

Abstracts Proceeding

# AICAR | AICMaR

6<sup>th</sup> International Conference on Business, Economics  
and Social Sciences (ICBESS) 2019

## Disruptions in Accounting and Business Management : Problems, Ideas and Innovations

MERCURE Hotel Ancol, Jakarta, 6 - 7 November, 2019



Published by  
Indonesia College of Economics (STEI) Jakarta

Sponsored By :



[icbess.stei.ac.id](http://icbess.stei.ac.id)

The 6<sup>th</sup> Joint International Conference on Business, Economics and Social Sciences  
(ICBESS) 2019  
Book of Abstracts  
Annual International Conference On Management Research (AICMaR)  
Annual International Conference On Accounting Research (AICAR)  
Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI) Jakarta / Indonesia College of Economics

Published by:  
Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI) Jakarta / Indonesia College of Economics  
Jl. Kayu Jati Raya No. 11A Rawamangun  
Jakarta Timur 13220  
Indonesia  
Email : icbess2019.stei@gmail.com  
Telp : +6221 4750321  
Fax : +6221 4722371

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permissions of the Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI) Jakarta / Indonesia College of Economics

First published in 2019  
Editor : Dr. Lies Zulfiati, SE, M.Si, Ak,CA  
Muhammad Ramaditya, BBA, MSc  
Layout : Maya Mustika, SE, M.Ak  
Nurlela, A.Md  
Design Cover : Gatot Prabantoro, SE, MM  
Yudhi Dwi Hermawan, S.Komp

Library of Congress cataloguing in Publication Data :  
The 6<sup>th</sup> Joint International Conference on Business Economics and Social Sciences Abstracts  
Proceeding published by the Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI) Jakarta / Indonesia  
College of Economics includes bibliographical references, Series ISBN 978-979-9022-22-6

Distributed by :  
Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI) Jakarta / Indonesia College of Economics  
Jl. Kayu Jati Raya No. 11A Rawamangun  
Jakarta Timur 13220  
Indonesia  
Email : icbess2019.stei@gmail.com  
Telp : +6221 4750321  
Fax : +6221 4722371

## **PATRONS**

### **Keynote Speakers**

1. Prof. Dileep Kumar M – Africa Business School (ABS) Mohammed VI Polytechnic University, Morocco
2. Prof. Dr. Norzaidi Haji Mohd Daud – Universiti Teknologi MARA, Shah Alam, Malaysia
3. Prof. Millicent Chang – University Of Wollongong Australia

### **Organizer**

Sekolah Tinggi Ilmu Ekonomi Indonesia (STIE) Jakarta / Indonesia College of Economics

### **Co-Organizer**

1. Africa Business School (ABS) Mohammed VI Polytechnic University, Morocco
2. Universiti Teknologi MARA, Malaysia
3. University Of Wollongong Australia
4. Universiti Selangor (Malaysia)
5. Universiti Kuala Lumpur (Malaysia)
6. Kaseem Bundit University (Thailand)
7. Universiti Sultan Zainal Abidin (Malaysia)
8. University of Social Sciences & Humanities Ho Chi Minh (Vietnam)
9. Universidade Dili Timor Leste
10. Universitas Terbuka
11. STIE Sakti Alam Kerinci
12. Universitas Muhammadiyah Pekalongan
13. Trisakti School of Management
14. Sekolah Tinggi Manajemen IPMI
15. Universitas Muhammadiyah Jakarta
16. Universitas Mercubuana
17. Universitas Pancasila
18. STIE Kasih Bangsa
19. Indonesian Financial Management Association (IFMA)
20. Ikatan Sarjana Ekonomi Indonesia (ISEI) Jaya

### **Steering Committee**

1. Agustian Burda, BSBA, MBA (STIE Indonesia, Jakarta)
2. Drs. Ridwan Maronrong, M.Sc (STIE Indonesia, Jakarta)

**Conference - Chair**

DR. Lies Zulfiati, S.E., M.Si., Ak., CA  
(Sekolah Tinggi Ilmu Ekonomi Indonesia / Indonesia College of Economics, Indonesia)

**Organizing Committee**

1. Official Responsible :
  1. DR. Irvan Noormansyah, MA
  2. Drs. Imron HR., MM
  3. Nasahiddin Kamal, Lc., MA
2. Chairman : Drs. Jusuf Haryanto, M.Sc
3. Secretary: : Muhammad Ramaditya, BBA, M.Sc
4. Treasurer : DR. Iman Softan Suriawinata, S.E., Ak., MBA, M.Comm
5. Members :
  1. DR. Muhammad Anhar, M.Sc
  2. Gatot Prabantoro, S.E., MM
  3. Erna Lovita, S.E., Ak., M.Si
  4. Faris Faruqi, S.E., ME
  5. Syahrul Effendi, S.E., ME
  6. Flourien Nurul Chusnah, S.E., M.Si, Ak., CA
  7. Devvy Rusli, S.E, M.Acc., Ak., CA
  8. Kasar Akhir, SIK, M.Sc
  9. Ir. Dwi Windu Suryono, MS
  10. Siti Almurni, S.E., MAk
  11. Megayani, S.E., MM
6. Supporting Staf :
  1. Ibnu Rody, S.E., MM
  2. Marnin, S.E
  3. Ahmad Fauzi, ST
  4. Mariah Ulfah, S.Kom
  5. Yenita Marliani, A.,Md
  6. Maya Mustika, S.E., MAk
  7. Nurlela, A.Md A. Faisal Rifai
  8. Irwan Setiadi
  9. Najmi Jehan, S.E.I
  10. Arif Fadhillah, S.E
  11. Yudha Eka Hermawan, S.Komp
  12. Yudhi Dwi Hermawan, S.Komp

**BOOK OF ABSTRAK AICAR**

Title	Page
<b>[ABS-1] The Effect Of Tax Differences Book On Income Growth (Empirical Study of Manufacturing Companies listed on the Indonesia Stock Exchange in 2014-2018)</b> <i>Sulistiyowati, Hendrawati</i>	57
<b>[ABS-5] How far the role of the owner of the company in the doing aggressive tax planning in his company?</b> <i>Ali Sandy Mulya, Kenny Kristian</i>	58
<b>[ABS-6] Effect of Local Revenue on financial performance, Equalization Funds on financial performance, and Capital Expenditures on financial performance on Regencies in West Java for Year 2013 – 2017</b> <i>Rahmat Yuliansyah, Eva Indah Susanti, Asri Yanti</i>	59
<b>[ABS-7] The Influence Of Understanding, Taxation Sanction, And Level Of Trust In Government For Tax Payer Compliance For Pay Property Tax</b> <i>Desy Amaliati Setiawan, Rahmat Yuliansyah, Rayahu Sri Mumpuni</i>	60
<b>[ABS-8] Analysis Of Cash Holding Factors At Plantation Companies Listed On BEI</b> <i>Flourien Nurul Ch, Lies Zulfiati</i>	61
<b>[ABS-9] Improving the Quality of Financial Reports by Implementing SIMAK-BMN in KPU-RI</b> <i>Tutty Nuryati, Bayu Pratama, Puja Refina</i>	62
<b>[ABS-10] Effect Of Current Ratio, Return On Asset, Net Profit Margin, And Debt To Equity Ratio On Dividend Payout Ratio (For Companies Listed in the LQ45 Index on the Indonesia Stock Exchange 2013-2018)</b> <i>Nelli Novyarni, Rhama Yudha Permana</i>	63
<b>[ABS-11] Comparative Analysis Of Financial Ratios And Economic Value Added (EVA) Methods In Assessing Company Financial Performance</b> <i>Nelli Novyarni, Lavita Nur Ayu Ningsih</i>	64
<b>[ABS-12] Trust in Intermediaries as a Mediator between Perceived Effectiveness of Escrow Services and Repurchase Intention</b> <i>Avincennia Vindy Fitriana, Ratna Dewi Kusumawati</i>	65
<b>[ABS-13] Fixed Assets Analysis And Its Inventory Of Management And Use Of Assets In The Government Of East Jakarta City 2013-2017</b> <i>Rahmat Yuliansyah, Rutinaias Haholongan, Suci Fajar Septiani</i>	66

---

<b>[ABS-14] Islamic Social Reporting Disclosure to Companies Registered in the List of Sharia Securities (DES)</b> <i>Uun Sunarsih, Dahlifah</i>	67
<b>[ABS-15] The Effect Of Cross-Shariah Membership And The Size Of The Shariah Supervisory Board, The Size Of The Company On The Disclosure Of Shariah Compliance</b> <i>Dahlifah, Uun Sunarsih</i>	68
<b>[ABS-16] Analysis And Design Of Accounting Information System With Rea (Resources, Event And Agent) Approach To The Sales Cycle</b> <i>Bayu Pratama, Tutty Nuryati, Novi Achsanti</i>	69
<b>[ABS-17] Model Triple Bottom line Menuju Sustainability Report</b> <i>Adrie Putra, Jatmiko, Hermanto</i>	70
<b>[ABS-19] The Effect Of Financial Performance To Income Smoothing Practice In Property And Real Estate Companies Listed In Indonesia Stock Exchange</b> <i>Flourien Nurul Chusnah</i>	71
<b>[ABS-20] Efficient Market Hypothesis that happen in Indonesia Stock Exchange 2019</b> <i>Eko Budi Santoso, Muhammad Ikhsan</i>	72
<b>[ABS-21] Achieving Competitive Advantage Through Intellectual Capital</b> <i>Sri Handayani, Yosevin Karnawati</i>	73
<b>[ABS-24] The Influence Of Tax Rate And Tax Sanction On Tax Compliance Of Non-Employees (A Case Study In Kpp Pratama Bandung Cibeunying)</b> <i>Rizki Indrawan, Vicky Dzaky Cahaya Putra</i>	74
<b>[ABS-25] Prediction Model Of Earning Management Actions, Intellectual Capital, And Efficiency Ratios On The Performance Of Service Sector Companies In Indonesia</b> <i>Abdurrahman, Sapto Jumono, Lubna</i>	75
<b>[ABS-26] The Effect Of Independence, Integrity, Professionalism, And Professional Skepticism On The Accuracy Of Giving Audit Opinion (The Case Of Audit Board Of The Republic Of Indonesia)</b> <i>Krishna Kamil, Nadya Fathonah</i>	76
<b>[ABS-27] The Determinants of Tax Evasion in Directorate General of Customs and Excise (DJBC) Jakarta</b> <i>Purwanto, Rizki Indrawan</i>	77

<b>[ABS-28] Decrease Of Final Income Tax Rates, Justice Dimensions, Calculation Simple, And Tax Corruption Levels Based On Government Regulation No. 23 Of 2018 Affecting Against Compliance With Towards Of Micro Small And Medium Enterprises Taxpayers</b>	78
<i>Juniarti, Yuyun Anggrahini</i>	
<b>[ABS-29] The Influence of Net Premium Growth, Claim Ratio and Risk Based Capital on the Financial Performance of Life Insurance Companies</b>	79
<i>Ono Tarsono, Preztika Ayu Ardheta, Rininda Amriyani</i>	
<b>[ABS-30] The Operational Water Audit On Distribution Function PDAM Tirta Bhagasasi Tambun Branch</b>	80
<i>Muhammad Hasbi Saleh, Viki Faradila</i>	
<b>[ABS-31] Audit On Information System Function In Import Transactions Process PT Bank Rakyat Indonesia (Persero)</b>	81
<i>Muhammad Hasbi Saleh, Almanita Sari</i>	
<b>[ABS-33] The Influence of Locally-Generated Revenues and Capital Expenditures to the Human Development Index at 4 Provinces in Indonesia</b>	82
<i>Basyiruddin Nur, Rahmat Yuliansyah</i>	
<b>[ABS-34] The Effect Of Profitability, Capital Adequacy, Liquidity Risk, Credit Risk And Systematic Risk on Banking Shares Return Listed in Indonesia Stock Exchange (Period Of Year 2012 S.D. 2017)</b>	83
<i>Aulia Drajat, Iman S. Suriawinata, Irvan Noormansyah</i>	
<b>[ABS-35] The Effect Of Earnings Management On The Company's Values In The Mining Companies Listed In Indonesia Stock Exchange Period 2014-2018</b>	84
<i>Moch Ridwan, Iman S. Suriawinata, Rimi Gusliana</i>	
<b>[ABS-37] Land And Building Tax (Rural And Urban) Findings And The Opinion Of The Audit Board Of The Republic Of Indonesia</b>	85
<i>Lies Zulfiati, May Saulina</i>	
<b>[ABS-38] Debt Covenant, Managerial Ownership Structure And Accounting Conservatism</b>	86
<i>Lies Zulfiati, Elsa Lusiana</i>	
<b>[ABS-42] The Effect Of Accountant Professional Ethics Education And Religiosity On Students Perception Of Accountants Ethical Behavior (Study On Indonesia College Of Economics Bachelor Of Accounting Students)</b>	87
<i>Rini Ratnaningsih, Al Hadi, Apry Linda Diana</i>	
<b>[ABS-43] Determinant That Affecting The Auditor's Ability Of Fraud Detection : Internal And External Factors (Empirical Study at the Public Accounting Firm in Tangerang and South Jakarta Region in 2019 )</b>	88
<i>Anita Wahyu Indrasti, Berlian Karlina</i>	

<b>[ABS-44] The Factors That Are The Reasons Of Less Maximum Application Of Salam Contract In Sharia Banking</b>	89
<i>Rimi Gusliana Mais, Nanik Utari</i>	
<b>[ABS-45] The Effect of Asymetry Information and Corporate Governance Mechanism on Earning Management in Companies Listed in The Islamic Index Period of Jakarta 2015-2018</b>	90
<i>Nusanita Nasution, Faris Faruqi, Diana Hapsari Putri</i>	
<b>[ABS-46] Analysis of Behavior and Factors Affecting Cost Stickiness on Manufacturing Company Listed in Indonesia Stock Exchange period 2014-2018</b>	91
<i>Siti Nuridah, Lies Zulfiati, Rimi Gusliana Mais</i>	
<b>[ABS-47] The Influence Of Financial Performance And Corporate Social Responsibility On The Firm Value</b>	92
<i>Erni Rohmawati; Elloni Shenukti</i>	
<b>[ABS-48] The Effect Of Company Internal Factors On Dividend Policy Company Registered Pharmacy In Indonesia Stock Exchange: Period 2010-2017</b>	93
<i>Abdullah Shulton, Iman Sofian Suriawinata, Rimi Gusliana Mais</i>	
<b>[ABS-49] The Effect Of Company Characteristics Of Stock Return In Industrial Sector Manufacturing Company Basic And Chemicals Listed In The Stock Exchange Indonesia Period 2013-2017</b>	94
<i>Eka Yulianto, Iman S. Suriawinata, Rimi Gusliana Mais</i>	
<b>[ABS-50] The Influence Of Profitability On Stock Return With Inflation As A Moderating Variable (Empirical Study On Automotive Companies And Components Listed In Indonesia Stock Exchange 2013 - 2017)</b>	95
<i>Paulus Sugito, Irvan Noormansyah, Nursanita</i>	
<b>[ABS-51] The Influence Of Earning Management, Corporate Governance, And Size Of Companies Toward Company Values With Corporate Governance As Moderation In Manufacturing Companies The Basic And Chemical Industry Listed In Bei 2013-2017</b>	96
<i>Ari Sarah Sofura Sekolah, Irvan Noormansyah, Iman Sofian Suriawinata</i>	
<b>[ABS-52] Analysis Balance Scorecard In Review The Performance Of Pt Asuransi Ramayana Syariah Unit To Spin Off The Latest Year 2024</b>	97
<i>Ahmad Yazid Bustomi, Lies Zulfiati, Irvan Noormansyah</i>	
<b>[ABS-53] Implementation of Islamic Corporate Governance, Islamic Corporate Social Responsibility, and Financial Performance toward Reputation: Study of Sharia Commercial Bank in Indonesia</b>	98
<i>Lucia Ari Diyani, Chita Oktapriana</i>	
<b>[ABS-54] The Effect Of Non Performing Loan (NPL), Loan To Deposit Ratio (LDR), Interest Rate Risk (IRR) And Operational Expenses For Operational Income On Capital Adequacy Ratio (CAR)</b>	99
<i>Listya Ningrum, Harry Indradjit, Rimi Gusliana Mais</i>	



<b>[ABS-55] Analysis Of Performance Measurement Of Indonesia College Of Economics Using Balanced Scorecard</b>	100
<i>Aden Apandi, Lies Zulfiati, Nursanita</i>	
<b>[ABS-56] Analysis Of The Maturity Assessment Of The Government Internal Control System (Case Study: Ministry of Foreign Affairs Republic of Indonesia 2018)</b>	101
<i>Romi Samiaji, Lies Zulfiati, Nursanita</i>	
<b>[ABS-57] The Effects Of Derivatives, Commitments And Contingencies On Banking Risk With Capital Adequacy Ratio As A Moderating Variable (In Banking Companies Listing On The Indonesia Stock Exchange In 2013-2018)</b>	102
<i>Aeniyatul Muhaqiyah, Rimi Gusliana Mais and Harry Indradjit Soeharjono</i>	
<b>[ABS-58] Tunneling Incentive, Mechanism Bonus Againsts Transfer Pricing Decisio (Empirical Study On Manufacturing Companies In Indonesia Stock Exchange Period 2012-2018)</b>	103
<i>Merliyana, Emung Siti Saodah</i>	
<b>[ABS-61] The Effect Of Corporate Governance On Tax Avoidance (Study Manufacturing Company in Indonesia Stock Exchange Period 2014 - 2018)</b>	104
<i>Meida Listiyana, Lies Zulfiati, H. Sharifuddin Husen</i>	
<b>[ABS-62] The Influence Of Corporate Governance And Corporate Social Responsibility On Firm Values (Consumption Goods Industrial Sectors Of Manufacturing Company Listed In Indonesia Stock Exchange)</b>	105
<i>Siti Almurni, Yuliana</i>	
<b>[ABS-63] The Influence Of Liquidity Ratio, Leverage Ratio, Activity Ratio And Profitability Ratio On Stock Return Of Mining Coal Company Listed In Indonesia Stock Exchange (Period Of 2013 S.D. 2017)</b>	106
<i>Rony Marthin Sitohang, Iman Suriawinata, Rimi Gusliana Mais</i>	
<b>[ABS-64] The Influence of Trust, Religiosity, Income and Quality of Accounting Information on Muzakis Decision to Distribute Zakah, Infaq and Sadaqah Case Study of Successful Zakah Institution in Depok.</b>	107
<i>Nursanita Nasution, Faris Faruqi, A. Subaeti</i>	
<b>[ABS-65] The Effect Of Profitability, Liquidity, Asset Structure And Company Size Of Capital Structure In Mining Companies In Indonesia Stock Exchange 2013-2017</b>	108
<i>Titi Aslah, Iman S. Suriawinata, Harry Indradjit</i>	
<b>[ABS-66] The Influence Of Investment Opportunity, Debt Policy And Profitability On Firm Value With Dividend Policy As An Intervening Variable</b>	109
<i>Suparno , M Anhar, Muhammad Safiq</i>	
<b>[ABS-67] The Influence Of Ethics, Current Information, And Organizational Culture On Taking The Ethical Decision By Tax Consultant</b>	110
<i>Kus Tri Andyarini, Cahyadini Hayuningtyas</i>	

<b>[ABS-68] The Effect Of Information Technology And Internal Control Of Accounting Insurance</b>	111
<i>Diana Supriati, Ickuk Rangga Bawono, Risma Ristiyani</i>	
<b>[ABS-71] Analisis Management Of State Owned Asset At Regional Financial And Asset Management Agencies Talaud Islands Regency</b>	112
<i>Inggriani Elim, Treesje Runtu, Annেকে Wangkar</i>	
<b>[ABS-73] Examining The Impact of Liquidity, Leverage and Earning Management on Corporate Tax Aggressiveness in Property and Real Estate Companies on Indonesia Stock Exchange</b>	113
<i>Maya Mustika, Sulistyowati, Eni Nur Wahyuni</i>	
<b>[ABS-74] Influence Analysis Of Financial Audit Ethics In The Merger And Acquisition Process Toward White-Collar Crime</b>	114
<i>Ekawahyu Kasih, Ruslaini</i>	
<b>[ABS-76] Islamic Business System As an Umbrella for Strategies to Build Internal Control in Retail Business</b>	115
<i>Erna Lovita, Made Sudarma, Zaki Baridwan, Roekhudin</i>	
<b>[ABS-78] The Effect Of Corporate Social Responsibility (Csr) Performance On The Readability Of Csr Using Firm Size, Business Complexity, Leverage, Growth, And Ceo's Characteristics As Control Variables</b>	116
<i>Ickuk Rangga Bawono, Diana Supriati</i>	
<b>[ABS-80] Implementation of four perspective balance scorecard in the performance measurement of Bumdes/Bumnag Management</b>	117
<i>Hendra Gustomi, Alvia Santoni, Sudirman</i>	
<b>[ABS-81] Corporate Governance and Managerial Skill Toward Earning Management</b>	118
<i>Luqman Hakim, Titik Agus Setyaningsih, Dewi Puji Rahayu</i>	
<b>[ABS-82] Risk Based Audit Design For Efficiency And Effectiveness of Internal Control System</b>	119
<i>Noorina Hartati, Ali Muktiyanto, Intiyas Utami, Halim Dedy Perdana</i>	
<b>[ABS-83] Anti-Fraud System, Individual Factors And Organizational Factors: An Experimental Study</b>	120
<i>Rini Dwiyan Hadiwidjaja, Ali Muktiyanto, Intiyas Utami, Yosephine Widwining Astiti</i>	
<b>[ABS-84] Whistleblowing System To Prevent Fraud</b>	121
<i>Noorina Hartati, Ratna Marta Dhewi, Antares Firman</i>	

## ***Determinant That Affecting The Auditor's Ability Of Fraud Detection: Internal And External Factors***

*(Empirical Study at the Public Accounting Firm in Tangerang and South Jakarta Region in 2019)*

Anita Wahyu Indrasti  
Department of Accounting  
Universitas Budi Luhur  
Jakarta, Indonesia  
anita.wahyu@budiluhur.ac.id

Berlian Karlina  
Department of Management  
Universitas Budi Luhur  
Jakarta, Indonesia

**Abstract** – Accounting fraud which in auditing language better known as fraud has now become a kind of headline news in the media. The detection of fraud is an attempt to find out that an act of fraud has occurred, who is the culprit, who is the victim, and what causes it. This study aims to determine the effect of Auditor's Internal Factors (auditor independence, professional skepticism, auditor experience and red flags) and Auditor's External Factors (internal control and whistleblowing system) on the Fraud detection. The population in this study is the auditor who works at the Public Accounting Office (KAP) in Tangerang and South Jakarta area. The sampling technique uses convenience sampling. This research data was obtained from a questionnaire that had been previously shared with the auditors working at the Public Accounting Firm (KAP) in the Tangerang and South Jakarta area. The analysis tool uses multiple linear regression. The result of this study could help Auditors and Public Accounting Firms understand the factors that affecting auditor's ability on fraud detection not only derive from their internal factors, but the external factors of auditor also have a significant influence on their ability on fraud detection. The empirical insights from this study would also be useful for theory building.

**Keywords** - independence, skepticism, experience, red flags, internal control, whistleblowing system, fraud detection

**Categorized in Auditing**



# AICAR 2019

Annual International Conference on Accounting Research - AICAR



12 SKP

No -032 /ICBESS/STEI/XI/2019

## Certificate of Appreciation

This is to certify that

**Anita wahyu Indrasti**

Has Contributed as Presenter for the paper entitled :

*"Determinant that Affecting Auditor's Ability of Fraud Detection: Internal and External Factors (Empirical Study at The Public Accounting Firm in Tangerang and South Jakarta Region in 2019)"*

6<sup>th</sup> International Conference on Business, Economics and Social Sciences (ICBESS) 2019

MERCURE Hotel Ancol Jakarta, Indonesia, November 6<sup>th</sup> - 7<sup>th</sup>, 2019



Asst. Prof. Drs. Ridwan Maronrong, M. Sc  
Chancellor of Indonesia College of Economics ( STEI)



6<sup>th</sup> ICBESS 2019  
Dr. Lies Zulfiati, S.E., M.Si., Ak., CA  
Conference Chair of ICBESS 2019



Sponsored By :



aicar.stei.ac.id