

5th Annual Conference on International Accounting Research (AICAR 2018)

Advances in Economics, Business and
Management Research Volume 73

Manado, Indonesia
8 – 9 August 2018

Editors:

**Irvan Noormansyah
Liez Zulfiati
Muhammad Anhar**

**Ade Gafar Abdullah
Isma Widiaty
Cep Ubad Abdullah**

ISBN: 978-1-5108-8148-8

Printed from e-media with permission by:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571



Some format issues inherent in the e-media version may also appear in this print version.

This work is licensed under a Creative Commons Attribution 4.0 International Licence.
Licence details: <http://creativecommons.org/licenses/by/4.0/>.
Conference Website: <http://www.atlantis-press.com/php/pub.php?publication=aicar-18>

Printed by Curran Associates, Inc. (2019)

For permission requests, please contact the publisher:

Atlantis Press
Amsterdam / Paris

Email: contact@atlantis-press.com

Additional copies of this publication are available from:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571 USA
Phone: 845-758-0400
Fax: 845-758-2633
Email: curran@proceedings.com
Web: www.proceedings.com

TABLE OF CONTENTS

HARMONIZATION OF CULTURE AND RELIGION IN INTERNAL CONTROL, STRENGTHENING FORM OF SME GROWTH	1
<i>Erna Lovita</i>	
REVEALING INTERNAL CONTROL PRACTICES IN SME CAPITAL MAINTENANCE	6
<i>Erna Lovita, Gatot Prabantoro</i>	
INFLUENCE OF INFORMATION TECHNOLOGY, TRAINING AND PARTICIPATION OF USERS TOWARDS THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS IN THE SUPPLY CHAIN MANAGEMENT	10
<i>Erna Lovita, Anis Andriyani</i>	
THE AUDITOR'S ABILITY TO DETECT FRAUD: GENDER, PROFESSIONAL SKEPTICISM, AND TIME BUDGET PRESSURE.....	14
<i>Wiwi Idawati</i>	
AUDIT COMMITTEE: WOMAN, EXPERIENCE, EDUCATION ON EARNINGS MANAGEMENT	17
<i>Novia Florencea, Yulius Kurnia Susanto</i>	
WHISTLEBLOWING SYSTEMS AS AN INITIAL EFFORT TO PREVENTION AND DETECTION OF FRAUD.....	22
<i>Endang Tri Pratiwi, Rudi Abdullah, La Ode Dedi Abdullah</i>	
EFFECT OF COMPETENCE AND INDEPENDENCE OF INTERN AUDITOR AND COMPETENCE OF HUMAN RESOURCE ON THE QUALITY OF FINANCIAL REPORTING AT THE PROVINCIAL GOVERNMENT AND MUNICIPAL GOVERNMENT IN JAKARTA.....	27
<i>Nelli Novyarni, Imelda Aprileny</i>	
AUDIT OF NICKEL ORE MINING PRODUCTION	32
<i>M. Hasbi Saleh</i>	
CAREER INTEREST AS AN ACCOUNTANT LECTURER WITH COMPENSATION AS A MODERATING VARIABLE	37
<i>Erna Lovita</i>	
PROFITABILITY, FIRM SIZE, AND EARNINGS MANAGEMENT: THE MODERATING EFFECT OF MANAGERIAL OWNERSHIP	41
<i>Inda Purnama, Dade Nurdiniah</i>	
FINANCIAL DISTRESS ANALYSIS WITH ALTMAN Z SCORE METHOD AND VALUE OF SOES LISTED ON BEI.....	47
<i>Flourien Nurul Ch, Lies Zulfiati</i>	
COMPARATIVE ANALYSIS OF CORPORATE PERFORMANCE BEFORE AND AFTER THE MERGER (EMPIRIC STUDY ON PUBLIC COMPANIES).....	52
<i>Siti Almurni, Erizal Azhar</i>	
THE EFFECTS OF EXTERNAL PRESSURES, FINANCIAL TARGETS AND FINANCIAL DISTRESS ON FINANCIAL STATEMENT FRAUD	57
<i>Muhamad Safiq, Wike Seles</i>	
CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND EARNINGS MANAGEMENT	62
<i>Silvy Christina, Nico Alexander</i>	
THE ROLE OF FINANCIAL PERFORMANCE IN DETERMINING THE FIRM VALUE	66
<i>Sri Murni, Harijanto Sabijono, Joy Tulung</i>	
THE ROLE OF INTERNAL FACTORS IN DETERMINING THE VALUE OF MANUFACTURING COMPANY	71
<i>Sri Murni, Johan Tumiwa, Imelda Ogi</i>	
THE ROLE OF RETURN ON ASSETS ON THE EFFECT OF VALUE ADDED CAPITAL EMPLOYED TOWARDS BUSINESS GROWTH	76
<i>Ari Purwanti</i>	
FIRMS'S INTERNAL FACTORS THAT INFLUENCE FIRM VALUES: EMPIRICAL EVIDENCES ON STATE-OWNED FIRMS IN INDONESIA.....	79
<i>Irvan Noormansyah, Agnes Seviyani, K. Takada</i>	
FORMAL VS INFORMAL SYSTEMS OF FUND MANAGEMENT IN HOUSE OF WORSHIP: COMPARATIVE STUDY BETWEEN MOSQUE AND CHURCH IN INDONESIA	83
<i>Irvan Noormansyah, Budiyantri Wulandari, Shariza Saumi, Vina Herdiana</i>	

EXAMINING THE IMPACT OF CORPORATE GOVERNANCE AND ASYMMETRY INFORMATION TOWARDS EARNING QUALITY (A CASE STUDY: MANUFACTURING COMPANIES IN INDONESIA).....	88
<i>Maya Mustika</i>	
EFFECT OF QUALITY OF FINANCIAL REPORTING TO ASYMMETRY INFORMATION ON MANUFACTURING COMPANY IN BEI.....	93
<i>Siti Almurni, Hendrawati</i>	
FACTORS THAT INFLUENCE VOLUNTARY DISCLOSURE AND IMPLICATIONS ON COST OF CAPITAL (IN BANKING INDUSTRY ON INDONESIA STOCK EXCHANGE FOR PERIOD 2015 – 2017).....	98
<i>Maya Mustika</i>	
THE EFFECTS OF INTELLECTUAL DISCLOSURES CAPITAL, DEBT TO ASSETS RATIO, DEBT EQUITY RATIO, COMPANY SIZE AND ASSETS TURNOVER ON COMPANY PROFITABILITY	104
<i>Diana Supriati, R. Kananto, Asiva Kusriananda</i>	
INTELLECTUAL CAPITAL INFLUENCE ON FINANCIAL PERFORMANCE BANKING	110
<i>Ono Tarsono, Ayuni Fauziyah, Faris Faruqi</i>	
THE MODERATING EFFECT OF CORPORATE GOVERNANCE ON THE RELATIONSHIP BETWEEN EARNINGS MANAGEMENT AND FIRM VALUE: INDONESIAN EVIDENCE	121
<i>Iman Sofian Suriawinata, Tomas Augusto Correia</i>	
EFFECT OF CORPORATE GOVERNANCE AND FINANCIAL REPORTING QUALITY ON ASYMMETRY INFORMATION	126
<i>Lies Zulfati, Istiana Sarah Fadhillah</i>	
EFFECT OF CORPORATE GOVERNANCE MECHANISM ON THE QUALITY FINANCIAL REPORTING (EVIDENCE IN INDONESIA AND SINGAPORE).....	129
<i>Lies Zulfati, Angga Pratama Putra</i>	
PRODUCTION OPTIMALIZATION ANALYSIS AND MAXIMIZATION PROFIT OF SALT FARMERS ON THE MADURA ISLAND	134
<i>Budi Sasongko, Elfindri Elfindri, Sjafrizal, Tafdil Husni, Alpon Satrianto</i>	
IMPACT OF ISO 14001 IMPLEMENTATION AND FINANCIAL PERFORMANCE ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (STUDY ON 2014-2016 NON FINANCIAL COMPANIES)	139
<i>Daniel T. H. Manurung, Radhi Abdul Halim Rachmat</i>	
COMPANY SPECIFIC CHARACTERISTICS, LEVERAGE, SHARE PERFORMANCE (A CASE STUDY OF MANUFACTURING COMPANIES IN INDONESIA).....	145
<i>Muhammad Ramaditya, Diana Supriati, Zanuar Eko Prasetyo</i>	
EFFECT OF ELEMENTS OF INTERNAL CONTROL SYSTEM ON MANAGEMENT OF PRO DEO CASE AND QUALITY OF FINANCIAL STATEMENTS (STUDY ON RELIGIOUS COURTS IN DKI JAKARTA).....	149
<i>Wiwi Idawati, Yusuf Yusuf</i>	
EXAMINING THE IMPACT OF LEVERAGE AND LIQUIDITY ON CORPORATE PERFORMANCE (A CASE STUDY ON FOOD AND BEVERAGE COMPANIES IN INDONESIA).....	152
<i>Diana Supriati, Muhammad Ramaditya, Nandhi Wardhana</i>	
THE ROUGH WAY TO MANAGEMENT HAJJ FUND (BPKH) IMPLEMENTING GOVERNANCE OF HAJJ FUND	156
<i>Nursanita Nasution, Faris Faruqi</i>	
IMPACT OF CORPORATE GOVERNANCE ON COMPANY’S PERFORMANCE WITH SUSTAINABILITY REPORTING AS AN INTERVENING VARIABLE IN INDONESIA.....	158
<i>Nera Marinda Machdar</i>	
SHARIA COMPLIANCE REPORT DISCLOSURE IN ISLAMIC ACCOUNTING BASED DAKWAH TRANSPARENCY.....	165
<i>Dahlifah Dahlifah, Iwan Triyuwono, Aji Dedi Mulawaran, Roekhudin</i>	
MOVEMENT OF THE HEAVEN AND THE EARTH AS A DETERMINANT OF THE SUSTAINABILITY OF SHARIA PEOPLE FINANCING BANK	169
<i>Uun Sunarsih, Iwan Triyuwono, Imam Subekti, Yeney Widya, Prihatiningtyas Prihatiningtyas</i>	
INFLUENCE OF INDUSTRIAL TYPE, RETURN ON ASSET, COMPANY SIZE, AND INSTITUTIONAL OWNERSHIP OF ISLAMIC SOCIAL REPORTING DISCLOSURE	173
<i>Rimi Gusliana Mais, Engkur</i>	
CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY ACCORDING TO PERSPECTIVE OF IHSAN ON SHARIA BANKING	178
<i>Rimi Gusliana Mais, Eko Ganis Sukoharsono, Aulia Fuad Rahman, Aji Dedi Mulawarman</i>	

ISLAMIC PERSPECTIVE ON UNIVERSITY SUSTAINABILITY REPORTING.....	182
<i>Alia Ariesanti, Gugus Irianto, Eko Ganis Sukoharsono, Erwin Saraswati</i>	
FACTORS AFFECTING THE DISCLOSURE OF ISLAMIC SOCIAL REPORTING	186
<i>Uun Sunarsih, Dahlifah</i>	
WHAT FACTORS CAUSE THE DISCLOSURE OF ISLAMIC SOCIAL REPORTING?	189
<i>Uun Sunarsih, Indah Cahyani</i>	
THE EFFECT OF ISLAMIC FINANCIAL RATIO OF PROFITABILITY	193
<i>Dahlifah Dahlifah, Uun Sunarsih</i>	
EASE OF DOING BUSINESS IN EAST INDONESIAN REGION: STARTING A BUSINESS	
STUDY IN NORTH SULAWESI PROVINCE SMES	197
<i>George M V Kawung, Christoffel M O Mintardjo, Wensy I Rompas, Christoffel Kojo, Imelda J Ogi</i>	
THE BUSINESS MODEL FOR SMES FISHERY AND MARINE FOOD INDUSTRY	
MODERNIZATION IN MANADO: RICA ROA COMPANIES CASE STUDY	202
<i>Jacline Sumual, Steva Tumangkeng, Lidya Mawikere, Christoffel M O Mintardjo, Imelda J Ogi, George M V Kawung</i>	
THE INFLUENCES OF TAX, BONUS MECHANISM, LEVERAGE AND COMPANY SIZE	
THROUGH COMPANY DECISION ON TRANSFER PRICING	207
<i>Sulistiyowati, Sulistiyowati Kananto</i>	
TAXPAYERS PERCEPTIONS AND TAXPAYER AWARENESS ON THE APPLICATION OF	
AMNESTY PROGRAM OF TAXATION YEAR 2016 AGAINTS TAXPAYER COMPLIANCE	
LEVEL (CASE STUDY OF KPP PRATAMA BEKASI BARAT).....	213
<i>Sulistiyowati, Tiarani Meilisa</i>	
INFLUENCING FACTORS OF TAX AVOIDANCE	217
<i>Sulistiyowati, Hendrawati</i>	
THE IMPACT OF MODERN TAX SYSTEM AGAINST TRANSPORT WORKERS TAXPAYER	
COMPLIANCE ONLINE	221
<i>Juniarti, Lina Noersanti, Endang Heri Susanti</i>	
DEFERRED TAX EXPENSE, PROFITABILITY, AND PROFIT MANAGEMENT PRACTICES AT	
FINANCIAL SERVICE COMPANIES IN INDONESIA	224
<i>Merliyana, Enung Siti Saodah, Asep Saefurahman</i>	
THE INFLUENCE OF COOPERATIVE TAXPAYERS' TRUST AND THE POWER OF TAX	
AUTHORITY ON COOPERATIVES TAXPAYER COMPLIANCE.....	230
<i>Kus Tri Andyarini, Bambang Subroto, Imam Subekti, Rosidi</i>	
TAX AMNESTY AS A CONTRIBUTION TO THE IMPROVEMENT OF TAXPAYERS'	
COMPLIANCE	234
<i>Tutty Nuryati, Pratama Bayu</i>	
FACTORS INFLUENCING TAX AVOIDANCE	238
<i>Sonia Sonia, Haryo Suparmun</i>	
Author Index	