bencana dari Badan Nasional Penanggulangan Bencana (BNPB) dan data keuangan perusahaan. Sementara itu, provisi lingkungan dan dinamika utang dianalisis menggunakan data laporan keuangan melalui metode System Generalized Method of Moments (System GMM) guna mengatasi masalah endogenitas dan bias panel dinamis.*

Hasil empiris mengungkapkan adanya "kesenjangan materialitas" dan "kebutaan terhadap risiko" di pasar modal Indonesia. Semua hipotesis ditolak, risiko fisik terhadap perubahan iklim tidak berpengaruh signifikan terhadap kecepatan penyesuaian struktur utang perusahaan maupun terhadap pengakuan provisi lingkungan. Kemudia, provisi lingkungan tidak berfungsi sebagai friksi keuangan atau mediator, karena nilainya tetap berada pada tingkat administratif yang minimal, serta tidak mencerminkan penilaian risiko yang dinamis. Meskipun perusahaan menunjukkan SOA yang sangat tinggi, efisiensi ini lebih didorong oleh volatilitas pasar komoditas dan perjanjian kredit perbankan yang kaku, bukan karena manajemen risiko iklim yang proaktif. Keterwujudan aset (asset tangibility) tetap menjadi determinan dominan dalam struktur utang, yang mengindikasikan bahwa kreditor masih mengandalkan jaminan fisik tradisional tanpa menyesuaikan penilaian terhadap kerentanan terkait iklim.

Temuan ini menunjukkan bahwa pelaporan keberlanjutan di Indonesia saat ini masih bersifat simbolis dan berorientasi pada narasi di bawah regulasi yang berlaku. Studi ini menegaskan perlunya implementasi penuh IFRS S2 agar risiko iklim dapat terintegrasi ke dalam sistem pelaporan yang material secara finansial. Hasil penelitian ini berkontribusi pada literatur dengan menyoroti ketidakselarasan antara realitas lingkungan fisik dan mekanisme keuangan internal perusahaan di pasar negara berkembang.

Kata Kunci: *Risiko Fisik Iklim, Provisi Lingkungan, Kecepatan Penyesuaian, Keputusan Keuangan*

Pengalaman Lingkungan CEO Dan Proporsi Direksi Independen Terhadap Kinerja ESG Perusahaan Di Indonesia

Indah Puspita Pratiningsih
Universitas Muhammadiyah Malang

Tri Wahyu Oktavendi
Universitas Muhammadiyah Malang
twoktavendi@umm.ac.id

Muhammad Wildan Affan
Universitas Muhammadiyah Malang
wildan@umm.ac.id

Abstract : *This study aims to empirically examine the influence of CEO environmental experience and the proportion of independent directors on Environmental, Social, and Governance (ESG) performance in public companies in Indonesia. The study sample included 148 companies listed on the Indonesia Stock Exchange in 2023 and was selected using a purposive sampling technique. ESG performance was measured using the ESG Disclosure Score sourced from Bloomberg. This study employed a quantitative approach with multiple linear regression and included control variables such as leverage, profitability, company growth, and company age. The test results indicate that CEO environmental experience and the proportion of independent directors do not significantly influence ESG performance. This finding indicates that top leadership characteristics and board structure, as operationalized in this study, are not yet the main determinants in explaining variations in ESG performance of public companies in Indonesia.*

Keywords : *CEO environmental experience, independent directors, ESG performance, Upper Enchelons Theory*

Sustainability and Fraud: A Bibliometric Mapping of Greenwashing, ESG Manipulation, and Ethical Disclosure Practices

Siska
Master of Accounting, Universitas Islam Riau
siska@eco.uir.ac.id

Abstract

This study examines the scientific structure and development of research on sustainability and fraud that focuses on greenwashing, Environmental, Social, and Governance (ESG) manipulation, and ethical disclosure practices. The increasing adoption of sustainability reporting and ESG frameworks has raised concerns about the credibility of corporate sustainability claims, opening up opportunities for greenwashing, profit management, and various forms of misleading disclosure. Although previous research has extensively addressed various aspects of sustainability reporting and corporate opportunistic behavior separately, a comprehensive understanding of the development of research themes and knowledge structures in these areas is still limited. To overcome this gap, this study uses a bibliometric approach through bibliographic coupling analysis and co-word analysis. A total of 967 authors' keywords and related publications indexed in the Scopus database were analyzed using the VOSviewer software to identify key research streams, thematic clusters, and emerging research trends. The results of the study identified five main clusters in the bibliographic coupling analysis, namely: (1) CSR, greenwashing, profit management, and company performance; (2) CSR as an ethical mechanism as well as a means of misleading practices; (3) environmental reporting, legitimacy, and transparency; (4) blockchain and the circular economy in sustainable supply chains; and (5) green marketing, consumer trust, and greenwashing perceptions. The co-word analysis further revealed five dominant thematic areas, namely strategic sustainability governance, fraud prevention through corporate governance, technology-based transparency, environmental legitimacy, and stakeholder trust. This study contributes to the literature by providing a comprehensive mapping of the development of sustainability and fraud research. It shows the growing linkage between sustainability governance, the quality of ESG disclosure, corporate transparency, and fraud prevention efforts. The findings of this study provide useful insights for academics, practitioners, regulators, and policymakers in strengthening the credibility, transparency, and accountability of sustainability reporting.

Keywords: *sustainability, fraud, greenwashing, ESG reporting, bibliometric analysis.*

Independent, Trained, and Sustainable: What Really Drives ESG in Indonesia?

Thomas Tirta Yudistira[1], An Nurrahmawati[2*]

[1.2]Universitas Sebelas Maret

***an_nurrahmawati@staff.uns.ac.id**

Abstract: *The increasing global pressure for corporate sustainability has placed Environmental, Social, and Governance (ESG) disclosure at the forefront of strategic management. However, there remains a research gap regarding how internal governance structures within developing nations influence these disclosure practices in a post-pandemic recovery environment. This study addresses the research problem of identifying which board characteristics act as genuine drivers of transparent ESG reporting in the Indonesian context. Guided by the Upper Echelon Theory, this research investigates the relationship between specific board attributes and the quality of ESG disclosures among firms listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The study employs a linear regression method, analyzing a sample of 96 companies with a total of 320 firm-year observations. By integrating socio-demographic proxies with the cognitive foundations of directors, the research provides a nuanced perspective on corporate governance. The findings demonstrate that board independence and board green training are significant predictors of improved ESG disclosure, suggesting that cognitive preparedness and an independent oversight structure are vital for sustainability commitment. Conversely, the results indicate that board gender diversity and board remuneration do not have a statistically significant impact on ESG disclosure in this specific setting. This research offers meaningful contributions by providing policy recommendations for corporations to prioritize the recruitment of truly unaffiliated directors and to implement robust competency development programs focused on sustainability. Furthermore, it suggests that the Financial Services Authority (OJK) should consider enacting more explicit regulations regarding the necessity of independent oversight to bolster ESG accountability. By examining these dynamics in a post-pandemic developing economy, this study advances the academic discourse on how top-management composition shapes corporate behavior toward sustainable development.*

Keywords : *ESG Disclosure, Board Characteristic, Sustainability, Upper Echelon*

Peran Produktivitas dan Greenwashing: Ketika ESG Menurunkan Kinerja

Alldo Suprianto
Universitas Kristen Duta Wacana
alldosuprianto0520@gmail.com

Erni Ekawati
Universitas Kristen Duta Wacana
erniekawati@staff.ukdw.ac.id

Abstract: *This study examines the roles of productivity and greenwashing when Environmental, Social, and Governance (ESG) practices reduce market performance. Motivated by inconsistent evidence on the ESG–firm value relationship, this research investigates how ESG affects firm value (Tobin's Q) through ESG-based projections of future financial performance, proxied by return on assets and return on equity (PROA and PROE). Furthermore, this study evaluates whether productivity (PROD), greenwashing (GWS), and ESG disparity (ESGD) mitigate the negative market response to ESG-related performance projections. Using a sample of non-financial firms listed on the Indonesia Stock Exchange from 2010 to 2024, this study applies stepwise panel data regression across multiple empirical models. The findings show that ESG negatively affects firm value while positively influencing future profitability. However, ESG-related profitability projections are negatively associated with firm value, indicating that the market does not immediately reward ESG-driven performance. More importantly, productivity and greenwashing are able to weaken this negative relationship. In addition, both GWS and ESGD exhibit significant positive direct effects on firm value.*

These findings imply that shareholders should adopt a more long-term perspective in evaluating ESG investments, recognizing the role of operational efficiency in enhancing the value relevance of ESG. At the same time, regulators need to strengthen ESG disclosure standards and monitoring mechanisms to mitigate opportunistic practices such as greenwashing and ensure that ESG reporting reflects substantive rather than symbolic actions.

Keywords: *ESG, firm value, productivity, greenwashing, ESG disparity*

Analisis Greenwashing Sustainability Reporting Berbasis AI pada Perusahaan Indonesia

Jenis Sesi Paper: *Full paper*

Ririn Breliastiti
Universitas Bunda Mulia
rbreliastiti@bundamulia.ac.id

Tiwi Herninta
Institut Bisnis Nusantara
tiwi@ibn.ac.id

Theresia Olivia
Universitas Bunda Mulia
tolivia@bundamulia.ac.id

Anastasia Dian Amanda
Universitas Bunda Mulia
s11230119@student.ubm.ac.id

Abstract: *This study investigates greenwashing practices in sustainability reports and explores the role of artificial intelligence (AI) in supporting their identification. Although sustainability reporting has become increasingly important in corporate accountability, concerns regarding the credibility, transparency, and reliability of sustainability disclosures remain significant. Existing studies have largely focused on quantitative approaches and automated content analysis, while the application of AI-assisted qualitative analysis in the Indonesian context remains limited.*

This research aims to identify the forms of greenwashing, examine differences in greenwashing patterns across industry sectors, and evaluate the usefulness of AI-assisted analysis in detecting such practices. The study adopts a qualitative descriptive approach using directed content analysis and AI-assisted textual analysis. Data were collected from the 2024 sustainability reports of three Indonesian companies representing different sectors: PT Bukit Asam (mining), PT Pertamina (energy), and PT Unilever Indonesia (consumer goods). To enhance analytical reliability, the study employed three large language models (LLMs)—ChatGPT, Google Gemini, and Meta AI—through a triangulation approach.

The findings indicate the presence of three major forms of greenwashing: selective disclosure, vague claims, and inconsistency. The results also reveal sector-specific patterns. Mining companies tend to exhibit selective disclosure, energy companies show greater inconsistency between sustainability narratives and operational realities, while consumer goods companies rely more heavily on vague claims and symbolic sustainability communication. Furthermore, the use of multiple AI models facilitated a more systematic and consistent identification of tone, buzzwords, ambiguity, and narrative–data misalignment within sustainability reports.

This study contributes to the sustainability reporting literature by introducing AI-assisted qualitative analysis as an alternative methodological approach for identifying greenwashing and by extending the application of legitimacy theory in explaining variations in greenwashing practices across industries. The findings also provide practical implications for companies, assurance providers, and regulators in improving the credibility and integrity of sustainability reporting.

Keywords: *greenwashing, sustainability reporting, artificial intelligence, AI-assisted analysis, legitimacy theory, ESG disclosure*

Membangun Akuntan Masa Depan di Era AI: Tinjauan Sistematis atas Akuntabilitas Algoritmik, Keberlanjutan, dan Integritas Profesi

Adityas Wahyuningsih
Afiliasi Universitas Siber Muhammadiyah
adityas@sibermu.ac.id

Farinza Tiara Indani
Universitas Siber Muhammadiyah
farinza@sibermu.ac.id

Hafiez Sofyani
Universitas Muhammadiyah Yogyakarta
hafiez.sofyani@umy.ac.id

Abstract: *Artificial intelligence (AI) is changing accounting work from routine data processing into a profession that increasingly depends on data interpretation, technological judgment, and public trust. This article examines how future accountants can be developed in the AI era by focusing on algorithmic accountability, sustainability, and professional integrity. The study uses a systematic thematic review informed by PRISMA 2020. The literature selection resulted in 12 core journal articles published between 2022 and 2025, supported by relevant professional and institutional documents, including sustainability reporting standards, assurance standards, ethics standards, and AI governance frameworks. The selected literature was analyzed thematically to identify key issues related to AI adoption in accounting and auditing, explainability, bias, ESG assurance, sustainability reporting, professional skepticism, and ethical responsibility. The findings show that AI does not eliminate the role of accountants; rather, it shifts their role from data processors to guardians of decision quality. The review identifies four main themes: the evolving role of accountants, algorithmic accountability as an extension of audit evidence, AI as both a tool and an object of sustainability assurance, and professional integrity as operational ethics in AI-enabled work. This article contributes by proposing an integrative framework that connects AI capability, algorithmic accountability, sustainability assurance, and professional integrity. The findings imply that accounting education, public accounting firms, internal auditors, companies, regulators, and professional organizations need to strengthen AI literacy, data governance, ethical judgment, and assurance practices to prepare accountants for trustworthy AI-enabled accounting and auditing environments.*

Keywords: *artificial intelligence, algorithmic accountability, sustainability assurance, professional integrity, future accountant*

Women Directors and Water Information Disclosure: Evidence from Indonesian SOEs

Poppy Nurmayanti M
Universitas Riau
poppy.nurmayanti@lecturer.unri.ac.id

Pipin Kurnia
Universitas Riau
pipin.kurnia@lecturer.unri.ac.id

Yesi Mutia Basri
Universitas Riau
yesimutiabasri@lecturer.unri.ac.id

Doddy Setiawan
Universitas Sebelas Maret
doddy.setiawan@staff.uns.ac.id

Claudia Arta Cristin Manalu
Universitas Riau
claudia.arta4855@student.unri.ac.id

Azhifa Sujudah
Universitas Riau
azhifa.sujudah2243@student.unri.ac.id

Abstract: *This study examines the impact of women directors on water information disclosure in Indonesian state-owned enterprises (SOEs). Using unbalanced panel data from 27 SOEs listed on the Indonesia Stock Exchange between 2018 and 2024, spanning a total of 187 firm-year observations, the study measures women directors using three indicators: the ratio of women directors, the critical mass of women, and the Blau Index. Water information disclosure data were manually collected from SOE sustainability reports prepared in accordance with GRI 303 and GRI 306 standards. Robustness tests narrowed the sample by excluding SOEs in the banking sector. The results indicate that female directors have a positive impact on water information disclosure. The proportion of women directors increases this disclosure, with a significant effect from one to two directors, although three or more women directors show no significant impact. Essentially, moderate women representation on boards effectively drives better disclosure policies than larger groups. These findings highlight the role of gender diversity in enhancing water-related transparency.*

Keywords: *percentage of women directors, critical mass, blau index, water information disclosure*

Transformasi Peran BPK Dalam *Sustainability Governance* Melalui Indonesia Sustainability Reporting Forum

Novy Gregory Antonius Pelenkahu
BPK RI
Novy.Pelenkahu@bpk.go.id

Oktarika Ayoe Sandha
BPK RI
Oktarika.Sandha@bpk.go.id

Sasha Gatria
BPK
Sasha.Andani@bpk.go.id

Abstract:.*Climate change, the growing prominence of Environmental, Social, and Governance (ESG) risks, and increasing demands for non-financial transparency have shifted organizational accountability paradigms. Sustainability reporting is no longer merely a voluntary disclosure mechanism but an instrument for strengthening transparency and accountability. This study examines how developments in sustainability reporting and the challenges of greenwashing necessitate more collaborative sustainability governance in Indonesia. This study also examines the role of BPK within the Indonesia Sustainability Reporting Forum (ISRF). Employing a qualitative-normative approach, the study draws on literature review and document analysis of regulations, international frameworks, institutional publications, and academic literature on sustainability reporting, collaborative governance, sustainability accountability, and the evolving role of Supreme Audit Institutions (SAIs). Analysis is conducted descriptively and interpretatively using accountability theory, stakeholder theory, institutional theory, and sustainability governance as analytical lenses. The results indicate that sustainability reporting has expanded organizational accountability beyond financial performance to encompass economic, social, environmental, and governance impacts. However, its effectiveness depends on the quality, credibility, and verifiability of disclosed information. ISRF represents a form of collaborative sustainability governance that brings together regulators, accounting profession, private sector, academia, and public institutions to strengthen Indonesia's sustainability accountability ecosystem. The advancement of sustainability disclosure standards also has the potential to encourage the integration of sustainability information into public sector performance reporting systems, expanding sustainability accountability and government performance evaluation. In this context, BPK's role is evolving from an external oversight institution focused on financial accountability into an institutional actor that contributes to strengthening sustainability accountability, governance legitimacy, and public trust. It broadens BPK's oversight function to include the assessment of public policies quality, regulations, and the integration of ESG principles in government permitting processes. These insights contribute to scholarship on sustainability governance, collaborative governance, and the transformation of SAI roles within the sustainable development agenda.*

Keywords: *sustainability reporting, collaborative governance, Supreme Audit Institution (SAI); ESG.*

Market Valuation of Overstated ESG Reporting: How Board Activity and Firm Growth Shape Investor Responses to ESG Greenwashing

Badingatus Solikhah
Universitas Negeri Semarang
badingatusbety@mail.unnes.ac.id

Kuat Waluyo Jati
Universitas Negeri Semarang
kuatwaluyojati.unnes@mail.unnes.ac.id

Fitrarena Widhi Rizkyana
Universitas Negeri Semarang
fitrarenarizkyana@mail.unnes.ac.id

Agustine Dwianika
Universitas Terbuka
agustine.dwianika@ecampus.ut.ac.id

Faradillah Amalia Rivai
Tunghai University Taiwan
fa_rivai@thu.edu.tw

Abstract: *The growing use of ESG information in investment decisions has increased concerns about the credibility of corporate sustainability disclosures. While firms are expected to communicate their sustainability commitments through ESG reporting, some may overstate their achievements relative to their actual ESG performance. Such discrepancies, commonly referred to as ESG greenwashing. This study examines the relationship between ESG greenwashing and market valuation and investigates whether board activity and firm growth influence this relationship.*

The study employs 15,124 firm-year observations from 2,165 Taiwanese listed non-financial firms during 2016–2023. ESG greenwashing is measured as the difference between standardized ESG ratings and ESG controversy scores obtained from the Taiwan Economic Journal (TEJ) database. The hypotheses are tested using panel data regression with firm and year fixed effects.

The results show that ESG greenwashing is negatively associated with market valuation. It suggests that investors penalize firms whose ESG disclosures are not supported by actual ESG outcomes. This finding indicates that the credibility of ESG information plays an important role in shaping investor assessments of firm value. Further analysis shows that board activity does not significantly influence the relationship between greenwashing and market valuation. In contrast, firms with stronger growth opportunities experience a weaker market penalty from greenwashing, indicating that future growth prospects remain an important consideration in investor valuation decisions. The results remain unchanged after applying alternative specifications based on lagged greenwashing and industry dummy variable.

This study contributes to the literature on ESG greenwashing and corporate governance by providing evidence from an emerging market setting. The findings also suggest that firm growth influences how investors respond to ESG greenwashing. The findings may be useful for managers, investors, and regulators seeking to improve the quality and reliability of ESG reporting.

Keywords: *ESG greenwashing; market valuation; board activity; firm growth; ESG disclosure credibility; ESG controversies.*

Apakah Kualitas Laporan Keuangan Memperkuat Respons Investor? Bukti Pengaruh Kualitas ESG, Leverage, dan Pertumbuhan Perusahaan

Niriyan Rossy Wulandari
Universitas Trisakti
123012504002@std.trisakti.ac.id

Khomsiyah
Universitas Trisakti
Khomsiyah@trisakti.ac.id

Abstract: *The increasing adoption of ESG practices encourages companies to provide high-quality sustainability information. However, ESG information disclosed by companies may not receive the same response from investors if it is not supported by adequate accounting information quality. Therefore, it is important to examine the role of financial reporting quality in strengthening the effect of ESG quality on investor reaction. This study aims to analyze the effects of environmental, social, and governance (ESG) quality, leverage, and firm growth on investor reaction and to examine the role of financial reporting quality (FRQ) as a moderating variable, while using firm size and profitability as control variables to improve the accuracy of the model estimation. This study employs a quantitative method using panel data regression analysis on 112 companies in the energy and basic materials sectors listed on the Indonesia Stock Exchange during the 2022–2024 period. Investor reaction is measured using abnormal returns, while ESG quality, leverage, firm growth, and financial reporting quality are measured using relevant indicators. The results show that ESG quality, leverage, and firm growth have a positive and significant effect on investor reaction. Furthermore, financial reporting quality strengthens the relationship between ESG quality and investor reaction, but weakens the relationships between leverage and firm growth and investor reaction. These findings indicate that investors consider not only sustainability performance and corporate conditions but also the quality of accounting information in making investment decisions. This study provides implications for companies to improve ESG quality and financial reporting quality in order to obtain a more positive response from investors.*

Keywords: *Environmental, Social, and Governance (ESG); investor reaction; leverage; firm growth; financial reporting quality*

Free Cash Flow, Sustainability Report dan Nilai Perusahaan

Siva Loverensia Auzora Lengkong
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
sivalengkong07@gmail.com

Alfiana Antoh
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
alfianaantoh2@gmail.com

Gian Giovania
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
gian.giovania@feb.uncen.ac.id

Juliana Waromi
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
jullywr77@gmail.com

Abstract :*There is a gap between theory and empirical findings in several studies regarding firm value. In addition, some companies face issues related to environmental, social, and economic aspects, as well as challenges concerning their ability to generate net cash after meeting operational and investment needs (free cash flow), particularly companies in the food and beverage subsector. This study aims to analyze the effect of free cash flow and sustainability report disclosures—through economic performance, social performance, and environmental performance—on firm value in manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study employs a quantitative research method using secondary data. The data are analyzed using panel data regression with EViews 13. The results indicate that free cash flow, economic performance, social performance, and environmental performance have positive and significant effects on firm value. These findings suggest that a company's ability to generate optimal free cash flow, together with its commitment to sustainability practices, can enhance positive investor perceptions and strengthen the company's value in the market.*

Keywords: *free cash flow, sustainability report, firm value*

The Association Between Country Efforts to Mitigate Climate Change and Corporate ESG Performance

Mutiara Meszova Dewi
Faculty of Economics and Business,
Universitas Indonesia

Aria Farah Mita
Faculty of Economics and Business,
Universitas Indonesia
aria.farahmita@ui.ac.id

Abstract: *This study empirically examines the association between national climate change mitigation efforts and corporate Environmental, Social, and Governance (ESG) performance in G20 countries. Using a quantitative research design, the study analyzes panel data comprising 7,534 companies and 58,376 firm-year observations from 2007 to 2023. National climate change mitigation efforts are measured using the Climate Change Performance Index (CCPI), while corporate ESG performance is measured using Refinitiv Eikon ESG scores. The analysis applies a fixed-effects panel regression model and controls for firm size, leverage, profitability, net operating cash flow, firm value, and GDP per capita. The results show a positive and significant association between CCPI scores and corporate ESG performance, indicating that companies operating in countries with stronger climate change mitigation efforts tend to exhibit higher ESG performance. A sensitivity analysis excluding United States companies confirms the robustness of the findings. This study contributes to the literature by shifting the focus from climate risk to national climate change mitigation efforts as a determinant of firm-level ESG performance. The findings also provide policy and investment implications by showing that stronger national climate policies may create a more supportive institutional environment for corporate sustainability practices.*

Keywords: *Climate change performance, ESG performance, sustainable development goals, climate policy, institutional theory*

The Effect Of Environmental Disclosure And Environmental Investment On Erc

Ayattulloh Gymnastiar
Universitas Jember

Nining Ika Wahyuni
Universitas Jember
nining.feb@unej.ac.id

Abstract: *This study aims to analyse the effect of environmental disclosure and environmental investment on the Earnings Response Coefficient (ERC) of energy sector companies listed on the Indonesia Stock Exchange for the 2021–2024 period. The study used a quantitative approach with panel data regression methods on 19 sample companies (76 observations). The selected model was a Fixed Effects Model based on the Chow and Hausman Tests. The results show that environmental distance has a positive and significant effect on ERC, while environmental investment has no significant effect on ERC. The control variable leverage (DER) has a significant positive effect on ERC, while profitability (ROA) has a significant negative effect. These findings indicate that the Indonesian capital market in the energy sector has responded to environmental information as a negative signal but has not yet considered environmental investment as a determining factor in assessing earnings quality.*

Keywords: *Earnings Response Coefficient, Environmental Disclosure, Environmental Investment*

Pengungkapan Akuntansi Lingkungan dan Tata Kelola Perusahaan terhadap Likuiditas Saham: Peran Mediasi Risiko Karbon

Merry Anna Napitupulu
Universitas Methodist Indonesia
napitupulumerryanna@gmail.com

Dimita H. P. Purba
Universitas Methodist Indonesia
dimitahppurba@gmail.com

Duma Megaria Elisabeth
Universitas Methodist Indonesia
dumamegariaelisabeth@gmail.com

Septony B. Siahaan
Universitas Methodist Indonesia
siahaan.mtc@gmail.com

Abstract

This study examines the effect of environmental accounting disclosure (EAD) and corporate governance (CG) on stock liquidity (SL), simultaneously testing carbon risk (CR) as a parallel mediator for both independent variables. The literature gap addressed is the absence of studies explicitly positioning CR as a parallel mediator in both the EAD-SL and CG-SL pathways within a single integrated structural model in an emerging capital market, particularly Indonesia. The population consists of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2018–2023. A purposive sample of 132 companies yields 792 firm-year observations. Data are analysed using PLS-SEM with SmartPLS 4.0 and 5,000-subsample bootstrapping. Seven hypotheses are tested: two direct paths from EAD and CG to SL (H1, H2); two paths from EAD and CG to CR (H3, H4); one path from CR to SL (H5); and two indirect mediation paths via CR (H6, H7). All seven hypothesized paths are statistically supported. EAD and CG each show a significant positive direct effect on SL, and both also show a significant positive effect on CR, consistent with a price-discovery mechanism. CR in turn shows a significant negative effect on SL. CR partially mediates both the EAD-SL and CG-SL relationships in a downward direction, channelling part of the otherwise positive effect of EAD and CG into a modest liquidity-reducing pathway. The key finding is that CR acts as a downward mediator that transmits part of the EAD and CG effects via increased carbon risk visibility in the market, which then slightly reduces stock liquidity. The net effect of improving EAD and CG on SL remains positively dominant. Practical implications include recommendations for management, investors, and OJK regulators in designing carbon disclosure policies that account for the short-run trade-off between price discovery and market liquidity.

Keywords: *Environmental Accounting Disclosure; Corporate Governance; Stock Liquidity; Carbon Risk*

Mendorong Intergitas Pengungkapan Keberlanjutan Melalui Digitalisasi Berbasis Artificial Intelegence

Midhatul Khasanah
Universitas Widya Gama
midha@widyagama.ac.id

Nina Rizky
Universitas Widya Gama
nina@widyagama.ac.id

Ana Sopanah Supriyadi
Universitas Widya Gama
anasopanah@widyagama.ac.id

Abstract: *The increasing adoption of Artificial Intelligence (AI) has transformed corporate sustainability practices and reshaped the role of accountants in supporting sustainable business development. However, empirical evidence regarding the impact of AI-enabled digital capabilities on sustainability disclosure in emerging economies remains limited. Furthermore, the role of corporate governance mechanisms in ensuring the integrity of AI-driven sustainability reporting has received insufficient attention. This study aims to examine the effect of AI-enabled digital capabilities on sustainability disclosure and investigate whether managerial ownership and internal control strengthen this relationship. Grounded in Stakeholder Theory and Resource-Based View (RBV), this study argues that AI-enabled digital capabilities serve as strategic resources that enhance firms' ability to meet stakeholders' information demands through transparent and reliable sustainability reporting. This study employs a quantitative explanatory approach using secondary data from 140 companies listed on the Indonesia Stock Exchange during 2020–2023. Sustainability disclosure is measured using the Global Reporting Initiative (GRI Standards 2021), while AI-enabled digital capabilities are proxied using a digitalization index derived from annual report disclosures. Hypotheses are tested using Moderated Regression Analysis (MRA). The findings reveal that AI-enabled digital capabilities positively influence sustainability disclosure. Moreover, managerial ownership and internal control significantly strengthen the relationship between AI-enabled digital capabilities and sustainability disclosure. These results suggest that AI should not merely be viewed as an operational efficiency tool but also as a strategic enabler that enhances the quality, transparency, and integrity of sustainability reporting. This study contributes to the literature by integrating Stakeholder Theory and RBV to explain the role of AI in sustainability disclosure within an emerging market context. Practically, the findings provide insights for companies, regulators, and accounting educators in developing future-ready accountants equipped with AI competencies, sustainability reporting expertise, and strong ethical values to support Indonesia's vision for 2045.*

Keywords: *AI, sustainability disclosure, corporate governance, future-ready accountants, stakeholder theory.*

When Indonesia's Investors Underreact To Climate Risk: Accounting Conservatism, Carbon Tax, And Firm Value In Developing Countries

Andy Setiabudi
Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
andy.setiabudi-2023@feb.unair.ac.id

Isnalita
Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
isnalita@feb.unair.ac.id

Abstract. *This study examines the conditional architecture through which climate risk affects firm value across developing countries, positioning Indonesia as the focal case within a panel of 152,562 firm-year observations from 2018 to 2023 drawn from ASIA (81.46 percent), America (14.48 percent), Africa (3.77 percent), and Oceania (0.28 percent). Employing OLS with robust standard errors, Hayes PROCESS moderated mediation, Heckman two-stage selection correction, lagged CRI, COVID subperiod analysis, and CRI high-low split robustness tests, the study produces four main findings. First, climate risk has a negative and significant effect on firm value for the full sample and developing countries excluding Indonesia at beta equal to negative 0.005, but a positive and highly significant anomaly in Indonesia, reflecting investor underreaction concentrated in high-climate-risk firms that dominate GDP-growth sectors, confirmed by the CRI high-split coefficient of plus 2.915. Second, the mediation pathway through accounting conservatism is conditionally latent: insignificant in Baron-Kenny isolation but significant in Hayes PROCESS for the full sample, confirming that mediation only activates when carbon tax provides the regulatory context. Third, carbon tax moderation is confirmed for the full sample and developing countries, but produces perfect collinearity for Indonesia, indicating that Indonesia has not yet implemented carbon pricing with sufficient firm-level variation to activate the moderation mechanism. Fourth, a COVID-19 natural experiment confirms the theoretically predicted negative CRI to firm value relationship during 2020 to 2021 in Indonesia, reverting to non-significant in non-crisis periods. These findings deliver the first empirical documentation of a positive CRI to firm value anomaly in ASEAN through investor underreaction theory, demonstrate that Baron-Kenny mediation testing is insufficient for conditionally latent mechanisms, and provide a precise policy measurement of Indonesia's distance from the carbon tax threshold at which the full climate-finance mechanism activates.*

Keywords: *climate risk, firm value, accounting conservatism, carbon tax, investor underreaction, moderated mediation, Indonesia, developing countries*

When Does Digitalization Become Environmental Accountability? The Conditioning Role of Regulatory Quality Across Countries

Raja Multi Konvokesen Adiman
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
raja.multi@lecturer.unri.ac.id

M. Hamid
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
m.hamid@lecturer.unri.ac.id

Teddy Haryadi
Department of Accounting, Faculty of Economics and Business Maritime, Universitas Maritim Raja Ali Haji, Indonesia
teddyharyadi@umrah.ac.id

Arumega Zarefar
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
arumega@lecturer.unri.ac.id

Desri Fitaloka
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
desri.fitaloka0093@student.unri.ac.id

Abstract: *This study examines when digitalization translates into verifiable environmental accountability. The research problem stems from a tension in sustainability accounting: digital systems enhance the availability, speed, and visibility of environmental information, yet greater visibility does not automatically lead to measurement discipline, data lineage, audit trails, assurance, or enforcement. Using an unbalanced country-year panel covering the period 2010–2023 and drawing on World Bank data, this study constructs an Environmental Accountability Performance Score (EAPS) from environmental indicators and tests whether regulatory quality conditions the relationship between digitalization and EAPS. The empirical design employs country and year fixed effects, one-year-lagged explanatory variables, winsorization of continuous variables, and clustered standard errors. The results show that digitalization is negatively associated with EAPS when treated as a stand-alone information infrastructure, whereas the interaction between digitalization and regulatory quality is positive and statistically significant. Additional tests using alternative governance measures, two-way clustered standard errors, controls for energy structure, alternative environmental outcomes, regional sensitivity analyses, and income-group analyses support the main inference. This study extends the discussion on sustainability digitalization by shifting the focus from information visibility to accountable information systems. It demonstrates that digitalization becomes environmental accountability only when regulatory quality transforms information into measurable, verifiable, and enforceable evidence. The study contributes to the literature on sustainability accounting, environmental disclosure, and assurance by identifying regulatory quality as an institutional condition that determines whether digital infrastructure supports substantive environmental accountability.*

Keywords: *digitalization; digital visibility; environmental accountability; regulatory quality; sustainability reporting.*

ESG Performance And Key Audit Matters: Does Audit Committee Gender Diversity Matter?

Taqiyuddin Amri
Universitas Riau
Taqinamri@gmail.com

Arumega Zarefar
Universitas Riau
arumega@lecturer.unri.ac.id

M. Rasuli
Universitas Riau
mohd.rasuli@lecturer.unri.ac.id

Abstrak: *Tujuan penelitian ini adalah untuk menguji secara empiris pengaruh kinerja Environmental, Social, and Governance (ESG) terhadap pengungkapan Key Audit Matters (KAM). Lebih lanjut, penelitian ini juga mengkaji peran moderasi keberagaman gender komite audit terhadap hubungan antara kedua variabel tersebut. Data penelitian ini terdiri dari perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia antara tahun 2022 dan 2025. Pendekatan yang digunakan untuk menguji hipotesis adalah regresi data panel. Pemilihan model estimasi dilakukan secara sistematis melalui Uji Chow, Uji Hausman, dan Uji Lagrange Multiplier, yang menghasilkan Random Effect Model (REM) dengan robust standard errors sebagai metode estimasi utama. Hasil penelitian menunjukkan bahwa kinerja ESG berpengaruh positif dan signifikan terhadap pengungkapan KAM, dan keberagaman gender komite audit tidak terbukti memoderasi pengaruh tersebut. Penelitian ini memberikan kontribusi signifikan dengan menyajikan model baru dalam studi KAM, yaitu dengan menganalisis peran keberagaman gender komite audit sebagai variabel moderasi dalam hubungan ESG–KAM, suatu praktik yang belum pernah dieksplorasi sebelumnya.*

Kata Kunci: *Keberagaman Gender Komite Audit, Key Audit Matters, Kinerja ESG, Perusahaan Non-keuangan, Signalling Theory*

Mapping Global Trends in Environmental Management Accounting Based on Bibliometric Analysis : A Study of 200 Highly Reputable Articles Using Publish or Perish and VOSviewer

Athiyyah Chikita
Universitas Gunadarma
Andrianza-athiyyahcikita@gmail.com

Luthfia Zahwa Kinaya
Universitas Gunadarma
luthfiazahwaa@gmail.com

Caecilia Widi Pratiwi
Universitas Gunadarma
widi@staff.gunadarma.ac.id

Dharma Tintri Ediraras
Universitas Gunadarma
dharmate@staff.gunadarma.ac.id

Abstrak : *Penelitian ini bertujuan untuk menganalisis tren literatur global terkait Akuntansi Manajemen Lingkungan (EMA), inovasi hijau, dan kinerja keberlanjutan menggunakan pendekatan bibliometrik. Data penelitian diperoleh dari 200 artikel ilmiah terkemuka dengan tingkat sitasi tertinggi, yang dikumpulkan menggunakan aplikasi Publish or Perish berbasis Google Scholar untuk periode 2020–2026. Selanjutnya, data dianalisis menggunakan perangkat lunak VOSviewer untuk memvisualisasikan pola interkoneksi antar topik, perkembangan tren penelitian, dan kepadatan fokus penelitian di bidang akuntansi lingkungan dan keberlanjutan.*

Temuan penelitian menunjukkan bahwa modal intelektual dan akuntansi manajemen lingkungan merupakan tema sentral dengan keterkaitan yang kuat dengan inovasi hijau, kinerja bisnis, dan kinerja keberlanjutan. Temuan ini menunjukkan bahwa implementasi keberlanjutan dipengaruhi tidak hanya oleh kebijakan lingkungan perusahaan tetapi juga oleh kemampuan organisasi untuk mengelola aset tak berwujud dan sistem informasi berbasis data. Selain itu, analisis visualisasi overlay mengungkapkan pergeseran tren penelitian dari pendekatan konseptual menuju implementasi praktis terkait transformasi digital dan manajemen sumber daya manusia hijau.

Di sisi lain, hasil visualisasi kepadatan menunjukkan bahwa masih terdapat kesenjangan penelitian terkait penggunaan teknologi digital, pengujian empiris, dan implementasi EMA di sektor-sektor tertentu, seperti manufaktur dan jasa. Oleh karena itu, studi ini diharapkan dapat berkontribusi dalam memetakan arah pengembangan penelitian sekaligus menjadi landasan bagi penelitian masa depan yang lebih terapan, kontekstual, dan berbasis data.

Kata Kunci : *akuntansi manajemen lingkungan, modal intelektual, kinerja keberlanjutan, inovasi hijau, analisis bibliometrik*

Tata Kelola dan Kinerja Karbon: Peran Tekanan Investor

Maryam Monika Rangkuti
Politeknik Wilmar Bisnis Indonesia
maryam.rangkuti@wbi.ac.id

Hendra Agustinus Marbun
Politeknik Wilmar Bisnis Indonesia
hendra.marbun@wbi.ac.id

Chandra Situmeang
Politeknik Wilmar Bisnis Indonesia
chandra.situmeang@wbi.ac.id

Abstract: *Climate change is driving companies not only to increase their disclosure of carbon emissions but also to improve their carbon performance. This study examines whether corporate governance can drive better carbon performance and whether investor pressure strengthens that relationship. The study uses 99 observations of Indonesian companies from 2021 to 2023 obtained from Thomson Reuters Refinitiv. Corporate governance is measured using the Corporate Governance Score, carbon performance is proxied by carbon intensity, and investor pressure is represented by the percentage of shares held by the public. The analysis was conducted using hierarchical regression across four models. The results show that corporate governance is negatively and significantly associated with carbon intensity ($\beta = -0.040$; $p = 0.003$), indicating that better governance quality is associated with better carbon performance. Investor pressure is also negatively associated with carbon intensity ($\beta = -4.105$; $p = 0.026$). Furthermore, the interaction between corporate governance and investor pressure yielded a negative coefficient ($\beta = -0.174$; $p = 0.052$), providing marginal support at the 10 percent level for the moderating role of investor pressure. These findings suggest that corporate governance and investor pressure may serve as complementary mechanisms in improving companies' carbon performance.*

Keywords: *corporate governance, carbon performance, carbon intensity, investor pressure*

Manajemen Perubahan Iklim, Kredit Karbon, dan Kinerja Keuangan Perusahaan Publik Non Keuangan Indonesia

Indah Afreza
Universitas Riau
Indah.afreza8038.grad.unri.ac.id

Dr. Poppy Nurmayanti M, S.E, M.Si
Universitas Riau
poppy.nurmayanti@lecturer.unri.ac.id

Dr. Vera Oktari, SE, M.Ak, Ak, CA
Universitas Riau
Vera.oktari@lecturer.unri.ac.id

Abstract *:The purpose of this study is to examine the effect of climate change management and carbon credits on financial performance. This study employs a quantitative research approach. The population consists of all non-financial public companies listed on the Indonesia Stock Exchange (IDX) during the period 2021–2023. The sample comprises 311 companies, resulting in a total of 822 observations. The analytical method used is panel data regression analysis. The study utilizes secondary data obtained from annual reports and sustainability reports published on the Indonesia Stock Exchange (IDX) website and the official websites of the respective companies. The results indicate that climate change management has a significant effect on corporate financial performance as measured by Return on Assets (ROA), EBITDA, and Tobin's Q. These findings are consistent with legitimacy theory and stakeholder theory. The results suggest that the implementation of climate change strategies and management practices plays an important role in influencing profitability, operational performance, and firm value. Furthermore, carbon credits do not have a significant effect on Return on Assets (ROA) and EBITDA. However, carbon credits have a negative effect on corporate financial performance as measured by Tobin's Q. From a theoretical perspective, this study does not support the Resource-Based View (RBV) theory, which argues that a firm's competitive advantage is determined by its ability to manage its resources effectively and efficiently. This research offers valuable contributions to both theoretical and practical domains, supporting regulators in monitoring carbon emissions.*

Keywords : *Financial Performnace, Credit Carbon, Management Climate Change*

AKMK

Managerial Ownership Moderates Directors' Influence on Dividends

Hendro Lukman
Universitas Tarumanagara
hendrol@fe.untar.ac.id

Vincent Winaldo
Universitas Tarumanagara
vincent.125210012@stu.untar.ac.id

Abstract: *Dividends represent the portion of a company's profits distributed to shareholders based on their invested capital. Shareholders—particularly those in non-public companies—eagerly await decisions regarding dividend amounts and distribution. However, dividend payment decisions determined during the General Meeting of Shareholders can be influenced by input from the board of directors, serving as a factor distinct from the financial statements. This study aims to analyze the impact of the age, gender, and financial expertise of board members on dividend payment decisions, with managerial ownership acting as a moderating variable. This quantitative descriptive study utilizes primary data obtained through questionnaires collected in September 2024. The research subjects consisted of 55 directors from non-public companies. A conventional sampling method was employed, and the data were analyzed using multiple regression. The results indicate that director age influences dividend payment decisions, whereas director gender and financial expertise do not. Managerial ownership does not strengthen the influence of director age, gender, or financial expertise on dividend payment decisions. The study concludes that dividend payment decisions in non-public companies are primarily influenced by the presence of older directors, and the level of managerial ownership fails to moderate the effects of director age, gender, and financial expertise. Consequently, the study implies that companies require sound corporate governance—including the adjustment of managerial ownership levels—alongside maturity and best practices within the board of directors.*
Description in English, Italic, TNR 12, Justify. Include research problem(s), objective(s), method, finding(s), and contributions. Abstract should consist of 150-400 words. Abstract is followed by at least four keywords for easier alphabetical listing.

Keywords: *Board Diversity, Director Age, Director Financial Expertise, Director Gender,*

Intellectual Capital, Sustainability, and Infrastructure Firm Value

Martini[1*]
Universitas Budi Luhur
martini@budiluhur.ac.id

IGKA Ulupui[2]
Universitas Negeri Jakarta
Igka-ulupui@unj.ac.id

Adam Zakaria[3]
Universitas Negeri Jakarta
adamzakaria@unj.ac.id

Abstract : *This study aims to analyze the influence of Intellectual Capital, Environmental, Social, and Governance (ESG), and Green Accounting on the firm value of infrastructure sector companies listed on the Indonesia Stock Exchange for the 2021–2024 period. The study uses a quantitative approach with purposive sampling techniques. From 60 companies, 17 companies met the sample criteria. The data were analyzed using multiple linear regression. The research results indicate that ESG does not have a significant effect on firm value. Intellectual Capital has a positive effect, which indicates that the management of intellectual assets can improve performance and investor confidence. Conversely, On the contrary, Green Accounting shows a negative impact on company value, indicating that environmental policies have not fully received a positive response from the market. The three variables are able to explain the influence on firm value by 32.7%, while the remainder is affected by other factors outside the research model. This finding indicates that Intellectual Capital plays an important role in increasing firm value, while the implementation of ESG and Green Accounting still requires strengthening in order to provide a positive impact for investors and stakeholders.*

Keywords : *Intellectual Capital*, ESG, *Green Accounting, Company Value, Infrastructure*

Akuntabilitas Hibrida Dalam Pesantren Berbasis Usaha: Antara Kemandirian Ekonomi Dan Misi Sosial-Keagamaan

Jihan Habibatus Zahra
Afiliasi : Universitas Riau
Email :
jihan.habibatus2489@student.unri.ac.id

Yesi Mutia Basri
Afiliasi : Universitas Riau
Email :
yesimutiabasri@lecturer.unri.ac.id

Tiara
Afiliasi : Universitas Riau
Email :
tiara0865@student.unri.ac.id

Pramudita Mutiara Sari
Afiliasi : Universitas Riau
Email :
pramudita.mutiara3576@student.unri.ac.id

Fahri Ramadhani Nirwana
Afiliasi : Universitas Riau
Email :
fahri.ramadhani0914@student.unri.ac.id

Khusnul Khatimah
Afiliasi : Universitas Riau
Email :
khusnul.khatimah0886@student.unri.ac.id

Abstract: *This study aims to understand accountability practices and management control systems in an entrepreneurial Islamic boarding school as a faith-based hybrid organization. Using a qualitative interpretive approach and a case study design, the study was conducted at Pesantren Hubbullah under Yayasan Al-Anshar. Data were collected through in-depth interviews, direct observation, and documentation involving foundation managers and business unit actors. The findings show that accountability in the pesantren is not merely administrative but also transcendental, social, educational, managerial, and horizontal. The management control system operates through a combination of formal controls, including transaction records, reporting, receipts, WhatsApp, Google Sheets, and centralized financial management, and informal controls based on amanah, honesty, worship, trust, divine supervision, and peer monitoring. The findings indicate that the pesantren manages the tension between economic activities and socio-religious missions without experiencing dominant mission drift. This study contributes to the accountability and management control literature by showing that control practices in faith-based hybrid organizations cannot be understood solely as administrative compliance, but as socio-religious practices shaped by values, relationships, and community legitimacy.*

Keywords: *accountability, management control system, hybrid organization, pesantren, business units, transcendental accountability*

Eksplorasi Perilaku Tax Avoidance pada Perusahaan Pertambangan di Indonesia: Pendekatan Moderasi Manajemen Laba

Reschiwati
Sekolah Tinggi Ilmu Ekonomi Y.A.I
rr.reschiwati@stie-yai.ac.id

Fran Sayekti
Universitas Teknologi Yogyakarta
fran.sayekti@uty.ac.id

Yolanda Eka Putri
Perbanas Institute
Yolanda eka31@perbanas.id

Abstract: *This study aims to examine the effects of transfer pricing, capital intensity, and audit quality on tax avoidance and to investigate whether earnings management moderates the effects of these three variables on tax avoidance among mining companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study employs a quantitative approach using secondary data obtained from companies' financial statements and annual reports. The sample was selected using purposive sampling, resulting in 18 companies with a total of 90 observations. Data were analyzed using panel data regression and Moderated Regression Analysis (MRA) with the assistance of EViews 12.*

The results show that transfer pricing and capital intensity have no significant effect on tax avoidance, whereas audit quality has a negative and significant effect on tax avoidance. The moderation analysis indicates that earnings management does not moderate the effects of transfer pricing, capital intensity, or audit quality on tax avoidance. Thus, the presence of earnings management does not alter the relationships between the three independent variables and tax avoidance.

The novelty of this study lies in the empirical finding that the relationships between operational factors and the monitoring mechanism and tax avoidance are not conditional on earnings management. Specifically, audit quality is the only factor found to have a significant effect on tax avoidance, while transfer pricing and capital intensity show no significant effects, and none of these relationships is altered by earnings management. These findings provide a perspective that tax avoidance behavior among mining companies is more closely associated with the effectiveness of the audit monitoring mechanism than with transfer pricing, capital intensity, or earnings management.

Keywords: *Audit quality, Capital intensity, Earnings management, Tax avoidance, Transfer pricing*

Pengaruh Kualitas Audit Dan Struktur Kepemilikan Terhadap Manajemen Laba Riil Dengan Board Diversity Sebagai Variabel Moderasi.

Aulia Putri Utami
Universitas Trisakti
Auliapu54@gmail.com

Dr. Vinola Herawaty, Ak., M.Sc,CA
Universitas Trisakti
vinola.herawati@trisakti.ac.id

Abstract: *This study aims to analyze the effect of audit quality, managerial ownership, institutional ownership, and foreign ownership on real earnings management with board diversity as a moderating variable and leverage as a control variable. The study uses data from Basic Materials & Chemicals sector companies listed on the Indonesia Stock Exchange during 2020–2023. Using purposive sampling, 156 observations from 39 companies were obtained. Data analysis was conducted using EViews 12. The results show that audit quality has a significant negative effect on real earnings management, while foreign ownership has a significant positive effect. Meanwhile, managerial ownership, institutional ownership, and board diversity do not have a significant effect on real earnings management. Board diversity is also unable to moderate the relationship between the independent variables and real earnings management. This study is expected to contribute to the development of literature related to corporate governance and real earnings management in Indonesia.*

Keywords: *Real Earnings Management, Audit Quality, Managerial Ownership, Institusional Ownership, Foreign Ownership, Board Diversity*

Determinants of Liquidity Coverage Ratio in Indonesia Bank: The Role of Balanced Scorecard, ESG, Artificial Intelligence and Global Risk

Seykha Sabila
Universitas Gunadarma
Seykhasabila3@student.gunadarma.ac.id

Najwa Fitri Khumaira
Universitas Gunadarma
najwafitrikhumaira@student.gunadarma.ac.id

Dharma Tintri Ediraras
Universitas Gunadarma
dharmate@staff.gunadarma.ac.id

Abstract: *Amid global macroeconomic volatility, rapid digital transformation, and shifting regulatory demands, maintaining short-term liquidity resilience under the Basel III framework has become vital for commercial banks. While financial institutions actively invest in strategic sustainability initiatives and digital infrastructure, the precise dynamic between fundamental deposit structures, non-financial strategic capabilities, external systemic threats, and regulatory liquidity buffers remains complex and empirically unclear. Existing banking literature heavily emphasizes immediate financial ratios and funding stability when explaining liquidity. However, limited empirical evidence clarifies whether broader, distal strategic capabilities—such as human capital development, ESG disclosures, and AI adoption—exert direct explanatory power over short-term regulatory liquidity resilience compared to variables directly embedded within asset-liability management mechanisms.*

This study aims to analyze the determinants of the Liquidity Coverage Ratio (LCR) among publicly listed Indonesian commercial banks by assessing the relative empirical associations of proximate funding metrics alongside distal organizational capabilities and external risk conditions. Employing a quantitative longitudinal design, this study utilizes a balanced panel dataset of 14 publicly listed Indonesian commercial banks (140 bank-year observations) over the 2016–2025 period analyzed via pooled multiple linear regression. Selected internal proxies—Return on Assets (ROA), Current Account Savings Account (CASA) ratio, BOPO ratio, and Training Price (TP)—are interpreted through a complementary Balanced Scorecard (BSC) framework, evaluated together with binary metrics for ESG disclosure, AI adoption, and Global Risk (GR).

The empirical results reveal heterogeneous associations with LCR based on theoretical proximity, besides Indonesian commercial banks (2016–2025) displayed overall profitability (mean ROA 2.02%) and operational stability despite varying CASA, BOPO, and training investments. ESG disclosure (76%), AI adoption (85%), and global risk impacts (89%) grew significantly post-2020. The CASA ratio exhibits a positive, statistically significant association ($p < 0.05$), confirming that customer funding composition directly supports regulatory liquidity resilience. Global Risk displays a positive association at the 10% significance level ($p < 0.10$), suggesting precautionary liquidity adjustments during periods of heightened external uncertainty. Conversely, ROA, BOPO, Training Price, ESG disclosure, and AI adoption show no statistically significant direct associations with LCR. This study contributes to the literature by establishing a dual-proximity framework that differentiates proximate liquidity mechanisms from distal strategic capabilities within a complementary BSC lens. Pragmatically, bank executives and regulators are advised that

digital and sustainability transformations do not automatically yield immediate regulatory liquidity benefits, as LCR resilience remains fundamentally anchored in core deposit composition and active liability management.

Keywords: *Artificial Intelligence; Balanced Scorecard; Customer Deposit Structure; Environmental, Social, and Governance (ESG) Disclosure; Global Risk; Liquidity Coverage Ratio.*

Senjangan Anggaran Negosiasiaan dan Tekanan Pekerjaan: Peran Mediasi Persepsi Keadilan dan Moderasi Budaya Lokal

Echicha Meila Sasikirana
Universitas Bengkulu
Echichameila44@gmail.com

Sriwidharmanely
Universitas Bengkulu
sriwidharmanely@unib.ac.id

Abstract: *This study examines the effect of negotiated budgetary slack on job stress, with perceived justice as a mediating variable and local culture as a moderating variable, in manufacturing companies in Indonesia. The study employed a quantitative, cross-sectional survey design. Data were collected through questionnaires distributed to 75 employees of manufacturing companies in Medan, Pekanbaru, and Palembang who were involved in the budgeting preparation and evaluation process. Data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS. The results indicate that negotiated budgetary slack has a positive and significant effect on perceived justice. However, negotiated budgetary slack does not significantly affect job stress; perceived justice does not significantly affect job stress; and local culture does not moderate the relationship between negotiated budgetary slack and perceived justice. In addition, perceived justice does not mediate the effect of negotiated budgetary slack on job stress. The findings suggest that negotiated budgetary slack plays a greater role in shaping perceived justice than in influencing job stress in manufacturing companies. This study provides a theoretical contribution by supporting Organizational Justice Theory in explaining the relationship between the budget negotiation process and perceived justice. Furthermore, the study offers practical implications regarding the importance of a more participative, communicative, and realistic budgeting process within organizations.*

Keywords: *Job Stress, Local Culture, Negotiated Budgetary Slack, Perceived Justice, PLS-SEM*

Di Balik Keberanian Melapor: Peran Krusial *Psychological Safety* dalam Mendorong *Whistleblowing Intention* di Perguruan Tinggi

Putu Novia Hapsari Ardianti
Fakultas Ekonomi dan Bisnis
Universitas Mahasaraswati Denpasar
noviahapsari@unmas.ac.id

Putu Ayu Meidha Suwandewi
Fakultas Ekonomi dan Bisnis
Universitas Mahasaraswati Denpasar
ayumeidha@unmas.ac.id

Abstract: *Higher education institutions are currently facing increasing demands for transparency, accountability, and integrity as part of the implementation of Good University Governance. However, various cases of misuse of educational funds and administrative irregularities indicate that formal governance mechanisms have not been fully effective in preventing unethical behavior. The whistleblowing system is viewed as a crucial internal control mechanism to support the development of Integrity Zones toward a Corruption-Free Zone. This study aims to examine the influence of perceived whistleblower protection and ethical climate on whistleblowing intention, with psychological safety as a mediator at higher education institutions in Bali, using Organizational Prosocial Behavior Theory as grand theory.*

*This study employs a quantitative approach using primary data collected through a questionnaire distributed to accounting program students at public and private universities in Bali. The sample size was determined using G*Power, while respondents were selected using a purposive sampling technique. A total of 120 respondents were analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method. The results indicate that perceived whistleblower protection and ethical climate do not have a direct effect on whistleblowing intention. However, both variables have a positive effect on psychological safety. Furthermore, psychological safety was found to have a positive effect on whistleblowing intention and to mediate the relationship between perceived whistleblower protection and ethical climate with whistleblowing intention.*

The findings of this study confirm that psychological safety is an important psychological mechanism in encouraging individuals to report violations. This study makes a theoretical contribution by expanding the application of Prosocial Organizational Behavior Theory through the integration of psychological safety as a mediating variable in the context of higher education. Practically, the results indicate that universities need to create a psychologically safe environment by fostering an ethical climate and providing tangible protection for whistleblowers to enhance the effectiveness of the whistleblowing system.

Keywords:, *Ethical Climate, Higher Education Institutions, Perceived Whistleblower Protection, Psychological Safety, Whistleblowing Intention*

Pengaruh Financial Anxiety dan Penggunaan QRIS terhadap Pengelolaan Keuangan dengan Financial accountability sebagai Variabel Mediasi

(Studi Empiris pada Mahasiswa S1 Akuntansi Universitas Riau)

Natasya Dian Setya,
Fakultas Ekonomi dan Bisnis
Universitas Riau
natasya.dian0231@student.unri.ac.id

Putri Karina Rati
Fakultas Ekonomi dan Bisnis
Universitas Riau
putri.karina7304@student.unri.ac.id

Luis Safella
Fakultas Ekonomi dan Bisnis
Universitas Riau
luis.safella0226@student.unri.ac.id

Dinda Yurita
Fakultas Ekonomi dan Bisnis
Universitas Riau
dinda.yurita2652@student.unri.ac.id

Firly Nur Insani
Fakultas Ekonomi dan Bisnis
Universitas Riau

firly.nur0221@student.unri.ac.id

Abstract: *Digital transformation in payment systems has changed transaction behavior and financial management patterns, particularly through the use of non-cash payments based on the Quick Response Code Indonesian Standard (QRIS). The convenience of digital transactions is not always accompanied by individuals' ability to control spending, which may affect financial management behavior. This study analyzes the effect of financial anxiety and QRIS usage on financial management with financial accountability as a mediating variable among undergraduate accounting students at the University of Riau. This study employed a quantitative approach using primary data collected through questionnaires distributed to 110 respondents selected through purposive sampling. Data were analyzed using Structural Equation Modeling-Partial Least Square (SEM-PLS). The results show that financial anxiety negatively affects financial accountability and financial management. QRIS usage positively affects financial accountability but has no direct effect on financial management. Financial accountability positively affects financial management and mediates the effects of financial anxiety and QRIS usage on financial management. The findings indicate that digital payment usage does not automatically lead to good financial management behavior, but is influenced by individuals' ability to control and take responsibility for their financial usage through financial accountability as a behavioral control mechanism in the digital transaction era.*

Keywords: *financial anxiety, QRIS usage, financial accountability, financial management, digital payment*

Intellectual Capital dan Keberlanjutan UKM : Peran Green Business Innovation dan Sustainable Leadership

Rosita
Universitas Islam Indonesia
Rosita@uii.ac.id

Heri Susanto
UPN "Veteran" Yogyakarta
Heri.susanto@upnyk.ac.id

Abstract: *This study examines the role of intellectual capital (IC) in supporting small and medium enterprise (SME) sustainability through the mediating role of green business innovation (GBI) and the moderating role of sustainable leadership (SL). Based on the Resource Based View (RBV), Knowledge Based View (KBV), and Natural Resource Based View (NRBV), the study tests how Human Capital (HC), Structural Capital (SC), and relational capital (RC) influence GBI, and how GBI subsequently drives business sustainability (BS) comprising economic, social, and environmental performance. A quantitative explanatory design using primary data was adopted. Data were collected via a structured questionnaire distributed to 215 SME owners and managers in Central Java (Jawa Tengah) and the Special Region of Yogyakarta (DIY), Indonesia, selected through purposive sampling. Data were analysed using Structural Equation Modelling Partial Least Squares (SEM-PLS) with SmartPLS 4.0. Results show that HC, SC, and RC each positively and significantly influence GBI ($\beta = 0.234, 0.198, 0.267$; $p < 0.05$). GBI positively and significantly influences business sustainability ($\beta = 0.341$; $p < 0.001$). GBI fully mediates the relationship between each IC dimension and business sustainability (indirect effects: HC = 0.080, SC = 0.067, RC = 0.091; all significant at 95% CI). Sustainable leadership strengthens the positive effect of IC dimensions on GBI ($\beta = 0.143, 0.121, 0.168$; $p < 0.05$). This study contributes to the IC-sustainability nexus literature by providing the first empirical evidence of an integrated moderated-mediation model linking IC, GBI, and sustainable leadership in the SME sustainability framework in Jawa Tengah and DIY, Indonesia. The novelty lies in the simultaneous testing of mediation and moderation effects within a single SEM-PLS model applied to SME.*

Keywords : *intellectual capital, green business innovation, business sustainability, sustainable leadership, small and medium enterprises*

Managerial Accounting Knowledge, Digital/AI Readiness, and Risk Decision-Making Quality in SMEs: The Mediating Role of Risk Mitigation Capability

Chandra Situmeang
Universitas Negeri Medan
chandra@unimed.ac.id

Azizul Kholis
Universitas Negeri Medan
azizulkholis@unimed.ac.id

OK Sofyan Hidayat
Universitas Negeri Medan
okdayat@unimed.ac.id

Syahrizal Chalil
Universitas Negeri Medan
cokichrp@yahoo.com

Abstract *: Small and medium-sized enterprises (SMEs) in North Sumatra operate under market, financial, operational, and technological uncertainty, yet managerial resources do not automatically translate into high-quality risk decisions. This study examines whether Risk Mitigation Capability (RMC) mediates the effects of Managerial Accounting Knowledge (MAK), Business Risk Perception (BRP), Management Control Practices (MCP), and Digital/AI Readiness (DAR) on Risk Decision-Making Quality (RDQ), drawing on Dynamic Capabilities Theory. Data were collected face-to-face from 73 active SMEs in North Sumatra between March and May 2026 and analyzed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS. The results show that MAK, BRP, MCP, and DAR positively and significantly affect RMC, while RMC positively and significantly affects RDQ. All four indirect effects through RMC are significant, confirming its mediating role, and MCP is the strongest antecedent of RMC. Descriptively, MAK and DAR are relatively low, BRP is high, MCP is moderate, RMC is relatively high, and RDQ remains relatively low. The findings extend Dynamic Capabilities Theory by conceptualizing RMC as a risk-oriented dynamic capability that converts managerial knowledge, risk sensing, control routines, and technological readiness into better risk decisions. Practically, SMEs should strengthen accounting-based monitoring, structured risk routines, and the use of existing digital tools and business data for explainable risk responses.*

Keywords: *digital/AI readiness, managerial accounting knowledge, risk decision-making quality, risk mitigation capability, SMEs.*

Peran Financial Self Efficacy Dalam Hubungan Antara Social Comparison dan Financial Management Behavior

Dr. Sulvariany Tamburaka. SE.,M.Si.,QIA
Universitas Halu Oleo
Sulvayani178@gmail.com

Dr. H. Nasrullah Dali, SE.,M.Si.,Ak.,CA
Universitas Halu Oleo
dalisenasrullah@gmail.com

Dr. Intihanah, SE.,M.Si.,QIA
Universitas Halu Oleo
intihanah46@gmail.com

La Ode Muh. Saum. F S.Ak.,M.Ak
Universitas Halu Oleo
saummuh@gmail.com

Normayana
Universitas Halu Oleo
normayana2023@gmail.com

Infadzah Amaralia
Universitas Halu Oleo
amaraliainfadzah@gmail.com

Abstract: *This study aims to analyze the effect of Social Comparison Orientation (SCO) on Financial management Behavior (FMB) with Financial Self-Efficacy (FSE) as a mediating variable in employees of PT BPD Southeast Sulawesi. This study uses a quantitative approach with a survey method on 287 respondents selected using a random sampling technique. Data analysis was carried out using the Partial Least Square-Structural Equation Modeling (PLS-SEM) method through the SmartPLS 4 application. The results of the study indicate that Social Comparison Orientation has a positive and significant effect on Financial management Behavior. In addition, Social Comparison Orientation also has a positive and significant effect on Financial Self-Efficacy. Furthermore, Financial Self-Efficacy is proven to have a positive effect on Financial management Behavior. The results of the mediation test show that Financial Self-Efficacy is able to mediate the relationship between Social Comparison Orientation and Financial management Behavior. This finding indicates that an individual's tendency to make social comparisons can encourage better Financial management Behavior if followed by high self-confidence in managing finances. This research provides theoretical contributions to the development of behavioral financial literature and practical implications for improving financial literacy and self-confidence among banking employees. This research contributes to the development of financial behavior literature by enriching the understanding of how social factors, particularly social comparison orientation, are internalized into financial behavior through the mediating role of financial self-efficacy.*

Keywords: *Social Comparison Orientation, Financial Self-Efficacy, Financial management Behavior, Financial Behavior*

Penguatan Literasi Keuangan Digital Siswa dan Pengurus OSIS Melalui Pelatihan Berbasis Aplikasi Menuju Generasi Muda yang Mandiri dan Akuntabel

Wahyu Lestari
Universitas Negeri Jakarta
wahyu.lestari@unj.ac.id

Ati Sumiati
Universitas Negeri Jakarta
atis.june@gmail.com

Dwi Kismayanti Respati
Universitas Negeri Jakarta
dwikisrespati@unj.ac.id

Khansha Sindra Irfani
Universitas Negeri Jakarta
khanshasindra@unj.ac.id

Abstract : *This community service program aims to enhance students' digital financial literacy and strengthen the financial management capacity of the School Student Organization (OSIS) in schools under the coordination of the Education Sub-Department Region II of East Jakarta. The program was implemented through an educative-participatory approach comprising four stages: socialization, training, technology implementation, and mentoring and evaluation. Training utilized worksheet applications and Money Lover as practical, contextual, and interactive learning media. A total of 246 participants from junior high, senior high, and vocational high school levels took part in the program, including OSIS board members who received a dedicated session on digital organizational financial management. Post-test results demonstrated highly positive outcomes across all digital financial literacy indicators: 93% of participants recognized the importance of personal data protection in digital transactions, 83% believed digital financial applications support planned financial management, 80% understood the features and benefits of digital financial products, 78% were able to use financial applications safely, and 73% reported greater confidence in managing their digital finances. OSIS board members also demonstrated improved ability in preparing budget plans, recording organizational transactions, and producing transparent and accountable financial reports. This program contributes to the development of 21st-century life skills among the younger generation and supports the achievement of SDG 4 on Quality Education, while simultaneously strengthening a culture of financial accountability and transparency within the school environment.*

Keywords : *Digital Financial Literacy; OSIS; Financial Independent; Accounting Application; Triber School*

AI and Accounting: Comparative Case Study from Indonesia and Singapore

Elisabeth Ria Viana Praningtyas
Universitas Terbuka
elisabethria@ecampus.ut.ac.id

Putu Ayu Anggya Agustina
Universitas Terbuka
anggyagustina@ecampus.ut.ac.id

Indah Setia Utami
Universitas Terbuka
indah.utami@ecampus.ut.ac.id

Abstract *: This study explores cases of how artificial intelligence (AI) is adopted in accounting-related business functions in Singapore and Indonesia, and how differences in national contexts shape the organizational value gained from AI adoption. Using a qualitative approach and Gioia methodology, this study analyzes semi-structured interviews with AI practitioners from both countries who have experience implementing AI solutions in business settings. The findings reveal that Indonesian firms primarily adopt AI to overcome operational inefficiencies, accelerate analytical processes, and improve forecasting and business responsiveness, despite various organizational and data-related limitations. In contrast, Singaporean firms generally position AI more strategically, integrating it into governance, decision-making, and long-term business transformation initiatives. The study further shows that firms at different stages of AI maturity pursue different objectives from AI adoption, ranging from operational automation to strategic support. In addition, AI adoption reshapes the role of accounting information from mainly retrospective reporting toward more predictive and strategic decision support. At the same time, it also shifts the competencies expected of accounting professionals. This study contributes to the emerging literature on AI and accounting transformation by showing that, based on comparative cases, AI value realization depends not only on the technology itself but also on the institutional environment, organizational readiness, and managerial expectations about the role of accounting information in decision-making.*

Keywords: *AI adoption, comparative case study, accounting information, financial performance, automation, augmentation*

Diam Karena Hormat Atau Takut? Mengungkap Peran Power Distance Terhadap Whistleblowing intention

Putu Wenny Saitri
Universitas Mahasaraswati Denpasar
Ni Putu Yuria Meindra
Universitas Mahasaraswati Denpasar
Ida Ayu Budhananda Munidewi
Universitas Mahasaraswati Denpasar
Ni Luh Gde Novitasari
Universitas Mahasaraswati Denpasar

Abstract : *The increasing prevalence of fraud cases has heightened organizational awareness regarding the importance of whistleblowing systems as an effective mechanism for fraud prevention and detection. Accountants are considered potential whistleblowers due to their expertise in financial reporting and their ability to identify indications of fraudulent activities. This study employs the whistleblowing triangle framework, which integrates Fraud Triangle Theory and the Theory of Planned Behavior, to examine factors influencing individuals' intentions to engage in whistleblowing. Furthermore, this research investigates the moderating role of Power distance culture, derived from Hofstede's cultural dimensions, in the relationship between the whistleblowing triangle and whistleblowing intention. Despite its potential relevance, the moderating effect of Power distance in this context remains underexplored in the existing literature.*

This study was conducted in Lembaga Perkreditan Desa (LPD), a community-based microfinance institution operating in Bali, Indonesia. The research focused on employees of LPDs located in Denpasar as the unit of analysis. Data were analyzed using Moderated Regression Analysis (MRA) to test the proposed hypotheses.

The findings reveal that the whistleblowing triangle significantly influences whistleblowing intention. Specifically, the determinants embedded within the whistleblowing triangle are capable of predicting employees' willingness to report wrongdoing. In addition, Power distance was found to moderate the relationship between the whistleblowing triangle and whistleblowing intention. The results indicate that a higher level of Power distance weakens the positive effect of the whistleblowing triangle on individuals' intentions to report misconduct.

This study contributes to the whistleblowing literature by extending the application of the whistleblowing triangle framework in predicting whistleblowing intention. Moreover, it provides empirical evidence regarding the role of national culture, particularly Power distance, as a contextual factor that may suppress employees' willingness to disclose unethical or fraudulent behavior. The findings offer important implications for organizations seeking to strengthen whistleblowing practices, especially in cultural environments characterized by high hierarchical structures.

Keywords: *fraud triangle*, *Power distance*, *whistleblowing intention*, *whistleblowing triangle*

Pengaruh Good Governance terhadap Kinerja BUMDes: Peran Moderasi Collaborative Capability

Ranti Melasari
Afiliasi : Universitas Islam Indragiri
Email : ranti.akuntansiunisi@gmail.com

Nurdiana
Universitas Riau
nurd7479@gmail.com

Abstract : *The performance of Village-Owned Enterprises (BUMDes) plays an important role in supporting rural economic and social development. Although governance and collaboration are widely recognized as important drivers of organizational performance, empirical evidence regarding the role of collaborative capability in the relationship between governance and BUMDes performance remains limited. This study examines the effect of good governance on BUMDes performance and investigates the moderating role of collaborative capability. A quantitative approach was employed using a survey of 215 BUMDes managers in Kampar Regency, Riau Province, Indonesia. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that good governance has a positive and significant effect on BUMDes performance, highlighting the importance of governance in enhancing organizational effectiveness. Furthermore, collaborative capability significantly moderates the relationship between good governance and performance with a negative direction. This finding indicates that collaborative capability does not always strengthen the benefits of governance; instead, it may increase coordination complexity and reduce the effectiveness of governance in improving organizational performance. The study extends Stakeholder Theory by demonstrating that the benefits of governance depend on an organization's ability to manage relationships with multiple stakeholders. The findings provide practical implications for BUMDes managers and local governments in strengthening governance practices and collaborative management capacity to improve sustainable organizational performance.*

Keywords: *good governance; collaborative capability; BUMDes performance; stakeholder theory; rural enterprises*

Financial Distress, Greenwashing and Corporate Risk Taking

Farah Amelia Juniar
Prodi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Malang
juniarameliafarah@gmail.com

Aviani Widyastuti
Prodi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Malang
avianiw@umm.ac.id

Gina Harventy
Prodi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Malang
gharventy@umm.ac.id

Abstract: *This study aims to investigate the mediating role of risk-taking behavior in the relationship between Financial Distress and Greenwashing. To achieve this objective, panel data analysis is used on a total of 889 observations collected during the period 2016 to 2023 for non-financial sector companies in the context of a developing country, namely Indonesia. This study has also conducted data analysis taking into account year effects. This study shows that financial distress has a positive effect on Greenwashing, but does not affect risk-taking behavior. Furthermore, corporate risk-taking has a positive effect on greenwashing, although it does not mediate the relationship between Financial Distress and Greenwashing. Further analysis shows that companies that are not experiencing financial distress actually behave risk-taking to engage in greenwashing. Unlike previous studies that focus on a direct relationship, this study provides new evidence on how cognitive and behavioral aspects of companies drive sustainability outcomes in the unique institutional context of an emerging market, Indonesia. This study makes a theoretical contribution by integrating Legitimacy Theory into the corporate governance and ESG literature, specifically in the conditions of companies experiencing financial pressure to engage in greenwashing.*

Keywords: *Financial Distress, Greenwashing, Risk Taking*

Pengaruh Tekanan Akademik dan Impostor Syndrome terhadap Kecurangan Akademik melalui Kecemasan Akademik sebagai Mediasi pada Mahasiswa Akuntansi Berprestasi di Indonesia

Lisa Martiah Nila Puspita
Universitas Bengkulu
lisa_mnp@unib.ac.id

Apriliani
Universitas Bengkulu
aaprilianichaniago@gmail.com

Abstract: *This study examines the effect of academic pressure and impostor syndrome on academic dishonesty, with academic anxiety as a mediating variable among high-achieving accounting students in Indonesia. High-achieving students are a critical context because they face intense pressure to maintain performance, potentially triggering unethical behaviour as a coping mechanism, a research gap that remains underexplored. Using a quantitative survey approach, data were collected from 370 respondents via purposive sampling, falling short of the minimum target of 385. Data were analysed using Structural Equation Modeling-Partial Least Squares (SEM-PLS). The results indicate that academic pressure positively and significantly affects academic anxiety (β=0.273; p<0.001) and academic dishonesty (β=0.126; p=0.004). Impostor syndrome also positively and significantly affects academic anxiety (β=0.495; p<0.001) and academic dishonesty (β=0.380; p<0.001). However, academic anxiety does not significantly affect academic dishonesty (β=-0.006; p=0.462) and fails to mediate the relationships between the independent variables and academic dishonesty. This study concludes that academic dishonesty among high-achieving students is more directly influenced by academic pressure and impostor syndrome rather than through academic anxiety. Although the sample did not meet the target, these findings contribute theoretically to General Strain Theory and offer practical implications for universities to strengthen academic integrity and counseling services.*

Keywords: *Academic Pressure, Impostor Syndrome, Academic Anxiety, Academic Dishonesty, High-Achieving Students*

Pentingnya Etika Kepemimpinan Bagi Organisasi Lembaga Perkreditan Desa

I Gusti Ayu Asri Pramesti
Universitas Mahasaraswati Denpasar
asripramesti@unmas.ac.id

Yvonne Augustine Sudibyo
Universitas Trisakti Jakarta
yvonne.augustine@trisakti.ac.id

Abstract: *Village Credit Institutions (Lembaga Perkreditan Desa/LPD) are community-based microfinance institutions with unique characteristics, as they integrate Hindu religious values, local wisdom, and social capital in supporting the economic development of Balinese communities. These characteristics make LPDs an interesting context for examining the effectiveness of management control systems. This study aims to analyze the role of ethical leadership in influencing the relationship between levers of control, internal control systems, and LPD performance. The study was conducted in 35 LPDs in Denpasar City, Bali, involving 330 respondents comprising LPD leaders and employees. Data were collected through questionnaires and interviews and analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS). The results show that levers of control and internal control systems have positive effects on LPD performance. Ethical leadership strengthens the effect of internal control systems on performance but, unexpectedly, weakens the effect of levers of control on LPD performance. Interviews indicate the existence of limited digital readiness among some LPD managers, which may influence the effectiveness of control mechanisms. These findings suggest that the effectiveness of management control systems in LPDs depends not only on ethical leadership but also on the organization's ability to integrate control mechanisms with digital capabilities. This study contributes to the management control literature by extending its application to community-based financial institutions and highlighting digital capability as an important agenda for strengthening management control systems in the digital era, while preserving local values as the foundation of LPD governance.*

Keywords: *organizational performance, internal control system, levers of control, ethical leadership*

Meningkatkan Kinerja UMKM Melalui Rantai Pasokan Halal Dan Keberlanjutan Usaha Sebagai Mediator: Pendekatan SEM – Orde Kedua

Nurul Aidha
Universitas Riau
Aidhanurul24@gmail.com

Ria Nelly Sari
Universitas Riau
ria.nellysari@lecturer.unri.ac.id

Rita Anugerah
Universitas Riau
rita.anugerah@lecturer.unri.ac.id

Abstract: This study examines the role of the halal supply chain (HSC) on the performance of Indonesian food MSMEs, with business sustainability (BS) as a mediator. The increasing awareness of Muslim consumers towards halal-labeled products creates both pressure and significant opportunities for MSMEs to integrate halal practices comprehensively into their supply chains. However, empirical studies explicitly modeling the relationship between HSC and performance through business sustainability are still very limited, especially in the context of Indonesian food MSMEs. This study aims to empirically test the direct and indirect effects of HSC on MSME performance, with BS as a mediator. Data were collected through a survey of 277 food MSMEs in Pekanbaru covering the categories of heavy meals, snacks, beverages, cakes and bread, and fast food. The analysis method used is second-order Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). The results of the study indicate that HSC has a positive and significant effect on BS (coefficient = 0.793, $p < 0.001$), HSC has a positive and significant effect on performance through BS mediation (coefficient = 0.746, $p < 0.001$), and BS has a positive and significant effect on performance (coefficient = 0.120, $p = 0.021$). The model has excellent goodness-of-fit (GoF = 0.772). These findings confirm that consistent HSC implementation is not merely regulatory compliance, but rather a strategic catalyst that strengthens business sustainability and in turn drives MSME performance comprehensively.

Keywords: *Halal Supply Chain, Business Sustainability, SME Performance, Second-Order SEM*

Promosi Media Sosial, *Fear of Missing Out* (FoMO), dan Perilaku Keuangan Pengguna *E-Wallet*: Peran *Self-Control* sebagaiVariabel Moderasi

Ayu Saputri
Universitas Bengkulu
ayusaputriiii14@gmail.com

Nurna Aziza
Universitas Bengkulu
nurna_aziza@unib.ac.id

Halimatusyadiah
Universitas Bengkulu
halimatusyadiah@unib.ac.id

Nikmah
Universitas Bengkulu
nikmahbmb@gmail.com

Andi Agus
STIEM Bongaya
andiagus.mks@gmail.com

Abstract : *This study aims to analyze the influence of social media promotions and Fear of Missing Out (FoMO) on financial behavior in the use of e-wallets, with self-control as a moderating variable. The study employs a quantitative approach using primary data collected through a questionnaire distributed to college students who use e-wallets. The study population consists of all active undergraduate accounting students at Bengkulu University. The sample was selected using purposive sampling, with criteria including having taken a financial management course, being active on social media, and having used an e-wallet as a payment method. The research process involved data collection, instrument validation, descriptive statistical analysis, classical assumption testing, multiple linear regression analysis to test direct effects between variables, and Moderated Regression Analysis (MRA) to test the moderating role of self-control. The results indicate that social media promotions have a positive and significant effect on students' financial behavior, whereas FoMO does not have a significant effect. Furthermore, self-control does not moderate the relationship between social media promotions or FoMO and financial behavior. Thus, it can be concluded that students' financial behavior regarding e-wallet usage is more influenced by social media promotions and financial management skills than by FoMO or self-control as moderating variables. The implications of this study highlight the importance of utilizing informative, educational, and responsible social media promotions to support wiser financial decision-making and encourage healthy financial behavior among college students who use e-wallets.*

Keywords: *E-Wallet, Financial Behavior, FoMO, Social Media Promotions, Self-Control*

AKPM

The Effects Of Human Capital, Social Capital, And Government Regulations On The Performance Of Micro, Small, And Medium-Sized Enterprises (MSMEs) In Pekanbaru City

Wandri Saputra
Universitas Riau
wandri.saputra4487@student.unri.ac.id

Novita Indrawati
Universitas riau
novita.indrawati@lecturer.unri.ac.id

Edfan Darlis
Universitas riau
edfandarlis@lecturer.unri.ac.id

Abstract: *This study aims to examine the influence of Human Capital, Social Capital, and Government Regulation on the performance of micro, small, and medium enterprises (MSMEs) in Pekanbaru City. The population of the study consists of all micro, small, and medium enterprises in Pekanbaru City. The sample in this study consisted of 115 MSMEs. The sampling method used in this study was convenience sampling, while the data collection technique employed was distributing questionnaires directly. Data analysis was conducted using Smart PLS. The results of the study indicate that Human Capital affects MSME performance, Social Capital does not affect MSME performance, and Government Regulation affects MSME performance.*

Keywords: *SME Performance, Human Capital, Social Capital, Government Regulation*

Pengaruh Green Innovation terhadap Nilai Perusahaan (Studi Empiris Perusahaan Sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia (BEI) pada Periode Tahun 2022-2024)

Stefania Margareth Pasaribu
Universitas Riau
stefania.margareth5684@student.unri.ac.id

Rita Anugerah
Universitas Riau
rita.anugerah@lecturer.unri.ac.id

Suci Nurulita
Universitas Riau
suci.nurulita@lecturer.unri.ac.id

Abstract: *This study aims to examine and analyze the effects of Green Innovation on Firm Value among companies in the non-cyclical consumer sector listed on the Indonesia Stock Exchange (IDX) during the period 2022–2024. This study employs a quantitative approach using secondary data sourced from companies annual reports and sustainability reports. Sampling was conducted using purposive sampling, resulting in 88 companies and 264 observations. Data analysis utilized multiple linear regression with the assistance of SPSS version 25. The results indicate that green innovation has a significant effect on Firm Value. This study is based on Signal Theory in explaining the relationship between variables.*

Keywords: *Firm Value, Green Innovation, Signal Theory, Consumer Non-Cyclicals*

Dinamika Harga Saham Perusahaan Batu Bara: Tinjauan pada Tata Kelola, Rasio Keuangan, dan Makroekonomi

Nabila Salma Khairunnisa
Universitas Lambung Mangkurat
nabila.s.khairunnisa@gmail.com

Ayu Oktaviani
Universitas Lambung Mangkurat
aoktaviani@ulm.ac.id

Alfian
Universitas Lambung Mangkurat
alfian@ulm.ac.id

Mellani Yuliastina
Universitas Lambung Mangkurat
mellani.yuliastina@ulm.ac.id

Abstract: *This research is based on the uncertainty of factors that affect stock prices in the coal mining subsector, which in theory is influenced by financial performance, governance, and macroeconomic conditions, but the results of previous research still show inconsistency and sector characteristics that are influenced by commodity price fluctuations and high risk. This research aims to analyze the influence of the Audit Committee, Return on Equity (ROE), Debt to Equity Ratio (DER), Net Profit Margin (NPM), Retention Ratio, and interest rates on the stock price of coal mining subsector companies listed on the Indonesia Stock Exchange for the 2022-2024 period, with a sample of 17 companies or 51 observations obtained through purposive sampling and analyzed using panel data regression. The research results show that only Debt to Equity Ratio (DER) has an effect on the stock price, which indicates that capital structure is the main consideration for investors in assessing the risk and prospects of the company, while the Audit Committee, ROE, NPM, Retention Ratio, and interest rates have no significant effect, so investors are more likely to prioritize the level of leverage over profitability factors, profit policy, and macroeconomic conditions.*

Keywords: *Audit Committee, Return on Equity, Debt to Equity Ratio, Net Profit Margin, Retention Ratio, Interest Rate, Stock Price*

The Influence Of Liquidity On Accounting Profit Growth With Firm Size As A Moderating Variable (A Case Study In The Food & Beverage Sector) Listed On The Indonesia Stock Exchange For The Period 2019-2023

[1,2]Yohanes August Goenawan
[1]Institut Putra Perdana Indonesia
[2]Universitas Negeri Jakarta
yohanes.august123@gmail.com

[2]Gatot Nazir Ahmad
[2]Universitas Negeri Jakarta
ahmad72nazir@gmail.com

[2]Mardi
[2]Universitas Negeri Jakarta
mardi@unj.ac.id

Abstract: *This study seeks to examine how liquidity impacts accounting profit growth, with company size acting as a moderating factor, through a case study in the food and beverage industry listed on the Indonesia Stock Exchange (IDX) for the years 2019 to 2023. A quantitative research methodology is utilized, leveraging secondary data obtained from the financial statements of six firms chosen via a purposive sampling method. The analysis of data was undertaken with SPSS version 23, applying classical assumption tests like the normality test (One-Sample Kolmogorov-Smirnov), multicollinearity assessment, and heteroscedasticity evaluation. Hypothesis testing was carried out using t-tests (for partial analysis), F-tests (for simultaneous analysis), and interaction assessment for moderation. The findings reveal that liquidity exerts a notable partial impact on the growth of accounting profit. Additionally, the interaction between liquidity and company size displays a significant collective effect on accounting profit growth. These results indicate that liquidity alongside firm size are crucial factors in fostering profit growth within Indonesia's food and beverage sector.*

Keywords: *Liquidity, Company Size, Profit Growth, Food and Beverage Sector, Indonesia Stock Exchange.*

Audit Pricing of Southeast Asia : Effect Fair Value Hierarchy of Unrealized Earnings and Non-Controlling Interests Moderated by Corporate Governance

Beby Hilda Agustin
Universitas Islam Kadiri
bebyhilda@uniska-kediri.ac.id

Marhaendra Kusuma
Universitas Islam Kadiri
marhaenis@uniska-kediri.ac.id

Intan Putri Azhari
Universitas Muhammadiyah Riau
intanputriazhari@umri.ac.id

Abstrak *:Penelitian ini bertujuan untuk menganalisis pengaruh pendapatan belum terealisasi (UE) berdasarkan hierarki nilai wajar dan total laba komprehensif yang diatribusikan kepada kepentingan non pengendali (TCI NCI) terhadap audit pricing, serta menguji peran tata kelola korporat sebagai variabel moderasi dalam hubungan tersebut. Data yang digunakan merupakan laporan keuangan sebanyak 2.130 firm-years dari perusahaan yang terdaftar pada lima bursa efek terbesar di Asia Tenggara selama periode 2018–2025. Analisis data dilakukan menggunakan regresi data panel dengan pendekatan Moderated Regression Analysis (MRA), serta dilengkapi dengan uji robustness dan uji two-stage least squares (2SLS). Hasil penelitian menunjukkan bahwa UE input level 3 memiliki pengaruh paling besar terhadap audit pricing dibandingkan UE input level 1 dan level 2, TCI NCI berpengaruh positif terhadap audit pricing, dan tata kelola terbukti memperlemah pengaruh UE level 3 dan TCI NCI terhadap audit pricing. Temuan ini memberikan kontribusi teoritis dalam memperluas literatur audit pricing melalui integrasi kompleksitas pengukuran nilai wajar, struktur kepemilikan, dan mekanisme tata kelola perusahaan. Secara praktis, hasil penelitian ini memberikan implikasi bagi auditor, investor, dan manajemen dalam memahami faktor-faktor yang memengaruhi biaya audit. Originalitas studi ini adalah pengujian unrealized earnings berdasarkan hierarki nilai wajar dan kompleksitas TCI NCI terhadap audit pricing dan peran moderasi corporate governance dalam konteks lintas negara di kawasan Asia Tenggara.*

Kata Kunci : *audit pricing, hierarki nilai wajar, pendapatan belum terealisasi, kepentingan non pengendali, tata kelola korporat.*

Peran Pengungkapan Corporate Social Responsibility Dalam Meningkatkan Financial Performancec, Financial Stability, Dan Firm's Value

Maulidya Nurkholifah[1], Reni Yendrawati[2*]

[1,2]Universitas Islam Indonesia, Yogyakarta
[*)]E-mail, 903120103@uii.ac.id

Abstract: *Consumer staples companies in ASEAN are required not only to focus on profit orientation but also to pay attention to social responsibility through CSR disclosure. However, there is still uncertainty regarding the extent to which CSR is able to improve financial performance, financial stability, and firm value. This study aims to analyze the effect of corporate social responsibility on financial performance, financial stability, and firm value in consumer staples companies in ASEAN. The data collection method used in this study employed the Slovin method to determine the sample size and purposive sampling as the sampling technique. The total sample in this study consisted of 300 samples, derived from 100 consumer staples companies with the largest market capitalization in ASEAN listed in the Osiris database and publishing annual reports and sustainability reports from 2021 to 2023. The data analysis methods used in this study included descriptive statistical analysis, classical assumption tests consisting of normality tests, heteroscedasticity tests, and autocorrelation tests, simple linear regression analysis, as well as the t-test (partial test) and coefficient of determination test. The data analysis was conducted using IBM SPSS version 21 software. The results of this study indicate that corporate social responsibility has a significant positive effect on financial performance, financial stability, and firm value. These findings suggest that CSR disclosure is able to* enhance corporate reputation, strengthen financial resilience, and increase investor confidence.

Keywords: *Corporate Social Responsibility, financial performance, financial stability, firm's value*

Pengaruh ESG dan Faktor Keuangan Terhadap Nilai Perusahaan

Halkadri Fitra[1*], Salma Taqwa[2], Fefri Indra Arza[3], Salsabila[4]
[1,2]Program Studi Akuntansi Sekolah Vokasi Universitas Negeri Padang
[3,4]Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Negeri Padang
[*]email: halkadri@fe.unp.ac.id

Abstract : *This study aims to analyze the effect of Environmental, Social, and Governance (ESG) disclosure, capital structure, profitability, firm size, liquidity, and dividend policy on firm value in manufacturing companies listed on the Indonesia Stock Exchange during the 2022–2024 period. This research employs a quantitative approach using a causal research method and secondary data obtained from annual financial reports and corporate sustainability reports. The sampling technique used purposive sampling, resulting in 91 observations after the elimination of outlier data. Data analysis was conducted using panel data regression, with the Random Effect Model (REM) selected as the best model based on the Chow, Hausman, and Lagrange Multiplier tests. The results indicate that simultaneously ESG disclosure, capital structure, profitability, firm size, liquidity, and dividend policy significantly affect firm value. However, partially, all independent variables do not have a significant effect on firm value. ESG disclosure, capital structure, and firm size show a positive relationship with firm value, while profitability, liquidity, and dividend policy show a negative relationship with firm value. These findings indicate that investors still consider other factors beyond the variables examined in this study when making investment decisions and evaluating companies in the Indonesian capital market.*

Keywords: *ESG Disclosure, Capital Structure, Profitability, Firm Value, Manufacturing Companies.*

Fundamental Financial Performance of Non-Controlling Interest Perspective: Evidence in ASEAN

Prihat Assih
Universitas Merdeka Malang
prihat.assih@unmer.ac.id

Marhaendra Kusuma
Universitas Islam Kadiri
marhaenis@uniska-kediri.ac.id

Retna Safriliana
Universitas Merdeka Malang
retna.safriliana@unmer.ac.id

Affan Nuruliman
Universitas Merdeka Malang
affan.semarang@gmail.com

Diyah Sukanti Cahyaningsih
Universitas Merdeka Malang
diyahsukanti@unmer.ac.id

Abstrak : *Penelitian ini bertujuan untuk menguji pengaruh fundamental financial performance yang difokuskan pada perspektif Non-Controlling Interest (NCI) terhadap return saham, dengan corporate governance sebagai variabel moderasi pada pasar ASEAN. Penelitian ini menggunakan data panel sebanyak 1.367 firm-year dari lima bursa utama ASEAN selama periode 2018–2025, analisis data dengan metode moderated regression analysis dan Two-Stage Least Squares. Hasil penelitian menunjukkan bahwa fundamental kineja keuangan berbasis NCI yaitu ROE NCI dan DPR NCI berpengaruh positif, sedangkan DER NCI berpengaruh negatif terhadap return saham. Corporate governance memperkuat hubungan tersebut dengan meningkatkan kredibilitas informasi dan mengurangi konflik agensi. Secara teoritis, penelitian ini memperluas teori pensinyalan, teori agensi, dan relevansi nilai melalui pendekatan analisis keuangan yang terdisagregasi berbasis NCI. Secara praktis, temuan ini memberikan indikator yang lebih relevan bagi investor retail serta mendorong perusahaan untuk meningkatkan transparansi dan kualitas tata kelola. Originalitas penelitian ini terletak pada pengembangan pengukuran kinerja keuangan yang fokus pada NCI karena yang lebih berkepentingan terhadap return saham adalah NCI terkait capital gain, dan di pasar berkembang pelaku pasar teraktif adalah investor retail yang berpotensi sebagai NCI.*

Kata kunci : *Non-Controlling Interest, Return Saham, Kinerja Keuangan, Tata Kelola Perusahaan, ASEAN.*

Pengaruh Konservatisme Akuntansi, Pertumbuhan Pendapatan, Dan *Financial Decisions* Terhadap Kinerja Keuangan

Salsabila Najwa Putri Merza
Jurusan Akuntansi/Universitas Riau
Najwaasalsabila28@gmail.com

Enni Savitri
Jurusan Akuntansi/Universitas Riau
Enni.savitri@lecturer.unri.ac.id

Nanda Fito Mela
Jurusan Akuntansi/Universitas Riau
Nanda.fito.mela@gmail.com

Abstract: *Financial performance is one of the key indicators used by investors to assess a company's value and future prospects in the capital market. However, in transportation and logistics companies, financial performance tends to fluctuate, indicating the need for further analysis of the factors that influence it. This study aims to examine and analyze the influence of accounting conservatism, income growth, and financial decisions on financial performance in transportation and logistics companies listed on the Indonesia Stock Exchange in the 2020–2024 period. The population of this study consists of all transportation and logistics sector companies listed on the Indonesia Stock Exchange during the period, totaling 37 companies. The research sample comprises 21 companies with an observation period of five years, resulting in a total of 105 firm observations obtained through purposive sampling. This study uses secondary data in the form of annual reports for the 2020–2024 period. Data analysis was conducted using multiple linear regression with the assistance of SPSS (Statistical Package for the Social Sciences) version 30. The results indicate that accounting conservatism has no effect on financial performance, revenue growth has a positive effect on financial performance, and financial decisions have a negative effect on financial performance.*

Keywords: *Accounting Conservatism, Income Growth, Financial Decisions, Financial Performance*

Pengaruh Corporate Social Responsibility, Good Corporate Governance Dan Kebijakan Dividen Terhadap Nilai Perusahaan

Astresya Basrin
Universitas Halu Oleo
astresyabsrn@gmail.com

La Ode Anto
Universitas Halu Oleo
laodeanto@gmail.com

Erwin Hadisantoso
Universitas Halu Oleo
erwin.hadisantoso@yahoo.com

Muhammad Zaikin
Universitas Halu Oleo
muhammad.zaikin@uho.ac.id

Abstract: *The aim of this research is to determine and analyze the influence of corporate social responsibility, good corporate governance and dividend policy on company value. This research used a purposive sampling method in determining the sample so that 14 samples were obtained from a population of 84 food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange in 2019-2023. The data analysis method used is panel data regression analysis using Eviews 12 software for data processing. The research results show that: (1) corporate social responsibility has an effect on firm value. (2) good corporate governance has no effect on firm value. (3) dividend policy has an effect on firm value. (4) corporate social social responsibility, good corporate governance and dividend policy together can influence firm value.*

Keywords: *Corporate social Responsibility, Good Corporate Governance, Dividend Policy, Firm Value*

Determinan Kualitas Laporan Keuangan Di Era Digital

Amelia Vega
Universitas Putera Batam
Pb220810013@upbatam.ac.id

Haposan Banjarnahor
Universitas Putera Batam
haposan@puterabatam.ac.id

Viola Syukrina E Janrosl
Universitas Putera Batam
Viola.myudzz21@gmail.com

Abstract *The quality of financial reporting remains a critical issue amid the rapid digital transformation of business processes. The 2025 ACFE Indonesia Fraud Survey reported that financial statement fraud accounted for 40.2% of identified fraud cases, indicating that the adoption of technology alone has not automatically improved the quality of financial reporting. The objective of this study is to examine the effects of information technology utilization, human resource competence, and organizational commitment on the quality of financial statements. This study is grounded in Agency Theory, which emphasizes the importance of control mechanisms and the reduction of information asymmetry in producing reliable financial statements. A quantitative approach with an associative research design was employed. The research population comprised 23,313 private companies registered with a Business Identification Number (NIB) in Batam City in 2025. The sample was selected using a purposive sampling technique. Data were collected through online questionnaires and analyzed using multiple linear regression. The findings indicate that human resource competence has a positive and significant effect on financial statement quality, whereas information technology utilization and organizational commitment do not have significant partial effects. These findings suggest that information technology utilization alone is insufficient to improve financial statement quality unless it is supported by competent users, effective system utilization, and adequate internal controls. Theoretically, this study strengthens Agency Theory by demonstrating that the effectiveness of information technology in reducing information asymmetry is highly dependent on human resource competence. Practically, the findings recommend that companies integrate technology investment with continuous professional development programs for accountants. Furthermore, regulators are encouraged to formulate policies that enhance accountants' digital competencies through technology-based financial reporting standards and continuous professional certification programs. Professional accounting organizations should also expand training on accounting information systems, digital internal controls, and digital financial reporting to support the improvement of financial reporting quality in the digital era.*

Keywords: *Information Technology Utilization, Human Resource Competence, Organizational Commitment, Financial Statement Quality*

Disagregasi *ESG Risk* dan Nilai Perusahaan: Bukti Empiris pada Industri Ekstraktif Indonesia

Puspita Romadhona
Universitas Bina Sarana Informatika
puspita.poa@bsi.ac.id

IGKA Ulupui
Universitas Negeri Jakarta
igka-ulupui@unj.ac.id

Ayatulloh Michael Musyaffi
Universitas Negeri Jakarta
musyaffi@unj.ac.id

Abstract: *This study examines which pillar of Environmental (E), Social (S), or Governance (G) most dominantly affects firm value (Tobin's Q), in the Indonesian extractive industry. This study decomposes the three ESG pillars through a within-firm approach (Fixed Effects Model) to identify the most significant value driver in an environmentally sensitive sector within an emerging market. The sample consists of 12 mining firms listed on the Indonesia Stock Exchange over 2021–2025, yielding 60 balanced-panel observations. Estimation uses FEM panel regression. The results show that, estimated separately, all three ESG Risk pillars exert a significant negative effect on Tobin's Q within firms over time. The Governance pillar is the most dominant, followed by the Social pillar, and the Environmental pillar. These findings indicate that the Indonesian capital market responds most sharply to governance risk consistent with the prominence of real corruption cases in the sector and confirm that ESG aggregation masks heterogeneity across pillars. The study contributes theoretically by enriching the ESG literature through three-pillar decomposition in an emerging-market extractive context, and practically by guiding management, investors, and regulators in prioritizing sustainability strategies, particularly governance reform.*

Keywords: *ESG risk, environmental risk, social risk, governance risk, firm value*

Effect of ESG on Leverage with Asset Growth as a Moderator: Modification of Leverage Formula Based on Debt Guarantor in the ASEAN Market

Yuniep Mujati Suaidah
ITEBIS PGRI Dewantara Jombang
yuniep@itebisdewantara.ac.id

Marhaendra Kusuma
Universitas Islam Kadiri
marhaenis@uniska-kediri.ac.id

Abtrak : *Tujuan penelitian adalah menguji pengaruh ESG terhadap formulasi leverage yang dimodifikasi berdasarkan disagregasi ekuitas OPE dan NCI, dan menguji peran moderasi asset growth dalam pengaruh keduanya. Data penelitian ini berupa ESG score dan laporan keuangan perusahaan yang go public di pasar modal terbesar di negara ASEAN, yaitu Indonesia, Malaysia, Thailand, Singapore, dan Philippines periode 2021-2025 dengan jumlah data observasi sebanyak 1.760 firm-years. Teknik Analisis Data menggunakan Moderated Regression Analysis. Hasil ini menunjukkan bahwa peningkatan kualitas ESG secara konsisten diikuti oleh penurunan ketergantungan perusahaan terhadap pendanaan berbasis utang, baik dalam perspektif leverage konvensional (DER ekuitas agregat), perspektif leverage berdasarkan pemegang saham induk (DER OPE) maupun pemegang saham non-pengendali (DER NCI). Pertumbuhan aset terbukti memperlemah pengaruh negatif ESG terhadap leverage, baik pada leverage berbasis total ekuitas agregat maupun leverage yang diukur menggunakan formulasi leverage yang dimodifikasi, ini menunjukkan bahwa hubungan negatif antara ESG dan leverage tidak bersifat absolut, melainkan dipengaruhi oleh kebutuhan pendanaan perusahaan yang meningkat seiring dengan pertumbuhan aset perusahaan. Originalitas penelitian ini adalah pengujian moderasi asset growth dalam pengaruh ESG terhadap leverage dengan disagregasi ekuitas berdasarkan siapa pemilik yang berperan sebagai penjamin utang.*

Kata kunci : *ESG, Asset Growth, Leverage, Ekuitas disagregasi*

Penghindaran Pajak, Persistensi Laba dan Kepemilikan Institusional

Talitha Salwa Nabilah
FEB Universitas Bengkulu
talithasalwaaan@gmail.com

Eddy Suranta
Universitas Bengkulu
eddy.suranta@unib.ac.id

Abstract: *This research aims to empirically demonstrate that tax avoidance affects earnings persistence and that institutional ownership moderates the effect of tax avoidance on earnings persistence. This research examines whether companies with large positive and negative Book Tax Differences (BTD) exhibit lower earnings persistence compared to companies with small BTD. This research also examines whether tax avoidance exhibited by firms with low Cash Effective Tax Rate (CETR) results in lower earnings persistence compared to firms with normal CETR.*

Earnings persistence is measured using an autoregressive earnings model. Tax avoidance is measured using Book Tax Differences (BTD) and Cash Effective Tax Rate (CETR). Institutional ownership is measured based on the percentage of shares held by institutions relative to total outstanding shares. The sample used in this research consists of manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. The research sample was selected using purposive sampling, resulting in a total of 40 companies. This research was tested using multiple regression analysis and Moderated Regression Analysis (MRA), processed using Eviews version 13. The results demonstrate that tax avoidance, as indicated by companies with large positive BTD and low CETR, is associated with lower earnings persistence compared to companies with small BTD and normal CETR. Meanwhile, companies with large negative BTD were not found to influence earnings persistence. Furthermore, institutional ownership was not found to mitigate the negative effects of large positive and negative BTD and low CETR on earnings persistence.

The theoretical implications of this research reinforce the perspectives of stakeholder theory and legitimacy theory, namely that companies that fail to balance the interests of internal and external stakeholders and are viewed negatively due to aggressive tax avoidance create risks of uncertainty that undermine earnings sustainability. Practically, the results of this research provide information for investors, management, and regulators that tax avoidance cannot be used as the sole basis for assessing a company's earnings persistence.

Keywords: *Earnings Persistence, Tax Avoidance, Institutional Ownership*

Siklus Hidup Perusahaan Memoderasi ESG Disclosure terhadap Nilai Perusahaan

A.A. Istri Erlika Trisna Dewi
Universitas Udayana
gungerlika@gmail.com

Luh Gede Krisna Dewi
Universitas Udayana
gede_krisna@unud.ac.id

Anak Agung Gde Putu Widanaputra
Universitas Udayana
widanaputra@unud.ac.id

Henny Triyana Hasibuan
Universitas Udayana
henny_triyana@unud.ac.id

Abstract: *The growing prominence of sustainability issues and volatility in the Indonesian capital market has driven environmental, social and governance (ESG) disclosure as a strategic requirement for global investors. This phenomenon is reinforced by findings that 71% of investors incorporate ESG information into decision-making; consequently, this study aims to analyse the impact of ESG disclosure on firm value, with firm life cycle (introduction, growth and maturity) as moderating variables. This quantitative study utilises 154 unbalanced panel data sets from 56 industrial sector companies listed on the Indonesia Stock Exchange during 2021–2024. The sample was selected using purposive sampling and analysed using random-effects moderated regression analysis with White's robust standard errors via EViews. The findings indicate that environmental, social and governance disclosures exert a positive and significant impact on firm value. However, the moderating role of the life cycle yields mixed results. In the introduction phase, environmental disclosure weakens firm value, whilst social and governance disclosures strengthen it. In the growth phase, environmental disclosure weakens firm value, social disclosure strengthens it, and governance disclosure shows no significant effect. In the mature phase, environmental disclosure strengthens firm value, whilst social and governance disclosures weaken it. These findings suggest that the effectiveness of ESG disclosure depends heavily on a firm's life cycle stage; management must therefore adapt non-financial reporting strategies to optimise firm value. Future researchers are advised to use independent ESG scores and a mixed-methods approach to reduce data bias and strengthen causality.*

Keywords: *Signaling Theory, Firm Value, ESG Disclosure, Firm Life Cycle*

Green Disclosure terhadap Respon Pasar: Peran Ukuran Perusahaan

Nur Ayusha Lutfiah
Institut Bisnis dan Informatika Kesatuan
220210004@student.ibik.ac.id

Yayuk Nurjanah
Institut Bisnis dan Informatika Kesatuan
yayuknurjanah@ibik.ac.id

Ervina Indri Sari
Institut Bisnis dan Informatika Kesatuan
ervinaindrisari@ibik.ac.id

Abstract: *This study aims to analyze the effect of green disclosure, proxied by Carbon Emission Disclosure (CED), Green Accounting, and Environmental Performance on investor response, reflected in stock prices, with firm size as a moderating variable in basic materials sector companies listed on the Indonesia Stock Exchange during 2021–2025. This quantitative study uses secondary data from annual reports, sustainability reports, and PROPER documents issued by the Ministry of Environment and Ministry of Forestry. Using purposive sampling, 13 companies with 65 observations were selected. Data were analyzed using panel data regression with the Random Effect Model (REM) through EViews 12. The results show that CED and Green Accounting do not significantly affect investor response, while Environmental Performance has a negative and significant effect. Firm size does not moderate the effects of CED, Green Accounting, or Environmental Performance on investor response. Simultaneously, all research variables significantly affect investor response. These findings indicate that environmental aspects have not yet become a primary consideration for investors in making investment decisions in the basic materials sector.*

Keywords: *Stock Price, Carbon Emission Disclosure, Green Accounting, Environmental Performance, Firm Size*

Penghapusan Indeks MSCI 2026: Reaksi Pasar dan Efek Spillover antara Perusahaan Konglomerat dan Badan Usaha Milik Negara di Indonesia

Gisilowati Dian Purnamasari
Universitas Pignatelli Triputra

Abstract

This study aims to analyze market reactions and spillover effects resulting from the deletion of Indonesian stocks from the Morgan Stanley Capital International (MSCI) Index on May 13, 2026. The event involved the removal of 19 Indonesian companies from the MSCI Standard Index and MSCI Small Cap Index due to low free float, high ownership concentration, and market accessibility issues. The MSCI index deletion triggered negative sentiment in the Indonesian capital market. This study examines whether the event generated abnormal returns not only for directly affected companies but also for conglomerate-affiliated firms and State-Owned Enterprises (SOEs).

This research employs an event study method with an 11-day event window. The estimation period consists of 42 trading days beginning on February 27, 2026, coinciding with the MSCI February 2026 rebalancing period. The sample includes 55 stocks consisting of 19 deleted MSCI stocks, 18 conglomerate-affiliated stocks, and 18 SOE stocks. Market reactions are measured using Abnormal Return (AR), Average Abnormal Return (AAR), and Cumulative Average Abnormal Return (CAAR). Statistical analyses are conducted using One Sample T-Test, Wilcoxon Signed-Rank Test, and Kruskal-Wallis Test.

The results indicate that stocks directly removed from the MSCI Index experienced significant negative abnormal returns. In addition, there were significant differences in AAR before and after the MSCI deletion announcement. In contrast, conglomerate-affiliated stocks and SOE stocks did not exhibit significant abnormal returns during the event period, indicating the absence of significant spillover effects. The Kruskal-Wallis test also revealed differences in Cumulative Abnormal Return (CAR) between deleted MSCI stocks and the two comparison groups, while no significant difference was found between conglomerate-affiliated stocks and SOE stocks. Overall, this study concludes that the MSCI Index Deletion 2026 generated direct negative effects on the affected companies but did not create significant spillover effects on conglomerate-affiliated firms or SOEs.

Keywords: *market reaction, spillover effect, abnormal return, conglomerate firms, state-owned enterprises.*

Pengaruh Manajemen Laba pada Nilai Perusahaan dengan Kepemilikan Manajerial dan Kualitas Audit sebagai Pemoderasi

Salma Triameliawati
Universitas Udayana
salmatriaml@gmail.com

I Gst Ayu Eka Damayanthi
Universitas Udayana
ekadamayanthi@unud.ac.id

Ni Gusti Putu Wirawati
Universitas Udayana
ngpwirawati@unud.ac.id

Dodik Ariyanto
Universitas Udayana
dodikariyanto@unud.ac.id

Abstract: *A high firm value reflects shareholder prosperity and strong market confidence. However, efforts to increase firm value may create conflicts of interest that encourage managers to engage in earnings management for personal gain. This practice can affect the quality of financial statements and introduce bias into investors' decision-making. This study aims to obtain empirical evidence regarding the influence of earnings management on firm value with managerial ownership and audit quality as moderators. This research focuses on technology companies listed on the IDX for the period 2022-2024. The sample was selected using purposive sampling, resulting in 152 observations. The data analysis method used is moderated regression analysis. The research results show that earnings management has a negative impact on firm value. Managerial ownership reduces the impact of earnings management on firm value. Meanwhile, audit quality does not reduce the effect of earnings management on firm value. The implication of this research is to provide a contribution in line with agency theory and to benefit stakeholders.*

Keywords: *audit quality, earnings management, firm value, managerial ownership*

The Effect of Financial Ratios, ESG, Artificial Intelligence, and Global Risk on Financial Distress Using Altman Z-Score: Evidence from Manufacturing Companies in Indonesia

Azzahra Alia Puteri
Universitas Gunadarma
azzahraaliaputeri@student.gunadarma.ac.id

Maya Milanova
Universitas Gunadarma
mayamilanova125@ student.gunadarma.ac.id

Dharma Tintri Ediraras
Universitas Gunadarma
dharmate@staff.gunadarma.ac.id

Abstract: *Maintaining financial sustainability is critical for corporate survival amid global economic volatility. Grounded in Signaling Theory and Agency Theory, this study examines the simultaneous and partial effects of financial ratios (Return on Assets [ROA], Current Ratio [CR], Debt to Asset Ratio [DAR], Earnings per Share [EPS]) and non-financial determinants—Environmental, Social, Governance (ESG) performance, Artificial Intelligence (AI) implementation, and Global Risk—on corporate financial distress proxied by the Altman Z-Score. Addressing the limited empirical integration of technological and sustainability metrics into traditional bankruptcy frameworks within emerging markets, this quantitative study employs purposive sampling on manufacturing firms listed on the Indonesia Stock Exchange (IDX) during 2016–2025, yielding 80 firm-year observations. Data were analyzed via multiple linear regression using IBM SPSS Statistics 27. Descriptive results reveal a mean Altman Z-Score of 4.9626 (safe zone), alongside high ESG disclosure (95%) and widespread global risk exposure (89%), but low operational AI implementation (3%). Regression findings indicate that all financial and non-financial variables simultaneously affect financial distress ($p < 0.05$). Partially, only ROA and CR significantly influence going-concern status, whereas DAR, EPS, ESG, AI, and Global Risk exhibit no significant partial effect. Consequently, profitability and short-term liquidity remain the fundamental pillars of financial health for Indonesian manufacturers. This study contributes theoretically by advancing a holistic early-warning framework combining accounting and non-financial metrics, while offering practical guidance to managers, auditors, and investors evaluating going-concern risks under macroeconomic turmoil*

Keywords: *Altman-Z-Score, Artificial-Intelligence, Environmental-Social-Governance (ESG), Financial-Distress, Global-Risk, Liquidity, Profitability*

Investor Latah:
Herding dan Literasi Keuangan Gen Z

Putu Eka Dianita Marvilianti Dewi
Universitas Udayana
ekadewi.24001@student.unud.ac.id

I Wayan Suartana
Universitas Udayana
suark15@unud.ac.id

Henny Triyana Hasibuan
Universitas Udayana
henny_triyana@unud.ac.id

I Dewa Nyoman Badera
Universitas Udayana
dewaman@unud.ac.id

Abstract: *This study aims to examine the effect of herding behavior and financial literacy on investment decision quality among Generation Z using a 2×2 factorial true experimental design. The study is motivated by the increasing phenomenon of investor mimicry among young people, where investment decisions are frequently influenced by social trends, majority behavior, and financial influencers rather than rational analysis. Although Generation Z participation in investment-related activities continues to increase, concerns remain regarding the quality of investment decision-making, particularly among individuals with limited financial understanding. This study involved 42 university students aged 18–30 years representing Generation Z, who were positioned as prospective investors in an investment decision simulation. Participants were randomly assigned into four experimental groups based on herding behavior conditions (high and low) and financial literacy treatment (high and low). Investment decision quality was measured through a simulation reflecting the rationality and appropriateness of investment choices. Assumption testing confirmed that the data met normality and homogeneity requirements. The factorial ANOVA results indicate that herding behavior has no significant direct effect on investment decision quality, while financial literacy significantly improves investment decision quality. Furthermore, a significant interaction effect between herding behavior and financial literacy was identified, indicating that the influence of herding behavior depends on an individual's level of financial literacy. Financial literacy appears to reduce irrational tendencies arising from herd behavior and improve investment decision quality among Generation Z. This study contributes to behavioral finance literature by providing experimental evidence that financial literacy may function as a cognitive mechanism to reduce irrational investment behavior among prospective young investors.*

Keywords: *behavioral finance, financial literacy, Generation Z, herding behavior, investment decision quality.*

Pengaruh Rasio Kecukupan Modal, Risiko Kredit Dan Profitabilitas Terhadap Financial Distress (Studi Empiris Perusahaan Sektor Perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada Periode Tahun 2021-2024)

Yandi Anugraha Saputra
Universitas Riau
Yandy.anugraha2125@student.unri.ac.id

Novita Indrawati
Universitas Riau
novita.indrawati@lecturer.unri.ac.id

Edfan Darlis
Universitas Riau
edfandarlis@lecturer.unri.ac.id

Abstract :*This study aims to examine and analyze the effect of the Capital Adequacy Ratio (CAR), Non-Performing Loan (NPL), and Return on Assets (ROA) on Financial distress conditions in banking sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The sampling technique employed in this study was the saturated sampling method, resulting in a total sample of 47 companies. The data analysis method applied was multiple linear regression analysis. The results of the study indicate that the CAR variable has a significant effect on Financial distress. Meanwhile, the NPL and ROA variables do not exhibit a significant effect on Financial distress.*

Keywords: *Financial Distress, Capital Adequacy Ratio, Credit Risk, Profitability*

Revisiting Carbon Emission Disclosure: The Role of Financial Ratios and Audit Reputation

Yudhi Prasetiyo
Universitas Terbuka, Tangerang Selatan
yudhiprasetiyo@ecampus.ut.ac.id

Sila Ninin Wisnantiasri
Universitas Terbuka, Tangerang Selatan
sila.wisnantiasri@ecampus.ut.ac.id

Novta Winkey Pradana
Universitas Terbuka, Tangerang Selatan
novta.winkey@ecampus.ut.ac.id

Abstract: *This study examines the influence of financial ratios and corporate governance on carbon emissions disclosure. Specifically, the study investigates the influence of debt-to-asset ratio (DAR), net profit margin (NPM), and audit firm reputation on the amount of carbon emissions reported by companies. This study is quantitative in design and is based on secondary data from annual reports and sustainability reports of companies in the energy sector. The sample consists of 90 monitored companies in the oil and energy industry, with a total of 180 observations during 2023-2024. Data analysis involves testing the proposed hypotheses using multiple linear regression analysis. The results indicate a significant negative effect of debt-to-asset ratio (DAR) on carbon emissions disclosure, indicating that higher debt levels are more likely to limit disclosure of a company's environmental impact. Financial performance, as represented by net profit margin (NPM), on the other hand, does not significantly affect carbon emissions disclosure. This suggests that profitability does not necessarily encourage companies to be more transparent in disclosing their emissions. Furthermore, audit firm reputation has a significant positive effect on the amount of reported carbon emissions, especially for companies audited by the four largest accounting firms. This underscores the importance of having reliable auditors to increase transparency and accountability of environmental reporting.*

Keywords: *Carbon Emission Disclosure, Debt to Asset Ratio, Net Profit Margin, Audit Firm Reputation, Financial Ratio.*

Adopsi XBRL Dan Asimetri Informasi (Studi Pada Indonesia, Singapura Dan Kanada)

ERWIN SARASWATI
Universitas Brawijaya
erwin@ub.ac.id
erwin_saraswati@yahoo.com

YENI SUMARGO
Universitas Brawijaya

Abstract :*This study aims to examine the effectiveness of mandatory and voluntary implementation of eXtensible Business Reporting Language (XBRL) in reducing information asymmetry. The motivation arises from numerous insider trading cases in the Indonesian capital market, such as those involving PT Fortune Indonesia and PT Meratus Jasa Prima Tbk. The research covers three countries: Indonesia and Singapore, which mandate XBRL adoption, and Canada, which applies it voluntarily. The sample consists of 180 firm-years observed during the 2019–2023 period. Data analysis was conducted using EViews with Ordinary Least Squares and Stepwise Regression methods. Control variables included insider trading, volatility, stock price, and firm size. The findings reveal that XBRL reduces information asymmetry, with mandatory adoption proving more effective than voluntary adoption. Consequently, XBRL serves as an effective alternative for financial reporting to enhance investor trust. In Singapore, where XBRL is mandatory, insider trading does not affect information asymmetry, while volatility, stock price, and firm size increase it. Conversely, in Indonesia, insider trading, volatility, and stock price contribute to information asymmetry, but firm size does not. In Canada, where XBRL is voluntary, only stock price influences information asymmetry.*

Keywords: *XBRL, Asymmetry Information, Mandatory, Voluntary, Country*

Financial Distress and Corporate Turnaround: A Descriptive Study of Indonesian Listed Companies (2000–2024)

Hendra Agustinus H. Marbun
Applied Science Of Tax Accounting
Politeknik Wilmar Bisnis Indonesia,
Medan, Indonesia
e-mail: [hendra.marbun@wbi.ac.id]

Chandra Situmeang
Program Studi Akuntansi
Universitas Negeri Medan,
Medan, Indonesia
e-mail: [chandrasitumeang@gmail.com]

Erlina
Program Studi Akuntansi
Universitas Sumatera Utara,
Medan, Indonesia
e-mail: [erlina@usu.ac.id]

Abdillah Arif Nasution
Program Studi Akuntansi
Universitas Sumatera Utara,
Medan, Indonesia
e-mail: [badinst@usu.ac.id]

Abstract: *This study provides a comprehensive descriptive portrait of financial distress and corporate turnaround among manufacturing companies listed on the Indonesia Stock Exchange (IDX) over a 25-year period (2000–2024). Employing the Francis and Desai (2005) criterion—where financial distress is identified when Return on Investment (ROI) falls below the prevailing risk-free rate (Rf)—we screened 361 non-financial listed firms and identified 102 companies experiencing a total of 116 financial distress episodes. From this population, a final sample of 96 episodes from 87 unique firms with complete data was obtained. Turnaround classification reveals that 7.8% achieved sustained recovery (Type 1), 33.6% achieved initial recovery (Type 2), and 58.6% failed to recover. The overall turnaround success rate of 43.75% in the final sample is consistent with international findings. Descriptive analysis reveals that distressed firms are typically medium-to-large enterprises (average total assets of approximately IDR 1.08 trillion), carry high leverage (62.54%), and exhibit persistent underperformance relative to the risk-free rate. Temporal analysis identifies notable clustering of distress onset during the 2008 global financial crisis and the 2020 COVID-19 pandemic. These descriptive findings provide a foundational empirical mapping of financial distress and turnaround patterns among Indonesian listed firms.*

Keywords: *Financial Distress, Corporate Turnaround, Descriptive Study, Indonesia Stock Exchange*

Determinan Keputusan Investasi Generasi Z

Brigita Riski Dwi Hapsari
Universitas Teknologi Yogyakarta
Brigitariskii05@gmail.com

Junaidi
Universitas Teknologi Yogyakarta
masjoen@uty.ac.id

Yunus Indra Purnama
Universitas Teknologi Yogyakarta
Yunusip550@gmail.com

Abstract: *This study examines the determinants of stock investment decisions among Generation Z investors in the Special Region of Yogyakarta by investigating the effects of financial literacy, risk perception, and Fear of Missing Out (FoMO). The rapid growth of young investors in Indonesia's capital market has not necessarily been accompanied by rational investment behavior. The increasing use of social media, digital investment platforms, and easy access to financial information potentially influence investment decisions beyond rational considerations. This study aims to empirically analyze the effects of financial literacy, risk perception, and Fear of Missing Out (FoMO) on stock investment decisions among Generation Z investors. A quantitative approach was employed using primary data collected through questionnaires distributed to respondents selected through purposive sampling. The study involved 182 Generation Z respondents in the Special Region of Yogyakarta who had current or prior experience investing in stocks. Data were analyzed using multiple linear regression analysis with SPSS software. The results indicate that financial literacy has a negative but insignificant effect on investment decisions. Risk perception has a negative and significant effect on investment decisions. Meanwhile, Fear of Missing Out (FoMO) has a positive and significant effect on investment decisions. Simultaneously, the regression model is statistically significant with an Adjusted R^2 value of 0.156. The findings suggest that psychological and behavioral factors play an important role in shaping Generation Z stock investment decisions in the digital era. This study contributes to behavioral finance literature by integrating rational and psychological determinants within the context of young investors.*

Keywords: *financial literacy, risk perception, Fear of Missing Out, investment decision, Generation Z*

ESG Disclosure Score and Earnings Quality: The Moderating Role of Ownership Concentration and Industry-Wide Shifting Behavior

Nurul Hidayah
Universitas Negeri Yogyakarta
nurulhidayah@uny.ac.id

Abstract
This study examines the relationship between ESG performance and disclosure score and earnings quality, the moderating role of ownership concentration, and the presence of an asymmetric ESG-earnings quality relationship among Indonesian listed companies. While prior studies primarily investigate the ESG-earnings quality relationship at the firm level, limited evidence exists on whether firms respond differently to high and low ESG performance.
Using 181 firm-year observations from 41 Indonesian listed companies with ESG performance and disclosure scores obtained from the Thomson Reuters ESG database, this study employs discretionary accruals as a proxy for earnings quality and multiple regression analysis to test the proposed hypotheses. The Thomson Reuters ESG score reflects a composite assessment of firms' environmental, social, and governance performance based on publicly disclosed information. The findings reveal that the ESG performance and disclosure score has a positive effect on earnings quality. Ownership concentration does not directly affect earnings quality; however, it weakens the positive relationship between the ESG performance and disclosure score and earnings quality, suggesting that concentrated ownership reduces the effectiveness of ESG-related transparency as a corporate governance mechanism.
Additional analysis provides evidence of an asymmetric ESG-earnings quality relationship. The results indicate that earnings quality is more sensitive to low ESG performance than to high ESG performance, implying that poor ESG performance is associated with stronger adverse reporting consequences than the benefits associated with superior ESG performance. However, this relationship is only marginally significant at the 10% level and should therefore be interpreted with caution. The asymmetric pattern is more evident among non-financial firms than financial firms.
This study contributes to the ESG and financial reporting literature by extending the discussion beyond conventional firm-level ESG effects and highlighting the potential existence of an asymmetric relationship between ESG performance and earnings quality. The findings also emphasize the importance of ownership structure in shaping the effectiveness of ESG performance and disclosure in improving financial reporting quality.

Keywords: *ESG performance and disclosure score, earnings quality, asymmetric ESG–earnings quality relationship, ownership concentration*

Fraud Hexagon dalam Deteksi Fraud Laporan Keuangan Menggunakan Beneish M-Score, Random Forest, dan SHAP Analysis

Meylinda Rosari Daudo
Universitas Cenderawasih
daudomeylinda@gmail.com

Bill Pangayow
Universitas Cenderawasih
billpangayow@gmail.com

Hesty Theresia Salle
Universitas Cenderawasih
hezty.salle@gmail.com

Linda Hutajulu
Universitas Cenderawasih
lindahutajulu@gmail.com

Elia Tandililing
Universitas Cenderawasih
tandililing.elia@gmail.com

Annisa Fitriah Mudassir
Universitas Cenderawasih
annisafitriahmudassir@gmail.com

Abstract: *This study examines the ability of the Fraud Hexagon framework to detect financial statement fraud using machine learning and explainable artificial intelligence approaches. Financial statement fraud is measured using the Beneish M-Score, while the Fraud Hexagon dimensions are proxied by pressure (Debt-to-Equity Ratio), opportunity (audit committee), rationalization (auditor change), capability (director change), collusion (political connection), and arrogance (CEO photo). The study employs 116 firm-year observations of companies listed on the Indonesia Stock Exchange. Data were analyzed using binary logistic regression and Random Forest classification. To address class imbalance, a data balancing technique was applied, while SHapley Additive exPlanations (SHAP) were utilized to enhance model interpretability. The logistic regression results indicate that only pressure, proxied by the Debt-to-Equity Ratio (DER), has a marginal effect on financial statement fraud at the 10% significance level, while the remaining Fraud Hexagon variables are statistically insignificant. The Random Forest model demonstrates limited classification performance, achieving an accuracy of 56.5%, a recall of 16.7%, and an ROC-AUC value of 0.520 after data balancing. Variable Importance and SHAP analyses reveal that DER is the most influential predictor in fraud classification, followed by audit committee, director change, and political connection. Furthermore, the SHAP results suggest that the relationships between Fraud Hexagon variables and financial statement fraud are nonlinear and heterogeneous across firms. The findings indicate that Fraud Hexagon variables alone are insufficient to generate strong predictive performance when separated from the components used to construct the Beneish M-Score. This suggests that financial statement fraud is a multidimensional phenomenon influenced by a combination of governance mechanisms, financial characteristics, and more comprehensive artificial intelligence approaches. The study contributes to the fraud detection literature by integrating Random Forest and SHAP while avoiding potential data leakage through the separation of fraud indicators and fraud determinants.*

Keywords: *Fraud Hexagon, Financial Statement Fraud, Beneish M-Score, Random Forest.*

Optimalisasi Pendapatan dan Nilai Ekonomi PDAM Tirta Pakuan

Siti Maimunah
Fakultas Ekonomi dan Bisnis
Universitas Pakuan
siti.maimunah@unpak.ac.id

Towaf Totok Irawan
Fakultas Ekonomi dan Bisnis Universitas Pakuan
towaf@unpak.ac.id

Wiwik Budianti
Fakultas Ekonomi dan Bisnis
Universitas Pakuan
budiantiwiwik@gmail.com

Buntoro Heri Prasetyo
Fakultas Ekonomi dan Bisnis Universitas Pakuan
buntoro.heriprasetyo@unpak.ac.id

Sutarti
Fakultas Bisnis
Institut Bisnis dan Informatika Kesatuan
sutarti@ibik.ac.id

Abstract: *Clean water is an essential basic need for society; therefore, its management requires a sustainable and integrated approach. Perumda Tirta Pakuan of Bogor City, as a drinking water service provider, faces challenges in optimizing revenue while simultaneously increasing the company's economic value. These challenges are related to customer demand dynamics, operational management complexity, and the need for adaptive business development in response to environmental changes. Thus, this study aims to simulate various revenue enhancement scenarios and analyze their multiplier effects on the company's economic value for the 2024-2030 period.*

This study employs secondary data from Perumda Tirta Pakuan's annual reports for 2018-2024, official company publications, and macroeconomic data for Bogor City from various relevant sources. The approach used is a systems approach based on hard system methodology, specifically system dynamics. This method is applied through the development of input-output diagrams, causal loop diagrams (CLDs), and stock flow diagrams (SFDs). Subsequently, simulations of various policy scenarios are conducted to examine system dynamics and their impact on company performance.

The results show that the development of the Bottled Drinking Water (AMDK) sector contributes positively to increasing company revenue across all scenarios. The most significant impact occurs in the optimistic scenario, which demonstrates consistent revenue growth. This increase also generates multiplier effects on the regional economy, including higher contributions to Regional Original Revenue (PAD), the creation of economic opportunities, and the strengthening of the company's operational capacity. Moreover, the increase in employee costs reflects higher employee income, which in turn stimulates economic activity in the community, thereby contributing to the overall positive impact.

The contribution of this study lies in the development of a system dynamics model capable of comprehensively illustrating the interrelationships among variables. This model can be utilized as a decision support tool for simulation based strategic decision making. In addition, this study provides adaptive and sustainable policy recommendations to improve the company's financial performance and economic value. Therefore, the system dynamics approach is considered relevant in supporting more effective and long-term-oriented management of regional enterprises.

Keywords: *Revenue Optimization, Economic Value, Perumda Tirta Pakuan, System Dynamics*

Pendeteksian Financial Distress Pada Perusahaan Tekstil Di Indonesia

Sudradjat
Institut Bisnis dan Informatika Kesatuan
sudradjat@ibik.ac.id

Moermahadi Soerja Djanegara
Institut Bisnis dan Informatika Kesatuan
moermahadi2001@yahoo.com

Kusuma Dewi
Institut Bisnis dan Informatika Kesatuan
kusumadewi16@ibik.ac.id

Zahra Nabila
Institut Bisnis dan Informatika Kesatuan
231210069@student.ibik.ac.id

Abstract: *This study examines financial distress among textile and textile product (TPT) companies listed on the Indonesia Stock Exchange during 2022–2025 using the Altman Z-Score and Zavgren models. A quantitative descriptive and comparative approach was applied to secondary data from annual reports of 12 companies selected through purposive sampling. The Altman Z-Score evaluates financial conditions by classifying firms into safe, gray, or distress zones based on financial ratios, whereas the Zavgren model estimates bankruptcy probability using logistic regression. The findings indicate that the Altman Z-Score classifies most companies as financially distressed. In contrast, the Zavgren model identifies low probability of bankruptcy, except for PT Argo Pantes Tbk and PT Asia Pacific Investama Tbk, which exhibit higher bankruptcy risk. These contrasting results reflect differences in statistical procedures, financial ratios, and classification criteria. Overall, applying multiple prediction models provides a more comprehensive assessment of financial distress and bankruptcy risk in Indonesia's TPT industry.*

Keywords: *financial distress, altman z-score model, zavgren model, textile industry*

ESG and Market Reaction: Gender Diversity as Moderator

Jan Febrian
Institut Bisnis dan Informatika Kesatuan
janfebrian@ibik.ac.id

Febriana Indah Lestari
Institut Bisnis dan Informatika Kesatuan
febriana@ibik.ac.id

Febriani Indah Sari
Institut Bisnis dan Informatika Kesatuan
febriani28@ibik.ac.id

Dewi Sarifah Tullah
Institut Bisnis dan Informatika Kesatuan
dewisarifah@ibik.ac.id

Abstrak: *Penelitian ini menguji pengaruh indikator ESG spesifik — produktivitas karbon, retensi tenaga kerja, dan keberagaman gender dewan direksi — terhadap cumulative abnormal return di sekitar tanggal publikasi laporan keberlanjutan, serta peran moderasi keberagaman gender dewan dalam hubungan antara produktivitas karbon dan reaksi pasar. Berlandaskan Teori Sinyal dan Teori Pemangku Kepentingan, penelitian ini berargumen bahwa dewan yang beragam gender memperkuat sinyal pasar positif dari produktivitas karbon dengan memvalidasi efisiensi lingkungan perusahaan di mata investor. Menggunakan pendekatan event study dikombinasikan dengan regresi cross-sectional pada 59 perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2024, abnormal return dihitung menggunakan market-adjusted model dalam event window [−3, +3] hari perdagangan. Hasil penelitian menunjukkan bahwa produktivitas karbon, retensi tenaga kerja, dan keberagaman gender dewan secara independen tidak menghasilkan reaksi pasar yang signifikan. Namun, interaksi antara produktivitas karbon dan keberagaman gender dewan sangat signifikan, mengkonfirmasi bahwa dewan yang beragam gender memperkuat respons pasar positif terhadap sinyal efisiensi karbon. Temuan ini berkontribusi pada literatur ESG-reaksi pasar dengan menetapkan keberagaman gender dewan sebagai mekanisme tata kelola yang memperkuat sinyal kinerja lingkungan di pasar modal Indonesia.*

Kata Kunci: *produktivitas karbon, cumulative abnormal return, keberagaman gender dewan, retensi karyawan, reaksi pasar*

The Financial Consequences of Halal Certification: Evidence from Indonesian Listed Logistics Firms

Irwan Irawadi Barus
Universitas Dian Nusantara
irwan.irawadi.barus@dosen.undira.ac.id

Indra Pahala
Universitas Negeri Jakarta
indrapahala@unj.ac.id

Achmad Fauzi
Universitas Negeri Jakarta
Fau_smart@unj.ac.id

Abstract: *This study examines whether halal certification generates measurable value in Indonesian logistics firms by distinguishing resource possession, operational deployment, and financial realization. Drawing on the Resource-Based View (RBV), halal certification is conceptualized as an institutional resource, operating profit margin (OPM) as an indicator of operational deployment and return on equity (ROE) as financial realization. Halal supply-chain capability is positioned as a theoretically relevant complementary condition that may shape the conversion of certification into operating outcomes.*

The analysis uses panel data from Indonesian listed logistics firms over the 2020–2024 period. Of 135 firm-year observations, 130 remained after a documented data-quality audit, while the baseline model uses 102 observations from 21 firms. Estimation applies firm and year fixed effects, firm-clustered standard errors, 1st–99th percentile winsorization, and controls for firm size and leverage. Mediation is assessed using 5,000 firm-level bootstrap replications.

Halal certification is positively but not significantly associated with OPM ($\beta = 0.713$, $p = 0.738$), whereas OPM is positively and significantly associated with ROE ($\beta = 1.173$, $p < 0.001$). The direct certification–ROE association ($\beta = -1.482$, $p = 0.660$), total effect ($\beta = -0.645$, $p = 0.862$), and bootstrapped indirect effect (0.837; 95% CI [−3.516, 6.271]) are not statistically significant.

The findings indicate a resource-conversion gap: certification ownership alone is insufficient to generate measurable short-term operational or financial outcomes, while operating profitability remains strongly associated with shareholder returns. The study contributes to RBV and halal logistics research by empirically separating resource possession, operational deployment, and financial realization using audited firm-level accounting data, while positioning halal supply-chain capability as a theoretically grounded boundary condition rather than an empirically established mechanism.

Keywords: *Halal Certification, Resource-Based View, Operational Performance, Financial Performance*

Green Signals or Real Value? ESG Disclosure, Green Economy, and the Moderating Role of Audit Committees in Banking Companies

Eva Sariwanti
Faculty of Economics and Business, University of Riau
eva.sariwanti6966@grad.unri.ac.id

Ria Nelly Sari
Faculty of Economics and Business, University of Riau
ria.nellysari@lecturer.unri.ac.id

Vera Oktari
Faculty of Economics and Business, University of Riau
vera.oktari@lecturer.unri.ac.id

Abstract- *Environmental, Social, and Governance Disclosure (ESG) and the Green Economy are increasingly viewed as strategies for creating sustainable corporate value. However, empirical evidence regarding the role of these practices in corporate value still shows mixed results. This study aims to examine the effect of ESG Disclosure and the Green Economy on corporate value, with the audit committee as a moderating variable, in banking companies listed on the Indonesia Stock Exchange for the 2022–2024 period. This study uses a quantitative approach with 108 observational data analyzed using Moderated Regression Analysis (MRA). The results show that ESG Disclosure and Green Economy contribute positively to Firm Value. In addition, the audit committee plays a role in optimizing the benefits of sustainability practices by improving the quality of corporate oversight and accountability. These findings indicate that ESG disclosure and the green economy are not only indicators of sustainability commitment but also contribute to firm value creation when supported by effective governance mechanisms. This study enriches the sustainability literature by providing empirical evidence on the role of audit committees in supporting the effectiveness of ESG disclosure and the green economy in creating value for banking firms.*

Keywords: *ESG Disclosure, Green Economy, Audit Committee, Firm Value, Banking.*

The Financial Consequences of Halal Certification: Evidence from Indonesian Listed Logistics Firms

Irwan Irawadi Barus
Universitas Dian Nusantara
irwan.irawadi.barus@dosen.undira.ac.id

Indra Pahala
Universitas Negeri Jakarta
indrapahala@unj.ac.id

Achmad Fauzi
Universitas Negeri Jakarta
Fau_smart@unj.ac.id

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Keywords: *Halal Certification, Resource-Based View, Operational Performance, Financial Performance*

Struktur Utang dan Profitabilitas pada Tiga Sektor Manufaktur di Indonesia: Peran Moderasi Firm Size dan Analisis Perbedaan Antar Sektor

Yakobus Benyamin Renno Arwalembun
Universitas Cenderawasih
reno.arwalembun25@gmail.com

Rudiawie Larasati
Universitas Cenderawasih
larasatilatif1712@gmail.com

Klara Wonar
Universitas Cenderawasih
klara.wonar@gmail.com

Abstract : This study aims to examine the effect of debt structure, particularly *short-term debt (STD)* and *long-term debt (LTD)* each measured as the ratio of short-term and long-term debt to total assets on firm *profitability*, measured by *Return on Equity (ROE)*. This study also investigates the moderating role of *firm size* and identifies differences in financial characteristics across manufacturing sectors in Indonesia. The study employs a quantitative approach using secondary data obtained from the annual financial statements of manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The sample consists of 38 companies with a total of 152 firm-year observations selected through purposive sampling. Data were analyzed using panel data regression with the *Fixed Effect Model (FEM)* to test direct and moderating effects, while *One-way Analysis of Variance (ANOVA)* and *Post Hoc Tests* were employed to examine differences among manufacturing sectors.

The results indicate that the short-term debt ratio has a positive and significant effect on *profitability (ROE)*, whereas the long-term debt ratio has no significant effect on profitability. *Firm size* has a significant negative effect on profitability. The moderating analysis reveals that firm size strengthens the positive effect of the short-term debt ratio on profitability while weakening the effect of the long-term debt ratio on profitability. Furthermore, the One-way ANOVA results show significant differences in profitability, the short-term debt ratio, the long-term debt ratio, and firm size across manufacturing sectors. The Post Hoc analysis indicates that the differences mainly occur in profitability, the long-term debt ratio, and firm size, while the short-term debt ratio does not significantly differ across sectors. These findings support *Pecking Order Theory* and *Contingency Theory*, suggesting that the effectiveness of debt financing depends on firm characteristics and industry sector conditions. The study provides practical implications for managers, investors, and creditors in formulating financing policies that align with firm and industry characteristics.

Keywords: ***short-term debt***, ***long-term debt***, ***firm size***, ***return on equity***, ***manufacturing sector***.

Mengungkap Heterogenitas Investor Ritel Indonesia: Segmentasi Investor sebagai Dasar Strategi Edukasi Pasar Modal

Zainuddin
Universitas Khairun
zainudin@unkhair.ac.id

Bambang Tjahjadi
Universitas Airlangga
bambang.tjahjadi@feb.unair.ac.id

Alfiyatul Qomariyah
Universitas Airlangga
alfiyatul.qomariyah@feb.unair.ac.id

Abstract: *The rapid growth of retail investors in Indonesia has not been accompanied by a comparable improvement in investor competence, indicating substantial heterogeneity in stock market literacy, investment intention, investment behavior, and investment experience. However, prior studies have predominantly adopted a variable-centered approach that overlooks differences across investor groups. This study aims to identify distinct segments of Indonesian retail investors to support the development of more targeted capital market education strategies. Using a quantitative approach, survey data were collected from 528 retail investors across 34 provinces in Indonesia. Investor segmentation was conducted using K-means clustering based on four key characteristics: stock market literacy, investment intention, investment behavior, and investment experience. The analysis identified three distinct segments: Independent and Established Investors, Enthusiastic Beginners, and Hesitant and Passive Investors. Independent and Established Investors exhibit high levels of stock market literacy and investment experience, Enthusiastic Beginners demonstrate strong investment intention and investment behavior despite relatively low literacy, whereas Hesitant and Passive Investors possess comparatively adequate literacy but low investment intention and investment behavior. These findings demonstrate that Indonesian retail investors are far from homogeneous and suggest that one-size-fits-all educational initiatives may be less effective than segment-specific strategies. By adopting a person-centered approach, this study extends the investment behavior literature and highlights the importance of segmentation-based analysis for understanding retail investor heterogeneity and developing more effective capital market education policies.*

Keywords: *Investor segmentation; K-means clustering; investment behavior; stock market literacy.*

IFRS 9 (PSAK 71), Earnings Management dan Capital Management: Peran Moderasi Audit Quality

Nadia Gita Maharani
Departemen Akuntansi, Universitas Diponegoro
nadiagitam@gmail.com

Agung Juliarto
Departemen Akuntansi, Universitas Diponegoro
juliarto432@gmail.com

Abstract: *This study aims to examine the effect of the implementation of IFRS 9 (PSAK 71) on earnings management and capital management in the Indonesian banking subsector, as well as to analyze the moderating role of audit quality in this relationship. Earnings management and capital management are proxied by loan loss provisions (LLP), while audit quality is measured using a dummy variable based on the size and reputation of the audit firms (Big 4 and non-Big 4). The population of this study consists of bank listed on the Indonesia Stock Exchange (IDX) during the period 2015-2024. Using purposive sampling, a sample of 36 banks was obtained, yielding a total of 360 observations. The analysis is conducted using Moderated Regression Analysis (MRA) with a Fixed Effect Model (FEM) approach and cross-section weight to address heteroskedasticity. The findings indicates that: first, the implementation of IFRS 9 (PSAK 71) increases earnings management, although only significant at the 10% level; second, the implementation of IFRS 9 (PSAK 71) does not affect capital management; and third, audit quality does not moderate the effect of IFRS 9 (PSAK 71) implementation on earnings management and capital management.*

Keywords*: IFRS 9, earnings management, capital management, loan loss provisions*

Determinants of Fraud Prevention in Village Fund Management: Evidence from Karo Regency Villages

Regita Yolanda
Universitas Negeri Medan
yolanda@gmial.com

Muhammad Rizal
Universitas Negeri Medan
e-mail address

Esa Setiana
Universitas Negeri Medan
esasetiana@yahoo.com

Abstract: *This research is motivated by the continued discovery of various errors and weaknesses in village fund management that have the potential to lead to fraud. Village fund management that is not conducted transparently, accountably, and in accordance with applicable regulations can open up opportunities for abuse of authority, manipulation of financial reports, and other forms of fraud. This condition demonstrates the importance of fraud prevention efforts through improving the quality of human resources, implementing a good organizational culture, and strengthening internal control systems. This research is based on Stewardship Theory, which views village officials as parties entrusted with the responsibility to manage organizational resources responsibly to achieve the interests of the community. From this theoretical perspective, village officials are expected to be able to carry out their duties by upholding moral values, integrity, accountability, and professionalism in village fund management.*

This study aims to analyze the influence of village apparatus competence, organizational culture, and internal control systems on fraud prevention in village fund management, with morality as a moderating variable. The empirical study was conducted in villages in Karo Regency. Village apparatus competence is viewed as the ability of the apparatus to carry out village financial management tasks, while organizational culture reflects the values, norms, and habits that develop within the organization. Meanwhile, the internal control system serves as a monitoring mechanism that can minimize the risk of fraud.

The study employed a quantitative approach with a survey method. The study population comprised 26 villages in Karo Regency, with a sample size of 78 village officials selected using a purposive sampling technique. The data used were primary data obtained through questionnaire distribution to respondents. Data analysis was conducted using the Structural Equation Modeling–Partial Least Square (SEM-PLS) version 4.1 method through descriptive statistical testing, outer model testing, and inner model testing.

The results of Rustiyaningsih's (2023) research show that the competence of village officials has a positive and significant effect on preventing fraud in village fund management. On the other hand, organizational culture does not have a significant effect on fraud prevention. The internal control system has been shown to have a positive and significant influence on fraud prevention efforts. Furthermore, morality moderates the influence of village officials' competence and internal control systems on fraud prevention, but not organizational culture.

These findings indicate that fraud prevention in village fund management is influenced not only by organizational culture and officials' morality, but also by the level of village officials' competence and the effectiveness of the implemented internal control system.

Keywords: *Fraud Prevention; Village Apparatus Competence; Organizational Culture; Morality.*

Does Digitalization Enhance Market Efficiency Under Geopolitical Shocks? Evidence From An Event Study

Andi Kushermanto
Universitas Pekalongan
andiunikal@gmail.com
Catur Ragil Sutrisno
Universitas Pekalongan
caturunikal@gmail.com
Dina Amalia Mahmudah
Universitas Pekalongan
dinaamalia14@gmail.com
Khanifah Khanifah
Universitas Wahid Hasyim
khanifah@unwahas.ac.id

Abstract: *Geopolitical conflicts have become an increasingly important source of uncertainty for global financial markets, potentially affecting market efficiency and investor reactions. While prior studies have extensively examined the direct effects of geopolitical shocks on stock market performance, limited evidence exists regarding the role of corporate digitalization in shaping market responses under such conditions. This study investigates whether digitalization enhances market efficiency during geopolitical shocks and examines its moderating role in the relationship between geopolitical events and market reactions. Using an event study approach, this research focuses on fourteen energy and industrial companies listed on the Indonesia Stock Exchange observed across two major geopolitical events: the Russia-Ukraine invasion and the closure of the Strait of Hormuz. Market efficiency is measured using cumulative abnormal returns (CAR), while digitalization is proxied through a text-based digitalization index derived from annual reports and classified using a median-based approach. The hypotheses are tested using hierarchical regression analysis with firm size, leverage, and profitability as control variables. The results indicate that digitalization positively influences cumulative abnormal returns, whereas geopolitical events do not exhibit a significant direct effect on market reactions. More importantly, the interaction between digitalization and geopolitical events is positive and significant, indicating that digitalization strengthens corporate resilience and improves market responses during periods of geopolitical uncertainty. Robustness tests using alternative event windows produce consistent findings. This study contributes by integrating geopolitical risk and digitalization perspectives into the market efficiency framework and showing that digitalization serves as both an information capability and an organizational resilience mechanism in the face of external shocks.*

Keywords: *digitalization, geopolitical shock, market efficiency, cumulative abnormal return, event study*

The Moderating Role of Audit Fees on the Relationship Between ESG Disclosure and Credit Risk: Evidence on Financial Industry in Indonesia

Pujangga Abdillah
Universitas Merdeka Malang
pujangga.abdillah@unmer.ac.id

Ayunda Putri Izati
Universitas Merdeka Malang
ayundaputriizatia@gmail.com

Felisitas Wiastha Hesa G. P. P.
Universitas Merdeka Malang
felisitasalin26@gmail.com

Glen Christian
Universitas Merdeka Malang
Glenchristian2112imp@gmail.com

Abstract: *This study investigates the impact of Environmental, Social, and Governance (ESG) disclosure on credit risk and examines the moderating effect of audit fees on this relationship. ESG disclosure has increasingly become a crucial indicator of corporate sustainability, accountability, and transparency, particularly within the financial industry, where effective risk management is essential for maintaining stability and stakeholder confidence. Audit fees are considered an important proxy for the level of audit engagement and monitoring intensity, which may influence the effectiveness of ESG practices in mitigating corporate risks. The study employs a sample of 25 financial companies listed on the Indonesia Stock Exchange (IDX) over the 2022–2024 period, resulting in 75 firm-year observations. Data analysis is conducted using Moderated Regression Analysis (MRA) with STATA software. The empirical results demonstrate that ESG disclosure has a effect on credit risk. Companies with higher levels of ESG disclosure tend to exhibit different credit risk profiles, indicating that sustainability-related practices play a meaningful role in shaping risk management outcomes in the financial sector. Furthermore, the findings reveal that audit fees moderate the relationship between ESG disclosure and credit risk. Higher audit fees strengthen the influence of ESG disclosure on credit risk, suggesting that greater audit involvement and more extensive monitoring enhance the effectiveness of ESG-related information in the assessment and management of credit risk. These results highlight the complementary role of audit fees in reinforcing the value of sustainability disclosures.*

Keywords: *ESG Disclosure, Credit Risk, Audit Fees*

The Influence of Sharia Governance and Herding Behavior on Sukuk Investment Decisions: The Moderating Role of Islamic Financial Literacy among Generation Z Investors

Nurfadillah
Accounting Department, UIN Alauddin Makassar
fnur87309@gmail.com

Saiful Muchlis
Accounting Department, UIN Alauddin Makassar
saifulmuchlis@uin-alauddin.ac.id

Anna Sutrisna Sukirman
Politeknik Negeri Ujung Pandang
annasutrisnasukirman@gmail.com

Abstract: *The rapid growth of Islamic capital markets has increased the importance of understanding the factors that influence investment decisions in Sharia-compliant financial instruments. Sukuk has become one of the most important instruments in Islamic finance due to its ability to provide investment opportunities that comply with Islamic principles while supporting economic development. This study aims to examine the influence of Sharia Governance and Herding Behavior on sukuk investment decisions and to investigate the moderating role of Islamic Financial Literacy among Generation Z investors. This study employs a quantitative research design using primary data collected through questionnaires distributed to 100 Generation Z investors in Makassar City. Purposive sampling was applied to select respondents who had experience investing in sukuk. Data were analyzed using multiple linear regression and Moderated Regression Analysis (MRA). The findings indicate that Sharia Governance has a positive and significant influence on sukuk investment decisions. Investors tend to place greater trust in Islamic financial institutions that demonstrate strong governance practices, transparency, accountability, and compliance with Sharia principles. In contrast, Herding Behavior does not significantly influence sukuk investment decisions, suggesting that Generation Z investors rely more on independent assessment than on collective market behavior. Furthermore, Islamic Financial Literacy significantly moderates the relationship between Sharia Governance and sukuk investment decisions by strengthening investors' ability to evaluate governance quality. However, Islamic Financial Literacy does not moderate the relationship between Herding Behavior and investment decisions. The study concludes that governance quality and Islamic financial knowledge are more influential determinants of sukuk investment decisions than social imitation behavior. These findings provide important implications for regulators, Islamic financial institutions, and educational initiatives seeking to strengthen investor participation in Islamic capital markets.*

Keywords: *Sharia Governance, Herding Behaviour, Sharia Financial Literacy, Investment Decisions, Sharia Sukuk*

IFRS 16 and Lease Contracting Decisions: Evidence from Indonesia

Ulil Ambri

Faculty of Economics and Business, Universitas Indonesia

ulil.ambri@ui.ac.id

Aria Farah Mita

Faculty of Economics and Business, Universitas Indonesia

aria.farahmita@ui.ac.id
(corresponding author)

Abstract

This study examines the real economic effects of PSAK 116, Indonesia's equivalent of IFRS 16, on corporate lease-versus-buy decisions among publicly listed Indonesian firms. Using a difference-in-differences design on a panel of non-financial firms over 2015 to 2019, we find that the standard's enactment led high-exposure firms to reduce operating lease intensity and increase capital expenditure, consistent with substitution from leasing toward asset ownership. Cross-sectional analyses reveal that the reduction in operating leases is markedly stronger among firms in lease-intensive industries. In contrast, high-growth firms do not curb their leasing and instead increase it, contrary to the reporting-incentive prediction, indicating that the operational value of leasing flexibility outweighs the reporting cost for expanding firms. These findings extend the evidence on the real effects of lease capitalization to an emerging market context, demonstrating that accounting regulation can reshape managerial investment behavior even prior to mandatory implementation. By classifying firms according to their pre-enactment lease exposure and treating the September 2017 enactment of PSAK 116 as the event date, the study captures managers' anticipatory responses well before the mandatory adoption date in 2020. The evidence offers implications for standard setters and regulators concerning the real consequences of removing off-balance-sheet treatment for operating leases..

Keywords *PSAK 116, IFRS 16, lease accounting, lease-versus-buy decision, real effects, Indonesia*

Pengaruh Financial Distress, Sales Growth Dan Leverage Terhadap Tax Avoidance (Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2024)

Rahmawati
Universitas Cenderawasih
rahmaawatii2334@gmail.com

Cornelia Desiana Matani
Universitas Cenderawasih
corrymatani@gmail.com

Annisa Fitriah Mudassir
Universitas Cenderawasih
annisafitriahmudassir@gmail.com

ABSTRACT

This study aims to examine the effect of financial distress, sales growth, and leverage on tax avoidance in food and beverage manufacturing companies listed on the Indonesia Stock Exchange during the 2020–2024 period. The study employs a quantitative approach using secondary data obtained from the annual financial statements of the sampled companies. The sample consists of 14 food and beverage manufacturing companies with a total of 70 firm-year observations selected through purposive sampling. Data were analyzed using multiple linear regression with the assistance of SPSS version 31. Prior to hypothesis testing, the data were subjected to classical assumption tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests to ensure the validity of the regression model.

The results indicate that financial distress and sales growth do not have a significant effect on tax avoidance. In contrast, leverage has a positive and significant effect on tax avoidance, indicating that companies with higher levels of debt tend to engage more in tax avoidance practices through the utilization of interest expense as a tax deduction mechanism. Furthermore, the simultaneous test demonstrates that financial distress, sales growth, and leverage jointly have a significant effect on tax avoidance. These findings support Agency Theory, which suggests that financing decisions, particularly those related to debt utilization, influence corporate tax behavior. The study provides practical implications for corporate managers in formulating financing and tax planning strategies and for tax authorities in strengthening supervision of highly leveraged companies to improve tax compliance.

Keywords: *financial distress, sales growth, leverage, tax avoidance, food and beverage manufacturing companies*

Dari Key Audit Matters ke Audit Report Lag: Apakah Gender Auditor Memperkuat Ketepatan Waktu Audit?

Karmila Dwi Lestari Mutia
Universitas Nusa Cendana
milamutia@staf.undana.ac.id

Abstract: *This study examines the effect of Key Audit Matters (KAMS) disclosure on audit report lag (ARL) and the moderating role of auditor gender among companies listed on the Indonesia Stock Exchange during 2022–2024. The final sample consists of 877 firm-year observations from 399 companies: 285 observations in 2022, 308 in 2023, and 284 in 2024. KAMS is measured using the number of disclosed KAMs and KAMS narrative length (JKKAMS), while ARL is measured as the number of days from fiscal year-end to the audit report date (TARL) and its natural logarithm (LnARL). The analyses employ industry and year fixed-effects regressions with robust standard errors. The results show that the number of KAMS is not significantly associated with TARL, whereas longer KAMS narratives are negatively and significantly associated with TARL. More importantly, the KAMS × AUDGEN interaction is negative and significant (β = −2.600; p = 0.049), indicating that female audit partners strengthen the association between KAMS disclosure and audit timeliness. The result remains directionally consistent for LnARL at the 10% significance level. These findings indicate that the timeliness consequences of KAMS disclosure are not homogeneous but depend on engagement-partner characteristics as a boundary condition.*

Keywords: *Key Audit Matters, audit report lag, auditor gender, audit timeliness*

Corporate Governance, Audit Quality, and Accounting Conservatism: Evidence from Manufacturing Companies in Indonesia

Halena Azura Mumtaz Ardana
Fakultas Ekonomika dan Bisnis
Universitas Diponegoro
halenaazura@gmail.com

Andri Prastiwi
Fakultas Ekonomika dan Bisnis
Universitas Diponegoro
andrikuwat@gmail.com

Abstract: *This study aims to analyze the effects of corporate governance mechanisms and audit quality on accounting conservatism. Accounting conservatism is one of the key principles in maintaining the integrity, reliability, and stability of the information presented in financial statements. The application of this principle can limit earnings manipulation, improve the quality of accounting information, and provide better protection for investors' interests. Conversely, a low level of accounting conservatism has the potential to lead to an overly optimistic presentation of financial performance that fails to reliably represent the company's economic condition, thereby increasing the risk of litigation and potential losses for the company. In this context, effective corporate governance and audit quality are expected to promote the application of accounting conservatism through adequate oversight and control mechanisms.*

This study uses secondary data sourced from Bloomberg and the annual reports of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. The sample was selected using purposive sampling, resulting in 201 companies or 603 observations during the study period. After identifying and eliminating 61 observations categorized as outliers, the final sample consisted of 542 observations. Data analysis was performed using multiple linear regression.

The results indicate that managerial ownership, the proportion of independent commissioners, and audit quality have a positive and significant effect on accounting conservatism. Conversely, institutional ownership, the audit committee, and gender diversity on the board of directors did not show a significant effect on accounting conservatism. Furthermore, the results indicate that the control variables—including debt level, firm size, and profitability—all have a significant effect on accounting conservatism.

Keywords: *Accounting Conservatism, Corporate Governance, Audit Quality, Indonesia.*

Pengaruh Profitabilitas, Struktur Modal, Pertumbuhan Perusahaan, Ukuran Perusahaan Dan Likuiditas Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022 – 2024

Nur Rahmawati
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: nurrahmaaaa1@gmail.com

Bill J. C. Pangayow
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail : billpangayow@gmail.com

Klara Wonar
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
e-mail: klara.wonar@gmail.com

Abstract :*This study aims to examine and analyze the relationship between corporate fundamentals and firm value by integrating inferential and predictive approaches. The study uses data from manufacturing companies listed on the Indonesia Stock Exchange during the 2022–2024 period. Panel data regression is employed for inferential analysis, while Random Forest and SHapley Additive exPlanations (SHAP) are used to assess predictive performance and interpret the contribution of individual predictors to firm value. The random effects model indicates that capital structure and firm growth have positive and significant effects on firm value, whereas profitability, firm size, and liquidity have no significant effects. In contrast, Random Forest achieves a predictive R^2 of 0.317 and identifies profitability as the most important predictor, followed by firm size, capital structure, liquidity, and firm growth based on permutation importance. SHAP analysis further confirms the predictive relevance of profitability and reveals nonlinear patterns in the relationships between corporate fundamentals and firm value. This study contributes by demonstrating that statistical insignificance in a linear inferential model does not necessarily imply low predictive relevance. Integrating panel data regression, Random Forest, and SHAP provides a more comprehensive understanding of both linear and nonlinear relationships between corporate fundamentals and firm value.*

Keywords: *firm value; corporate fundamentals; panel data regression; Random Forest; SHAP*

Artificial Intelligence dalam Prediksi Pengungkapan Corporate Social Responsibility: Pendekatan Random Forest dan SHAP

Sekar Harum Handalu[*1], Cornelia D. Matani[*2], Rizka Aisyah Nurjannah[*3], Rudiawie Larasati[*4], Yulianti Karoma[*5], Bucek Jalu Prasetyo Arjuna[*6], Bill J.C Pangayow[*7]

*1,2,3,4,5,6,7 Universitas Cenderawasih

billpangayow@gmail.com

Abstract: *This study aims to examine the ability of Artificial Intelligence (AI) to predict Corporate social responsibility (CSR) disclosure using the Random Forest algorithm and Explainable Artificial Intelligence (XAI) through SHapley Additive exPlanations (SHAP). Unlike previous studies that predominantly relied on conventional regression techniques to investigate the determinants of CSR disclosure, this study integrates machine learning and explainable AI to improve predictive accuracy and model interpretability. The study employs a quantitative approach using secondary data collected from annual reports and sustainability reports of companies listed on the Indonesia Stock Exchange (IDX). A total of 195 firm-year observations were analyzed. CSR disclosure serves as the dependent variable, while profitability (ROA), liquidity (CR), firm growth, gender diversity, board size, and firm size are used as predictor variables. Ordinary Least Squares (OLS) regression was employed as a benchmark model, whereas Random Forest with 10-fold cross-validation was used as the primary prediction model. SHAP analysis was further applied to identify the relative importance of each predictor. The OLS results indicate that firm size and gender diversity positively influence CSR disclosure, while firm growth exhibits a negative relationship. Random Forest outperformed OLS, achieving an RMSE of 0.0697, MAE of 0.0556, and R^2 of 0.5080, compared to the OLS model with an RMSE of 0.0866, MAE of 0.0661, and R^2 of 0.1517. The findings demonstrate that machine learning substantially improves predictive performance in CSR disclosure research. SHAP analysis reveals that firm size is the most influential predictor, followed by gender diversity, firm growth, profitability, board size, and liquidity. This study contributes to the accounting and sustainability literature by demonstrating that Explainable Artificial Intelligence provides superior predictive capability while maintaining model transparency. The findings suggest that organizational characteristics and corporate governance factors play a more important role in predicting CSR disclosure than short-term financial indicators.*

Keywords: *Corporate Social Responsibility, Artificial Intelligence, Random Forest, Explainable Artificial Intelligence*

Pengaruh Pengungkapan Laporan Keberlanjutan Dan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Dewan Komisaris Sebagai Variabel Moderasi

Jenis Sesi Paper: Poster paper

Lismawati
Universitas Bengkulu
lismawati@unib.ac.id

Andros Ariano
Universitas Bengkulu
Androsariano07@gmail.com

Annisa Dwi Kurnia
Universitas Bengkulu
Annisadwikurnia26@gmail.com

Abstract: *This study examines the effect of Sustainability Reporting and Financial Performance on Firm Value, as well as the moderating role of the Board of Commissioners, in manufacturing companies listed on the Indonesia Stock Exchange (IDX). Using a quantitative approach with purposive sampling, the study selected 52 companies, resulting in 156 observations during the 2022–2024 observation period. The data were analyzed using multiple linear regression and moderated regression analysis with the help of SPSS software. The findings show that Sustainability Reporting has a positive and significant effect on Firm Value, measured by Price to Book Value (PBV), indicating that higher levels of sustainability disclosure enhance firm value from investors' perspectives. Financial Performance, measured by Return on Assets (ROA), also demonstrates a positive and significant effect on Firm Value, highlighting profitability as a key factor in market valuation. Moderation testing reveals that the Board of Commissioners does not moderate the relationship between Sustainability Reporting and Firm Value but does moderate the relationship between Financial Performance and Firm Value. This suggests that the Board's supervisory function strengthens the impact of profitability on firm value by improving the credibility of reported financial performance. Overall, the study confirms that sustainability disclosure and financial performance are important determinants of firm value, while corporate governance through the Board of Commissioners plays a strategic role in reinforcing financial performance signals to investors. These findings contribute to the accounting and finance literature and offer practical insights for management, investors, and regulators.*

Keywords: *Sustainability Reporting, Financial Performance, Board of Commissioners, Firm Value, Good Corporate Governance*

Middle East Geopolitical Shock: How The Israeli War Affected The Fate of LQ45 Stock in Indonesia

Enny Yuliarti
Hasanuddin University
ennyyuliarti4@gmail.com

Nirwana
Hasanuddin University
nirwa1209@gmail.com

Darmawati*
Hasanuddin University
darma.ak@unhas.ac.id

***koresponden Author**

Abstract: *This study aims to examine the reaction of the Indonesian capital market to the announcements of the Israel–Palestine and Israel–Iran conflicts using the event study method. Market reaction is measured through four indicators: AR, TVA, BAS, and MC. The population consists of companies included in the LQ45 Index of the Indonesia Stock Exchange (IDX). The study employs secondary data and a 21-day event window, consisting of 10 days before the event (t-10), the event day (t0), and 10 days after the event (t+10). The results show that significant abnormal returns occurred on several days surrounding the announcements of both conflicts. In addition, TVA, BAS, and MC were found to be significant throughout the observation period for both events. These findings indicate that international geopolitical conflicts affect stock trading activity, market liquidity, transaction costs, and the market value of companies listed in the LQ45 Index. The observed market reactions reflect increased risk perception and uncertainty, leading investors to adjust their investment decisions. This study concludes that the Israel–Palestine and Israel–Iran conflicts constitute material events containing important information for investors and significantly influence the Indonesian capital market. The findings support Signalling Theory and Efficient Market Theory, which suggest that markets respond to new information through changes in stock prices, trading volume, liquidity, and market capitalization.*

Keywords: *abnormal return, trading volume activity, bid ask spread, market capitalization*

ESG Implementation and Financial Performance in MSMEs: The Role of Leadership Characteristics

Hady Rinazta Saputra
Department of Accounting, Faculty of Economics and Business, Universitas Riau
hady.rinazta7464@grad.unri.ac.id

Arumega Zarefar
Department of Accounting, Faculty of Economics and Business, Universitas Riau
arumega@lecturer.unri.ac.id

M. Rasuli
Department of Accounting, Faculty of Economics and Business, Universitas Riau
mohd.rasuli@lecturer.unri.ac.id

Abstract: *This study examines whether Environmental, Social, and Governance (ESG) implementation improves the financial performance of micro, small, and medium enterprises (MSMEs) and whether leader gender strengthens this relationship. The issue is important because sustainability practices are increasingly required in business ecosystems, while MSMEs often face limited resources, informal governance systems, weak financial records, and restricted access to financing. Using Stakeholder Theory, Resource-Based View, and Gender Leadership Theory, this study develops a model in which ESG implementation is expected to enhance MSME financial performance and leader gender is expected to moderate the relationship. The research applies a quantitative survey design involving 124 MSME owners or leaders in Riau Province, Indonesia. ESG implementation is measured through a composite index covering environmental, social, and governance practices, MSME financial performance is represented by a profitability-based financial performance score, leader gender is measured as a dummy variable, and business size is included as a control variable. The data are analyzed using Structural Equation Modeling-Partial Least Squares with WarpPLS. The results show that ESG implementation has a positive and significant effect on MSME financial performance. This finding indicates that ESG practices can support financial outcomes by improving stakeholder trust, operational discipline, reputation, and business governance. However, leader gender does not significantly strengthen the effect of ESG implementation on financial performance. The result suggests that ESG effectiveness in MSMEs may depend more on managerial capacity, financing access, business experience, resource availability, and market conditions than on gender alone. This study contributes to ESG and MSME literature by showing that sustainability practices can be financially relevant for smaller firms, while gender-based leadership effects require more nuanced measurement beyond a binary indicator.*

Keywords: *environmental social governance, financial performance, leader gender, MSMEs*

Pengaruh Kualitas Sustainability Assurance Terhadap Kualitas Pelaporan Keuangan: Peran Moderasi Good Corporate Governance Pada Perusahaan Sektor Pertambangan Dan Energi Di Bursa Efek Indonesia

JEREMY EMMANUEL
Universitas Riau
jeremy.emmanuel4526@grad.unri.ac.id

Abstract (in English): *This study aims to empirically examine the effect of sustainability assurance quality on financial reporting quality, and to test the moderating role of Good Corporate Governance (GCG) in that relationship. The study focuses on mining and energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2023 fiscal year. Sustainability assurance quality is measured using a composite index that integrates the competence of the assurance provider, the assurance standard adopted (ISAE 3000 or AA1000AS), the level of assurance (limited or reasonable), and the scope of verified Environmental, Social, and Governance (ESG) indicators. Financial reporting quality is proxied by the level of discretionary accruals, estimated using a transformed Modified Jones Model to reflect the degree of earnings integrity. GCG, meanwhile, is measured using a composite score based on the proportion of independent commissioners, audit committee activity, institutional ownership structure, and board meeting intensity. The population comprises all mining and energy issuers listed on the IDX. Using purposive sampling, a final sample of 18 companies was obtained that met the criteria of complete financial data availability and had published a sustainability report assured by an independent third party. Data were analyzed using Moderated Regression Analysis (MRA). The results show that sustainability assurance quality has a positive and significant effect on financial reporting quality; independent verification of non-financial information strengthens internal control and constrains earnings management. Furthermore, the moderation analysis shows that Good Corporate Governance acts as a pure moderator that strengthens the positive relationship between sustainability assurance quality and financial reporting quality. The synergy between internal governance oversight and external monitoring mechanisms helps ensure reliable, transparent, and accurate financial reporting.*

Keywords: *sustainability assurance quality, financial reporting quality, good corporate governance, earnings management, energy sector, Indonesia Stock Exchange*

Tax Aggressiveness On Cost Of Equity With Earnings Quality As A Mediator

Putri Aulia
Departemen Akuntansi
Universitas Diponegoro
putriaulia@students.undip.ac.id

Puji Harto
Departemen Akuntansi
Universitas Diponegoro
pujiharto@lecturer.undip.ac.id

Abstrak: *Penelitian ini menguji pengaruh langsung dan tidak langsung agresivitas pajak terhadap biaya ekuitas dengan kualitas laba sebagai variabel mediasi pada perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia periode 2019 hingga 2024. Penelitian ini juga menguji apakah tingkat agresivitas pajak berubah secara signifikan setelah berlakunya Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan. Sampel penelitian menggunakan unbalanced panel sebanyak 87 perusahaan non-keuangan dengan total 518 observasi firm-year. Agresivitas pajak diproksikan dengan Cash Effective Tax Rate, kualitas laba diukur menggunakan discretionary accruals absolut dari Model Jones Termodifikasi, dan biaya ekuitas dihitung dengan Capital Asset Pricing Model. Pengujian hipotesis dilakukan melalui regresi data panel random effects, uji mediasi Sobel, dan uji komparatif berbasis variabel dummy. Hasil penelitian menunjukkan bahwa agresivitas pajak berpengaruh negatif signifikan terhadap kualitas laba dan berpengaruh positif signifikan terhadap biaya ekuitas. Kualitas laba juga berpengaruh negatif signifikan terhadap biaya ekuitas. Uji Sobel mengkonfirmasi bahwa kualitas laba memediasi secara parsial hubungan antara agresivitas pajak dan biaya ekuitas dalam pola complementary mediation. Uji komparatif menunjukkan bahwa agresivitas pajak meningkat secara signifikan setelah penerapan UU HPP, yang tercermin dari rata-rata Cash Effective Tax Rate yang lebih rendah pada periode 2022 hingga 2024 dibandingkan periode 2019 hingga 2021. Temuan ini mengindikasikan bahwa perilaku perencanaan pajak, kualitas pelaporan laba, dan perubahan regulasi secara bersama-sama membentuk biaya ekuitas di pasar modal Indonesia.*

Kata kunci: *Agresivitas pajak, Kualitas laba, Biaya ekuitas, UU HPP, Perusahaan non-keuangan*

AKSP

Pelaporan dan Teknologi Terintegrasi dalam Akuntansi Sektor Publik: Perspektif Bibliometrik

Wildoms Sahusilawane
Universitas Terbuka
wildoms@ecampus.ut.ac.id

Abstract: *This study aims to examine the development of the literature on integrated reporting and the use of technology in public sector accounting over the past decade (2016–2025) using a bibliometric approach. Integrated reports that combine financial and non-financial data have become a strategic tool in improving the transparency, accountability, and legitimacy of public institutions. Meanwhile, technologies such as blockchain, artificial intelligence, and cloud-based information systems play a crucial role in driving the efficiency of reporting and data-driven decision-making. The study leveraged the Scopus database and VOSviewer software to map publication trends, geographic distribution, author collaboration, and key keywords in related research. The results show a significant increase in the number of publications, particularly since 2020, with a peak in 2024. Developed countries such as the United States and the United Kingdom dominate scientific contributions, but the increased participation of developing countries such as Indonesia reflects the growth of research capacity in Asia. The identification of thematic clusters reveals the linkages between sustainability reporting, technological innovation, governance, and managerial and institutional factors. These findings suggest that integrated reporting in the public sector requires not only technological support but also institutional readiness and organisational culture. This research contributes to mapping research gaps and providing policy direction and implementation strategies for technology-based integrated reporting in public sector accounting.*

Keywords: *integrated reporting; digital technology; public sector accounting*

Maturitas Pengukuran Kinerja sebagai Pendorong Akuntabilitas Publik: Studi Metoda Campuran pada Pemerintah Daerah di Indonesia

Anthonius H Citra Wijaya
Program Doktor Ilmu Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada Yogyakarta, Fakultas Ekonomi dan Bisnis Universitas Cenderawasih Jayapura
anthoniuscitra@mail.ugm.ac.id
anthoniuscitra@feb.uncen.ac.id

Rusdi Akbar
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
rusdi.akbar@ugm.ac.id

Abdul Halim
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
ahali58@ugm.ac.id

Aviandi Okta Maulana
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
aviandioktamaulana@ugm.ac.id

Abstract: *Although performance measurement has been a key instrument of public sector reform over the past four decades, empirical evidence on whether its level of maturity actually enhances public accountability—particularly in local governments of developing countries—remains very limited. This study aims to evaluate the level of maturity of performance measurement and test its impact on public accountability in Indonesian local governments. A sequential explanatory mixed-methods approach was applied. In the quantitative phase, partial least squares structural equation modeling was used to test the influence of the seven elements of the performance measurement maturity model on public accountability; in the qualitative phase, in-depth interviews were used to explore the underlying factors behind the elements that did not have a significant effect. Quantitative results indicate that six of the seven elements of the maturity model have a positive and significant effect on public accountability, while one element of the results framework was not found to be significant. The qualitative phase revealed that this lack of significance was due to organizational capacity and formality. This study contributes to the global public performance management literature by providing empirical validation of the performance measurement maturity model in the context of local governments in developing countries. It also demonstrates that high formal performance measurement maturity does not always result in substantive accountability without the support of leadership and adequate resources. Practically, these findings offer concrete recommendations for strengthening the implementation of government performance accountability systems and regulations for evaluating the performance of local governments in Indonesia.*

Keywords: *performance measurement maturity, public accountability, local government*

The Mediating Role of Risk Governance and Social Trust in the Relationship between Audit Effectiveness and Fraud Risk Mitigation in Village Government

Rosliana

Afiliasi : Universitas Islam Indragiri
Email : R.rosliana@gmail.com

Yesi Mutia Basri

Afiliasi : Universitas Riau
Email : yesimutiabasri@lecturer.unri.ac.id

Abstract: *This study examines the effect of audit effectiveness on fraud risk mitigation in village government by considering risk governance and social trust as mediating variables. This study employed a quantitative survey method with a census approach covering all 179 village governments in Indragiri Hilir Regency. A total of 122 valid village-level responses were collected and analyzed, representing a response rate of 68.16%. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings show that audit effectiveness positively affects risk governance and social trust. However, audit effectiveness does not directly strengthen fraud risk mitigation, as its direct effect is significant but negative. Risk governance and social trust positively affect fraud risk mitigation and mediate the relationship between audit effectiveness and fraud risk mitigation. The mediation type is classified as competitive mediation because the direct and indirect effects operate in opposite directions. These findings indicate that audit cannot function as a stand-alone mechanism for reducing fraud risk. Audit becomes more effective when audit findings are translated into systematic risk governance and when audit practices strengthen public trust. This study extends Agency Theory and Social Capital Theory in the context of village government by emphasizing the need to integrate formal audit mechanisms, risk governance, and community-based social control.*

Keywords: *audit effectiveness, risk governance, social trust, fraud risk mitigation, village government.*

A Qualitative Analysis of the Budgeting Actors' Behavior at the Regional Disaster Management Agency in Responding to Flood Disasters in East Barito Regency

Yunisa Cahyani
Universitas Gadjah Mada
yunisacahyani@mail.ugm.ac.id

Abdul Halim
Universitas Gadjah Mada
ahali58@ugm.ac.id

Abstract: *This study is motivated by the gap between the normative expectation of proactive disaster budgeting and the empirical practice that remains largely reactive at the local government level. East Barito Regency is an area with relatively high flood risk; however, disaster budgeting is still predominantly focused on emergency response rather than mitigation and preparedness. This study aims to analyze the behavior of budgeting actors in the Regional Disaster Management Agency (BPBD) of East Barito Regency, identify whether the behavior is reactive or proactive, and examine the influencing factors based on the Theory of Planned Behavior (TPB). This research employs a qualitative approach using a case study design. Data were collected through in-depth interviews and document analysis and analyzed using thematic analysis techniques. The findings reveal that the behavior of budgeting actors is not only reactive but also performative, where budgeting processes are primarily oriented toward fulfilling administrative obligations, hierarchical pressures, and formal accountability demands. From the TPB perspective, this behavior is influenced by dominant institutional norms, insufficiently supportive attitudes toward mitigation, and limited perceived behavioral control due to bureaucratic constraints and rigid budget mechanisms. Consequently, budgeting practices tend to be symbolic and do not fully reflect substantive disaster risk reduction efforts. This study contributes to extending the application of the Theory of Planned Behavior by integrating the concept of performative behavior within the context of public sector accounting. Practically, the findings highlight the need to shift from symbolic budgeting toward substantive budgeting through strengthening institutional commitment, regulatory flexibility, and a stronger focus on mitigation and preparedness.*

Keywords: *budgeting behavior, flood disaster, proactive budgeting, Theory of Planned Behavior*

Pengaruh Perubahan PSAK 71 Terhadap Kinerja Perbankan Di Indonesia

Ezra Octachandra Wongso Sugiarto Salim
Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana
octaezra@gmail.com

Yefta Andi Kus Noegroho
Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana
yefta.kusnugroho@uksw.edu

Abstract: *This study aims to examine the effect of PSAK 71 changes on banking performance in Indonesia. The sample consists of 18 conventional commercial banks listed on the Indonesia Stock Exchange during the 2019–2024 period, with a total of 108 observations. PSAK 71 changes are measured using a dummy variable, while banking performance is measured through profitability, asset quality, operational efficiency, and liquidity indicators. The hypothesis is tested using panel data regression. The results show that PSAK 71 changes have no significant effect on profitability, asset quality, and liquidity. However, PSAK 71 changes have a significant effect on operational efficiency (BOPO).*

Keywords: *PSAK 71 changes, banking performance, COVID-19, firm size.*

Determinan Kualitas Laporan Keuangan Bumdesa

Yunus Indra Purnama
Universitas Teknologi Yogyakarta
Yunusip550@gmail.com

Junaidi
Universitas Teknologi Yogyakarta
masjoen@uty.ac.id

Zulhawati
Universitas Teknologi Yogyakarta
zulhawati@uty.ac.id

Kabul Wahyu Utomo
Universitas Terbuka
kabulwahyu@ecampus.ut.ac.id

Abstract: *This study investigates the effects of financial system digitalization and manager competencies on the quality of financial reporting in Village-Owned Enterprises (BUMDesa), with internal control serving as a mediating variable. The sample comprised 67 directors and managers of BUMDesa in Sleman Regency, Special Region of Yogyakarta, representing 77.9% of the 86 BUMDesa registered in 2026. A quantitative approach was employed, and data were analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) in SmartPLS 4.0. Tests included assessment of outer model validity and reliability, estimation of the inner model, mediation analysis, and examination of common method bias. The results indicate that financial system digitalization has a positive and significant effect on financial reporting quality, whereas manager competencies do not exhibit a significant direct effect on reporting quality. Manager competencies exert a positive and significant effect on internal control, while financial system digitalization does not significantly influence internal control. Internal control demonstrates a strong positive effect on financial reporting quality and fully mediates the relationship between manager competencies and reporting quality, but it does not mediate the relationship between digitalization and reporting quality. These findings suggest that digitalization alone is insufficient to improve BUMDesa financial reporting quality; enhancement of manager competencies and strengthening of internal controls are necessary to achieve meaningful improvements. The study offers practical implications for policymakers and BUMDesa administrators in capacity planning and the implementation of digital financial systems.*

Keywords: *governance, financial report quality, BUMDesa, financial system digitalization, manager competence, internal control*

Peran Strategi Bisnis, Tunneling Incentive, Dan Transfer Pricing Dalam Mempengaruhi Penghindaran Pajak

Melinda Wijaya
Fakultas Ekonomi dan Bisnis, Universitas Lambung Mangkurat, Indonesia
melinda.wijaya@ulm.ac.id

Abstract : *This study aims to analyze the effect of business strategy, tunneling incentive, and transfer pricing on tax avoidance among companies listed on the Indonesia Stock Exchange during 2020–2024. This study employs a quantitative approach using multiple linear regression analysis. The research uses secondary data obtained from corporate financial reports and selected through purposive sampling. The results show that business strategy has no significant effect on tax avoidance, while tunneling incentive and transfer pricing have significant effects on tax avoidance. These findings indicate that tax avoidance practices are more closely associated with controlling shareholders' interests and the intensity of related-party transactions than with the strategic orientation of the company. The findings imply that strengthening oversight of ownership structures and related-party transactions is important to minimize tax avoidance practices. Theoretically, this study reinforces the agency theory perspective, which explains the potential conflicts of interest in corporate tax-related decision-making. The novelty of this study lies in identifying ownership structure and related-party transactions as more dominant factors than business strategy in explaining tax avoidance in the Indonesian corporate context.*

Keywords : *business strategy, tunneling incentive, transfer pricing, tax avoidance.*

Civil Servant Education Background Of Regional Heads And The Quality Of Regional Government Financial Reports: Evidence From Provincial Governments In Indonesia 2020–2024

Jefri Adri
Mahasiswa Magister Akuntansi
Fakultas Ekonomi dan Bisnis, Universitas Riau
jefriadri@gmail.com

Abstract: *This study examines the effect of regional heads' civil servant education background on the quality of regional government financial reports (LKPD) of provincial governments in Indonesia during 2020–2024. Grounded in upper echelon theory (Hambrick & Mason, 1984), we argue that regional heads who completed civil servant education programs — including IPDN/APDN (Ministry of Home Affairs), Military Academy (Akmil), and Police Academy (Akpol) — internalize a distinctive habitus of procedural compliance and accountability that manifests in higher LKPD quality. Using panel data of 175 observations from 38 provinces and ordinal logistic regression, this study finds that civil servant education background positively and significantly affects LKPD quality (β = 1.842; OR = 6.312; p = 0.004), after controlling for prior audit opinion (path dependency), total regional budget (fiscal capacity), tenure, age, gender, and own-source revenue. The prior audit opinion (OR = 9.186) remains the strongest determinant, confirming institutional path dependency. The study contributes the first empirical test of civil servant education as a distinctive variable in Indonesian public sector accounting literature, and demonstrates the methodological superiority of ordinal logistic regression with a six-category BPK opinion scale over the binary approach prevalent in prior research.*

Keywords: *civil servant education, LKPD quality, upper echelon theory, ordinal logistic regression*

Kemandirian Dan Kinerja Keuangan Terhadap Keberlanjutan Keuangan Daerah Di Tanah Papua

Theofilson Melmambessy
Universitas Cenderawasih
theomelmambessy1@gmail.com

Cornelia D. Matani
Universitas Cenderawasih
corrymatani@gmail.com

Elia M. Tandililing
Universitas Cenderawasih
tandililing.elia@gmail.com

Abstract: *This study aims to analyze the influence of regional financial independence and performance on the financial sustainability of local governments in Papua. The background to this research is the phenomenon of high regional dependence on central transfers, particularly the Special Autonomy Fund (Otsus) and the General Allocation Fund (DAU), which has the potential to hinder the achievement of fiscal independence and long-term financial sustainability.*

The research method used is a quantitative approach with Path Coefficients analysis using secondary data in the form of 2023 Audit report results from all local governments in Papua, totaling 48 sample populations consisting of 6 provinces, 40 regencies and 2 cities. The data analysis method uses GSCA 2nd-order Components single group analysis with the GSCA Pro application.

The results of the study indicate that regional financial independence negatively impacts financial sustainability with a path coefficient of -0.221, indicating that increased financial independence does not automatically guarantee fiscal sustainability. Similarly, regional financial performance has a very weak negative impact on financial sustainability with a path coefficient of -0.03, indicating that improved financial performance only makes a minimal contribution to maintaining long-term fiscal sustainability. These findings indicate that financial sustainability in Papua is not sufficiently explained by the level of financial independence and performance alone, but is influenced by a combination of other factors such as the efficiency of public spending, the effectiveness of local revenue (PAD) planning, and controlling dependence on central transfer funds. The implications of this study emphasize the need for a holistic fiscal management strategy, including diversification of local revenue (PAD) sources, control of routine spending, and improvement of fiscal governance and accountability. This study also recommends the use of a longitudinal design and the expansion of research variables in future studies to capture the dynamics of regional financial sustainability more comprehensively.

Keywords: *Financial independence, Financial performance, Financial sustainability*

Pengaruh Transparansi, Akuntanbilitas dan Kompetensi Aparat Desa terhadap Kinerja Pengelolaan Dana Desa di Kabupaten Seluma

Tiara Lucita
Universitas Bengkulu
tiaraluchita01@gmail.com

Abdullah
Universitas Bengkulu
abdullah@unib.ac.id

Irwansyah
Universitas Bengkulu
irwansyah@unib.ac.id

Abstrak: *Penelitian ini dilatarbelakangi oleh pentingnya kinerja pengelolaan dana desa dalam mendukung pembangunan dan kesejahteraan masyarakat desa. Meskipun dana desa yang dialokasikan cukup besar, masih terdapat berbagai permasalahan dalam pengelolaanya, seperti rendahnya transparansi, lemahnya akuntanbilitas, serta keterbatasan kompetensi aparat desa. Penelitian ini bertujuan untuk menganalisis pengaruh transparansi, akuntanbilitas, dan kompetensi aparat desa terhadap kinerja pengelolaan dana desa di Kabupaten Seluma. Penelitian menggunakan pendekatan kuantitatif dengan teknik sensus, di mana seluruh desa dijadikan sebagai objek penelitian. Data dikumpulkan melalui kuesioner yang disebarkan kepada responden yang terdiri dari Kepala Desa, Sekretaris, Bendahara, Perwakilan Badan Permusyawaratan Desa (BPD), Ketua Karang Taruna, atau Ketua PKK, dengan total responden sebanyak 220. Analisis data dilakukan menggunakan SmartPLS 4 melalui tahapan uji outer model, inner model, dan uji hipotesis. Hasil analisis menunjukkan bahwa seluruh indikator dalam penelitian telah memenuhi kriteria validitas dan reliabilitas. Selain itu, hasil pengujian hipotesis menunjukkan bahwa transparansi, akuntabilitas, dan kompetensi aparat desa berpengaruh positif terhadap kinerja pengelolaan dana desa. Berdasarkan hasil penelitian, dapat disimpulkan bahwa peningkatan transparansi, akuntabilitas, dan kompetensi aparat desa menjadi faktor penting dalam meningkatkan kinerja pengelolaan dana desa.*

Kata Kunci: *Transparansi, Akuntabilitas, Kompetensi Aparat Desa, Kinerja Pengelolaan Dana Desa*

Peran Akuntansi, Akuntabilitas, dan Manajemen Keuangan terhadap Keberlanjutan Kesenian Bantengan

Ana Sopanah Supriyadi
Universitas Widya Gama Malang
anasopanah@widyagama.ac.id

Eny Zuhrotin Nasyi,ah
Universitas Islam Malang
eny_zu@yahoo.com

Midhatul Khasanah
Universitas Widya Gama Malang
midha@widyagama.ac.id

Abstract: *The sustainability of traditional cultural arts faces increasing challenges due to modernization, changing social values, and limited institutional support. Bantengan, a traditional performing art originating from Malang, East Java, Indonesia, represents a cultural heritage that requires sustainable management to ensure its continuity across generations. This study aims to examine the role of accounting in supporting the sustainability of Bantengan art through transparent financial reporting, accountability, financial management, and the mediating role of local government. A mixed-method approach was employed by combining quantitative and qualitative methods. Quantitative data were collected through questionnaires distributed to 150 respondents involved in Bantengan associations and analyzed using WarpPLS. Qualitative data were obtained through in-depth interviews and field observations to enrich the interpretation of findings. The results indicate that accountability has a significant positive effect on the sustainability of Bantengan art and emerges as the most influential factor in preserving cultural heritage. In contrast, transparent financial reporting and financial management do not have significant direct effects on sustainability. Local government plays a limited mediating role in the relationship between accounting practices and cultural sustainability. These findings highlight that accountability, reflected through responsible financial practices, transparent decision-making, and stakeholder trust, is essential for sustaining traditional cultural organizations. This study contributes to the development of sustainability accounting literature by demonstrating how accounting practices can support cultural heritage preservation and strengthen community-based cultural sustainability in developing countries.*

Keywords: *Accountability, cultural sustainability, Bantengan art, sustainability accounting, local government)*

The Role of Leadership Commitment in Moderating the Influence of Human Resource Competence, Regulation, Information Systems, and Internal Control on the Management of State-Owned Assets

Alfuzanni
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
alfuzanni6946@grad.unri.ac.id

Vince Ratnawati
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
vince.ratnawati@lecturer.unri.ac.id

M. Rasuli
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
mohd.rasuli@lecturer.unri.ac.id

Abstract : *This study aims to examine and analyze the role of leadership commitment in moderating the influence of human resource competence, regulations, information systems, and internal control on the management of state-owned assets within work units and public service agencies under the Ministry of Higher Education, Science, and Technology. The study is motivated by 2024 findings from the Audit Board of the Republic of Indonesia (BPK) regarding issues with the administration, utilization, and safeguarding of state-owned assets. A quantitative approach was employed, utilizing a survey method via questionnaire distribution. Data were analyzed using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) technique with SmartPLS 4.1.1.8 software. The results demonstrate that human resource competence, regulations, information systems, and internal control all have a positive influence on the management of state-owned assets. Regarding the moderation analysis, leadership commitment was not found to moderate the influence of human resource competence on asset management; however, it was found to moderate the influence of regulations (positively), information systems (negatively/weakening effect), and internal control (positively) on the management of state-owned assets. An R-square value of 0.810 indicates that the model possesses strong predictive power.*

Keywords: *state asset management; human resource competency; regulation; information systems; leadership commitment*

The Effect Of Tax Avoidance On Firm Value With Institutional Ownership As A Moderating Variable: Evidence From Mining Companies In Indonesia

[1,2]NG HUSIN
[1]Institut Putra Perdana Indonesia,
[2]Universitas Negeri Jakarta
ng.husin82@gmail.com

[2]INDRA PAHALA
[2]Universitas Negeri Jakarta
pahala.indra@gmail.com

[2]ACHMAD FAUZI
[2]Universitas Negeri Jakarta
fau_smart@unj.ac.id

Abstract: *This study aims to examine and analyze the effect of tax avoidance on firm value, and to test whether institutional ownership moderates the relationship between tax avoidance and firm value. The research sample comprises 11 mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2018–2021, selected through purposive sampling. Tax avoidance is measured using the Cash Effective Tax Rate (CETR), firm value is measured using Tobin's Q ratio, and institutional ownership is measured as the proportion of shares held by institutional investors. Data were analyzed using Moderated Regression Analysis (MRA) with SPSS 25. The results show that tax avoidance does not have a significant effect on firm value ($p = 0.574 > 0.05$), indicating that investors in the mining sector prioritize stable earnings over tax avoidance behavior. However, institutional ownership significantly moderates the relationship between tax avoidance and firm value ($p = 0.032 < 0.05$), strengthening the positive association. These findings suggest that stronger institutional monitoring encourages management to optimize tax-saving activities in a manner that ultimately benefits shareholders and enhances firm value.*

Keywords: *(Tax Avoidance, Firm Value, Institutional Ownership, Tobin's Q, Mining Companies)*

Determinants of IFR in Indonesian Local Governments: The Mediating Role of E-Government

Rafrini Amyulianthy
Universitas Pancasila
rafrini@univpancasila.ac.id

Harnovinsah
Universitas Pancasila
harnovinsah@univpancasila.ac.id

Yuana Rizky Octaviani Mandagie
Universitas Pancasila
yuanamandagie03@univpancasila.ac.id

Retna Sari
Universitas Pembangunan Nasional Veteran Jakarta
retnasari@upnvj.ac.id

Abstract: *The purpose of this study is to examine the direct and indirect effects of size, debt level, capital expenditure, and audit opinion on local government Internet Financial Reporting (IFR) with e-government as an intervening variable. The research sample used was all provincial and district/city governments in Indonesia listed in the 2025 E-government evaluation report issued by the Ministry of Administrative and Bureaucratic Reform (KemenPANRB). After incomplete data and outliers, 520 observation units were obtained. The data were analyzed using multiple linear regression with the ordinary least squares (OLS) method in Stata 15. The results showed that size had a positive and significant effect on local government IFR, both directly and indirectly through e-government. Debt level did not have a significant effect on local government IFR, either directly or through e-government. Capital expenditure had a negative and significant effect on local government IFR directly, but a positive and significant effect on e-government. Audit opinion had a positive and significant effect on local government IFR, both directly and indirectly through e-government. This research contributes to the development of agency theory and organizational theory in the public sector, particularly regarding financial transparency and the use of digital technology. The policy implication of this research is the need to strengthen e-government to increase public accountability through the online disclosure of financial information.*

Keywords: *Internet Financial Reporting, e-government, agency theory, local government*

Determinants Of Local Government Financial Reporting Quality: The Mediating Role Of Regional Financial Management Information System (SIPKAD)

Regita Yolanda
Universitas Negeri Medan
regita@gmail.com

Muhammad Rizal
Universitas Negeri Medan
Muhammadrizall@unimed.ac.id

Abstract: *This study was motivated by persistent weaknesses in the preparation of local government financial reports, including inaccurate recording, incomplete accountability, and deficiencies in the utilization of the Regional Financial Management Information System (SIPKD) in Medan City. The study aims to examine the effects of human resource competence and organizational commitment on financial reporting quality, with the successful implementation of SIPKD serving as a mediating variable. The study employed a quantitative research design using primary data collected through questionnaires distributed to 72 civil servants working in OPDs in Medan City.*

Respondents were selected using a convenience sampling technique. Data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 4.1. The analysis included descriptive statistics, measurement model evaluation (outer model), structural model evaluation (inner model), and hypothesis testing.

The findings reveal that human resource competence does not significantly affect financial reporting quality. In contrast, organizational commitment has a positive and significant effect on financial reporting quality. Furthermore, the successful implementation of SIPKD does not mediate the relationship between human resource competence and financial reporting quality. However, SIPKD successfully mediates the relationship between organizational commitment and financial reporting quality. These findings suggest that organizational factors play a more critical role than individual competencies in improving the quality of local government financial reporting. The study contributes to the public sector accounting literature by highlighting the strategic role of organizational commitment and information system implementation in enhancing financial reporting quality within local government institutions.

Keywords: *Human Resource Competence; Organizational Commitment; Regional Financial Management Information System (SIPKD); Financial Reporting Quality.*

Internal Auditor Competence and Ethical Leadership on Financial Reporting Effectiveness:The Dual Mediating Role of Internal Control Quality and Ethical Climate in Indonesian Universities

Nurul Hidayah Suni
Faculty Economic and Business
Universitas Pancasila
nurulhidayahsuni@gmail.com

Harnovinsah
Faculty Economic and Business
Universitas Pancasila
harnovinsah@univpancasila.ac.id

Abstract : *This study examines the influence of internal auditor competence and ethical leadership on financial reporting effectiveness in Indonesian universities, testing whether internal control quality (ICQ) and ethical climate (EC) serve as parallel mediators. Financial reporting effectiveness is a critical component of public accountability, particularly in higher education, where universities manage both public and self-generated funds under significant scrutiny. Despite its importance, the literature remains inconsistent, and universities have received less empirical attention compared to local governments or state-owned enterprises. Drawing on Agency Theory, the COSO Framework, Ethical Leadership Theory, and Public Accountability Theory, this research develops and tests a dual-mediation model. Data were collected from 251 internal auditors in Internal Audit Units (SPI) at public and private universities across Indonesia and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). All twelve hypotheses were supported. Auditor competence and ethical leadership both enhanced ICQ and EC, which subsequently improved financial reporting effectiveness. ICQ and EC also demonstrated significant indirect effects from the two primary variables to reporting effectiveness. The model accounted for 74.2% of the variance in financial reporting effectiveness ($R^2 = 0.742$). These findings indicate that enhancing financial reporting in universities necessitates both robust structural controls (ICQ) and a supportive ethical culture (EC), rather than reliance on a single factor. The study offers a dual-mediation framework for public-sector accounting research and provides practical guidance for university governance reform in Indonesia.*

Keywords: *internal auditor competence, ethical leadership, internal control quality, ethical climate, financial reporting effectiveness, SEM-PLS, Indonesian universities.*

One Budget Policy, Unequal Revenue Responses: A Qualitative Study of Non-Tax Revenue Management in Indonesia

Puji Wibowo
Polytechnic of State Finance
puji.wibowo@pknstan.ac.id

Azas Mabrur
Polytechnic of State Finance
azas.mabrur@pknstan.ac.id

Sriyani
Polytechnic of State Finance
sriyani@pknstan.ac.id

Diananto Krisnandono
Directorate General of Budget
krisnandono@gmail.com

Abstract: *Budget-efficiency policies are commonly adopted to strengthen fiscal discipline and reduce government expenditure. However, when applied uniformly across ministries and government agencies, they may constrain service capacity and weaken the revenue base of institutions whose non-tax revenue depends on operational activities. This study examines why a single budget policy produces unequal non-tax revenue responses across Indonesian public institutions. It focuses on budget adjustments, service-related expenditure, institutional flexibility, and revenue sustainability. The study employs a qualitative explanatory multiple-case design combining documentary analysis, trend-pattern analysis, and semi-structured interviews with key policy and institutional actors. Annual non-tax revenue and expenditure data for 2019–2025, together with monthly revenue data for 2024–2025, are used to identify temporal patterns, institutional contrasts, and critical changes among major revenue-generating ministries and agencies. These patterns are interpreted alongside policy documents and interview evidence. The findings show that institutional responses vary according to revenue characteristics, dependence on service expenditure, financial flexibility, and organizational capacity. In service-oriented institutions, operational expenditure functions as revenue-enabling expenditure by supporting service continuity, volume, and quality. By contrast, revenue from natural resources and state assets is more strongly shaped by commodity prices, production levels, regulation, and market conditions. Flexibility in using non-tax revenue and public service agency funds may also serve as a shock absorber during budget tightening, although its effectiveness depends on accountability and managerial capacity. The study concludes that uniform efficiency policies can generate unequal and counterproductive outcomes, requiring a differentiated budgeting approach that balances fiscal discipline, service continuity, and sustainable overall revenue performance.*

Keywords: *non-tax revenue; budget-efficiency policy; revenue-enabling expenditure; financial flexibility; qualitative multiple-case study.*

Evaluasi Implementasi E-Audit Pada Direktorat Audit Kepabeanan dan Cukai Indonesia

Muhammad Ridwan Karisma
Direktorat Jenderal Bea dan Cukai
(Mahasiswa FEB UI)
Muhammad.karisma@kemenkeu.go.id

Dr. Fitriany, S.E., M. Ak.
Universitas Indonesia
(Pengajar PPA UI dan FEB UI)
fitriany2411@gmail.com

Abstract: *Digital transformation in auditing has become increasingly important as organizations face growing data complexity, demands for greater efficiency, and the need for more adaptive oversight. In the context of customs administration, the Directorate General of Customs and Excise (DGCE) faces challenges related to increasing audit completion time and a declining audit coverage ratio. As one of the initiatives to address these challenges, DGCE has developed and implemented an E-Audit system to support the Post Clearance Audit (PCA) process. This study aims to evaluate the implementation of E-Audit within the Directorate of Customs and Excise Audit by identifying key challenges and barriers using the STOPE framework (Strategy, Technology, Organization, People, and Environment) and the Entropy method. Based on responses from 108 participants, the findings indicate that E-Audit implementation has the potential to improve audit efficiency, but its implementation remains constrained by several factors, particularly institutional setting, information technology infrastructure, auditor competencies, and data interoperability. The findings further indicate that digital audit transformation is not solely a technological process, but requires alignment among strategy, technology, organizational support, human resources, and the institutional environment. Although this study focuses on E-Audit implementation within DGCE, the findings provide broader lessons for public organizations and other institutions considering the adoption of digital technologies in auditing and oversight processes. In particular, infrastructure readiness, competency development, organizational support, data interoperability, and institutional clarity should be addressed simultaneously to support sustainable digital audit transformation.*

Keywords : *E- Audit, Customs Audit, STOPE Framework, Entropy Method, DJBC, Financial Flexibility, Audit Report Lag.*

Aset BUMdes Pesisir: Pengaruh Industri dan Keuangan

Anwar Hariyono
Universitas Muhammadiyah Gresik
anwar_hariyono@umg.ac.id

Muhammad Rizqi Alriansyah
Universitas Muhammadiyah Gresik
Muhammad.rizqialriansyah@umg.ac.id

Windari Rachmadiah Putri
Badan Pusat Statistik Kabupaten Gresik
windari.putri@bps.go.id

Abstract: *Village-owned enterprises (BUMDes) in Gresik Regency exhibit considerable variation in asset capacity across sub-districts. This pattern suggests that external regional economic conditions, not just internal governance, may shape BUMDes growth. This study examines the influence of industrial activity and formal financial institutions on BUMDes assets and tests whether coastal geographical location moderates these relationships. Using balanced panel data from 18 sub-districts in Gresik Regency for five observation periods (2019–2021, 2024–2025; N = 90), we estimated a Random Effect model with cluster-robust standard errors as the primary specification, with Fixed Effect Driscoll-Kraay applied as a robustness check. Four findings stand out in this study. Industrial activity positively and significantly increases BUMDes assets. Financial institution density has no significant independent effect. Coastal location does not moderate the industry–BUMDes relationship. Most notably, coastal location significantly and negatively moderates the relationship between financial institutions and BUMDes assets, consistent with a financial crowding-out mechanism in coastal sub-districts, where formal banks tend to displace rather than complement BUMDes intermediation. This study advances the BUMDes literature by introducing sub-district-level regional economic variables into the asset determinant model and provides the first empirical evidence of a crowding-out boundary condition within formal financial inclusion theory as applied to rural community enterprises.*

Keywords: *BUMDes assets, Financial institutions, coastal locations, industrial activity*

Manajemen Aset Desa dalam Perspektif Good Governance: A Systematic Literature Review

Maulidah Narastri
Universitas 17 Agustus 1945 Surabaya
maulidah@untag-sby.ac.id

Irda Agustin Kustiwi
Universitas 17 Agustus 1945 Surabaya
irdakustiwi@untag-sby.ac.id

Abstract

Village asset management plays a strategic role in supporting village development and promoting good governance. However, previous studies have reported various challenges in managing village assets, including inadequate asset inventory systems, limited human resource competencies, weak internal controls, and low levels of community participation. Although the number of studies on village asset management has increased significantly in recent years, the existing literature remains fragmented and lacks a comprehensive synthesis. This study aims to systematically review the development of research on village asset management from a good governance perspective, identify dominant research themes, determine key factors influencing effective asset management, and propose future research directions. This study employs a Systematic Literature Review (SLR) approach following the stages of identification, screening, eligibility, and inclusion. Relevant articles published between 2015 and 2026 were collected from reputable national and international databases using predefined inclusion and exclusion criteria. The selected articles were analyzed using descriptive, thematic, and narrative synthesis techniques. The findings reveal that transparency, accountability, human resource competency, information systems, internal control, regulatory compliance, and community participation are the most frequently discussed themes in the literature. The review further indicates that effective village asset management contributes significantly to the realization of good governance principles, particularly transparency, accountability, effectiveness, efficiency, and legal compliance. Additionally, emerging topics such as digital governance, smart villages, sustainability governance, and artificial intelligence remain underexplored, providing promising opportunities for future research. This study contributes to the literature by offering a comprehensive mapping of village asset management research and developing a conceptual framework that links supporting factors, asset management processes, and good governance outcomes. The findings also provide practical insights for policymakers and village governments seeking to improve governance quality through effective asset management practices.

Keywords: *Village Asset Management; Good Governance; Systematic Literature Review; Village Governance; Public Sector Accounting.*

Determinan Kepatuhan Pajak Generasi Z: Peran Pengetahuan Perpajakan, Moral Pajak, dan Kepercayaan pada Pemerintah serta Analisis Perbedaan Gender

Marcella Wulandatu Achab
Universitas Cenderawasih
wulanmarsela232@gmail.com

Rudiawie Larasati
Universitas Cenderawasih
larasatilatif1712@gmail.com

Yulianti Karoma
Universitas Cenderawasih
yuliantikaroma364@gmail.com

Abstract: *This study aims to examine the effects of tax morale, tax knowledge, and trust in government on Generation Z tax compliance in Jayapura City and to investigate whether these relationships differ by gender. The study employed a quantitative approach using a survey method through questionnaires distributed to Generation Z taxpayers residing in Jayapura City. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software, while Multi-Group Analysis (MGA) was employed to assess gender differences. The results indicate that tax knowledge has a positive and significant effect on tax compliance, whereas tax morale and trust in government have no significant effect. Furthermore, the MGA results reveal no significant differences in the effects of tax morale, tax knowledge, and trust in government on tax compliance between male and female Generation Z taxpayers. These findings suggest that Generation Z tax compliance is driven more by cognitive factors, particularly tax knowledge, than by moral considerations or perceptions of government. The study implies that efforts to improve Generation Z tax compliance should focus on strengthening digital-based tax literacy and educational programs tailored to the characteristics of younger generations.*

Keywords: *Tax Compliance, Tax Morale, Tax Knowledge, Trust in Government, Generation Z, PLS-SEM.*

Pengaruh Penerapan Standar Akuntansi Pemerintahan, Implementasi Pengelolaan Keuangan Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada Satuan Kerja Perangkat Kota (SKPK) Kota Banda Aceh

Eva Susanti, SE.M.Si, Ak
Universitas Muhammadiyah Aceh
eva.susanti @unmuha.ac.id

Cut Fitrika Syawalina, SE.M.Si
Universitas Muhammadiyah Aceh
cut.fitrika @unmuha.ac.id

Abstract: *The purpose of this research is to examine the influence of the application of Government Accounting Standards, financial management implementation, and the internal control system on the quality of Regional Government Financial Statements within the Regional Government Agencies (SKPK) of Banda Aceh City. A saturated sampling method was employed, resulting in a sample size of 88 respondents. The study utilized multiple linear regression analysis with a 5% significance level. The results indicate that the application of Government Accounting Standards, financial management implementation, and the internal control system significantly influence the quality of financial statements both simultaneously and partially. The coefficient of determination (R^2) is 0.270, suggesting that these three variables account for 27% of the variance in financial statement quality, while the remaining 73% is explained by other factors. The implications of these findings suggest that the rigorous application of accounting standards, effective financial management, and a robust internal control system directly enhance the quality of government financial reporting.*

Keywords: *Government Accounting Standards, Financial Management Implementation, Internal Control System*

Meningkatkan Akuntabilitas Pengelolaan Dana Desa Melalui Perilaku Prososial Aparatur, Tekanan Eksternal dan Penguatan SPIP

Suci Ramadhani
Universitas Riau
suci.ramadhani8824@grad.unri.ac.id

Ria Nelly Sari
Universitas Riau
ria.nellysari@lecturer.unri.ac.id

Nur Azlina
Universitas Riau
nur.azlina@lecturer.unri.ac.id

Abstract

This study aims to examine and analyze the impact of prosocial behavior and external pressure on accountability in village fund management, and to explore the role of the Government Internal Control System (SPIP) in moderating this relationship. The study was conducted in 96 villages in the Meranti Islands Regency. The study involved 288 respondents representing three village officials. Data were obtained through questionnaires and analyzed using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method. The findings of this study indicate that prosocial behavior positively impacts accountability in village fund management. External pressure has also been shown to positively influence accountability in village fund management. In addition, SPIP has been shown to strengthen the influence of prosocial behavior on accountability in village fund management. SPIP has also demonstrated the ability to strengthen the impact of external pressure on accountability in village fund management. These findings indicate that prosocial behavior, external pressure, and the effective implementation of SPIP are important factors in improving accountability in village fund management. Therefore, SPIP needs to be continuously strengthened to support the creation of accountable and transparent village governance.

Keywords: *Prosocial Behavior, External Pressure, Government Internal Control System, Accountability Village Funds Management*

An Analysis of the Impact of the Transition from Government Regulation No. 55 of 2022 to Government Regulation No. 20 of 2026 on Tax Burden, Taxpayer Compliance, and Potential Government Revenue in the MSME Sector

Aoliyah Firasati
Universitas Jenderal Soedirman
aoliyahfirasati234@gmail.com

Puguh Pranata
Universitas Jenderal Soedirman
puguh.pranata@gmail.com

Alwati
Universitas Jenderal Soedirman
Alwakita98@gmail.com

Abstract: *This study analyzes the impact of the amendment of Government Regulation (PP) Number 55 of 2022 through Government Regulation Number 20 of 2026 on tax burden, taxpayer compliance, and potential state revenue in the Micro, Small, and Medium Enterprises (MSME) sector in Indonesia. Although the new regulation maintains the Final Income Tax rate of 0.5 percent and the turnover threshold of IDR 4.8 billion, it introduces several substantive changes, including the refinement of professional service exclusions, modification of eligible taxpayer criteria, expansion of gross turnover calculations, strengthening of anti-avoidance provisions, and elimination of the utilization time limit for individual taxpayers and sole-shareholder corporations. This research addresses the limited literature examining the implications of the latest MSME tax reform from a comprehensive policy perspective. The study employs a qualitative approach using Regulatory Impact Analysis (RIA) combined with case simulation analysis. Data were collected from tax regulations, official government publications, and relevant academic literature. The analysis compares the provisions of PP Number 55 of 2022 and PP Number 20 of 2026 and evaluates their implications through representative MSME scenarios. The findings indicate that the regulatory changes do not significantly increase the tax burden of MSMEs that are genuinely targeted by the preferential tax regime. Instead, higher tax liabilities mainly arise for taxpayers previously benefiting from regulatory loopholes through practices such as firm splitting and turnover manipulation. Furthermore, the expanded definition of gross turnover and strengthened anti-avoidance provisions are expected to broaden the tax base and increase potential state revenue without reducing fiscal support for legitimate MSMEs. The study contributes to the tax policy literature by demonstrating that the effectiveness of MSME tax incentives depends not only on low tax rates but also on regulatory design that improves targeting accuracy and minimizes tax avoidance opportunities.*

Keywords: *MSME taxation, Regulatory Impact Analysis, tax avoidance, tax compliance, state revenue*

Hubungan Adopsi Standar Akuntansi Sektor Publik Internasional dan Sumber Pembiayaan Pemerintah: Bukti dari Negara-Negara ASEAN

IPSAS Adoption and Government Financing: Evidence from ASEAN Countries

Harry
Program Pascasarjana Ilmu Akuntansi Universitas Indonesia, Indonesia
harry52@ui.ac.id

Abstract : *This study examines the association between the adoption of International Public Sector Accounting Standards (IPSAS) and the level of government financing in the context of ASEAN countries, a region with diverse institutional quality and varying degrees of public sector accounting reform. Method: Drawing upon signalling theory, this study employs a panel dataset of 10 ASEAN member states over a five-year period (2021–2025), using fixed-effect panel regression, two-stage least squares (2SLS), and generalized method of moments (GMM) to address potential endogeneity. Findings: The results indicate that IPSAS adoption is significantly and positively associated with increased external debt financing and foreign aid inflows, while no significant association is found for domestic credit. Accrual-based IPSAS adopters benefit more strongly than cash-based adopters from increased external financing. Furthermore, the relationship between IPSAS adoption and government financing remains consistent regardless of the country's institutional quality. Conclusion: IPSAS adoption functions as a credible signalling mechanism that enhances developing countries' access to international capital. Novelty/Originality: This study is among the first to examine the IPSAS–government financing nexus specifically within the ASEAN regional context during the post-pandemic period, offering region-specific policy insights for policymakers pursuing public sector accounting reforms.*

Keywords: *IPSAS, Government Financing, ASEAN, Signalling Theory, Institutional Quality*

Persepsi Alumni terhadap Transparansi dan Akuntabilitas Program Kartu Prakerja

Nur Amala, S.E
Universitas Indonesia
Nur.amala@ui.ac.id

Miranti Kartika Dewi, S.E., M.B.A., M.Ak., Ph.D.,
Universitas Indonesia
Miranti.kartika@ui.ac.id

Abstract: *The Pre-Employment Card Program (Program Kartu Prakerja) is one of the Indonesian government's strategic policies funded through public expenditure to enhance workforce competencies and strengthen human capital competitiveness. Given the substantial allocation of public funds, ensuring transparency and fiscal accountability is essential to guarantee that public resources generate meaningful and accountable outcomes. However, existing evaluations of the program have primarily focused on administrative performance and program achievements, while the perspectives of beneficiaries as indicators of social legitimacy remain underexplored. This study aims to examine alumni perceptions of transparency and fiscal accountability in the Pre-Employment Card Program and to understand how their experiences shape evaluations of public budget management. This study employs a qualitative phenomenological approach. The primary informants consist of alumni of the Pre-Employment Card Program selected through purposive sampling based on their participation experiences. Supporting informants include program administrators and training providers to strengthen data triangulation. Data are collected through in-depth interviews and document analysis and subsequently analyzed using thematic analysis. The findings indicate that alumni perceptions of transparency and fiscal accountability are shaped by access to program information, clarity of training and incentive mechanisms, service quality, and the benefits perceived after completing the program. Accessible information and transparent incentive distribution mechanisms enhance participants' trust in program management. Conversely, discrepancies between participants' expectations and the benefits received may negatively influence perceptions of the effectiveness of public spending. The findings further suggest that alumni evaluate accountability not only in terms of administrative compliance but also based on the tangible benefits they experience, particularly in relation to competency development and job readiness. This study contributes to the literature on results-based fiscal accountability by incorporating beneficiary perspectives as indicators of social legitimacy in public policy evaluation. The findings are expected to provide valuable insights for policymakers in strengthening transparency, accountability, and the effectiveness of budget management within the Pre-Employment Card Program.*

Keywords: *fiscal accountability, transparency, Pre-Employment Card Program, alumni perceptions, results-based budgeting, social legitimacy*

AKSR

Construction of Methodology for Integration of Manunggaling Kawulo Gusti Values into Accounting

Nor Hadi
Universitas Islam Negeri Sunan Kudus
norhadi@uinsuku.ac.id

Adelina Citradewi
Universitas Islam Negeri Sunan Kudus
adelina.citradewi@uinsuku.ac.id

Akhmad Nurasikin
Universitas Wahid Hasyim
asikinnur@unwahas.ac.id

Abstract

This study aims to explore the Sufi values of Manunggaling Kawulo Gusti (MKG) or being one with God to identify humanist values to be integrated into accounting, particularly in the construction of an integration methodology for its knowledge. The study employs a hermeneutic/interpretative/critical content analysis approach, by integrating and interconnecting. The research data is primary with interview procedures to informants; historians and experts in the field of MKG, as well as secondary data in the form of MKG references and accounting theory. Secondary data uses documentation techniques. Data analysis uses critical hermeneutics with interconnection integration. The validity of the research data is ensured by conducting focus group discussions. The results and distinctions of the study indicate that (1) in terms of method, the study tries to use a critical hermeneutic method so as to discover new values of local wisdom of Manunggaling Kawulo Gusti Sufism; (2) it is discovered that the construction of a methodology for developing accounting science is found to be the basis for developing science; and (3) it is found that humanist values are offered that can be included in the conceptual framework, the structure of humanist accounting theory, and the development of variables including humanist measurement dimensions. This study has limitations, including limited interpretation and interviews, which still pose weaknesses in the implementation and effectiveness testing of the findings. Therefore, further research is recommended to examine the findings on humanist values in more depth, empirically test their effectiveness, particularly in constructing standards, and empirically test the variables when integrated with humanist values.

Keywords: *Manunggaling Kawulo Gusti, Internalization, Humanistic Accounting, Methodology*

Asuransi Sosial "Rukun Kematian" Berbasis Komunitas Masyarakat Dalam Perspektif Akuntansi Syariah

Ach. Baihaki
Mahasiswa PSIA PD
Universitas Trunodjoyo Madura
Universitas Islam Madura
Ach.baihaki.se.m.sc@gmail.com

Mohammad Nizarul Alim
Universitas Trunodjoyo Madura
nizarul@trunojoyo.ac.id

Bambang Haryadi
Universitas Trunodjoyo Madura
Bambang.haryadi@trunojoyo.ac.id

Robiatul Auliyah
Universitas Trunodjoyo Madura
Robiatul.auliyah@trunojoyo.ac.id

Tarjo
Universitas Trunodjoyo Madura
tarjo@trunojoyo.ac.id

Abstract: *This study aims to examine the practice of "Rukun Kematian" as a form of community-based social insurance from the perspective of Islamic accounting, as well as to reconstruct the meaning of socio-spiritual accountability embedded within traditional Muslim communities. The study employs a qualitative method with a descriptive-interpretive approach to understand social experiences, religious values, and cultural practices in the management of community-based social funds. Data were collected through in-depth interviews, participant observation, and documentation within the "Rukun Kematian" community in Pamekasan Regency, Madura. Data analysis was conducted using thematic analysis through the stages of open coding, theme categorization, meaning interpretation, and critical reflection. The findings reveal that "Rukun Kematian" represents an indigenous Islamic social insurance system built upon the principles of ta'awun, tabarru', and risk sharing through social solidarity and the moral legitimacy of the community. Accountability practices within the community are not manifested through formal financial reporting as regulated under PSAK 101, PSAK 108, and PSAK 109, but rather through social usefulness accountability and material visibility accountability based on the tangible social benefits of communal assets. This study also finds that Islamic accounting within traditional communities reflects a form of living sharia accounting embodied in the practices of trustworthiness, mutual cooperation, Islamic brotherhood, and collective spiritual responsibility.*

Keywords: *Islamic Accounting; Islamic Social Insurance; Social Accountability; Community-Based Islamic Insurance; Local Wisdom.*

Standar Pengungkapan Keberlanjutan Indonesia Berbasis ISSB dan Rekonstruksi Akuntabilitas Islami: Perspektif Maqāṣid al-Sharī'ah

Zulhelmy[1]; Hidayat[2]; Hamsal[3]; Dodi Okri Handoko[4]; Dapid Kurniawan[5]

Email: zulhelmy@eco.uir.ac.id[1]; hidayat@eco.uir.ac.id[2]; hamsal@eco.uir.ac.id[3]; dodiokri@eco.uir.ac.id[4] dapidkurniawan@student.uir.ac.id [5]

[12345]Fakultas Ekonomi dan Bisnis Universitas Islam Riau

Abstract :*This article critically examines Indonesia's ISSB-based sustainability disclosure standards and reconstructs Islamic accountability through a Maqāṣid al-Sharī'ah perspective. Indonesia's PSPK 1 and PSPK 2, which refer to IFRS S1 and IFRS S2, introduce a structured architecture for sustainability-related and climate-related financial disclosures. While these standards strengthen disclosure discipline through governance, strategy, risk management, metrics, and targets, they are organized primarily around financial materiality and the information needs of users of general-purpose financial reports. This article argues that such an orientation is insufficient for Islamic financial institutions whose legitimacy also rests on sharī'ah compliance, amanah, justice, public welfare, ecological stewardship, and accountability before Allah. Using a qualitative, interpretive, and critical documentary approach, the article analyses sustainability disclosure standards, regulatory texts, Islamic financial institution reporting repositories, sharī'ah governance standards, and recent critical accounting and Islamic finance literature. The findings identify an Islamic accountability gap between ISSB-based disclosure compliance and substantive Islamic accountability. This gap appears in the separation between sustainability governance and sharī'ah governance, the dominance of market-facing risk disclosure, the weak visibility of distributive justice, and the limited articulation of ecological and intergenerational accountability. The article contributes to critical sustainability accounting by problematizing financial materiality, contributes to Islamic accounting by theorizing the Islamic accountability gap, and develops a Maqāṣid-Based Islamic Sustainability Accountability Framework.*

Keywords: *Islamic accountability; sustainability disclosure; financial materiality; Maqāṣid al-Sharī'ah; Islamic accounting; sharī'ah governance; critical accounting*

Menggugat Teori Agency Dengan Konsep Amanah Untuk Menggapai Kinerja Mashlahah

Alimuddin
Universitas Hasanuddin
alimuddin@fe.unhas.ac.id

Nur Hazimah Alimuddin
Universitas Hasanuddin
nurhazimahalimuddin@unhas.ac.id

Abstract: *Teori agency (agency theory) yang dibangun di atas fondasi kapitalisme telah menjadi paradigma dominan dalam akuntansi dan manajemen selama beberapa dekade. Namun, teori ini mengandung asumsi fundamental yang bermasalah: manusia dipandang semata-mata sebagai makhluk yang mengejar kepentingan pribadi (self-interested) sehingga memerlukan sistem pengawasan eksternal yang mahal dan tidak efisien. Penelitian ini bertujuan menggugat teori agency dari perspektif Islam dan menawarkan konsep amanah sebagai alternatif paradigmatik yang lebih holistik. Dengan menggunakan metode tematik Al-Maudu'i, penelitian ini mengkaji ayat-ayat Al-Quran dan hadis secara sistematis dan menghasilkan tiga temuan utama. Pertama, teori agency mengandung kesalahan antropologis yang bertentangan dengan konsep fitrah dalam Islam. Kedua, konsep amanah menawarkan paradigma hubungan principal-agent yang secara fundamental berbeda dan melampaui stewardship theory maupun stakeholder theory. Ketiga, kinerja mashlahah dikonstruksi sebagai framework lima lapis orisinal: fondasi spiritual (niat, taqwa, muhasabah, tuma'ninah) yang menggerakkan tiga elemen kinerja terukur (individu, materi, kolektif), yang keseluruhannya diorientasikan pada tujuan akhirat (ridha Allah dan falah). Individu dalam framework ini merujuk pada satu orang atau satu organisasi sebagai entitas, sementara kolektif mencakup seluruh pihak yang berinteraksi dengan organisasi: karyawan, pelanggan, pemasok, masyarakat, pemerintah, lingkungan, dan organisasi lain. Ketiga elemen kinerja dioperasionalisasikan melalui Laporan Mashlahah yang terdiri dari Laporan Ketaatan kepada Allah SWT, Laporan Rahmatan Lil Alamin, dan Laporan Amanah Allah SWT yang di mana setiap laporan dapat menghasilkan ketiga jenis kinerja sekaligus. Ketiga laporan mashlahah ini berinteraksi secara timbal balik menghasilkan kinerja mashlahah sebagai resultante. Framework ini terbukti secara konseptual lebih komprehensif dibandingkan Balanced Scorecard, Triple Bottom Line, konsep falah, maupun Maqashid Syariah Index.*

Keywords: *Teori Agency, Amanah, Kinerja Mashlahah, Laporan Mashlahah*

Pengaruh *Islamic Work Ethic, Internal Control* dan *Return On Asset* Terhadap Pencegahan *Fraud* Laporan Keuangan Perbankan Syariah dengan Religiusitas sebagai Pemoderasi

Muhammad Yayat Ruchadiat
Accounting Department, UIN Alauddin Makassar
muhammadyayatr@gmail.com

Saiful Muchlis
Accounting Department, UIN Alauddin Makassar
saifulmuchlis@uin-alauddin.ac.id

Farid Fajrin
Accounting Department, UIN Alauddin Makassar
farid.fajrin@uin-alauddin.ac.id

Abstract: *This study was motivated by the high risk of fraud in Islamic banking institutions, which highlights the need to identify effective factors in its prevention. In this context, it is necessary to analyze the extent to which Islamic work ethic, internal control, and return on assets (ROA) influence fraud prevention, as well as whether employees' level of religiosity moderates these relationships. This study employs a quantitative approach using a data collection method involving the distribution of questionnaires to employees of PT Bank Syariah Indonesia (BSI) in Makassar. Data analysis techniques include multiple linear regression and Moderated Regression Analysis (MRA). The results indicate that Islamic work ethic and internal control have a significant impact on fraud prevention, whereas ROA does not have a significant impact. Religiosity moderates the effect of Islamic work ethic on fraud prevention; however, it does not moderate the effects of internal control or return on assets. This study also implies that strengthening Islamic work ethics and internal control systems are critical factors in fraud prevention efforts within Islamic banking..*

Keywords: *Islamic Work Ethic, Internal Control, Return On Asset, Fraud, Religiusitas*

Peran Dewan Pengawas Syariah Dalam Memoderasi Pengaruh *Intellectual Capital* Terhadap *Profit Sharing*

Full paper

Nitya Firjatullah Puteri Legani
Departemen Akuntansi FEB UNDIP
nityafirjatullah@students.undip.ac.id

Siti Mutmainah
Departemen Akuntansi FEB UNDIP
sitimutmainah@lecturer.undip.ac.id

Abstract : *This study is motivated by a paradox in the implementation of profit-loss sharing (PLS) financing in Indonesian Islamic banking where the aggregate PLS proportion has reached approximately 60%, yet its composition is severely imbalanced between dominant musyarakah and continuously declining mudharabah, accompanied by extreme inter-bank variation ranging from 14% to 88%. Inconsistencies in prior research findings regarding the effect of intellectual capital (IC) on Islamic bank performance indicate the existence of a moderating variable that has been missing from existing research models. This study aims to analyze and obtain empirical evidence on the moderating role of Sharia Supervisory Board (SSB/DPS) characteristics proxied by SSB competence and SSB size in the relationship between intellectual capital and Profit Sharing Ratio (PSR) in Indonesian Islamic Commercial Banks. This study employs a quantitative approach using panel data from 9 Islamic Commercial Banks registered with the Financial Services Authority (OJK) during the 2021–2024 period, yielding 36 observations. Intellectual capital is measured using the IB-VAIC method comprising Value Added Capital Employed (VACA), Value Added Human Capital (VAHU), and Structural Capital Value Added (STVA). Analysis is conducted using Moderated Regression Analysis (MRA) with Random Effect Model (REM) and robust standard errors, with hypothesis testing using the Wald test and Z-test at a significance level of $\alpha = 0.05$. The results show that VACA, VAHU, and STVA do not directly and significantly affect PSR. SSB competence significantly strengthens t he effects of VAHU and STVA on PSR, but does not moderate VACA. SSB size strengthens the effect of VAHU on PSR but weakens the effect of VACA. Additional analysis confirms that the interactions of IB-VAIC with both SSB competence and SSB size positively and significantly affect PSR, with R^2 increasing from 12.41% to 36.38% and 34.07% respectively. This study contributes by identifying the SSB as a governance filter that has been missing in the IC literature of Islamic banking, while offering a new theoretical framework integrating Resource-Based View Theory, Stewardship Theory, and Contingency Theory.*

Keywords: *Intellectual Capital, IB-VAIC, Profit Sharing Ratio, Sharia Supervisory Board, Sharia Governance, Islamic Commercial Banks*

CG

The Effectiveness of Corporate Governance in Mitigating Tax Avoidance of Indonesian Listed Companies

Irwansyah
Universitas Bengkulu
Irwansyah@unib.ac.id

Saiful
Universitas Bengkulu
saiful@unib.ac.id

Susi Wahyuni
Universitas Bengkulu

Abstract: *The current paper discusses the impact of corporate governance mechanism in reducing tax avoidance of publicly listed firms in Indonesia. With the help of agency theory, the study seeks to investigate how the structure of ownership, the characteristics of the board, and the features of the audit committee affect corporate tax avoidance. Using data from the Indonesia Stock Exchange for 2018–2022, the research analyzes tax avoidance through Effective Tax Rate (ETR) and Book-Tax Differences (BTD). The results show that the role of corporate governance is effective in terms of shaping tax avoidance, though the effect is not homogeneous. Specifically, institutional ownership and the expertise of the audit committee limit corporate tax avoidance. In contrast, foreign ownership and large audit committees promote tax avoidance. Board independence shows monitoring power, however, depending on measures used in analysis. Thus, the effect of corporate governance is not universal since it helps firms achieve an optimal level of tax planning. The significance of the paper is in addressing an emerging market context and proposing recommendations for regulators on enhancing tax governance.*

Keywords: *Corporate Governance, Tax Avoidance, Ownership Structure, Board of Commissioners, Audit Committee.*

The Effect of Good Government Governance and Compensation on Fraud: The Achievement of Sustainable Development Goals (SDGs) as a Moderating Variable (Evidence from Regency and City Local Governments in South Sulawesi)

Mediaty, Annesa Tasya Magfirah, Yusfi Tsabita Nanda Yusuf

Abstract: *This study examines the influence of Good Government Governance (GGG), proxied by the Government Institution Performance Accountability System (SAKIP), and compensation, proxied by personnel expenditure, on fraud in regional government, incorporating Sustainable Development Goals (SDGs) achievement as a moderating variable. Employing a quantitative explanatory approach on a balanced panel dataset of all 24 district and city governments in South Sulawesi Province over the period 2019-2023 (N = 120), the study applies multiple linear regression and Moderated Regression Analysis (MRA). Results reveal that GGG (SAKIP) exerts a statistically significant positive effect on fraud indicators, while compensation (personnel expenditure) similarly demonstrates a significant positive association with fraud, suggesting a moral hazard dynamic in the absence of adequate oversight. Jointly, these two variables explain 26.8% of the variance in fraud ($R^2 = 0.268$, $F = 21.373$, $p < 0.001$). In contrast, SDGs achievement neither directly affects fraud nor moderates the relationship between GGG or compensation and fraud, attributable to the macro-level orientation of SDGs indicators and a time-lag effect between developmental outcomes and behavioural change among civil servants. These findings contribute to the intersection of Fraud Triangle Theory and Institutional Theory in the context of Indonesian sub-national governance, and carry implications for strengthening accountability systems, internal control mechanisms, and personnel expenditure governance.*

Keywords: *Good Government Governance; Fraud; Compensation; Sustainable Development Goals; SAKIP; Public Sector Accountability; South Sulawesi*

Rekonstruksi Akuntabilitas dalam Literatur Akuntansi: Pendekatan SLR Sitasi

Desak Made Mya Yudia Sari
Universitas Udayana
sari.2591311004@student.unud.ac.id

I Ketut Yadnyana
Universitas Udayana
ketut.yadnyana@unud.ac.id

Dewa Gede Wirama
Universitas Udayana
dewawirama@unud.ac.id

I Gde Ary Wirajaya
Universitas Udayana
ary_wirajaya@unud.ac.id

Abstract: *Accountability is a central concept in accounting and organizational governance literature, evolving alongside rising demands for transparency, sustainability, social responsibility, and digital technological advancements. Although research on accountability has expanded significantly, the literature remains conceptually fragmented, as the subject is often examined in isolation through the lenses of corporate governance, sustainability, the public sector, and critical approaches. This study aims to reconstruct the conceptual evolution and structural landscape of accountability literature within the field of accounting by integrating a systematic literature review (SLR), bibliometric analysis, and citation analysis. Research data were sourced from the Scopus database, covering the period from 1990 to 2025. An initial search yielded 251 publications, which were subsequently filtered through title and abstract screening, full-text review, and eligibility assessment, resulting in a final sample of 64 articles for the SLR. Bibliometric analysis using VOSviewer was employed to map keyword interconnections, citation structures, research clusters, and thematic evolution over time, while thematic synthesis was used to reconstruct the conceptual development of accountability. The findings reveal four primary clusters: corporate governance, sustainability and CSR, critical and social accountability, and digital accountability. Temporal analysis indicates a shift in focus from conceptual and relational foundations (1990–2005) to governance and CSR (2005–2015), sustainability and ESG (2015–2020), and finally to digital, critical, and dialogic accountability (2020–2025). The literature synthesis demonstrates that accountability has evolved from a formal mechanism centered on reporting and control into a concept that is increasingly relational, social, contextual, ethical, dialogic, and technology-driven. Another significant finding highlights a persistent tension between symbolic accountability and substantive accountability, where formal reporting and disclosure do not always translate into substantive changes in organizational practices. This study contributes by systematically linking the conceptual evolution of accountability with the structure and development of the literature, thereby positioning accountability as a multidimensional, dynamic, and contextual construct rather than merely a mechanism for compliance or formal reporting.*

Keywords: *Accountability; Systematic Literature Review; Citation Analysis; Bibliometrics; Corporate Governance; Sustainability; Critical Accountability; Digital Accountability*

Komite Keberlanjutan, Kepemilikan Institusional, dan Pengungkapan Emisi Karbon

[1]**Budianto**
Fakultas Ekonomi dan Bisnis, Universitas Teuku Umar, Meulaboh
budianto@utu.ac.id

[2]**Doddy Setiawan**
Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta
doddy.setiawan@staff.uns.ac.id

[3]**Wahyu Widarjo**
Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta
widarjo@staff.uns.ac.id

[4]**Taufiq Arifin**
Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret, Surakarta
taufiqar@staff.uns.ac.id

Abstract: *This study analyzes the impact of sustainability committees (SCOM) and institutional ownership (OWNER) on carbon emission disclosure (CED) among non-financial companies listed on the Indonesia Stock Exchange (IDX). This study uses panel data from 577 samples during the period 2018–2023. Data analysis was conducted using a fixed-effect regression model. The results indicate that the presence of an SCOM has a positive and significant effect on CED. These findings underscore the importance of integrating sustainability governance into corporate structures, as SCOM play a crucial role in enhancing the transparency and accountability of environmental reporting. Conversely, OWNER does not show a significant direct effect on CED; however, when moderated by SCOM, the effect becomes highly significant. This interaction suggests that the contribution of institutional investors to CED practices is enhanced when supported by the presence of an SCOM. The study supports agency theory, which emphasizes the role of oversight mechanisms—such as SCOM and OWNER—in aligning managerial behavior with the interests of principals and stakeholders. This research contributes to the literature regarding the role of SCOM in CED practices within the context of emerging markets. It offers implications for policymakers and companies in Indonesia to improve environmental accountability by establishing sustainability-oriented governance structures, such as dedicated sustainability units (SCOM).*

Keywords: *Sustainability Committee, Institutional Ownership, Carbon Emission Disclosure, Sustainability Governance*

CEO-CFO Education, Risk Committee, and Bankruptcy Risk

Ferdy Putra
Universitas Riau
Ferdy.putra@lecturer.unri.ac.id

Andreas
Universitas Riau
andreas@lecturer.unri.ac.id

Arumega Zarefar
Universitas Riau
Arumega@lecturer.unri.ac.id

Frank Aligarh
Universitas Islam Negeri Raden Mas Said Surakarta
frank.aligarh@staff.uinsaid.ac.id

Abstract: *This study examines the relationship between CEO and CFO educational background quality and bankruptcy risk, and assesses the role of the risk management committee in this relationship. CEO and CFO educational quality is proxied by educational experience at a reputable university. The study uses data from non-financial companies in Indonesia for the period 2016–2024. Analysis is conducted using multivariate regression and interaction tests to identify the moderating effect of the risk management committee. The results show that companies led by CEOs and CFOs with educational backgrounds from reputable universities tend to have lower bankruptcy risk. This finding indicates that CEO and CFO educational quality can support decision-making skills, financial management, and anticipation of financial distress. The existence of a risk management committee also strengthens this relationship, making the influence of CEO and CFO educational backgrounds in reducing bankruptcy risk more effective in companies with dedicated risk oversight mechanisms. The results remain stable after additional testing using several alternative proxies and procedures to address potential endogeneity issues. However, the study found that most of the companies studied do not yet have a risk management committee. This situation indicates the need for improved governance through the establishment of a committee specifically responsible for identifying, evaluating, and controlling corporate risks. This research expands the study of upper echelon theory and agency theory by demonstrating that CEO and CFO educational characteristics and risk oversight structures are two complementary mechanisms in reducing the potential for bankruptcy and aligning management interests with shareholders.*

Keywords: *CEO from reputable university, CFO from reputable university, risk management committee, corporate bankruptcy risk*

MEMBANGUN *GOOD COOPERATIVE GOVERNANCE (GCG)* MELALUI PELATIHAN DAN PENDAMPINGAN PENYUSUNAN LAPORAN KEUANGAN LAYAK AUDIT BERBASIS PERMENKOP NOMOR 2 TAHUN 2024

Devid Putra Arda
STIE Ganesha
davidardazhaqy@gmail.com

Rita
STIE Ganesha
rita@stieganesha.ac.id

Haria Saputri
STIE Ganesha
haria@stieganesha.ac.id

Abstract
Cooperatives play a strategic role as pillars of the national economy. Cooperatives clearly uphold the mandate of Article 33 of the 1945 Constitution, which establishes the economy as a family-based business system. In reality, the development of cooperative businesses remains hampered by the preparation of financial reports and their readiness for audits by external parties, such as Public Accounting Firms (KAP). Through the Community Service (PKM) activity initiated by the South Tangerang Cooperative Office, Banten Province, in collaboration with a team of lecturers from STIE Ganesha Ciputat, South Tangerang, Banten, a PKM entitled "Preparation of Cooperative Financial Reports Based on Permenkop Number 2 of 2024 and Audit Readiness by KAP" was implemented. Training and Mentoring took place from June 3, 2026 to June 9, 2026, attended by 23 cooperatives with 32 participants. The PKM method used a participatory approach. It began with problem observation, counseling, audit simulation, and conducting pre-test and post-test evaluations. The PKM results showed an increase in understanding of Permenkop Number 2 of 2024 and understanding of audit-worthy financial reports (audit readiness) by KAP. The largest increase in participants' understanding was the important aspect of cooperative financial transaction documentation, reaching 55.49 percent. This activity produced outputs including: a list of documents (checklist) that must be prepared for an audit, a draft of standard operating procedures for audit preparation, and an audit readiness model. Cooperatives. The implication of this PKM is the creation of a mentoring model that can inspire or be adopted by cooperatives and interested parties, such as local governments, universities, and professional organizations.

Keywords: *good cooperative governance; financial reports; Ministerial Regulation Number 2 of 2024*

ESG Greenwashing Decoupling in ASEAN: The Role of Audit Committee Quality and GRI Compliance in Building Sustainable Accountability

Sendy Dwi Haryanto
Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun

sendy.dwi.haryanto-2023@feb.unair.ac.id

Dian Agustia
Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
dian.agustia@feb.unair.ac.id

Saiful Anwar
Departemen Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri (UIN) Salatiga
saiful.anwar.384874-2022@feb.unair.ac.id

Abstract. *This study examines the impact of audit committee quality and ESG committee existence on greenwashing decoupling, operationalised as the standardised divergence between Bloomberg ESG disclosure scores and Refinitiv ESG performance scores, and investigates the moderating role of GRI compliance across 1,456 firm-year observations from five ASEAN countries over 2018 to 2023. Using panel fixed-effects regression, Hayes PROCESS moderation analysis with bootstrapped confidence intervals, and three endogeneity correction strategies including two-stage least squares, system GMM, and Heckman selection correction, the findings demonstrate that audit committee quality significantly reduces greenwashing decoupling, that GRI compliance amplifies this effect with the decoupling-reducing capacity of high-quality audit committees being 2.1 times larger under GRI Comprehensive adoption, and that AC ESG literacy is the most impactful governance dimension, outperforming independence, financial expertise, size, and meeting frequency. These results establish that ESG accountability requires the simultaneous operation of high-quality internal governance and robust institutional reporting frameworks, contributing to agency theory, institutional theory, and the emerging literature on ESG accountability in ASEAN developing markets.*

Keywords: *Audit Committee Quality, Greenwashing Decoupling, GRI Compliance, ESG Accountability, ASEAN*

Pengaruh Audit Committee Characteristics Dan Key Audit Matters Terhadap Audit Report Lag

Gustina Anjelina
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
gustina.anjelina3599@student.unri.ac.id

Taufeni Taufik
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
taufeni.taufik@lecturer.unri.ac.id

Aulia Pinto Atami
Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
auliapintoatami@lecturer.unri.ac.id

Abstract

This study aims to empirically examine the effect of audit committee characteristics—measured by audit committee size, financial expertise, meeting frequency, and gender diversity—as well as Key Audit Matters (KAM) disclosure on Audit Report Lag (ARL) among companies listed on the Indonesia Stock Exchange (IDX). Sampling was conducted using a purposive sampling method based on specific criteria, yielding 59 sample companies with a total of 171 panel data observations. Data analysis was processed using EViews 14 SV software through a Random Effects Model (REM) approach, supplemented with Robust Standard Errors adjustment (White/Huber cross-section method) to address residual heteroskedasticity issues. The hypothesis testing results show that audit committee meeting frequency and gender diversity have a positive and significant effect on Audit Report Lag. This indicates that a high frequency of coordination and greater prudence (risk-averse behavior) among audit committee members imply a longer audit review duration. Conversely, audit committee size, financial expertise, and Key Audit Matters disclosure are proven to have no significant effect on Audit Report Lag, suggesting that adding committee members and disclosing KAM primarily reflect mere compliance with regulatory mandates set by OJK. The implications of this study emphasize the importance of audit committee monitoring effectiveness and substance rather than formal institutional compliance in expediting financial reporting.

Keywords: *Audit Committee, Audit Report Lag, Gender Diversity, Key Audit Matters*

The Effect of ESG, Audit Committee, and Firm Size on Sustainability Reporting in Property and Real Estate Companies

Sri Dwi Estiningrum
UIN Sayyid Ali Rahmatullah Tulungagung
sridwie@yahoo.com

Sri Eka Astutiningsih
UIN Sayyid Ali Rahmatullah Tulungagung
srieka_astutiningsih@yahoo.com

Siti Aisah
STAI KH. Zainuddin Ponpes Mojosari Nganjuk
sitiaisah_96@yahoo.com

Nadya Amalia Maimuna
STIE Malangkuçeçwara **Malang**
nadliamuna@gmail.com

Dellaria Tiara Gandi
UIN Sayyid Ali Rahmatullah Tulungagung
triagandi75@gmail.com

Abstract: *This research is motivated by the growing global awareness of the importance of sustainability in business operations, particularly in the property and real estate sectors, which have a significant impact on the environment and society. Companies not only prioritize economic profit but must also consider Environmental, Social, and Governance (ESG) aspects as a form of responsibility to stakeholders and long-term sustainability. Regulations such as OJK Regulation No. 51/POJK.03/2017 concerning Sustainable Finance also require issuers and public companies to present sustainability reports. However, the level of sustainability report disclosure still varies, particularly in companies in the property and real estate sector. Therefore, this study was conducted to analyze the influence of ESG, audit committees, and company size on sustainability reporting as a form of evaluation of the implementation of sustainability responsibilities that have been carried out by companies. The method used in this study is an associative quantitative approach. This study uses data from property and real estate subsector companies listed on the Indonesia Stock Exchange in 2021–2023, with a sample of 66 companies. The results of the study can be concluded that Environmental, Social, and Governance (ESG), audit committee, and company size simultaneously have a significant effect on sustainability reporting in property and real estate sub-sector companies listed on the Indonesia Stock Exchange in 2021-2023. Partial test results prove that Environmental, Social, and Governance (ESG) and company size have a significant effect on sustainability reporting in property and real estate sub-sector companies listed on the Indonesia Stock Exchange in 2021-2023. Meanwhile, the audit committee does not have a significant effect on sustainability reporting in property and real estate sub-sector companies listed on the Indonesia Stock Exchange in 2021-2023.*

Keywords: *ESG, Audit Committee, Company Size, Sustainability Reporting*

Breaking The Black Box of Female CEO on ESG Performance in Emerging Markets: Does Board Diversity Policy Matter?

Arumega Zarefar
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
arumega@lecturer.unri.ac.id

Armadani
Universitas Islam Al-Kifayah Riau, Indonesia
armadani@alkifayah.ac.id

Andreas
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
andreas@lecturer.unri.ac.id

Atika Zarefar
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
atikazarefar@lecturer.unri.ac.id

Dian Agustia
Department of Accounting, Faculty of Economics and Business, Universitas Airlangga, Indonesia
dian.agustia@feb.unair.ac.id

Abstract: *The purpose of this study is to empirically examine the effect of female CEOs on corporate ESG performance. Furthermore, this study also examines the moderating role of board diversity policy on the relationship between these two variables. The data for this study consist of non-financial firms listed on the Indonesia Stock Exchange between 2011 and 2025. The approach used to test the hypotheses is panel data regression. In addition to the main tests, we conducted robustness tests to ensure the robustness of the research results and additional tests to deepen the research. The research results show that female CEOs significantly decrease corporate ESG performance, and board diversity policy reduces the negative effect of female CEOs on ESG performance. This study makes a significant contribution by presenting a new model in ESG studies, namely by analyzing the role of board diversity policy as a moderating variable, a practice that has never been explored before.*

Keywords: *ESG Performance, Female CEO, Board Diversity Policy, Indonesia*

Apakah Karakteristik Komite Audit dapat Mengurangi *Income Smoothing*?

Ni Luh Putu Elvi Ponika Sari
Universitas Mahasaraswati Denpasar
ponikaapsarii@gmail.com

Ni Wayan Rustiarini
Universitas Mahasaraswati Denpasar
rusti_arini@unmas.ac.id

Anak Agung Sagung Istri Pramanaswari
Universitas Mahasaraswati Denpasar
pramanaswari@unmas.ac.id

Abstract: *Income smoothing is a form of earnings management that can degrade earnings quality by creating the perception of stable financial performance. However, most prior research has focused on accrual and real earnings management, while empirical evidence on income smoothing remains limited and yields mixed results. This study aims to examine the influence of audit committee characteristics, including gender, audit committee size, meeting frequency, education level, and financial expertise, on income smoothing practices. This study uses a quantitative approach, drawing on 879 observations of manufacturing companies listed on the Indonesia Stock Exchange during the 2022–2024 period. Income smoothing is measured using the Eckel Index and analyzed using logistic regression. The results show that women on the audit committee, audit committee size, meeting frequency, and financial membership negatively influence income smoothing. Conversely, audit committee education level does not affect income smoothing. These findings suggest that audit committee effectiveness is more determined by the personal qualities and competencies of its members than by formal education.*

Keywords: *audit committee, earnings management, income smoothing, logistic regression*

The Impact of Female Board Representation, Ownership Structure, and Director Compensation on Firm Performance: Evidence from Indonesia

Suharyono
Port Management, Maritime Department, Bengkalis State Polytechnic
suharyono@polbeng.ac.id

Devi Safitri
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
devisafitri@lecturer.unri.ac.id

Atika Zarefar
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
atikazarefar@lecturer.unri.ac.id

Rendra Wasnury
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
rendra.wasnury@lecturer.unri.ac.id

Nur Addila Anisa Fitri
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
nur.addila3265@student.unri.ac.id

Abstract: *This study examines the effect of the presence of women on the board of directors, ownership structure, and board of directors' compensation on firm performance in non-financial firms listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. This study uses a quantitative approach by utilizing secondary data obtained from annual reports and company reports published on the IDX as well as on company websites. The research population comprises non-financial sector firms listed on the IDX from 2020 to 2023, while the sample was determined using purposive sampling technique, yielding 361 firm-year observations. The analytical procedures used include classical assumption testing, regression analysis, correlation analysis, t-tests, and robustness tests, all of which were conducted with the aid of STATA 17 software. The empirical findings show that the presence of women on the board of directors has a negative effect on firm performance. Institutional ownership has a positive and significant effect on firm performance, and similarly, foreign ownership also shows a positive and significant effect on firm performance. In contrast, government ownership does not have a significant effect on firm performance, and board of directors' compensation also does not have a significant effect on firm performance. The results of this study cannot be broadly generalized because the analysis is only focused on firms in the non-financial sector.*

Keywords: *Female Board, Institutional Ownership, Foreign Ownership, Government Ownership, Board of Directors' Compensation, Firm Performance*

DA

Tekanan Isomorfik dan Transparansi Informasi Keuangan: Peran Mediasi Adopsi XBRL

Mona Permatasari Mokodompit
Departemen Akuntansi
Fakultas Ekonomi dan Bisnis
Universitas Papua
m.mokodompit@unipa.ac.id

Imam Subekti
Departemen Akuntansi
Fakultas Ekonomi dan Bisnis
Universitas Brawijaya
subekti@ub.ac.id

Abstract: *This study aims to examine the influence of isomorphic pressures (coercive, normative and mimetic) on financial information transparency through the adoption of XBRL in public listed companies (Tbk) in the non-financial sector in Indonesia. This research is important because issues regarding financial information transparency persist despite the regulator having mandated the use of XBRL in financial reporting. The institutional theory and innovation diffusion theory perspectives are used to explain the relationship between coercive, normative, and mimetic pressures, XBRL adoption, and financial information transparency. This study employs a quantitative approach through a cross-sectional survey of 89 non-financial listed companies (Tbk) in Indonesia. The data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS). The results indicate that coercive pressure directly enhances financial information transparency. Conversely, normative and mimetic pressures enhance financial information transparency through the adoption of XBRL. These findings suggest that each form of isomorphic pressure operates through distinct mechanisms in enhancing financial information transparency. Practically, regulators and company management need to strengthen compliance with regulations, whilst also encouraging the adoption of XBRL as part of digital reporting practices.*

Keywords: *Isomorphic Pressure, XBRL Adoption, Financial Information Transparency, Institutional Theory, Diffusion of Innovation theory*

Persepsi Akuntan Terhadap Implementasi Otomasi dan *AI*: Analisis Mediasi Transformasi Peran Profesional Akuntan

Devina Callista Angelin
Universitas Jambi, Indonesia
devdevinacallista@gmail.com

Achmad Hizazi
Universitas Jambi, Indonesia
hizazi@unja.ac.id

Muhammad Ridwan
Universitas Jambi, Indonesia
m_ridwan@unja.ac.id

Abstract: *This study aims to analyze the influence of accountants' perceptions of automation and Artificial Intelligence (AI) on the professional role transformation and the implementation of AI and also the mediating role of professional role transformation to the other two variables. The study employs a quantitative approach using survey data from 46 accounting and finance staff at a government-owned bank, analyzed via Partial Least Squares Structural Equation Modeling (PLS-SEM). The study draws upon the Technology Acceptance Model, where accountants' perceptions are represented through perceived usefulness and perceived ease of use. The results indicate that accountants' perceptions have a positive influence on AI implementation, suggesting that positive perceptions regarding the benefits and ease of use of technology drive the adoption of automation and AI in accounting practices. Accountants' perceptions also positively influence changes in the professional role of accountants, indicating that positive perceptions of technology enhance accountants' readiness to adapt toward more strategic and analytical roles. In addition, changes in the professional role of accountants have a positive effect on AI implementation, indicating that the shift in professional functions toward more strategic and data-driven activities increases organizations' need for automation and AI. The results of the mediation test show that changes in the professional role of accountants partially mediate the relationship between accountants' perceptions and AI implementation. These findings suggest that positive perceptions of technology not only directly drive AI implementation but also reinforce technology adoption through the professional roles transformation. This study makes a theoretical contribution to the development of the TAM within the context of the transformation of the accounting profession and provides practical implications for organizations in managing digital transformation and human resource readiness in the AI era.*

Keywords: *accountants' perception, Artificial Intelligence, automation, technology implementation, professional role transformation*

Implementasi SAK EMKM Memediasi Penggunaan Informasi Akuntansi UMKM

Ida Ayu Ratih Manuari
Universitas Mahasaraswati Denpasar
ratih.manuari@unmas.ac.id

Putu Ayu Diah Widari Putri
Universitas Mahasaraswati Denpasar
diahwidariputri@unmas.ac.id

Abstract: *This study aims to examine the effect of financial literacy and digital accounting literacy on the use of accounting information, with the implementation of SAK EMKM serving as a mediating variable among MSMEs in Bali. This research employed a quantitative approach with a causal associative method. Primary data were collected through questionnaires distributed to 200 MSME actors in Bali, selected using purposive sampling. The data were analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. The results indicate that financial literacy and digital literacy have a positive effect on the implementation of SAK EMKM. Furthermore, SAK EMKM implementation, financial literacy, and digital literacy also positively affect the use of accounting information. The mediation test results show that SAK EMKM implementation mediates the effect of financial literacy and digital literacy on the use of accounting information. These findings suggest that the use of accounting information among MSMEs can be enhanced through the continuous strengthening of financial literacy, digital literacy, and SAK EMKM implementation. This study contributes to the development of MSME accounting literature, particularly regarding the role of accounting standards in linking business actors' financial and digital capabilities with the utilization of accounting information.*

Keywords: *financial literacy, digital accounting literacy, SAK EMKM implementation, use of accounting information*

Financial Literacy Dan Financial Behavior Sebagai Determinan Risiko Pinjaman Online Pada Mahasiswa Akuntansi

Metri Sustika
Universitas Bengkulu
metrisustika15@gmail.com

Nurna Aziza
Universitas Bengkulu
nurna_aziza@unib.ac.id

Halimatusyadiah
Universitas Bengkulu
halimatusyadiah@unib.ac.id

Nikmah
Universitas Bengkulu
nikmahbmb@gmail.com

Andi Agus
STIEM Bongaya
andiagus.mks@gmail.com

Abstract

This study aims to determine the influence of financial literacy and financial behavior variables on online loan risk among Accounting students at the University of Bengkulu. This research is motivated by the increasing use of online loan services, which have the potential to pose various financial risks. This study uses quantitative descriptive research analyzed using multiple regression analysis. Respondents in this study were undergraduate Accounting students at the University of Bengkulu. Sampling was taken using a survey method, with a sample size of 166 respondents. The data analysis tool used in this study was IBM SPSS Statistics 22. Hypothesis testing in this study used the T-test. The results showed that financial literacy and financial behavior did not influence online loan risk among Accounting students at the University of Bengkulu. Theoretical implications indicate that the relationship between financial literacy and financial behavior on risk has not shown a significant correlation, which is suspected to be influenced by other, more dominant factors, such as easy access to online loans, social influences, and low self-control in financial decision-making. Practical implications point to the need to develop more applicable financial education.

Keywords: *Financial Literacy, Financial Behavior, Online Loan Risk*

A Systematic and Bibliometric Review of Predictive Analytics and Machine Learning in Business, Management, and Accounting Across Asia

Neysa A Siagian[1]
Hasanuddin University
siagianna25a@student.unhas.ac.id

Muh. Adnan. A[2]
Hasanuddin University
ama25a@student.unhas.ac.id

Mauizhatul Hasanah Muis[3]
Hasanuddin University
mauizhatulhasanahm@gmail.com

Prof. Dr. Grace Theresia Pontoh, S.E., Ak., M.Si., CA, CAP[4]
Hasanuddin University
gracetpontoh@fe.unhas.ac.id

Prof. Dr. Aini Indrijawati, SE.Ak., M.Si[5]
Hasanuddin University
ainindri@fe.unhas.ac.id

Abstract: *The rapid advancement of artificial intelligence and data analytics has positioned predictive analytics (PA) and machine learning (ML) as strategic capabilities in organizational decision-making. This study aims to comprehensively examine the development of scholarly literature on PA and ML within the fields of Business, Management, and Accounting (BMA) across Asia. Employing a hybrid approach that integrates Systematic Literature Review (SLR) and bibliometric analysis, this study analyzed 79 articles indexed in the Scopus database published between 2016 and 2026. Article selection followed the PRISMA 2020 framework, with inclusion criteria restricted to Asian country affiliations, English-language publications, and open-access documents. Bibliometric mapping was conducted using VOSviewer software to identify the intellectual structure, methodological trends, and dominant research themes within the literature. The findings reveal three principal conclusions. First, research on PA and ML in Asia has experienced significant growth, particularly during the final three years of the observation period. Second, India emerged as the most productive contributor with 29 publications, followed by China (11) and Saudi Arabia (7), while institutional contributions were distributed across multiple universities without a single dominant entity. Third, keyword co-occurrence analysis identified predictive analytics, machine learning, deep learning, and artificial intelligence as the intellectual core of the literature, with methodological developments encompassing advanced algorithms such as Random Forest, Neural Networks, and Deep Neural Networks. This study concludes that PA and ML have evolved from individual analytical tools into integrated organizational capabilities supporting strategic, operational, and managerial decision-making. Future research is encouraged to explore Explainable AI, ESG analytics, and cross-country comparative studies to broaden understanding of predictive technology applications across diverse Asian business contexts.*

Keywords: *Predictive Analytics, Machine Learning, Artificial Intelligence, Bibliometric Analysis, Systematic Literature Review, Asia, Accounting, Business, Management*

ETC

Determinan Kualitas Audit dengan Moderasi E-Audit

Indra
Badan Pemeriksa Keuangan
Republik Indonesia
Indra7726@bpk.bpk.id

Adam Zakaria
Universitas Negeri Jakarta
adamzakaria@unj.ac.id

Marsellisa Nindito
Universitas Negeri Jakarta
marsellisa.nindito@unj.ac.id

Abstract: *Digital transformation in public sector auditing has shifted the paradigm of state financial audits from conventional systems to information technology-based auditing, requiring improvements in audit quality, auditor competence, and fraud detection effectiveness. This study aims to analyze the effect of auditor empowerment, audit judgment, and fraud detection on audit quality, with e-audit as a moderating variable in the context of public sector auditing at the Audit Board of the Republic of Indonesia. This study adopts a qualitative literature-based approach through systematic literature review, narrative review, and integrative review methods by examining relevant scientific publications, institutional reports, and academic documents published within the last five years. Data were analyzed using content analysis, thematic analysis, coding, literature triangulation, and conceptual meta-synthesis to identify patterns of relationships among the variables.*

The findings indicate that auditor empowerment, audit judgment, and fraud detection are significantly associated with improved audit quality in a digital audit environment. In addition, e-audit strengthens these relationships through information technology integration, audit process automation, digital evidence, and continuous monitoring. This study provides a conceptual contribution to the development of digital public sector audit literature by integrating auditor behavioral aspects and audit technology into a single analytical framework, while also offering practical implications for strengthening e-audit systems and developing auditor capacity to support accountability in state financial management.

Keywords: *Empowerment; Judgment; Fraud; Audit*

Membangun Legitimasi Publik Pemerintah Desa melalui Budaya Risiko dan Kepercayaan Institusional

Ria Febrina
Afiliasi : Universitas Islam Indragiri
ria06febrina@gmail.com

Sari
Afiliasi : Universitas Riau
sari.sari@lecturer.unri.ac.id

Yesi Mutia Basri
Afiliasi : Universitas Riau
yesimutiabasri@lecturer.unri.ac.id

Rosliana
Afiliasi : Universitas Islam Indragiri
R.rosliana@gmail.com

Abstract. *This study examines the effect of risk culture on public legitimacy by positioning institutional trust as a mediating variable in village governments in Indragiri Hilir Regency, Riau Province, Indonesia. This study employed a quantitative explanatory design. The population consisted of 179 village governments, and data were collected through an online questionnaire using Google Form. A total of 122 valid responses were analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM). The findings show that risk culture has a positive effect on both institutional trust and public legitimacy. In addition, institutional trust positively affects public legitimacy and mediates the relationship between risk culture and public legitimacy. The mediation is classified as complementary partial mediation, indicating that risk culture enhances public legitimacy directly and indirectly through stronger institutional trust. These findings extend the application of Legitimacy Theory in the context of village government by demonstrating that public legitimacy is shaped not only by external governance mechanisms, such as transparency and participation, but also by risk culture as an internal governance foundation. Practically, village governments need to strengthen risk culture through risk-based decision-making, openness in reporting potential problems, procedural compliance, and responsiveness to community aspirations to enhance institutional trust and public legitimacy.*

Keywords: *risk culture; institutional trust; public legitimacy; village government; PLS-SEM.*

Transformasi Digital Umkm Melalui Pendampingan: Peran Findimar Ecosystem Dalam Memperluas Pasar Di Desa Genjahan

Siswanto
Universitas Negeri Yogyakarta
siswanto@uny.ac.id

Fitria Ningrum Sayekti
Universitas Negeri Yogyakarta
fitria.ns@uny.ac.id

Lilia Pasca Riani
Universitas Negeri Yogyakarta
lilia.pasca.riani@uny.ac.id

Agatha Saputri
Universitas Negeri Yogyakarta
agathasaputri@uny.ac.id

Abstract :*The limited digital financial literacy and inadequate product packaging among Micro, Small, and Medium Enterprises (MSMEs) in Genjahan Village, Gunungkidul, have constrained their operational efficiency, market access, and business competitiveness. This community service program aims to improve MSME business management through the Findimar Ecosystem (Financial Digital Marketing Ecosystem), which integrates two main pillars: digital financial literacy and packaging innovation. The program was implemented in the 2025 fiscal year and involved 40 MSME operators mentored by BUMDes Amanah. A Participatory Action Research (PAR) approach was employed through five stages: preparation, training, technology implementation, mentoring, and evaluation and sustainability planning. The results demonstrated substantial improvements in both intervention areas. Participants' average digital financial literacy score increased by 35 percentage points, from 46% in the pre-test to 81% in the post-test, while 80% of the participants were able to operate digital financial applications independently. In terms of packaging innovation, 70% of MSME products used complete and informative labels after the program, compared with only 10% before the intervention. The participating MSMEs also reported sales increases ranging from 10% to 20%. These findings indicate that the Findimar Ecosystem effectively supports the digital transformation and market competitiveness of rural MSMEs. The program provides a replicable community empowerment model and contributes to the achievement of Sustainable Development Goal 8 and higher education key performance indicators.*

Keywords: *Digital financial literacy, Findimar Ecosystem, MSME digital transformation, Packaging innovation*

Peran Mediasi Pembelajaran Berbasis Pengalaman pada Pengaruh *Artificial Intelligence Mindset* terhadap Kesiapan Karier Akuntan 5.0 pada Mahasiswa Akuntansi di Indonesia

Madani Hatta
Universitas Bengkulu
madani.hatta@unib.ac.id

Alvin Agustino
Universitas Bengkulu
alvinagustino0304@gmail.com

Lisa Martiah Nila Puspita
Universitas Bengkulu
lisa_mnp@unib.ac.id

Nikmah
Universitas Bengkulu
nikmah@unib.ac.id

Abstract

The purpose of this study was to examine the effect of absorptive ability on the soft skills development of Gen Z Accounting students in Indonesia, with independent learning ability as a mediating variable. The data used in this study were primary data. The data were obtained from questionnaires distributed to Gen Z Accounting students in Java and Sumatra. A total of 401 questionnaires were processed. The data were analyzed using Partial Least Squares (PLS)-based Structural Equation Modeling (SEM) with the assistance of SmartPLS 4. The results showed that absorptive ability positively influenced the soft skills development of Gen Z Accounting students in Indonesia. Furthermore, absorptive ability positively influenced independent learning ability, and independent learning ability positively influenced the development of soft skills. The results also showed that independent learning ability positively and significantly mediated the influence of absorptive ability on the soft skills development of Gen Z Accounting students in Indonesia.

Keywords: *artificial intelligence mindset, experience-based learning, accountant career readiness 5.0, accounting students, generation z*

Indigenous Value-Added Distribution Systems A Conceptual Framework for Indonesian Community-Based Accounting and Institutional Economics

Muhammad Qomaruddin Ridwan
Universitas Bangka Belitung
mqomaruddin@ubb.ac.id

Abstract: *This paper presents a comprehensive conceptual analysis of indigenous value-added distribution systems (IVADS) embedded in Indonesian community economic practices. Drawing on a diverse corpus of agrarian, maritime, and collective micro-enterprise practices the study systematically interrogates how communities create, measure, and distribute economic value outside formal corporate accounting frameworks. Each practice is analysed through four analytical lenses: (i) institutional structure and socio-economic context; (ii) mechanisms of value creation; (iii) value distribution architectures; and (iv) informal governance mechanisms. The theoretical integration marshals value-added accounting theory, Douglass North's institutional change framework, W. Richard Scott's pillar model, Granovetter's social embeddedness thesis, relational contract theory, cooperative surplus distribution theory, and the accounting-as-social-practice paradigm. The paper develops a four-fold typology of IVADS output-based distribution, labour-contribution redistribution, norm-governed value systems, and hybrid informal accounting systems. Recurrent structural patterns across cases are identified. A cross-case synthesis reveals that Indonesian community economies constitute a distinct variety of capitalism characterised by relational surplus governance, non-monetary value accounting, and adat-enforced compliance. The paper concludes by mapping substantive gaps in the international accounting literature and propose a research agenda for the theorisation of indigenous accounting as a sui generis institutional form.*

Keywords: *community governance, cooperative; indigenous economics; Indonesia; institutional accounting; value-added distribution*

Evaluasi Penerapan Standar Audit 600 atas Audit Laporan Keuangan PT ABC Tahun 2024

Evans Fausta Pallasius
Universitas Indonesia fausta.evans2@gmail.com

Fitriany
Universitas Indonesia
fitriany2411@gmail.com

Abstract: *This study aims to evaluate the effectiveness of the implementation of Audit Standard (SA) 600 (Revised 2021) in the audit of PT ABC's consolidated financial statements year 2024 conducted by KAP XYZ Indonesia as the group auditor, identify the challenges encountered in its implementation, and develop recommendations to enhance the quality of group audits. The study is motivated by the increasing complexity of cross-border group audits involving component auditors from different jurisdictions and by the requirements of SA 600 (Revised 2021), which emphasize the active involvement of the group auditor through the functions of direction, supervision, review, communication, documentation, and risk integration. This research adopts a qualitative case study approach. Data were collected through semi-structured interviews with the group auditor and component auditors involved in the audit of PT ABC, as well as through the analysis of relevant audit documentation. The analysis was conducted by comparing audit practices with the requirements of SA 600 (Revised 2021) and interpreting the findings using Agency Theory and the Audit Risk Model. The results indicate that KAP XYZ Indonesia has formally implemented the key requirements of SA 600 (Revised 2021), including group audit planning, identification of significant components, communication with component auditors, risk assessment, and audit documentation. However, the substantive effectiveness of the implementation remains at a moderately effective level. The primary weaknesses were identified in the areas of supervision, review, communication, and risk integration, particularly regarding limited access to component auditors' working papers, reliance on summary memoranda, predominantly one-way communication, and the insufficient integration of local risks into the overall group audit strategy. The study also finds that the implementation of SA 600 (Revised 2021) is influenced by the complexity of cross-jurisdictional coordination, differences in audit methodologies, and potential information asymmetry between group auditors and component auditors. These findings highlight the importance of active involvement by the group auditor in evaluating the work of component auditors to reduce detection risk and enhance group audit quality. This study contributes practical insights for audit firms seeking to improve the implementation of SA 600 (Revised 2021) and enriches the literature on cross-border group audits in Indonesia.*

Keywords: *SA 600 (Revised 2021), group audit, group auditor, component auditor, audit effectiveness*

Analisis Technological Pedagogical dan Content Knowledge (TPACK) terhadap Keterampilan Guru SMK Akuntansi dalam Merancang Perangkat Pembelajaran Digital Kurikulum Merdeka

Ati Sumiati
Universitas Negeri Jakarta
ati-sumiati@unj.ac.id

Rida Prihatni
Universitas Negeri Jakarta
ridaprihatni@unj.ac.id

Sri Widi Lestari
Universitas Negeri Jakarta
sriwidi.lestari@unj.ac.id

Wahyu Lestari
Universitas Negeri Jakarta
wahyu.lestari@unj.ac.id

Khansha Sindra Irfani
Universitas Negeri Jakarta
khanshasindra@unj.ac.id

Dwi Kismayanti Respati
Universitas Negeri Jakarta
dwikisrespati@unj.ac.id

Abstract: *The implementation of the Merdeka Curriculum requires vocational Accounting teachers to possess adequate competencies in integrating technology, pedagogy, and content knowledge into digital learning materials. However, empirical evidence regarding which components of Technological Pedagogical and Content Knowledge (TPACK) contribute most significantly to teachers' skills in designing digital learning materials remains limited, particularly in the context of vocational Accounting education. Therefore, this study aims to analyze the partial and simultaneous effects of TPACK components on vocational Accounting teachers' skills in designing digital learning materials for the Merdeka Curriculum. This study employed a quantitative correlational approach involving 119 vocational Accounting teachers from schools located in the Greater Jakarta area (Jabodetabek). Data were analyzed using multiple regression analysis to examine the influence of Technological Knowledge (TK), Pedagogical Knowledge (PK), Content Knowledge (CK), Technological Content Knowledge (TCK), Pedagogical Content Knowledge (PCK), Technological Pedagogical Knowledge (TPK), and Technological Pedagogical Content Knowledge (TPACK) on teachers' digital learning design skills. The findings indicate that TK, PK, CK, and PCK have a positive and significant influence on teachers' skills in designing digital learning materials. In contrast, TCK shows a negative influence, while TPK and TPACK do not demonstrate a significant effect. Furthermore, all TPACK components collectively explain 74.5% of the variance in vocational Accounting teachers' digital learning design skills. This study contributes to the TPACK literature by providing empirical evidence on the relative contribution of each TPACK component in supporting teachers' digital learning design skills within the implementation of the Merdeka Curriculum, particularly in vocational Accounting education.*

Keywords: *TPACK, Digital Learning Design Skills, Accounting Vocational Teachers, Merdeka Curriculum*

Encouraging Student Participation in Safeguarding the Integrity of the Free Nutritious Meals Program through Fiscal Transparency and Public Accountability Education

Aoliyah Firasati[1], Puguh Pranata[2], Alwati[3]

[1]Universitas Jenderal Soedirman
[*]aoliyahfirasati234@gmail.com
*) *corresponding author*

Abstract: *The Free Nutritious Meals Program (Program Makan Bergizi Gratis/MBG) is one of Indonesia's national priority programs aimed at improving nutritional quality, supporting human capital development, and accelerating the achievement of the Indonesia Golden Vision 2045. Given the substantial public budget allocated to the program, the implementation of fiscal transparency, public accountability, and effective oversight is essential to ensure its integrity. This community service program aimed to enhance students' understanding of fiscal transparency, public accountability, risk management, public sector auditing, and the role of young generations in safeguarding the integrity of the MBG Program. The activity was conducted through an educational seminar entitled "Fiscal Transparency: Safeguarding the Integrity of the Free Nutritious Meals Program (MBG)" involving students of Universitas Muhammadiyah Prof. Dr. Hamka (UHAMKA) as participants. The method employed consisted of lectures, interactive discussions, question-and-answer sessions, and a digital quiz-based evaluation comprising 30 multiple-choice questions. Of the 72 participants attending the seminar, 66 completed the evaluation process. The results showed an evaluation participation rate of 91.67%, with an average accuracy score of 79.15%. Furthermore, 62.12% of participants achieved the "very good" category, while 22.73% were categorized as "good." These findings indicate that educational seminars focusing on fiscal literacy effectively improve students' understanding of fiscal transparency and public budget oversight. The program also contributes to strengthening students' roles as agents of control who can support transparent, accountable, and integrity-based governance. The educational model developed in this activity has the potential to be replicated in other educational institutions to promote fiscal literacy and public oversight.*

Keywords: fiscal transparency, public accountability, Free Nutritious Meals Program, fiscal literacy, university students, community service research

Regional Economic Trust and Microenterprise Financing Readiness in Peatland-Oriented Districts of Riau, Indonesia: An Industrial Economics Perspective

M Hamid
Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia
m.hamid@lecturer.unri.ac.id

Eka Armas Pailis
Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia
eka.armas@lecturer.unri.ac.id

Raja Multi Konvokesen Adiman
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia
raja.multi@lecturer.unri.ac.id

Nur Haminati
Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia
nur.ahaminati@lecturer.unri.ac.id

Rezi Setiawan
Faculty of Economics and Maritime Business, Universitas Maritim Raja Ali Haji. Tanjung Pinang, Indonesia
rezi.setiawan51@yahoo.com

Nacha Yanti Saragih
Department of Economics, Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia
nacha.yanti2328@student.unri,ac.id

Abstract: *This study develops a regional economic confidence framework to assess the readiness of microenterprise financing in peatland-oriented regencies in Riau Province, Indonesia. Using preliminary secondary data at the regency/municipality level across 12 jurisdictions, the study constructs an Economic Confidence Index based on economic capacity, growth performance, market size, and connectivity indicators. Peatland ecological exposure is treated separately to avoid double counting and to provide a clearer representation of the local economic risk context associated with peatland-based economies. The analysis employs descriptive statistics, economic group comparisons, correlation analysis, index robustness tests, and preliminary Principal Component Analysis (PCA) diagnostics. The findings indicate substantial heterogeneity among peatland-oriented regencies. Siak and Pelalawan exhibit relatively stronger initial economic confidence scores, whereas Kepulauan Meranti and Rokan Hilir demonstrate comparatively weaker confidence capacity. Preliminary correlation results further show that economic confidence scores are positively associated with economic capacity, growth, market size, and the relative importance of the secondary sector, while being negatively associated with dependence on the primary sector. This study contributes to the literature by introducing regional economic confidence as a contextual construct in microenterprise financing analysis and provides a diagnostic foundation for subsequent panel-data analysis of Indonesia's People's Business Credit (Kredit Usaha Rakyat/KUR) programme.*

Keywords: *economic confidence; microenterprise financing; peatland economy; regional index.*

Conceptualizing the Accounting Treatment of Indonesia's Digital Rupiah

Khristina Yunita
Universitas Tanjungpura
khristina.yunita@ekonomi.untan.ac.id

Titin Sri Wahyuni
titin8989@yahoo.co.id

Elok Heniwati
elok.heniwati@ekonomi.untan.ac.id

Abstract: *The digital transformation of financial systems has accelerated the development of Central Bank Digital Currency (CBDC) as a digital representation of sovereign currency designed to improve payment efficiency, financial system stability, and economic inclusion. In Indonesia, the development of the Digital Rupiah through Project Garuda raises the need for financial reporting readiness, particularly regarding its accounting treatment. However, there is still no clear conceptual framework for the recognition, measurement, and presentation of the Digital Rupiah in financial statements. This study aims to develop a conceptual accounting framework for the Digital Rupiah in Indonesia using a qualitative-conceptual approach, drawing on document analysis, literature review, and interviews with informants knowledgeable about CBDC development and accounting practices. We use data analysis to conduct data reduction, thematic coding, and conceptual interpretation. The findings indicate that the Digital Rupiah possesses distinct accounting characteristics depending on the entity involved. Bank Indonesia is classifying the Digital Rupiah as a monetary liability. In contrast, for commercial banks and corporations, it may be recognized as a digital asset within cash and cash equivalents, provided it meets liquidity criteria and serves as legal tender. Measurement is more appropriately based on nominal value, whereas presentation requires additional disclosures regarding accounting policies, technological risks, and transaction security. This study concludes that implementing the Digital Rupiah requires a clear accounting framework to support the future development of financial reporting standards in Indonesia.*

Keywords: *Digital Rupiah, CBDC, digital asset, accounting*

PJK

Fairness of Debt Repayment Guarantee Transactions in Affiliated Companies

Muhammad Rifky Santoso
Kementerian Keuangan Republik Indonesia
Sekolah Tinggi Ilmu Manejeman Sukma Medan
Email: m.rifky.santoso@gmail.com

Abstract: *A company from an MNC can receive corporate guarantees from the parent company or other group companies for its debt. This guarantee is called an internal guarantee. There are 2 (two) forms of this guarantee, namely a guarantee with moral responsibility (soft commitment), and a guarantee with legal force (explicit credit guarantee). An explicit credit guarantee can be the basis for creditors to get their funds back if the debtor defaults. Indonesia does not yet have a specific regulation regarding this internal guarantee. By using a case study from the Tax Court Decision, it is known that the DGT is very weak in defending its correction of the fees paid by the taxpayer for this internal guarantee. This article finds that the DGT has not yet focused on which internal guarantees are a soft commitment and an explicit credit guarantee. The guarantee in this case is a soft commitment. In addition, it is also known that the DGT is unable to maintain its correction on an earnings management made by the taxpayer for this guarantee fee. Therefore, the DGT needs to consider special regulations regarding the internal guarantees so that they are not used by MNCs as a means of transfer pricing for tax avoidance. In addition, the DGT needs to conduct an analysis that can convince the Panel of Judges that the Taxpayer performs earnings management.*

Keywords: *debt, fee, guarantee, transfer pricing*

Karakteristik Perusahaan dan Agresivitas Pajak: Sebuah Kajian Empiris

Siti Vanya Daveisha
Universitas Islam Indonesia
siti.daveisha@alumni.uii.ac.id

Marfuah
Universitas Islam Indonesia
marfuah@uii.ac.id*

Abstract: *This study aims to analyze the influence of company characteristics on tax aggressiveness in infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2023 period. The characteristics of the companies tested in this study include profitability, liquidity, leverage, capital intensity, and company size. This study uses secondary data obtained from the company's financial statements by purposive sampling sample selection method so that 123 observation data are obtained. The analysis method used is multiple linear regression analysis. The results of the study show that profitability is proven to have a significant positive effect on tax aggressiveness, liquidity and leverage are not proven to have a significant negative effect on tax aggressiveness, capital intensity and company size are not proven to have a significant positive effect on tax aggressiveness. The results of this study have implications for management, investors and stakeholders. For management, the results of this study have implications in managing tax planning better, so that it is not only oriented to tax efficiency but also to minimize the risk of sanctions and negative impacts on the company's reputation. For investors and other stakeholders, the results of this study have implications that in making decisions, in addition to considering the company's financial performance, it is also expected to consider the level of compliance of the company in its taxation as part of the company's risk and sustainability assessment.*

Keywords: *tax aggressiveness, capital Intensity, company characteristics, leverage, profitability.*

ESG Risk dan Tax Avoidance: Bukti Empiris pada Perusahaan Pertambangan di Bursa Efek Indonesia Periode 2021–2024

Wahyudi Ananta
Universitas Bengkulu
anantawhy11@gmail.com

Rani Oktavia
Universitas Bengkulu
rani.oktavia3110@gmail.com

Rahmy Meftriani
Universitas Bengkulu
rahmymeftriani@gmail.com

Danang Adi Putra
Universitas Bengkulu
danangadiputra@unib.ac.id

Abstract: *Tax avoidance remains a major concern in Indonesia, particularly in the mining sector, which is characterized by high operational complexity, substantial environmental exposure, and significant public scrutiny. While previous studies have widely examined the relationship between Environmental, Social, and Governance (ESG) factors and corporate tax behavior, most rely on ESG disclosure or performance measures, which may be vulnerable to reporting bias. This study addresses this gap by examining the effect of ESG Risk on tax avoidance using an independent ESG risk assessment approach. The objective of this research is to empirically analyze whether ESG Risk influences tax avoidance practices among mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period. Using a quantitative explanatory design, this study employs panel data regression on 51 firm-year observations. Tax avoidance is measured through three complementary proxies: Effective Tax Rate (ETR), Cash Effective Tax Rate (CETR), and Book-Tax Differences (BTD), while firm size and profitability are included as control variables. The findings reveal that ESG Risk does not have a statistically significant effect on tax avoidance across all measurement models. Although the coefficients consistently indicate a negative direction, suggesting that higher ESG Risk tends to reduce tax avoidance, the relationship is not strong enough to be empirically confirmed. These findings imply that ESG implementation in Indonesian mining firms may still function primarily as a symbolic legitimacy tool rather than as a substantive driver of fiscal responsibility. This study contributes to the literature by extending Stakeholder Theory and Legitimation Theory through the use of ESG Risk as an independent external measure and by providing a more comprehensive assessment of tax avoidance using multiple proxies.*

Keywords: *ESG Risk, Tax Avoidance, Mining Companies, Stakeholder Theory*

Praktik Transfer Pricing dan Dinamika Pajak Global: Sebuah *Systematic Literature Review*

Cokorda Krisna Yudha[1]

Fakultas Ekonomi dan Bisnis Universitas Udayana[1]
Fakultas Ekonomi dan Bisnis Universitas Warmadewa[1]
yudhacokkrisna@gmail.com[*]

Dodik Ariyanto[2]

Fakultas Ekonomi dan Bisnis Universitas Udayana[2]
dodikariyanto@unud.ac.id

Anak Agung Gde Putu Widanaputra[3]

Fakultas Ekonomi dan Bisnis Universitas Udayana[3]
widanaputra@unud.ac.id

Naniek Noviari[4]

Fakultas Ekonomi dan Bisnis Universitas Udayana[4]
novikeinan@unud.ac.id

Abstract : *Transfer pricing has become one of the most significant issues in international taxation because multinational enterprises (MNEs) frequently utilize intra-group transactions to optimize tax burdens across jurisdictions. The increasing complexity of global business structures, digitalization, and cross-border transactions has intensified concerns regarding tax avoidance, profit shifting, and regulatory compliance. This study aims to systematically synthesize the development of transfer pricing literature, identify dominant research themes, evaluate methodological trends, and formulate future research directions. This study employs a Systematic Literature Review (SLR) approach using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework. The literature selection process utilized the Scopus database with inclusion criteria consisting of English-language articles, peer-reviewed journals, and studies related to transfer pricing published between 2005–2025. The review identified 27 eligible articles for qualitative synthesis. The findings reveal that transfer pricing research is predominantly associated with tax avoidance, multinational enterprise strategies, management control systems, and international tax regulation. The review also demonstrates a significant shift from traditional tax compliance perspectives toward interdisciplinary approaches incorporating managerial, political, social, and institutional dimensions. Furthermore, the study identifies that emerging research increasingly focuses on developing countries, digital economy taxation, and transfer pricing governance. This review contributes theoretically by developing an integrative thematic taxonomy that classifies transfer pricing studies into strategic management, tax compliance, and multinational enterprise implications. Practically, this study provides insights for policymakers, tax authorities, and multinational corporations in addressing transfer pricing challenges within the global economic environment.*

Keywords: *transfer pricing, multinational enterprises, tax avoidance, international taxation, systematic literature review*

Ownership Structure and Tax Avoidance in ASEAN

Dian Sulistyorini Wulandari
Universitas Pelita Bangsa
Universitas Diponegoro
diansulistyorini@pelitabangsa.ac.id
diansulistyorini@students.undip.ac.id

Abdul Rohman
Universitas Diponegoro
abdulrohman@lecturer.undip.ac.id

Nur Cahyonowati
Universitas Diponegoro
nurcahyonowati@live.undip.ac.id

Abstract : *Tax avoidance remains an important corporate governance issue in emerging ASEAN markets, particularly given differences in ownership structures, financial reporting environments, and tax enforcement across countries. However, empirical evidence integrating ownership structure, financial reporting quality, and tax avoidance in a cross-country ASEAN setting remains limited. This study examines the direct effects of managerial, foreign, and institutional ownership on tax avoidance and investigates whether financial reporting quality mediates these relationships among publicly listed non-financial companies in ASEAN during 2020–2024. The five sampled countries were selected based on their relevance as emerging ASEAN capital markets and the availability of consistent firm-level ownership, financial, and tax-related data throughout the observation period, enabling meaningful cross-country comparison. The measurement of each variable was selected based on its ability to objectively represent the underlying construct and its comparability across firms and countries, while also being consistent with measures commonly employed in prior corporate governance and taxation research. Using a quantitative approach, this study applies panel data regression and bootstrapped indirect-effect analysis to 178 non-financial companies, resulting in 890 firm-year observations. Empirical analyses were conducted using Python to enhance analytical efficiency and reproducibility. The results indicate that foreign ownership has a positive and significant effect on tax avoidance, suggesting that greater foreign participation is associated with more aggressive tax planning. In contrast, managerial and institutional ownership have no significant effects on tax avoidance. Financial reporting quality also has no significant effect on tax avoidance and provides limited mediation. The mediation analysis indicates only a marginal indirect effect of foreign ownership through financial reporting quality, while no mediation is found for managerial or institutional ownership. The novelty of this study lies in integrating ownership structure and financial reporting quality into a single mediation framework to explain tax avoidance in emerging ASEAN markets. The findings contribute to corporate governance and taxation literature by demonstrating the limited role of financial reporting quality as a governance mechanism for constraining aggressive tax avoidance.*

Keywords: *Corporate Governance; Financial Reporting Quality; Foreign Ownership; Institutional Ownership; Managerial Ownership; Tax Avoidance*

Kecerdasan Imitasi Dalam Strategi Perpajakan Global

I Kadek Agus Ardika
Universitas Udayana
ardika.24010@student.unud.ac.id

I Wayan Suartana
Universitas Udayana
suark15@unud.ac.id

I Gusti Ngurah Agung Suaryana
Universitas Udayana
agungsuaryana@unud.ac.id

I Nyoman Wijana Asmara Putra
Universitas Udayana
wijana_putra@yahoo.co.id

Abstract: *This study aims to analyze the effect of Financial Control and Common Management on Tax Avoidance with Related Party Transactions as a mediating variable and Artificial Intellegence as a moderating variable. This study employed a quantitative approach using 183 secondary data obtained from the annual reports of multinational companies listed on the Indonesia Stock Exchange. Data analysis techniques included the Fixed Effect Model regression, Sobel test, and Moderated Regression Analysis (MRA). The results indicate that Financial Control, Common Management, and Related Party Transactions have a positive and significant effect on Tax Avoidance. In addition, Financial Control and Common Management positively and significantly affect Related Party Transactions. The mediation test results show that Related Party Transactions significantly mediate the effect of Financial Control and Common Management on Tax Avoidance. Furthermore, Artificial Intelligence moderates the effect of Related Party Transactions on Tax Avoidance, indicating that the use of Artificial Intelligence strengthens the relationship. This study contributes to the literature on multinational corporate tax avoidance by integrating affiliated transactions, management governance, and Artificial Intellegence into a single research model.*

Keywords: *Financial Control, Common Management, Related Party Transactions, Tax Avoidance, Artificial Intelligence*

Apakah Penghindaran Pajak Dapat Dideteksi Melalui Pengungkapan ESG?

Muhammad Lutfi Tantan Sutanegara
Universitas Trisakti
123012504026@std.trisakti.ac.id

Khomsiyah
Universitas Trisakti
khomsiyah@trisakti.ac.id

Abstract : *Tax avoidance remains one of the major challenges in efforts to increase government revenue and establish a sustainable taxation system. At the same time, growing attention to Environmental, Social, and Governance (ESG) practices has raised questions regarding whether ESG disclosure can serve as an indicator for detecting corporate tax avoidance behavior. This study aims to examine the effects of profitability, leverage, firm size, and ESG disclosure on tax avoidance among companies listed on the Indonesia Stock Exchange, as well as to assess the ability of ESG disclosure to detect corporate tax avoidance tendencies. The study employs a quantitative approach using secondary data obtained from annual reports and sustainability reports of companies during the 2020–2023 period. The sample was selected using a purposive sampling technique, resulting in 348 firm-year observations. Tax avoidance is measured using Book Tax Difference (BTD), profitability is proxied by Return on Assets (ROA), leverage is measured using the Debt to Asset Ratio (DAR), firm size is measured by the natural logarithm of total assets, while ESG disclosure is measured using the ESG Disclosure Index. Data were analyzed using panel data regression with the Fixed Effect Model approach. The results indicate that profitability has a positive effect on tax avoidance, leverage has a negative effect on tax avoidance, firm size has no effect on tax avoidance, and ESG disclosure has a negative effect on tax avoidance. These findings suggest that companies with higher levels of ESG disclosure tend to exhibit lower levels of tax avoidance. This study contributes to the literature on taxation and sustainability accounting by demonstrating that ESG disclosure can be used as a non-financial indicator for detecting tax avoidance risk and may serve as a consideration for regulators, investors, and tax authorities in enhancing corporate transparency and compliance.*

Keywords : *tax avoidance, ESG disclosure, profitability, leverage, firm size, Indonesia Stock Exchange.*

Determinants of Firm Value in the Consumer Cyclicals Sector: Tax Planning and Tax Avoidance through Profitability

Ghaliyah Putri
Universitas Gunadarma
ghaliyaaptrs@gmail.com

Desi Pujiati
Universitas Gunadarma
pujiati@staff.gunadarma.ac.id

Misdiyono
Universitas Gunadarma
misdie@staff.gunadarma.ac.id

Dwi Asih Haryanti
Universitas Gunadarma
dwi_asih@staff.gunadarma.ac.id

Abstract : *Regulatory pressures encourage businesses to manage their tax obligations more strategically, although amidst these issues, some companies are still able to survive and operate well, one of which is the consumer cyclicals sector. The purpose of this research is to analyze the increase in firm value from the influence of tax planning and tax avoidance. Profitability as an intervening variable has a direct and indirect effect on firm value. The independent variables used are Tax Planning (TRR) and Tax Avoidance (ETR), while the dependent variables are firm value (Tobin's Q) and profitability (ROA). The sampling technique used was purposive sampling, with a total sample of 35 companies that met the research criteria. Data analysis was performed using Eviews software with a Random Effect Model (REM) method approach. Tests used include multicollinearity tests, t-tests, R^2 tests (coefficient of determination), and Sobel tests to test the mediation effect. The results show that tax planning is a significant determinant of firm value in the consumer cyclicals sector, while tax avoidance is not a determinant of firm value. In this study, tax planning has a significant effect on firm value in the consumer cyclicals sector through profitability. Tax avoidance has a significant effect on firm value in the consumer cyclicals sector through profitability.*

Keywords : *firm values, profitability, tax planning, tax avoidance*

Analisis Tax Avoidance pada Perusahaan Sektor Energi: Transfer Pricing, Sales Growth, dan Capital Intensity dengan Komisaris Independen sebagai Pemoderasi

Anisatul Alifah
Universitas Pekalongan
anisatulalifah2112@gmail.com

Arum Ardianingsih
Universitas Pekalongan
arumbundavina@gmail.com

Abstract: *Companies often engage in tax avoidance through various strategies, such as transfer pricing, increasing sales growth, and managing company assets. Corporate responsibility extends not only to shareholders but also to all related parties, including the government, regarding tax obligations. Therefore, companies are expected to conduct business activities in a clear and accountable manner. The objective of this study is to analyze the effect of transfer pricing, sales growth, and capital intensity on tax avoidance, with the proportion of independent commissioners as a moderating variable. This study uses a quantitative approach with secondary data obtained from company financial reports. The study period is 6 years, from 2019 to 2024. The results indicate that transfer pricing and sales growth have a positive effect on tax avoidance. This study also found that the proportion of independent commissioners can weaken the influence of transfer pricing and sales growth on tax avoidance. These findings demonstrate the importance of independent commissioners in strengthening corporate oversight functions to suppress tax avoidance practices.*

Keywords: *Transfer Pricing, Energy, Stakeholders, Independent Commissioners*

Tax Avoidance Pada Perusahaan Sektor Teknologi di ASEAN

Muhammad Ulil Albab
Universitas Islam Indonesia
ulilalbab165@gmail.com

Yuni Nustini*
Universitas Islam Indonesia
903120102@uii.ac.id

Abstract: *Tax avoidance practices among technology companies in the ASEAN region have become a serious concern for tax authorities, particularly due to the nature of digital businesses that rely heavily on intangible assets and complex capital structures. This study aims to analyze the effects of CEO duality, intangible asset intensity, and leverage on tax avoidance, with firm size and institutional ownership serving as control variables. Employing a quantitative approach, this research examines panel data comprising 102 technology companies across ASEAN from 2019 to 2024, yielding a total of 612 observations. Data analysis was conducted using a Random Effect regression model, where tax avoidance is proxied by the Effective Tax Rate (ETR). The empirical findings reveal that CEO duality has no significant impact on tax avoidance. Conversely, intangible asset intensity and leverage significantly increase tax avoidance practices, as indicated by their negative relationship with ETR. Additionally, the control variables firm size and institutional ownership, were found to significantly and positively affect tax avoidance. These findings highlight that firms with higher proportions of intangible assets and leverage are more prone to aggressive tax planning. Ultimately, this study contributes to the corporate taxation literature in ASEAN and offers practical insights for tax authorities, investors, and management to better mitigate tax avoidance risks.*

Keywords: *Ceo duality, Intangible Asset Intensity, Leverage, Tax avoidance*

Educational Prestige, Financial and Engginer Educational Background: Do CEO Backgrounds Shape Corporate Tax Avoidance? Evidence from ASEAN Energy Firms

Vince Ratnawati

Faculty of Economics and Business, Universitas Riau

Fito Cahya Putra

Faculty of Economics and Business, Universitas Riau

Abstract : *This study examines the effect of CEO educational backgrounds on tax avoidance in ASEAN energy companies and investigates the moderating role of leverage. Drawing on Upper Echelons Theory, the study argues that executives' educational experiences shape corporate strategic decisions, including tax planning activities. Using panel data from publicly listed energy companies obtained from the Refinitiv database, tax avoidance is measured using the negative values of the effective tax rate (−ETR) and cash effective tax rate (−CETR). The results show that CEO reputable university background significantly affects tax avoidance, while CEO accounting and finance background does not have a significant impact. In contrast, CEO engineering background is positively associated with tax avoidance, suggesting that technically trained executives are more likely to pursue efficiency-oriented tax strategies. Furthermore, leverage moderates the relationship between CEO educational backgrounds and tax avoidance, indicating that financial conditions influence managerial tax-related decisions. These findings contribute to the tax avoidance literature by highlighting the importance of executive human capital in shaping corporate tax behavior within emerging markets.*

Keywords: *Tax Avoidance; CEO Accounting Background; Reputable University; Engineering Background; Leverage.*

ESG Disclosure, Sales Growth, and Tax Avoidance: The Moderating Role of Board Gender Diversity

Puan Sarrah Naifah Sabinaa
Universitas Riau
puansarrah74@gmail.com

Tsaniya Muthmainnah
Universitas Riau
tsaniyac@gmail.com

Ruhul Fitrios
Universitas Riau
ruhul.fitrios@lecturer.unri.ac.id

Atika Zarefar
Universitas Riau
atikazarefar@lecturer.unri.ac.id

Abstract: *This study aims to examine the effect of ESG disclosure and sales growth on tax avoidance with board gender diversity as a moderating variable. The research was conducted on consumer cyclicals and consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange for the 2021–2024 period. This study employs a quantitative approach with panel data regression analysis using the Fixed Effect Model and Driscoll–Kraay standard errors, processed with Stata 17. The results show that ESG disclosure has a negative and significant effect on tax avoidance, while sales growth has no significant effect on tax avoidance. In addition, board gender diversity weakens the negative effect of ESG disclosure on tax avoidance, but does not moderate the relationship between sales growth and tax avoidance. This study contributes to the tax avoidance literature by providing empirical evidence on the role of ESG disclosure and board gender diversity in influencing corporate tax behavior in the Indonesian context.*

Keywords: *ESG Disclosure, Sales Growth, Tax Avoidance, Board Gender Diversity*

The Role of Digital Tax Reporting Systems in Enhancing Accountability and Compliance within Indonesian Public Universities

Agustine Dwianika
Universitas Terbuka

Hendrian
Universitas Terbuka

Hana Noorhamida
Universitas Terbuka

Etik Ipda Riyani
Universitas Terbuka

Een Sueni
Universitas Terbuka

Dania Amani Yapono
Universitas Terbuka

Abstract :*The digitalization of tax administration has transformed public sector governance, particularly within Indonesian State Universities with Legal Entity Status (PTNBH). As autonomous public institutions managing substantial public resources, PTNBH are expected to maintain high standards of tax compliance and organizational accountability. This study investigates the impact of digital tax reporting systems on tax compliance and organizational accountability in Indonesian PTNBH. Drawing upon Institutional Theory and Technology Acceptance Theory (TAT), the study proposes that the adoption of digital tax reporting systems enhances tax compliance directly and indirectly through improved organizational accountability. Data were collected through a survey of finance officers, tax administrators, and internal auditors from PTNBH across Indonesia. A total of 275 valid responses were analyzed using Structural Equation Modeling (SEM-PLS). The findings reveal that digital tax reporting systems significantly improve tax compliance and organizational accountability. Organizational accountability also mediates the relationship between digital tax reporting systems and tax compliance. The study contributes to the literature on public sector digital transformation by providing empirical evidence from higher education institutions in emerging economies. The findings offer practical implications for policymakers, university administrators, and tax authorities in designing effective digital governance strategies that strengthen compliance and accountability..*

Keywords: *digital tax reporting, tax compliance, accountability, PTNBH, public universities, literature review.*

Peran Coretax dalam Memperkuat Tax Governance di Indonesia: Analisis Dokumen Kualitatif terhadap Reformasi Perpajakan Digital

Hajar Wihdatul Aulia
Universitas Trisakti
123012504010@std.trisakti.ac.id

Khomsiyah
Universitas Trisakti
Khomsiyah@trisakti.ac.id

Abstract *: This study aims to analyze the role of the Coretax Administration System in strengthening tax governance in Indonesia through the digital transformation of tax administration. This study employs a qualitative approach using qualitative document analysis of regulations, institutional reports, and literature related to digital tax reform during the 2018–2025 period. The analysis was conducted using thematic analysis assisted by NVivo through data coding and interpretation, along with source triangulation to strengthen the credibility of the findings. The results show that the implementation of Coretax promotes the digital transformation of tax administration, tax data integration, greater transparency and accountability, risk-based tax compliance monitoring, administrative efficiency, and policy harmonization with international standards. The findings indicate that Coretax has the potential to contribute to strengthening tax governance by enhancing efficiency, transparency, accountability, and the effectiveness of tax supervision. However, Coretax implementation continues to face challenges related to technological infrastructure readiness, system stability, taxpayers' digital literacy, and data protection. This study concludes that Coretax has the potential to serve as a strategic instrument in supporting the modernization of tax administration and strengthening tax governance in Indonesia.*

Keywords : *Coretax, digital transformation, tax governance, tax administration, digital tax reform*

Building Tax Compliance through Cortax: The Roles of Perceived Ease of Use, Compliance Cost, and Perceived Benefits of Tax Utilization With Digital Literacy as a Moderator

Ahmad Dahlan
Universitas Gajayana
achmaddahlan@unigamalang.ac.id

Jeni Susyanti*
Universitas Islam Malang
jenisusyanti@unisma.ac.id

Achmad Ghazi Bagaskara
Post Graduate Student MSA-Universitas Brawijaya
achmadghazib555@student.ub.ac.id

Abstract: *The Core Tax Administration System (CTAS) was implemented as a mandatory tax administration platform in Indonesia in 2025. This study examines the effects of perceived ease of use, compliance cost, and perceived benefits of tax utilization on taxpayer compliance, with digital literacy serving as a moderating variable. Drawing upon the Technology Acceptance Model (TAM), Theory of Planned Behavior (TPB), and Perceived Fiscal Exchange Theory, this study develops an integrated framework to explain digital tax compliance behavior. Data were collected from 190 individual taxpayers in East Java and analyzed using Structural Equation Modeling Partial Least Squares (SEM-PLS). The results show that perceived ease of use and perceived benefits of tax utilization positively influence taxpayer compliance, whereas compliance cost has no significant effect on taxpayer compliance. Furthermore, digital literacy does not significantly moderate the relationships between perceived ease of use and taxpayer compliance, nor between perceived benefits of tax utilization and taxpayer compliance. However, digital literacy significantly moderates the relationship between compliance cost and taxpayer compliance by enabling taxpayers to reduce administrative burdens, time, and compliance-related costs through digital systems. These findings emphasize the importance of user-friendly digital tax systems and visible public benefits of taxation in promoting sustainable taxpayer compliance.*

Keywords: *Tax Compliance; Coretax; Compliance Cost; Perceived Benefits of Tax Utilization; Digital Literacy.*

Implementasi Coretax: Apakah Berpengaruh terhadap KepatuhanWajib Pajak?

Andika Anas Aldea
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
andikaanas03042004@gmail.com

Alfiana Antoh
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
alfianaantoh2@gmail.com

Gian Giovania
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
gian.giovania@feb.uncen.ac.id

Elia M. Tandililing
Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Cenderawasih
elia.tandililing@feb.uncen.ac.id

ABSTRACT

This study aims to analyze the influence of tax understanding, tax sanctions, perceived usefulness, and implementation of Coretax on the compliance of individual taxpayers at KPP Pratama Jayapura. The Unified Theory of Acceptance and Use of Technology (UTAUT) is used to explain how the acceptance of technology can affect individual behavior in using an information system. In this paper, we argue that the use of technology is influenced by several main constructs, namely performance expectancy, effort expectancy, social influence, and facilitating conditions. The research uses a quantitative approach with primary data in the form of a questionnaire that is analyzed using multiple linear regression. The results of the study show that the understanding of taxation, tax sanctions, and the implementation of Coretax have a positive and significant effect on taxpayer compliance. Meanwhile, the perceived usefulness has a negative effect on taxpayer compliance. Simultaneously, all independent variables have a significant effect on taxpayer compliance. These findings show consistency with UTAUT that increased compliance is influenced by understanding, sanction enforcement, and system effectiveness, although the benefits felt have not fully encouraged compliance.

Keywords: *taxpayer compliance, tax understanding, tax sanctions, perceived usefulness, Coretax*

Tarif Pajak, Sanksi Pajak, dan Tingkat Kepatuhan Pajak: Studi Eksperimen

Nur Ahmad Ricky Rudianto
Universitas Bangka Belitung
nur-ahmad@ubb.ac.id

Himmatul Ulyah
IAIN Syaikh Abdurrahman Siddik Bangka Belitung
himmatul_ulyah@iainsasbabel.ac.id

Mustofa Tohari
Universitas Bangka Belitung
mustofa-tohari@ubb.ac.id

Abstract: *This study examines the effect of tax rates and tax penalties on taxpayer compliance, motivated by the persistent variation in compliance levels across taxpayers and the need for more effective fiscal policy design. The research problem addressed is whether variations in tax rates and tax penalties influence taxpayer compliance under controlled, experimental decision-making conditions. This study aims to empirically examine the effect of tax rates and tax penalties on taxpayer compliance and to test the direction of these relationships. A laboratory experiment with a 2×2 between-subjects design was employed, in which participants were assigned to four groups based on combinations of high–low tax rates and high–low tax penalties. Primary data were collected from undergraduate accounting students with foundational taxation knowledge and analyzed using Analysis of Variance (ANOVA). The results show that tax rates have a negative effect on taxpayer compliance, with compliance higher under low- than high-tax-rate conditions, while tax penalties have a positive effect, with stronger penalties associated with higher compliance. This study contributes to the literature by strengthening empirical support for Expected Utility Theory and Deterrence Theory in explaining tax compliance behavior, and by offering practical implications for policymakers in designing optimal combinations of tax rates and penalties to improve compliance.*
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Keywords: *tax rate, tax penalty, tax compliance, experiment, ANOVA*

Gender Equality, Komite Manajemen Risiko, Dan Tax Avoidance

Fajar Odiatma
Jurusan Akuntansi, Fakultas Ekonomi & Bisnis, Universitas Riau
fajarodiatma@lecturer.unri.ac.id

Rheny Afriana Hanif
Jurusan Akuntansi, Fakultas Ekonomi & Bisnis, Universitas Riau
rhenyafriana@lecturer.unri.ac.id

Rara Silkfan
Jurusan Akuntansi, Fakultas Ekonomi & Bisnis, Universitas Riau
rara.silkfan@lecturer.unri.ac.id

Nurfitriani
Jurusan Akuntansi, Fakultas Ekonomi & Bisnis, Universitas Riau
nurfitriani@lecturer.unri.ac.id

Sari
Jurusan Akuntansi, Fakultas Ekonomi & Bisnis, Universitas Riau
sari.sari@lecturer.unri.ac.id

Azzahra Dita Reminda
Jurusan Akuntansi, Fakultas Ekonomi & Bisnis, Universitas Riau
azzahra.dita@lecturer.unri.ac.id

Abstract :*This study aims to examine the effect of gender equality, proxied by the proportion of female directors, on tax avoidance, and to test whether the Risk Management Committee (RMC) moderates this relationship among non-financial companies listed on the Indonesia Stock Exchange (IDX). Debt to Equity Ratio (DER), Return on Assets (ROA), and firm size were included as control variables. The sample consisted of non-financial companies listed on the IDX during the 2020–2025 period, selected through purposive sampling, yielding 1,500 firm-year observations. Data were analyzed using panel data regression, complemented by a Pearson correlation test for multicollinearity, a two-stage least squares (2SLS) test for endogeneity, a robustness test using Current ETR as an alternative proxy for tax avoidance, and additional analyses based on industry sector and the pre-pandemic versus post-pandemic periods. The results show that gender equality has a negative and significant effect on the Effective Tax Rate (ETR), indicating that a higher proportion of female directors is associated with a higher level of tax avoidance, thereby supporting the first hypothesis. The Risk Management Committee was found to strengthen this negative effect, such that the influence of female directors on tax avoidance is stronger in firms with an RMC than in those without one, supporting the second hypothesis. Additional analyses indicate that the moderating effect of the RMC is heterogeneous across sectors, being more pronounced in the energy, healthcare, technology, and primary consumer goods sectors, and that this moderating role is significant only in the post-pandemic period (2023–2025). This study contributes to the literature by providing empirical evidence on the role of board gender diversity and risk governance structures in shaping corporate tax behavior in an emerging market context, and by demonstrating that enterprise risk oversight mechanisms may act as a facilitator rather than a constraint on tax avoidance.*

Keywords: *effective tax rate; gender equality; panel data regression; risk management committee; tax avoidance*

SIPE

Bridging Professional Ethics and AI-Driven Accounting Information Systems

Diana Frederica
Krida Wacana Christian University
diana.frederica@ukrida.ac.id

Deni Iskandar
Krida Wacana Christian University
denny.iskandar@ukrida.ac.id

Abstract *The rapid integration of Artificial Intelligence (AI) into Accounting Information Systems (AIS) is fundamentally transforming accounting practices, offering enhanced efficiency, real-time analytics, and improved sustainability reporting. However, this transformation also introduces significant ethical challenges, including algorithmic bias, lack of transparency, data privacy concerns, and ambiguity in accountability. This study aims to develop an integrated conceptual framework that bridges professional ethics and AI-driven AIS to support sustainable and trustworthy financial practices in Indonesia toward 2045. Using a qualitative approach based on a systematic literature review (SLR) of 48 selected articles published between 2020 and 2025, this study synthesizes insights from AIS, AI, ethics, and sustainability literature. The findings reveal a critical fragmentation in existing research, where technological advancements are often not aligned with ethical considerations. To address this gap, the study proposes a conceptual model positioning AI-enabled AIS as a driver of sustainability, with ethical risks as a mediating variable and professional ethics as a moderating factor influencing integrity and trust outcomes. The study contributes theoretically by integrating previously disconnected domains into a unified framework and practically by emphasizing the need for ethics-by-design in AI systems. It further highlights that sustainable accounting practices cannot be achieved through technology alone but require the institutionalization of ethical principles within system architecture, governance mechanisms, and professional competencies. These insights are particularly relevant for emerging economies such as Indonesia, where digital transformation must be accompanied by robust ethical infrastructures.*
Keywords: *Sustainability, Artificial Intelligence, Ethical Risk, Accounting Information Systems*

A Bibliometric Analysis of Digital Accounting Transformation and Greenwashing in International ESG Literature

Nindia Nur Arifiana Putri
Universitas Gajayana Malang
nindia@unigamalang.ac.id

Oyong Lisa
Universitas Gajayana Malang
oyonglisa12@unigamalang.ac.id

Dadieng Kurniawan
Universitas Gajayana Malang
samdieng@unigamalang.ac.id

Sri Hastuti
Universitas Gajayana Malang
srihastuti@unigamalang,ac,id

Abstract: *This study aims to analyze the development of intellectual structures, patterns of scientific collaboration, and the evolution of research themes on digital accounting, green accounting, ESG, and greenwashing in the international literature for the period 2021–2025. The study uses a quantitative-descriptive approach based on bibliometrics with data sources derived from the Dimensions database. Publication metadata was analyzed using VOSviewer software through network visualization, overlay visualization, density visualization, co-authorship analysis, institution collaboration, and country collaboration analysis. The results show that publications on ESG-based sustainability accounting have increased significantly since 2022 and peaked in 2025. Network visualization demonstrates a strong connection between the themes of ESG, finance, governance, blockchain, risk, and sustainability reporting, demonstrating multidisciplinary developments in modern sustainability accounting. Overlay visualization shows the evolution of research themes from organizational processes to ESG governance, digital transparency, blockchain accountability, and sustainability risk management. Furthermore, density visualization shows that ESG and finance have become the dominant centers of global research, while greenwashing has developed as an emerging topic related to governance quality and the credibility of sustainability reporting. Collaboration analysis shows that China, the United Kingdom, and Indonesia are key countries in international research networks, while European institutions dominate the development of ESG-based sustainability accounting and digital governance research. This study concludes that sustainability accounting is transforming into a digital sustainability governance ecosystem that positions digital technology, ESG analytics, and governance transparency as key elements in developing global sustainability accountability.*

Keywords: *Digital Accounting, Green Accounting, ESG, Greenwashing, Bibliometric Analysis.*

Peran Opini Audit sebagai Variabel moderasi Pengaruh *Pentagon Fraud* dengan *Financial Statement Fraud* di Perusahaan Farmasi di Indonesia

Fatiyatul Islami
Universitas Merdeka Malang
Fatiya2306@gmail.com

Retna Safriliana
Universitas Merdeka Malang
retnasafriliana@unmer.ac.id

Abstract: *The Pentagon fraud theory is one of the theories used to detect fraud, consisting of five elements: pressure, competence, opportunity, rationalization, and arrogance. This study aims to examine and analyze the influence of each element of the pentagon fraud theory on financial statement fraud, as well as to examine and analyze the influence of each independent variable after being interacted with audit opinion as a moderating variable on the detection of financial statement fraud. The dependent variable in this study is financial statement fraud, measured using the Beneish M-Score method. This study uses a quantitative research method with secondary data obtained from the financial statements and annual reports of sample companies, with a sample size of 10 pharmaceutical sector companies listed on the IDX from 2019-2023. The sampling technique used by the researcher in this study is purposive sampling. Based on the tests conducted, the results of this study indicate that pressure measured by financial stability affects financial statement fraud. Meanwhile, the other four elements of the fraud pentagon, such as competence measured by director turnover, opportunity measured by ineffective supervision, rationalization measured by auditor turnover, and arrogance measured by the number of CEO photos in the company's annual report, do not affect financial statement fraud. In this study, audit opinion is able to moderate the influence of pressure on financial statement fraud by strengthening the relationship between the two. After being interacted with audit opinion, arrogance and opportunity become influential in the detection of financial statement fraud. the role of the audit opinion in that relationship is to strengthen and weaken the relationship between the two. Meanwhile, the audit opinion is unable to moderate the relationship between competence and rationalization in the detection of financial statement fraud.*

Keyword: *audit opinion, financial statement fraud, Pentagon fraud*

Digital Bankruptcy Early Warning System Berbasis XBRL Pada Perusahaan Textile Bursa Efek Indonesia

Full paper

Si Made Ngurah Purnaman
Universitas Halu Oleo
madenp@uho.ac.id

Satira Yusuf
Universitas Halu Oleo
satirayusuf@uho.ac.id

Ika Maya Sari
Universitas Halu Oleo
ika_mayasari@uho.ac.id

Abstract: *The Indonesian textile and textile products (TPT) industry is facing acute structural pressure, with over 126,000 workers laid off between 2023 and 2025 due to the closure of 59 companies. This crisis underscores the critical need for early warning systems capable of detecting financial distress before it reaches irreversible stages. Previous studies on financial distress in Indonesian textile companies have relied on manual extraction of financial data from PDF reports—an approach that is time-consuming, error-prone, and inherently not scalable for real-time monitoring. This study addresses that gap by integrating eXtensible Business Reporting Language (XBRL) instance documents, mandated by the Indonesia Stock Exchange (IDX) for all listed companies, with the Altman Z-Score model within a single automated workflow. The research employs an applied quantitative approach. Using purposive sampling, eight textile companies listed on the IDX with complete XBRL data for 2024–2025 were selected as the sample. A web application system was developed using JavaScript and React JS via CDN, without build tools such as Webpack or Node.js, to extract financial data automatically from XBRL ZIP files and compute the Altman Z-Score. System evaluation results show 100% extraction accuracy across all standard idx-dei and idx-cor taxonomy tags, with 16 XBRL files processed in 11.2 seconds and Z-Score calculations completed with 100% accuracy after data conversion to JSON format. Financial health analysis reveals three distinct groupings: ARGO, TFCO, and CNTX are classified in the safe zone ($Z > 2.99$); BELL and SSTM are in the grey zone ($1.81 \leq Z \leq 2.99$); while INOV, MYTX, INDR, and ESTI fall into the distress zone ($Z < 1.81$). A notable anomaly was identified in POLY, whose extremely high Z-Score (21.30–24.43) is distorted by an abnormal retained earnings-to-total assets ratio rather than reflecting genuine financial health. This study contributes methodologically by demonstrating a scalable, open-data approach to financial distress analysis, and provides empirical evidence that XBRL infrastructure in Indonesia is sufficiently mature for automated systematic financial surveillance.*

Keywords: *Altman Z-Score, Financial Distress, Textile Industry, XBRL*

Risk-Based Internal Audit of Higher Education Fixed Asset Management

Akhmad Qusyairi Amiruddin
Universitas Hasanuddin
akhmadqusyairiamiruddin@unhas.ac.id

R.A. Supriyono
Universitas Gadjah Mada
rasupriyono@ugm.ac.id

Amiruddin Junus
Universitas Hasanuddin
amiruddin@fe.unhas.ac.id

Abstract: *The transformation of state universities into legal entities (PTN-BH) necessitates highly responsive governance, which in turn demands more sophisticated regulatory frameworks and rigorous internal oversight for non-academic functions. To manage such broad supervisory requirements effectively, it is essential for internal auditors to adopt a robust risk-based methodology. This research seeks to investigate the application of risk-based internal auditing (RBIA) in evaluating the risk management (RM) practices associated with fixed assets management (FAM) at PTN X. Adopting a qualitative case study design, this investigation gathered primary data through semi-structured interviews and field observations, supplemented by a comprehensive review of relevant internal documentation. The findings reveal that PTN X has successfully integrated ISO 31000 for general RM and ISO 37001 for its anti-bribery management system. RM is operationalized through unit-level risk registers that align with specific operational activities, which are subsequently vetted by the Risk Management Centre (RMC). Concurrently, the internal audit function (IAF) has institutionalized RBIA by aligning audit plans directly with these documented risk profiles. To date, the synergy between RM and IA has proven effective in maintaining compliance and operational integrity. By addressing the existing scholarly gap regarding RBIA implementation within PTN-BH, this study offers strategic insights for university leadership in implementing RBIA to optimize transparent and accountable FAM.*

Keywords: *risk-based internal audit, risk management, ISO 37001, ISO 31000*

Model Green Governance Audit untuk Mencegah Greenwashing dan Meningkatkan Kinerja Keberlanjutan Koperasi Syariah di Era Green Economy

Oyong Lisa
Universitas Gajayana
oyonglisa12@unigamalang.ac.id

Dwi Orbaningsih
Universitas Gajayana Malang
dwi.orbaningsih@unigamalang.ac.id

Umi Muawanah
Universitas Gajayana Malang
umimuawanah@unigamalang.ac.id

Inayah Nur Mardiyana
Universitas Gajayana Malang
inayahcintazuhdi@gmail.com

Ahmad Dahlan
Universitas Gajayana Malang
Achmaddahlan@unigamalang.ac.id

Abstract: *This study aims to analyze the influence of Green Governance Audit on Greenwashing and Sustainability Performance of Sharia cooperatives in the green economy era, and examine the mediating role of Greenwashing in influencing Green Governance Audit on Sustainability Performance. The research approach uses a quantitative method with data collection techniques through distributing questionnaires to Sharia cooperative management. The number of samples in this study was 258 respondents. Data analysis was carried out using the Partial Least Square (PLS-SEM) based Structural Equation Modeling method with the help of the SmartPLS application. The results of the study indicate that Green Governance Audit has a negative effect on Greenwashing and a positive effect on Sustainability Performance. In addition, Greenwashing has a negative effect on Sustainability Performance. This study also proves that Greenwashing is able to mediate the influence of Green Governance Audit on Sustainability Performance. The research findings indicate that the implementation of green governance audits can increase transparency, accountability, and the quality of sustainability reporting so that it can suppress greenwashing practices and improve the sustainability performance of Sharia cooperatives. The implications of this research emphasize the importance of strengthening environmental audit and governance systems in Islamic cooperatives to support the implementation of a green economy. This research contributes to the growing literature on sustainability governance and greenwashing practices in Islamic cooperatives in Indonesia.*

Keywords: *Green Governance Audit, Greenwashing, Sustainability Performance, Islamic Cooperatives, Green Economy.*

A Dual-Approach Framework for Auditing Government Performance Reports

Ahmad Nurdi Putranto
Badan Pemeriksa Keuangan RI
ahmad.putranto@bpk.go.id

Hesekiel Dwiputera Gokmatua Hutapea
Badan Pemeriksa Keuangan RI
hesekiel.hutapea@bpk.go.id

Abstract:

Government performance reports in Indonesia lack adequate external assurance, creating a significant accountability gap despite the growing prevalence of unqualified audit opinions on financial statements. This study conducts a critical adaptation review of the Australian National Audit Office (ANAO) performance statements audit methodology to develop a defensible auditing framework within the institutional context of the Indonesia Supreme Audit Institution (BPK RI). Employing a qualitative approach with a comparative document analysis strategy, this study examines regulatory frameworks, methodologies, auditee maturity, and auditor capacity across both jurisdictions. Four principal findings emerge. First, SPKN 2026 opens four normative pathways enabling BPK to develop performance report auditing without legislative amendments, with the 2026–2028 transition period presenting strategic momentum for regulatory anticipation. Second, this study introduces the Dual-Approach Framework, distinguishing a Compliance Approach and a Performance Approach as a critical adaptation of ANAO methodology calibrated to Indonesia's distinct legal context, auditing standards, and auditee maturity. Third, AI functions as a differentiated enabler across both approaches, ranging from data verification to causal inference over outcome claims. Fourth, BPK's audit recommendations constitute the most legally legitimate transmission mechanism for transforming performance reporting maturity. This study contributes the Dual-Approach Framework and the conceptualization of measurement verifiability as a distinct analytical dimension, advancing Indonesia's performance accountability transformation toward the Indonesia 2045 vision.

Keywords: *performance statements audit, Dual-Approach Framework, critical adaptation, artificial intelligence, BPK RI, ANAO*

Pengaruh *Audit Delay*, *Auditor Switching*, dan *Financial Distress* Terhadap Opini Audit *Going Concern* (Studi Empiris Pada Perusahaan Sektor *Property* dan *Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022-2024)

An Nisa Khairani
Universitas Jambi
annisakhairani009@gmail.com

Netty Herawaty
Universitas Jambi
netherawaty@unja.ac.id

Eko Prasetyo
Universitas Jambi
ekoprasetyo@unja.ac.id

Abstract: *This study aims to examine the effect of Audit Delay, Auditor Switching, and Financial Distress on Going Concern Audit Opinion both simultaneously and partially. This research employs a quantitative approach with the population consisting of Property and Real Estate sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period that have published audited financial statements, totaling 92 companies. The sampling technique used in this study is purposive sampling, resulting in 47 companies selected as research samples. With an observation period of three years, the total number of research observations amounted to 141 samples. Hypothesis testing was conducted using descriptive statistical analysis and logistic regression analysis with the assistance of SPSS version 26 software. The results indicate that Audit Delay, Auditor Switching, and Financial Distress simultaneously affect Going Concern Audit Opinion. Partially, Audit Delay has a significant effect on Going Concern Audit Opinion, while Auditor Switching and Financial Distress do not have a significant effect on Going Concern Audit Opinion.*

Keywords: *Audit Delay, Auditor Switching, Financial Distress, Going Concern Opinions*

Unveiling The Price Of Assurance: How Audit Risk And Ownership Structure Influence Audit Fees In Indonesia's Tech And Banking Industries

Satria Rahaddian Rabbani
Universitas Negeri Malang
satria.rahadian.2104226@students.um.ac.id

Ika Putri Larasati
Universitas Negeri Malang
ika.putri.fe@um.ac.id

Abstract :*This study examined the effects of audit risk, managerial ownership, and institutional ownership on audit fees. The companies included in this study were selected from the technology and banking sectors and covered the years 2021–2023. The sampling technique used in this study was purposive sampling, with 59 companies included in the final sample. The data analysis technique employed to test the hypothesis in this study is panel data regression analysis. The results demonstrated that audit risk positively influenced audit fees. Concurrently, additional findings indicate that managerial and institutional ownership do not influence audit fees.*

Keywords: *Audit Fees, Audit Risk, Managerial Ownership, Institutional Ownership*

Membangun Integritas Audit Menuju Indonesia Emas 2045

Hani Agustin
Universitas Bunda Mulia

Theresia Olivia
Universitas Bunda Mulia
tolivia@bundamulia.ac.id

Ririn Breliastiti
Universitas Bunda Mulia
rbreliastiti@bundamulia.ac.id

Albert Sebastian
Universitas Bunda Mulia

Abstract: *Audit quality plays a critical role in strengthening public trust, enhancing financial reporting credibility, and supporting sustainable economic development toward Indonesia Vision 2045. However, the increasing complexity of infrastructure projects, tight audit deadlines, and growing auditor workloads raise concerns regarding the ability of auditors to maintain high-quality audit outcomes. This study examines the effects of audit workload, audit tenure, and time budget pressure on audit quality in infrastructure companies listed on the Indonesia Stock Exchange during 2019–2023.*

This research employs a quantitative approach using secondary data obtained from annual reports and audited financial statements. The sample consists of 48 infrastructure companies, resulting in 240 firm-year observations selected through purposive sampling. Data were analyzed using logistic regression.

The findings indicate that audit tenure has a positive effect on audit quality, suggesting that longer auditor-client relationships enhance auditors' understanding of client characteristics and improve audit effectiveness. In contrast, audit workload and time budget pressure do not significantly affect audit quality. These results imply that auditors are able to maintain professional standards and audit procedures despite workload demands and time constraints.

This study contributes to the audit quality literature by providing evidence from the infrastructure sector, a strategic industry with high project complexity and substantial public investment. The findings also offer practical implications for audit firms, regulators, and companies in designing policies that support audit integrity and strengthen financial reporting quality toward Indonesia 2045.

Keywords: ***Audit Quality, Audit Workload, Audit Tenure, Time Budget Pressure, Infrastructure Sector***

Transformasi Proses Audit melalui Artificial Intelligence: Systematic Literature Review

T. Nesa Ramadhani
Program Magister Akuntansi, Universitas Riau
t.nesa6105@grad.unri.ac.id

Abstract : *The development of Artificial Intelligence (AI) has driven the transformation of the audit process by improving audit efficiency and quality. This study aims to identify the challenges, impacts, and contributions of AI in the audit process using a Systematic Literature Review (SLR) approach based on the PRISMA guidelines. The findings indicate that AI has a positive impact on the audit process by automating audit procedures, enhancing data analysis, improving risk identification, and increasing the quality of audit evidence. However, AI implementation still faces several challenges, including data quality, information security, technological readiness, and auditors' competencies. Overall, AI contributes to transforming the audit process into a more effective, efficient, and data-driven practice while maintaining auditors' professional judgment as a fundamental element in audit decision-making.*

Keywords: *Artificial Intelligence, audit process, audit transformation, SLR.*

Pengaruh Kompetensi Auditor, Pengalaman Audit, dan Ukuran KAP terhadap Kualitas Audit dengan Adopsi Teknologi Audit Digital sebagai Variabel Moderasi

Oyong Lisa
Universitas Gajayana
oyonglisa12@unigamalang.ac.id

Djuni Farhan
Universitas Gajayana
djuni.farhan@unigamalang.ac.id

Umi Muawanah
Universitas Gajayana Malang
umimuawanah@unigamalang.ac.id

Erli Suroningsih
Mahasiswa Universitas Gajayana
erlispirit@gmail.com

Abstract: *This study aims to analyze the influence of auditor competence, audit experience, and audit firm size on audit quality, and to examine the role of digital audit technology adoption as a moderating variable. This study applies a quantitative and explanatory approach with data obtained through questionnaires distributed to 223 auditors working at audit firms in Indonesia using a stratified random sampling technique. Data analysis was conducted using MRA. The study findings indicate that auditor competence and audit experience have a positive and significant effect on audit quality, while audit firm size has a positive but insignificant effect. Auditors with high competence and extensive audit experience tend to produce audits that are more accurate, objective, and in accordance with professional standards. In addition, the adoption of digital audit technology is not proven to moderate the influence of auditor competence on audit quality, but is proven to moderate the influence of audit experience and audit firm size on audit quality in a positive direction. These findings indicate that digital audit technology can strengthen the influence of audit experience and the organizational capacity of audit firms in producing better audit quality. Therefore, the adoption of digital audit technology needs to be strategically integrated with human resource development and the overall management of the audit organization.*

Keywords: *Auditor Competence, Audit Experience, Audit Firm Size, Audit Quality, Digital Audit Technology.*

Examining The Effect Of Internal Governance Structures And Firm Size On Audit Report Lag

Wiwi Idawati
IAI Wilayah DKI Jakarta
wiwiidawati71@gmail.com

Abstract : This study aims to identify factors that influence audit report lag in public companies in Indonesia. Audit report lag is defined as the time difference between the end of a company's fiscal year and the date of publication of the audit report. This study examines audit report lag, independent boards of commissioners, audit committees, and Firm Size in Indonesia. This study uses data from all non-financial companies listed on the Indonesia Stock Exchange in 2020–2024. The analysis method used is multiple regression to evaluate the effect of these variables on audit report lag. The sampling method in this study is purposive sampling. The hypotheses in this study were tested using descriptive statistics and multiple regression analysis. The results of this study indicate that independent boards of commissioners have a negative effect on audit report lag, while audit committees and Firm Size have no effect on audit report lag. These findings have important implications for regulators, accounting practitioners, and company stakeholders in their efforts to improve the efficiency of the audit process and the transparency of financial reporting in Indonesia.

Keywords: *Audit Report Lag, Corporate Governance, And Firm **Size***

The Influence Of Buy Now Pay Later, Financial Literacy, And Lifestyle On The Financial Management Of Medan City Students In The Use Of E-Commerce

Jeniffer Olivia
Universitas Negeri Medan

Annisa Putri
Universitas Negeri Medan

Muhammad Rizal
Universitas Negeri Medan
muhammadrizall@unimed.ac.id

Abstract: *The rapid growth of digital financial services has transformed university students' financial behavior, particularly through the increasing use of Buy Now Pay Later (BNPL) services in e-commerce. This study examines the effects of BNPL usage, financial literacy, and lifestyle on the financial management of university students in Medan City.*

A quantitative research design was employed using a survey questionnaire distributed to 395 university students selected through purposive sampling. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that financial literacy has a positive and significant effect on financial management, while BNPL usage and lifestyle have negative and significant effects. Among the three predictors, financial literacy demonstrates the strongest influence on students' financial management. The structural model explains 73.9% of the variance in financial management, indicating substantial explanatory power. These findings suggest that although BNPL offers convenience and flexibility in digital transactions, excessive reliance on deferred payment services and consumption-oriented lifestyles may weaken students' financial management.

Conversely, higher levels of financial literacy enable students to make more informed financial decisions and manage their financial resources more effectively. The study highlights the importance of strengthening financial literacy and promoting responsible use of digital financial services to improve students' financial well-being in the digital economy.

Keywords : *Buy Now Pay Later (BNPL), Financial Literacy, Lifestyle, Students' Financial Management, E-Commerce.*

GCG dan Gender Diversity terhadap Audit Report Readability

Rania Zuhra Anindya Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: rania.zuhra4502@student.unri.ac.id

Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA.
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: arumega@lecturer.unri.ac.id

Nanda Fito Mela, S.E., M.B.A., Ak., CA.
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: nandafitomela@lecturer.unri.ac.id

Abstract: *This study aims to analyze the effect of Good Corporate Governance (GCG) and Gender Diversity on Audit Report Readability in companies listed on the Indonesia Stock Exchange during the 2016–2025 period. The population of this study consists of all companies listed on the Indonesia Stock Exchange. The sample was selected using purposive sampling, resulting in 107 companies with a total of 512 observations (unbalanced panel). Secondary data were obtained from companies' annual reports accessed through the Indonesia Stock Exchange and the Refinitiv Eikon database. Data analysis was conducted using panel data regression with the Fixed Effect Model (FEM) through Stata 17 software after conducting the Chow test, Hausman test, and multicollinearity test. The results show that Good Corporate Governance (GCG), proxied by Governance Score, has no significant effect on Audit Report Readability. Meanwhile, Gender Diversity has a positive and significant effect on Audit Report Readability. These findings indicate that gender diversity within the board or company management can improve the quality of information disclosure and the readability of audit reports, while corporate governance quality has not been proven to significantly affect audit report readability.*

Keywords: *Gender Diversity, Audit Report Readability, Good Corporate Governance*

Sustainbility Report, Audit Tenure, dan Audit Report Readability

Aulia Novriwan
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail:
aulia.novriwan2102@student.unri.ac.id

Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA.
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail:
arumega@lecturer.unri.ac.id

Dr. Fajar Odiatma, S.E., M.Ak.
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: fajarodiatma@lecturer.unri.ac.id

Abstract: *This study investigates the effect of sustainability reporting and audit tenure on audit report readability. The population comprises all companies listed on the Indonesia Stock Exchange (IDX) during the 2016–2025 period. Using a purposive sampling technique, the study obtained a sample of 107 companies, resulting in a total of 512 research observations. Data were analyzed using multiple regression analysis with the assistance of Stata 17 software. The findings of this study indicate that both sustainability reporting and audit tenure have a positive effect on audit report readability.*

Keywords: *Sustainbility Reports, Audit Tenure, Audit Report Readability*

CSR dan Narsisme Auditor terhadap Audit Report Readability

Haniyah Shafa' Nabilah
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: haniyah.shafa4430@student.unri.ac.id

Dr. Arumega Zarefar, S.E., M.Ak., Ak., CA., ACPA., CTA.
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: arumega@lecturer.unri.ac.id

Dr. Fajar Odiatma, S.E., M.Ak.
Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau
e-mail: fajarodiatma@lecturer.unri.ac.id

Abstract: *This study aims to examine the effect of Corporate Social Responsibility (CSR) and Audit Partner Narcissism on Audit Report Readability among companies listed on the Indonesia Stock Exchange during the 2016–2025 period. The sample was selected using a purposive sampling method, resulting in 107 companies with a total of 512 observations. The study employs secondary data obtained from annual reports, audit reports, and ESG data available on the official websites of the Indonesia Stock Exchange and the respective companies. Data were analyzed using panel data regression with the Fixed Effect Model, which was selected based on the results of the Chow Test and Hausman Test. The analysis was conducted using Stata 17 software.The findings indicate that Corporate Social Responsibility, proxied by ESG Score, has no significant effect on Audit Report Readability. In contrast, Audit Partner Narcissism, proxied by signature size, has a negative and significant effect on Audit Report Readability. These results suggest that a higher level of corporate social responsibility disclosure does not necessarily improve the readability of audit reports, whereas narcissistic characteristics of audit partners tend to reduce audit report readability through the use of more complex and less understandable language.*

Keywords: *Audit Partner Narcissism, Audit Report Readability, Corporate Social Responsibility.*

When Guidelines Fail and Usefulness Misleads: The Dark Side of AI in Accounting Students' Ethical Awareness and Academic Decision Quality

Rino Dwi Putra
Universitas Negeri Padang
rinoputra@unp.ac.id

Dian Indah Hayati
Universitas Negeri Padang
dindahhayati@unp.ac.id

Eka Fauzihardani
Universitas Negeri Padang
ekafauzi@fe.unp.ac.id

Nelvirita
Universitas Negeri Padang
nelvirita@fe.unp.ac.id

Khadijah Ath Thahirah
Universitas Negeri Padang
khadijah20@unp.ac.id

Halkadri Fitra
Universitas Negeri Padang halkadri@fe.unp.ac.id

Abstrak

Masalah penelitian – *Adopsi cepat kecerdasan buatan (AI) generatif di kalangan mahasiswa akuntansi telah mengungkap masalah kritis namun masih jarang dieksplorasi: sementara kebijakan institusional dan persepsi positif tentang manfaat AI secara luas diasumsikan dapat mendorong keputusan akademik yang etis dan berkualitas tinggi, bukti empiris dalam konteks negara berkembang masih belum tersedia. Penelitian ini menangani masalah tersebut dengan menguji mengapa literasi AI, persepsi manfaat, dan pedoman institusional secara berbeda mempengaruhi kesadaran etis dan kualitas keputusan.*

Tujuan – *Penelitian ini menyelidiki sisi gelap kecerdasan buatan (AI) dalam pendidikan tinggi akuntansi dengan mengkaji kegagalan pedoman institusional dan persepsi manfaat dalam meningkatkan kesadaran etis dan kualitas keputusan akademik mahasiswa, sekaligus menyoroti peran kritis literasi AI dan etika sebagai pelindung internal.*

Metodologi – *Survei dilakukan terhadap 313 mahasiswa akuntansi dari beberapa universitas di Indonesia (Sumatera Barat, Jawa Barat, Jakarta). Data dianalisis menggunakan Partial Least Squares Structural Equation Modeling (PLS-SEM) dengan SmartPLS. Variabel yang digunakan meliputi literasi AI, persepsi manfaat, pedoman institusional AI (sebagai moderator), kesadaran etis, dan kualitas keputusan akademik.*

Temuan – *Hasil penelitian mengungkap sisi gelap yang paradoksal: (1) Persepsi manfaat AI tidak berpengaruh signifikan terhadap kesadaran etis ($\beta = 0{,}033$, $p = 0{,}740$) maupun kualitas keputusan akademik ($\beta = 0{,}090$, $p = 0{,}112$); (2) Pedoman institusional AI tidak berpengaruh langsung terhadap kualitas keputusan akademik ($\beta = 0{,}020$, $p = 0{,}686$), juga tidak memoderasi hubungan antara literasi dan kualitas keputusan ($\beta = -0{,}018$, $p = 0{,}607$); (3) Sebaliknya, literasi AI secara kuat mendorong baik kesadaran etis ($\beta = 0{,}570$, $p < 0{,}001$) maupun kualitas keputusan ($\beta = 0{,}480$, $p < 0{,}001$), dengan etika memediasi sebagian efek ini; (4) Model menjelaskan 61,4% varian dalam kualitas keputusan, namun pedoman dan persepsi manfaat memberikan kontribusi yang dapat diabaikan.*

Kontribusi pada pendidikan akuntansi – *Penelitian ini berkontribusi pada pendidikan akuntansi dengan (1) menyediakan bukti empiris pertama tentang "sisi gelap" AI dalam program akuntansi di Indonesia, (2) mendemonstrasikan bahwa literasi AI—bukan persepsi manfaat atau pedoman—merupakan satu-satunya pendorong signifikan dari kesadaran etis dan kualitas keputusan, serta (3) menawarkan panduan yang dapat ditindaklanjuti untuk redesain kurikulum yang memprioritaskan literasi AI kritis dan penalaran etis di atas intervensi yang berpusat pada kebijakan.*

Kata Kunci: *Literasi AI, persepsi manfaat, kesadaran etis, kualitas keputusan akademik*

Does Religiousity Matter in Secular Fintech? Evidence from Indonesia's Digital Payment Ecosystem

Rini Subekti
Universitas Terbuka
bektirini@ecampus.ut.ac.id

Agustine Dwianika
Universitas Terbuka
agustine.dwianika@ecampus.ut.ac.id

Dwirini
Universitas Terbuka
dwirini@ecampu.ut.ac.id

Abstract :*The rapid development of financial technology (fintech) has transformed the way people conduct digital financial transactions. Although fintech adoption continues to grow in Indonesia, the factors influencing user satisfaction and fintech usage behavior require further investigation, particularly regarding the roles of Religiousity and lifestyle. This study aims to examine the effects of Religiousity and lifestyle on user satisfaction and fintech usage behavior in Indonesia by employing the Stimulus-Organism-Response (SOR) framework. In this study, Religiousity and lifestyle are conceptualized as the stimulus, satisfaction as the organism, and fintech usage behavior as the response.*

This study adopts a quantitative approach using a survey method. Data were collected through questionnaires distributed to fintech users in Indonesia and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS).

The findings reveal that lifestyle has a positive and significant effect on both user satisfaction and fintech usage behavior. These results indicate that the alignment of fintech services with users' digital lifestyles—including the need for convenience, flexibility, speed, and accessibility—enhances user satisfaction and encourages continuous fintech usage. In contrast, Religiousity does not have a significant effect on either satisfaction or fintech usage behavior. This suggests that users of general fintech services tend to prioritize utilitarian benefits over religious considerations when adopting and using fintech applications. Furthermore, satisfaction has a positive and significant effect on fintech usage behavior and serves as a mediating variable in the relationship between lifestyle and fintech usage behavior.

Overall, the findings highlight digital lifestyle as a key determinant of user satisfaction and fintech usage behavior in Indonesia, while Religiousity does not appear to be a significant predictor in the context of general fintech services. The study implies that fintech providers should develop features and services that align with users' digital lifestyles to enhance satisfaction and promote sustained usage.

Keywords: *financial technology, religiousity, lifestyle, satisfaction*

SPBE Moderation of Government Audit Delay

Hari Kusuma Satria Negara
UPN "Veteran" Yogyakarta
harikusumasatrianegara@gmail.com

Nabila Putry Salimah
UPN "Veteran" Yogyakarta
ptyslmh@gmail.com

Abstrak

*Penelitian ini mengkaji keterlambatan audit (*audit delay*) pada pemerintah daerah sebagai konsekuensi dari kualitas tata kelola pemerintahan, bukan semata-mata sebagai persoalan teknis audit. Dengan menggunakan kerangka berbasis tata kelola, penelitian ini menganalisis pengaruh kualitas audit internal, leverage, opini auditor, kepatuhan regulasi, dan ketergantungan pada dana transfer antarpemerintah terhadap* audit delay*, serta peran Sistem Pemerintahan Berbasis Elektronik (SPBE). Analisis dilakukan menggunakan metode* ***Structural Equation Modeling–Partial Least Squares (SEM-PLS)*** *pada data pelaporan keuangan pemerintah daerah. Hasil penelitian menunjukkan bahwa kualitas audit internal yang lebih baik, opini audit yang lebih baik, dan tingkat kepatuhan regulasi yang tinggi secara signifikan mampu mengurangi* audit delay *melalui peningkatan efektivitas pengendalian internal, kualitas dokumentasi, dan akuntabilitas. Sebaliknya, tingkat leverage yang lebih tinggi dan ketergantungan yang lebih besar pada dana transfer antarpemerintah meningkatkan* audit delay *akibat tekanan fiskal dan kompleksitas akuntabilitas lintas tingkat pemerintahan. SPBE terbukti memiliki pengaruh negatif langsung terhadap* audit delay*, yang menunjukkan bahwa tata kelola digital dapat meningkatkan efisiensi audit melalui integrasi data yang lebih baik dan ketersediaan informasi yang lebih memadai. Namun, peran tata kelola SPBE masih bergantung pada kesiapan institusional. Secara keseluruhan, temuan penelitian ini menegaskan bahwa kualitas tata kelola pemerintahan merupakan faktor utama yang menentukan* audit delay*, sementara efektivitas tata kelola digital bergantung pada kapasitas dan koordinasi institusional.*

Kata Kunci: *Audit Delay, Tata Kelola Pemerintahan, Tata Kelola Digital, Pengendalian Internal, APIP, Pemerintah Daerah.*

Peran *Corporate Social Responsibility*, Komite Audit, Kualitas Audit, Dan *Financial Distress* Dalam Meningkatkan Integritas Laporan Keuangan

Nur Azlina
Universitas Riau
nur.azlina@lecturer.unri.ac.id

Hibatul Haqqi
Universitas Riau
hibatulhaqqi2324@gmail.com

Suci Nurulita
Universitas Riau
nurulitasuci@gmail.com

Nurhidayah Yahya
Universiti Teknologi MARA
nurhidayahyahya@uitm.edu.my

ABSTRACT

Financial statements serve as the primary source of information and a key communication tool between internal and external stakeholders; therefore, they must be presented with a high degree of integrity. However, financial statement manipulation remains common as companies strive to maintain their public image and credibility. This investigation evaluates the influence of, CSR, audit committee, audit quality and financial distress on the financial statements' integrity. Using a saturated sampling procedure, the sample comprises 26 State Owned Enterprises (SOEs) that were listed on the IDX between 2021 and 2024. Secondary data from annual reports and sustainability reports were analyzed using SPSS version 29. The results suggest that financial statement integrity is substantially influenced by CSR, audit committees, audit quality, and financial distress. The uniqueness of this study lies in replacing company size with financial distress as an independent variable, overcoming the limitations of Safira et al. (2023), and using the Givoly and Hayn (2000) model to measure integrity through financial conservatism rather than market perception.

Keywords: *Corporate social responsibility, corporate governance, audit quality, and financial distress*

Transformasi Kualitas Audit melalui GRC dan Teknologi Audit Digital: Peran Penguatan Standar Manajemen Mutu pada Kantor Akuntan Publik Indonesia

Devid Putra Arda
STIE Ganesha
davidardazhaqy@gmail.com

Solihin
Swadaya Institute of Business and Communication
kjasolihin@gmail.com

Haria Saputri
STIE Ganesha
haria@stieganesha.ac.id

Rita
STIE Ganesha
rita@stieganesha.ac.id

Abstract

This study examines how governance, risk management, and compliance (GRC) shape audit quality in public accounting firms, with digital audit technology adoption as a mediating mechanism and quality management standards as a moderating condition. The study responds to the growing need for an integrated explanation of audit quality in an environment characterized by digital transformation and risk-based quality management. Using a quantitative explanatory design, data were collected from 220 auditors working in 61 sole-practitioner public accounting firms in Jakarta. The model was tested using partial least squares structural equation modeling (PLS-SEM) with SmartPLS 4. The results show that governance and risk management have positive and significant direct effects on audit quality, whereas compliance has no significant direct effect. Digital audit technology adoption significantly improves audit quality and mediates the effects of governance, risk management, and compliance on audit quality. Quality management standards significantly strengthen the relationships of governance, risk management, and compliance with audit quality. The model explains 77.8% of the variance in digital audit technology adoption and 73.5% of the variance in audit quality. The findings indicate that compliance alone is insufficient to generate higher audit quality unless it is translated into technology-enabled audit practices and supported by an effective quality management system. This study contributes by integrating GRC, digital audit transformation, and quality management into a single audit-quality model relevant to resource-constrained public accounting firms.

Keywords: *audit quality, compliance, digital audit technology, governance, quality management standards, risk management*

Implementation Of Continuous Auditing In Accounting Information Systems: A Systematic Literature Review Of Challenges And Barriers

Full paper

Andi Shahrani Awalya
Hasanuddin University
Awalyaas25a@student.unhas.ac.id

Mulia Suardi
Hasanuddin University
suardim25a@student.unhas.ac.id

Grace T. Pontoh
Hasanuddin University
gracetpontoh@fe.unhas.ac.id

Aini Indrijawati
Hasanuddin University
ainindri@fe.unhas.ac.id

Abstract: *Digital transformation has driven significant changes in accounting information systems (AIS) and audit practices, including the development of the concept of continuous auditing as a real-time, automated, and continuous audit approach. Despite offering various benefits such as improved audit quality, early detection of risks and fraud, and strengthening internal controls, the implementation of continuous auditing still faces various challenges and obstacles. This study aims to identify, classify, and analyze factors influencing the implementation of continuous auditing in AIS and map the direction of its future development. The method used is a Systematic Literature Review (SLR) with the PRISMA approach. The literature search was conducted using Publish or Perish and the Scopus database for the period 2016–2026. Of the 846 identified publications, 246 articles met the inclusion criteria. Based on the assessment of study quality and study characteristics, 163 of the 246 articles were found to be categorized as high-quality for in-depth analysis. The results show that the challenges of implementing continuous auditing can be classified into three main aspects: technological, organizational, and environmental. Technological challenges include data integration, data quality, information security, artificial intelligence, and blockchain. Organizational challenges include organizational readiness, implementation costs, business process changes, and auditor independence. Meanwhile, environmental aspects are dominated by limited auditor digital competency and resistance to change. The study also shows that the future trend in continuous auditing is moving towards the formation of an Intelligent Continuous Assurance Ecosystem that integrates artificial intelligence, machine learning, big data analytics, blockchain, cloud computing, and continuous monitoring to produce more predictive, adaptive, and real-time assurance. This research provides theoretical contributions to the development of digital audit literature and practical implications for organizations in designing more effective continuous auditing implementation strategies.*

Keywords: *Continuous auditing, accounting information systems, digital audit, systematic literature review, artificial intelligence, continuous assurance*

Internal Oversight Effectiveness and Financial Performance Improvement in a Public Service Agency University: Evidence from Universitas BLU

Jenis Sesi Paper: Full paper,

OK Sofyan Hidayat
Universitas Negeri Medan
okdayat@unimed.ac.id
Muhammad Ridha Habibi
Universitas Negeri Medan
m.ridha.habibi@unimed.ac.id
Syahreza Alvan
Universitas Negeri Medan
syahreza@unimed.ac.id
Zulherman
Universitas Negeri Medan
zulherman@yahoo.com
Mesnan
Universitas Negeri Medan
mesnan@unimed.ac.id
Chandra Situmeang
Universitas Negeri Medan
chandra@unimed.ac.id

Abstract: *Indonesian public universities operating under the Badan Layanan Umum (BLU) public service agency model combine financial flexibility with public accountability, creating a governance challenge: favorable aggregate results may coexist with weak capital execution, unresolved asset issues, or inconsistent performance data. This study examines how internal oversight supports financial performance governance in an anonymized Indonesian BLU university. Using a longitudinal documentary case study, the study compares selected financial indicators for 2024–2025 and conducts an in-depth evaluation of 2025 oversight evidence. Data comprise unaudited 2024 year-end financial statements, an internal review record, and a performance agreement, together with audited 2025 financial statements, performance-contract documents, supporting worksheets, and institutional oversight findings. An explicit evidence hierarchy and chain-of-evidence protocol classify evidence as documented, recalculated, reconciled, or unresolved. Results indicate generally stable financial conditions: revenue realization increased from 105.81% to 108.62%, total expenditure absorption remained near 89%, and the liability-to-asset ratio declined from 1.42% to 0.49%. However, capital expenditure absorption fell from 80.21% to 63.75%, construction-in-progress and related asset-governance concerns persisted across reporting cycles, and selected performance indicators lacked consistent cross-document support. The 2025 oversight process identified 14 risk areas, including five institutionally classified as high risk. The study does not infer that oversight caused financial improvement. Instead, its observable contribution lies in strengthening traceability, detecting inconsistencies, prioritizing material risks, and supporting corrective action. The study contributes by distinguishing financial performance from financial performance governance and by demonstrating a documentary traceability approach that may inform comparable BLU accountability settings.*

Keywords: *BLU universities; data traceability; financial performance governance; internal oversight*

The Influence of Firm Performance on Auditor Choice: The Moderating Role of Female Boards Empirical Evidence from Indonesia

Raja Adri Satriawan Surya
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
adrisatriawan@lecturer.unri.ac.id

Arumega Zarefar
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
arumega@lecturer.unri.ac.id

Azwir Nasir
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
azwir.nasir@lecture.unri.ac.id

Suryani Srijayanti
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
suryani.srijayanti8819@grad.unri.ac.id

Yulia Rebecca Sihombing
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
yuliarebecca10@icloud.com

Abstract: *This study aims to analyze the effect of firm performance on external auditor choice, by considering the presence of female board members as a moderating variable in non-financial firms listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. This study uses a quantitative approach and utilizes secondary data obtained from annual reports and company reports published on the IDX during the 2020 to 2023 period. Through the purposive sampling method, this study yielded 1,017 firm-year observations. Data were analyzed using descriptive statistics, multicollinearity tests, logistic regression, and robustness tests, which were processed with the aid of STATA 17 software. The research results show that firm performance has a positive and significant effect on auditor choice. However, the presence of female board members does not moderate the relationship between financial performance and auditor choice. In other words, better firm performance increases the probability of firms appointing high-quality (BIG 10) external auditors, while female representation on the board does not alter this positive relationship. The findings of this study cannot be generalized beyond the non-financial sector due to the limited sectoral focus of the research sample.*

Keywords: *ESG Performance, Female CEO, Board Diversity Policy, Indonesia*

Pencegahan Fraud dengan Moderasi Moralitas Individu

Ghina Latifah
IKPIA Perbanas Institute Jakarta
ghina.latifah24@perbanas.id

Trinandari Prasetya Nugrahanti
IKPIA Perbanas Institute Jakarta
trinandari@perbanas.id

Inung Wijayanti
IKPIA Perbanas Institute Jakarta
inung@perbanas.id

Abstract: *This study aims to analyze the effect of anti-fraud awareness, risk management, and whistleblowing systems on fraud prevention with individual morality as a moderating variable. The research method employed is quantitative research with a causal approach. The research population consists of all Heads of Mekaar Units (KUM) and Senior Account Officers (SAO) at PT Permodalan Nasional Madani (PNM) Bogor Branch, with a total of 246 respondents; therefore, the sampling technique used is the census method. The research data are primary data obtained through questionnaires and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The results indicate that anti-fraud awareness and whistleblowing systems positively affect fraud prevention, whereas risk management does not. Furthermore, individual morality has been shown to strengthen the effect of anti-fraud awareness on fraud prevention, whereas it has not been shown to strengthen the effect of the whistleblowing system on fraud prevention.*

Keywords: *anti-fraud awareness, risk management, whistleblowing system, individual morality, fraud prevention.*

The Impact of Firm Performance and Ownership Structure on Auditor Selection: Evidence from Indonesia with Domestic Ownership as a Moderating Variable

Andreas
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
andreas@lecturer.unri.ac.id

Tantri Kencana
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
tantri.kencana6963@grad.unri.ac.id

Nanda Fito Mela
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
nandafitomela@lecturer.unri.ac.id

Suryani Srijayanti
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
suryani.srijayanti8819@grad.unri.ac.id

Bunga Romarta Simanungkalit
Department of Accounting, Faculty of Economics and Business, Universitas Riau, Indonesia
bunga.romarta2299@student.unri.ac.id

Abstract: *This study examines whether firm performance and ownership structure influence auditor choice, and investigates the role of domestic ownership as a moderating variable in the relationship between firm performance and auditor choice in non-financial firms listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. The research approach used is quantitative, utilizing secondary data obtained from corporate financial statements and annual reports. The research population comprises non-financial sector firms, while the sample was determined through purposive sampling technique, yielding 857 firm-year observations. The analytical procedures include descriptive statistics, classical assumption testing through multicollinearity tests, regression analysis, t-tests, and robustness tests, all of which were conducted with the aid of STATA 17 software. The empirical results show that firm performance, government ownership, and institutional ownership have a positive and significant effect on auditor choice, while domestic ownership has a negative and significant effect on auditor choice. Furthermore, domestic ownership does not moderate the relationship between firm performance and auditor choice. In other words, stronger firm performance and higher ownership by government and institutions increase the likelihood of firms appointing Big 10 external auditors, while higher domestic ownership tends to drive firms to choose non-Big 10 external auditors. At the same time, domestic ownership does not alter the positive relationship between firm performance and auditor choice. Because this study excludes financial sector firms from the sample, the findings cannot be generalized to all industries. In addition, the analysis only focuses on the moderating effect of domestic ownership and has not tested whether other dimensions of ownership structure, such as government ownership and institutional ownership, also moderate the relationship between firm performance and auditor choice.*

Keywords: *Firm Performance, Ownership Structure, Domestic Owners*