PROGRAM BOOK

SAME 6
2023

SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI (SAME) 6

"Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah"
19 Oktober 2023

Co-hosted by:

PROGRAM BOOK

SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI

(SAME) 6

"Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah"

Kamis, 19 Oktober 2023

Diselenggarakan oleh:

POLITEKNIK KEUANGAN NEGARA STAN

Didukung oleh:

GOODWOOD CONFERENCES

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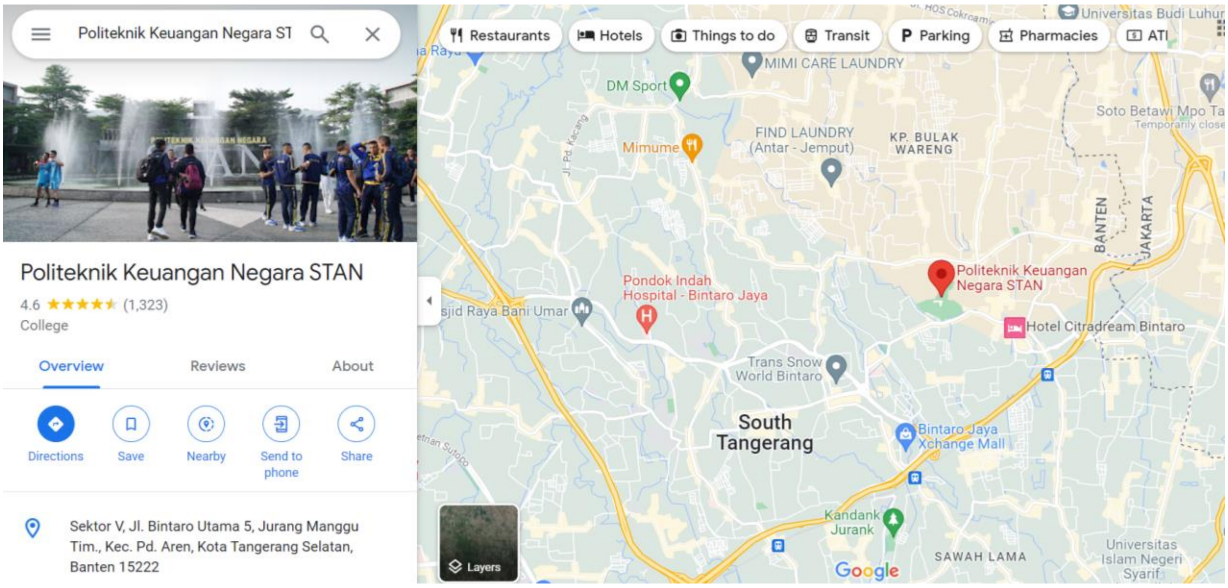
FORUM AKUNTANSI, MANAJEMEN, DAN EKONOMI

DAFTAR ISI

LOKASI PELAKSANAAN SAME 6



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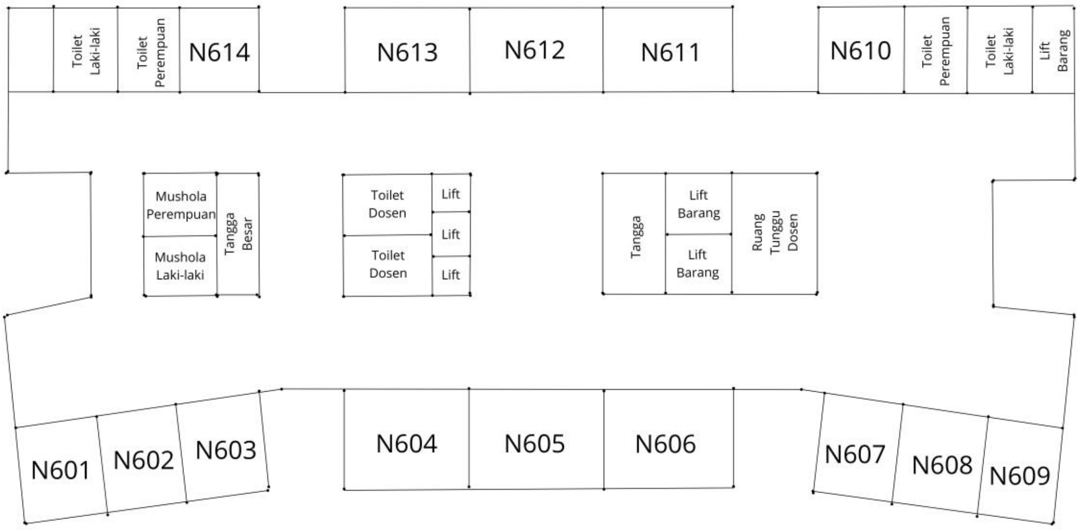
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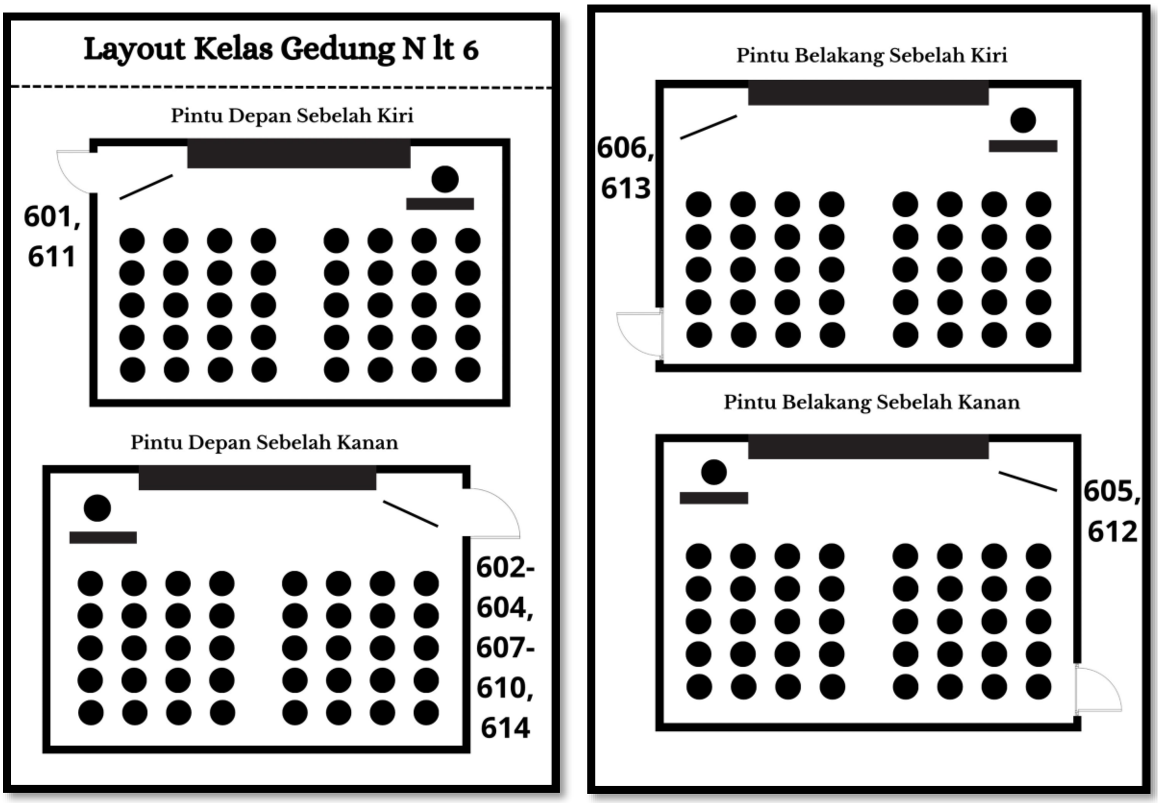
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KATA PENGANTAR
DIREKTUR POLITEKNIK KEUANGAN NEGARA STAN

Assalamu'alaikum warahmatullahi wabarakatuh, Salam sejahtera bagi kita semuanya, Shalom, Om Swastiastu, Namo Buddhaya, Salam kebajikan.

Puji syukur ke hadirat Tuhan Yang Maha Esa, atas terselenggaranya Seminar Akuntansi, Manajemen, dan Ekonomi 6 (SAME 6) yang bekerjasama antara PKN STAN dan Penerbit Goodwood. Seminar Akuntansi Manajemen Ekonomi (SAME) merupakan kegiatan ilmiah nasional yang digagas oleh Goodwood Conferences. Kegiatan tersebut merupakan forum untuk bertukar pikiran, temuan, dan gagasan bagi akademisi, peneliti, serta praktisi di bidang akuntansi, manajemen, dan ekonomi. Rangkaian kegiatan SAME yang dimulai dari call for paper, presentasi sesi paralel, dan seminar nasional diharapkan dapat menjadi kontribusi dunia akademik dalam mengisi agenda pembangunan nasional. Memanfaatkan momentum pembangunan nasional serta kepemimpinan Indonesia di forum internasional, PKN STAN sebagai host SAME 6 tahun 2023 mengusulkan tema "Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah". Dengan tema tersebut, diharapkan kegiatan pembangunan berbasis pengetahuan dapat terwujud dan menghasilkan human capital sebagai komponen bangsa.

Semoga kegiatan ini dapat mengembangkan keilmuan dan kajian ilmiah.

Terima kasih.

Wassalamu'alaikum Wr. Wb.

Direktur Politeknik Keuangan Negara STAN,

Rahmadi Murwanto Ak., MAcc., MBA, Ph.D.

SAMBUTAN KETUA PROGRAM STUDI AKUNTANSI UNIVERSITAS BUDI LUHUR

Assalamu'alaikum Warahmatullah Wabarakatuh.

Alhamdulillah, puji syukur kami panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat Hidayah-Nya, sehingga Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 6 Tahun 2023 dengan mengusung tema "Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah" dapat terlaksana dengan sukses. SAME 6 tahun 2023 merupakan kegiatan ilmiah nasional yang digagas oleh Goodwood Conferences. Kegiatan ini merupakan forum untuk bertukar pikiran, temuan, dan gagasan bagi akademisi, peneliti, serta praktisi di bidang akuntansi, manajemen, dan ekonomi dengan tuan rumah Politeknik Keuangan Negara STAN (PKN STAN). Tujuan Konferensi ini diharapkan dapat menjadi kontribusi dunia akademik dalam mengisi agenda pembangunan nasional. Dengan tema kegiatan ini juga, diharapkan kegiatan pembangunan berbasis pengetahuan dapat terwujud dan menghasilkan human capital sebagai komponen bangsa. Hasil penelitian diharapkan bermanfaat bagi pengembangan ilmu dan kesejahteraan manusia. Selamat dan sukses kepada Goodwood Conferences dan Politeknik Keuangan Negara STAN (PKN STAN) atas pelaksanaan Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 6, dengan tema "Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah". Terima kasih kami sampaikan kepada semua pihak yang telah membantu terlaksananya konferensi ini. Semoga pelaksanaan Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 6 2023, bermanfaat dan mampu berkontribusi dalam membangun budaya meneliti dan publikasi pada Perguruan Tinggi di Indonesia. Salam dan sukses selalu

Wassalamu'alaikum Warahmatullah Wabarakatuh.

Ketua Program Studi Akuntansi Universitas Budi Luhur

Prita Andini, SE, M.Akt

SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS JENDERAL ACHMAD YANI

Assalamu'alaikum Warahmatullahi Wabarakatuh

Salam sejahtera bagi kita semua, Syalom, Oom Swastiastu, Namo Buddhaya, Salam kebajikan,

Yang terhormat Bapak/Ibu peserta dan panitia Seminar Akuntansi, Manajemen, dan Ekonomi ke-6 (SAME 6) dengan tema "Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah". Saya mengucapkan salam semangat dan kehangatan kepada kita semua. Semoga kita senantiasa dalam lindungan-Nya dan dalam keadaan sehat serta penuh semangat dalam menyongsong acara ini.

Pendidikan tinggi adalah fondasi utama bagi perkembangan suatu negara dan wilayah. Pemerintah telah memberikan perhatian yang lebih besar terhadap peran pendidikan tinggi dalam pembangunan sosial ekonomi negara. Universitas Jenderal Achmad Yani, melalui Fakultas Ekonomi dan Bisnis, dengan bangga mendukung upaya pemerintah dalam menghadirkan solusi-solusi inovatif dan mendukung pembangunan berkelanjutan di Indonesia.

Kami sangat gembira dan bersyukur atas inisiatif Politeknik Keuangan Negara (PKN STAN) yang telah menggelar Seminar Akuntansi, Manajemen, dan Ekonomi ke-6 ini, yang merupakan wadah penting bagi para akademisi, peneliti, dan praktisi untuk berbagi gagasan, temuan, dan pengalaman di bidang akuntansi, manajemen, dan ekonomi. Kegiatan ini sejalan dengan tujuan kami dalam mengisi agenda pembangunan nasional dan berkontribusi dalam diseminasi hasil penelitian yang telah dilakukan oleh para akademisi.

Melalui SAME 6, kami berharap dapat membangun jaringan kolaborasi yang kuat antara berbagai pemangku kepentingan, sehingga kita dapat bersama-sama menciptakan solusi-solusi yang efektif untuk mempercepat pembangunan dan pemerataan wilayah. Dengan kolaborasi yang kuat, kita akan mampu memberikan masukan yang berharga kepada pihak terkait dalam bentuk policy brief yang dapat menjadi panduan bagi pembuat kebijakan dalam menghadapi tantangan sosial ekonomi saat ini.

Sebelum saya akhiri, saya ingin mengucapkan terima kasih kepada Politeknik Keuangan Negara (PKN STAN) dan Goodwood Conferences atas kerja kerasnya dalam menyelenggarakan acara ini. Saya juga ingin berterima kasih kepada semua peserta yang telah hadir dan berkontribusi dalam acara ini. Semoga acara SAME 6 berjalan sukses dan bermanfaat bagi kita semua. Mari kita bersama-sama bergerak maju menuju pembangunan yang berkelanjutan dan pemerataan wilayah yang adil.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Dekan Fakultas Ekonomi dan Bisnis Universitas Jenderal Achmad Yani

Dr. Mochamad Vrans Romi, SE., MM., M.IP., CHRA

SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS LAMPUNG

Assalamu'alaikum Wr. Wb.,

Segala Puji bagi Allah SWT atas atas segala kanuniaan dan kebahagiaan bagi kita semua. Pertama-tama Kami menyampaikan salam hangat dan kebahagiaan atas hadirnya para peserta dan tamu undangan dalam acara Seminar Akuntansi, Manajemen dan Ekonomi (SAME) ke-6 yang diselenggarakan pada hari ini.

Tema dari SAME ke-6 ini, "Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah," merupakan refleksi dari semangat kerja sama yang telah memandu kami dalam mencapai tujuan pembangunan dan pemerataan wilayah yang lebih baik. Kami percaya bahwa dalam era dinamis seperti saat ini, kolaborasi merupakan kunci utama untuk menciptakan perubahan positif dalam masyarakat.

Kita semua memiliki tanggung jawab besar dalam mendukung perkembangan ekonomi dan bisnis yang berkelanjutan serta pemerataan wilayah yang adil. Dalam konteks ini, SAME ke-6 menjadi platform penting untuk membagikan ide, penelitian, dan pengalaman dalam upaya mencapai tujuan tersebut. Kami berharap bahwa acara ini akan menjadi wadah inspirasi dan pengetahuan yang berharga bagi semua peserta.

Kami juga ingin mengucapkan terima kasih kepada para pembicara, moderator, panitia pelaksana, dan semua pihak yang telah berkontribusi dalam mengorganisir acara ini dengan baik. Semua upaya yang telah dilakukan akan memastikan kesuksesan SAME ke-6 ini.

Dalam menyambut tema SAME ke-6, mari kita bersama-sama menjawab panggilan aksi kolaborasi untuk menciptakan dampak positif bagi masyarakat, khususnya dalam konteks pembangunan dan pemerataan wilayah. Kami berharap seminar ini akan menghasilkan gagasan inovatif, solusi yang konkret, dan jaringan yang kuat untuk mendorong perubahan yang kita semua harapkan.

Terima kasih atas perhatian dan kerja sama Anda semua. Semoga SAME ke-6 ini menjadi kesempatan yang bermanfaat dan inspiratif bagi kita semua. Selamat mengikuti seminar!

Wassalamu'alaikum Wr. Wb.

Dekan Fakultas Ekonomi dan Bisnis Universitas Lampung

Prof. Dr. Nairobi, S.E.,M.Si.

SAMBUTAN DEKAN FEB UNIVERSITAS PANCASILA

Assalamu Alaikaum Wr Wb

Kepada Yth

Segenap panitia penyelanggara, pemateri, pemakalah dan peserta, pertama-tama marilah kita senantiasa mengucap Syukur atas kesempatan untuk berpartisipasi dalam seminar ini.

SAME merupakan kepanjangan dari Seminar akuntansi, manajemen dan ekonomi. SAME ini dirancang untuk membahas topik-topik terkait dengan bidang-bidang tersebut. Seminar ini diharapkan memberikan manfaat kepada yang mengikuti seminar, baik bagi peserta maupun bagi pemateri dan penyelenggara.

Seminar ini diharapkan memberikan manfaat untuk memperoleh pengetahuan dan wawasan baru tentang perkembangan terbaru dalam bidang ekonomi, akuntansi, dan manajemen. Ini bisa menjadi peluang untuk memahami tren dan perubahan dalam dunia bisnis dan keuangan saat ini. Kita menyadari betul Era kemajuan teknologi informasi telah membawa tantangan dan peluang yang signifikan bagi berbagai bisnis di seluruh dunia. Teknologi informasi terus berkembang dengan cepat sementara bisnis harus berusaha untuk tetap terdepan dalam mengadopsi teknologi baru dan mengintegrasikannya dalam operasi mereka. Hal merupakan suatu peluang sekaligus ancaman karena dengan kemajuan teknologi memungkinkan bisnis untuk bersaing di pasar global, tetapi juga berarti harus bersaing dengan pesaing dari seluruh dunia.

Seminar ini mengusung tema “ Panggilan Aksi Kolaborasi untuk pencepatan Pembangunan dan pemerataan wilayah”. Menurut hemat kami mempercepat dan meratakan hasil pembangunan di seluruh wilayah Indonesia, diperlukan serangkaian tindakan yang komprehensif dan terkoordinasi baik Pemerintah pusat dan daerah harus meningkatkan investasi dalam infrastruktur dasar seperti jalan, jembatan, pelabuhan, dan bandara di seluruh wilayah Indonesia. Hal ini akan membuka aksesibilitas ke wilayah-wilayah yang sebelumnya sulit dijangkau. Seminar ini tentunya diharapkan merumuskan point-point konkrik sebagai langkah pencepatan Pembangunan dan pemerataan wilayah di Indonesia.

Hadirin yang saya hormat, izinkan kami mengucapkan terima kasih atas kesepatan yang berikan kepada Fakultas Ekonomi dan Bisnis Universitas Pancasila, sehingga dapat berpartisipasi sebagai co host dalam penyelenggaraan seminar.

Akhir kata selamat mengikuti seminar SAME 2023 dan Sukses Selalu untuk kita semua

Dekan FEB Universitas Pancasila

Prof. Dr. Ir. Iha Haryani Hatta., S.E., M.M

SAMBUTAN DEKAN FAKULTAS HUMANIORA DAN BISNIS UNIVERSITAS PEMBANGUNAN JAYA (UPJ)

Ysh. Para Peserta dan Undangan yang Terhormat,

Assalamu'alaikum warahmatullahi wabarakatuh, Salam sejahtera bagi kita semuanya, Shalom, Om Swastiastu, Namo Buddhaya, Salam kebajikan.

Saya, Clara Evi C. Citraningtyas, selaku Dekan Fakultas Humaniora dan Bisnis Universitas Pembangunan Jaya (UPJ), dengan rasa hormat dan kebanggaan yang mendalam, mengucapkan selamat datang kepada seluruh peserta, pembicara, dan undangan dalam acara Seminar Akuntansi, Manajemen, dan Ekonomi 6 (SAME 6) tahun 2023. Acara ini adalah bukti nyata kolaborasi berbagai pihak, termasuk antara Prodi Akuntansi UPJ, Politeknik Keuangan Negara (PKN STAN), Goodwood Conferences, dan Forum Akuntansi Manajemen dan Ekonomi untuk menciptakan sebuah panggung diskusi yang berkualitas dan inspiratif.

Tema **"Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah"** yang diusung dalam SAME 6 sangat relevan dengan tantangan yang dihadapi oleh bangsa kita saat ini. Kami di Fakultas Humaniora dan Bisnis UPJ sangat mendukung upaya-upaya kolaboratif dalam menciptakan pembangunan berbasis pengetahuan yang berkelanjutan dan berdampak positif bagi masyarakat. Kegiatan ini menjadi momentum penting untuk mendorong terciptanya *human capital* berkualitas yang akan menjadi pilar utama dalam pembangunan bangsa.

Saya berharap bahwa SAME 6 akan menjadi wadah yang inspiratif dan informatif bagi kita semua, serta menjadi sarana diskusi produktif bagi akademisi, peneliti, serta praktisi untuk bertukar pikiran, temuan, dan gagasan di bidang akuntansi, manajemen, dan ekonomi. Kita percaya bahwa dialog dan pertukaran ide adalah kunci dalam mengembangkan ilmu pengetahuan dan memajukan sektor-sektor tersebut. Selain itu, SAME 6 menjadi platform yang tepat untuk membagikan temuan-temuan berharga hasil penelitian di bidang akuntansi, manajemen dan ekonomi. Mari bersama-sama menjalani perjalanan intelektual ini dengan semangat kolaborasi dan dedikasi untuk kemajuan bangsa dan negara.

Terima kasih atas kesempatan berkolaborasi ini, dan juga terima kasih kepada semua pihak yang telah berkontribusi dalam penyelenggaraan acara ini. Semoga SAME 6 tahun 2023 berjalan sukses, dan semoga kita semua dapat memberikan kontribusi yang berarti bagi Indonesia yang lebih baik.

Hormat saya,

Dekan Fakultas Humaniora dan Bisnis
Universitas Pembangunan Jaya (UPJ)

Clara Evi C. Citraningtyas, Ph.D.

SAMBUTAN KETUA PROGRAM PENDIDIKAN PROFESI AKUNTAN UNIVERSITAS TRISAKTI

Puji dan syukur kami panjatkan kehadirat Allah SWT yang telah melimpahkan segala karunia dan nikmat-Nya sehingga dapat terlaksana kegiatan Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 6 pada bulan Oktober 2023. Kegiatan ilmiah nasional ini diselenggarakan sebagai forum untuk bertukar pikiran, temuan, dan gagasan bagi akademisi, peneliti, serta praktisi di bidang akuntansi, manajemen, dan ekonomi yang tentunya diharapkan memberikan manfaat kepada peserta.

Tema Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah yang diangkat sebagai isu seminar nasional sangat sesuai dengan kondisi saat ini. Tema tersebut menekankan pentingnya peningkatan produktivitas melalui aksi kolaborasi lintas sektor dimana sangat sesuai dengan Rencana Kerja Pemerintah Indonesia pada tahun 2023 yang berfokus pada peningkatan produktivitas untuk mendukung transformasi ekonomi yang inklusif dan berkelanjutan.

Seminar yang diikuti berbagai kalangan seperti akademisi, professional, praktisi, peneliti, mahasiswa dan juga pemerintah diharapkan dapat menjadi kontribusi dunia akademik dalam mengisi agenda pembangunan nasional. Rangkaian kegiatan SAME berupa *call for paper*, presentasi sesi paralel, dan seminar nasional juga diharapkan dapat mewujudkan pembangunan berbasis pengetahuan serta menghasilkan *human capital* sebagai komponen bangsa.

Apresiasi setinggi-tingginya atas waktu yang telah diluangkan dan tenaga maupun pikiran yang disumbangkan oleh semua pihak demi kelancaran kegiatan seminar dari persiapan hingga terselesaikannya laporan kegiatan seminar ini berupa karya ilmiah artikel penelitian. Kumpulan karya ilmiah pada kegiatan ini diharapkan bermanfaat bagi perkembangan ilmu pengetahuan di Indonesia.

Kegiatan seminar ini tentu tidak luput dari kekurangan tetapi selalu ada celah untuk perbaikan. Sehingga kritik, saran serta masukan sangat diharapkan untuk perbaikan ke depan.

Ketua Program Pendidikan Profesi Akuntan
Universitas Trisakti

Dr. Vinola Herawaty, Ak., CA., M.Sc, AseanCPA, CSRS, CSRA

SAMBUTAN REKTOR INSTITUT BISNIS NUSANTARA

Pada kesempatan ini, ijinkan saya mengucapkan selamat kepada Politeknik Keuangan Negara STAN atas terselenggaranya Seminar Akuntansi, Manajemen dan Ekonomi (SAME) ke 6. Adapun tema yang diusung yaitu "*Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah* " sangat sesuai kondisi Indonesia saat ini. Kami juga menyampaikan ucapan terima kasih atas undangan yang disampaikan sehingga Institut Bisnis Nusantara berkesempatan menjadi salah satu *Co-host* di dalam konferensi yang berlangsung pada 19 Oktober 2023 ini.

Seperti kita ketahui, pesatnya perkembangan ekonomi di era digital terutama di kawasan ASEAN bersamaan dengan usainya pandemi, telah memacu timbulnya ledakan kreativitas dan produktivitas di masyarakat. Beragam produk dan jasa yang tercipta membutuhkan kolaborasi agar terjadi transformasi ekonomi, yang pada akhirnya berguna untuk menjawab kebutuhan akan percepatan pembangunan dan pemerataan di seluruh wilayah Indonesia. Berbagai tantangan dan tekanan memunculkan resiliensi /keuletan yang mengubah kebiasaan dan budaya yang dapat mempercepat *recovery* perekonomian bangsa. Kreativitas berbasis budaya dan teknologi semakin bertumbuh, sehingga melahirkan aktivitas bisnis yang akan berkembang dengan pesat melalui kolaborasi.

Topik penelitian terkait kondisi yang terjadi saat ini tentu sangat menarik untuk dikembangkan. Bagaimana kolaborasi menjadi tuntutan agar kita dapat bertahan, bahkan maju pesat menangkap peluang. Tentu saja berbagai langkah untuk memacu pertumbuhan bisnis dan ekonomi harus terus didukung dan dikembangkan, baik oleh pemerintah, dunia pendidikan maupun segenap kalangan. Era pandemi telah berakhir, dan tatanan kehidupan baru akan hadir, mari kita sambut dengan terus menggiatkan lahirnya kreativitas dan kolaborasi baru bagi pertumbuhan ekonomi berkesinambungan.

Selamat sekali lagi kepada panitya SAME 6, semoga penyelenggaraan Seminar Akuntansi, Manajemen dan Ekonomi dapat berjalan lancar dan sukses, serta mampu menghasilkan karya-karya penelitian baru. Salam sehat dan tetap semangat untuk kita semua.

Rektor Institut Bisnis Nusantara

Dr. MF Christiningrum, Ak,CA

SAMBUTAN DEKAN FAKULTAS EKONOMI UNIVERSITAS TADULAKO

Bismillahirrahmanirrahiim
Assalamu'alaikum warahmatullahi wabarakatuh, Salam sejahtera bagi kita semuanya, Shalom, Om Swastiastu, Namo Buddhaya, Salam kebajikan.

Yth. Direktur Politeknik Keuangan Negara STAN
Yth. Civitas akademika, yang dimuliakan

Puji dan syukur kita panjat kan kehadirat Allah SWT karena telah melimpahkan rahmat dan karunia-Nya sehingga kita dapat beraktivitas dengan baik. Salawat serta salam kita sampaikan kepada nabi besar Nabi Muhammad SAW, tidak lupa juga kepada para sahabatnya serta kita umatnya di akhir zaman.

Kami mengucapkan terima kasih atas ajakan Aksi Kolaborasi dari Politeknik Keuangan Negara STAN untuk bersama-sama bergiat dalam melaksanakan Tri Dharma Perguruan Tinggi. Sebagai lembaga pendidikan tinggi, Fakultas Ekonomi dan Bisnis Universitas Tadulako selalu memelihara dan mengembangkan tradisi akademik sebagai landasan untuk mengembangkan visi dan misi yang terkait dengan Tri Dharma Perguruan Tinggi –Pendidikan dan pengajaran, penelitian dan pengabdian pada masyarakat–.

Tri Dharma Perguruan Tinggi tentunya tidak hanya sekadar menjadi slogan. Berbagai aktivitas akademik sudah seharusnya memberikan kontribusi nyata dalam pembangunan, yaitu pembangunan yang berbasis pengetahuan. Kolaborasi aktivitas akademik dalam regionalisasi pembangunan dapat menstimulus pemerataan pembangunan di semua wilayah. Sehingga mengurangi kesenjangan antar wilayah dan meningkatkan perekonomian. Pembangunan dapat bergerak lebih cepat. Hal ini juga searas dengan semangat Merdeka Belajar Kampus Merdeka (MBKM).

Semoga kolaborasi dan kemitraan ini dapat dikembangkan dalam berbagai aktivitas dan kegiatan yang memberi manfaat dan kebermanfaatan dalam mengisi agenda pembangunan nasional. Selamat dan sukses kepada Politeknik Keuangan Negara STAN sebagai *Host* Seminar Akuntansi Manajemen Ekonomi (SAME) VI. Semoga kita senantiasa mendapat keberkahan dari Allah SWT. Aamiin…

Dekan Fakultas Ekonomi
Universitas Tadulako

Dr. M. Ikbal Abdullah, SE., MSi.,Ak.,CA

SAMBUTAN KETUA SEKOLAH TINGGI ILMU EKONOMI TRISAKTI

Bismillahirrahmanirrahim,
Assalamu'alaikum Warahmatullah Wabarakatuh.

Alhamdulillah, puji syukur kami panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat dan Hidayah-Nya, sehingga Seminar Akuntansi, Manajemen dan Akuntansi (SAME) 6 tanggal 19 Oktober 2023 di Politeknik Keuangan Negara STAN dengan tema **"Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah"** dapat terlaksana dengan sukses.

Seminar Akuntansi, Manajemen dan Akuntansi (SAME) 6 merupakan kegiatan konferensi nasional yang digagas oleh Goodwood Conference yang diharapkan dapat meningkatkan budaya meneliti, sharing ilmu di antara para akademisi, dan untuk membangun perkembangan ilmu pengetahuan maupun publikasi penelitian di Indonesia. Artikel-artikel yang dipresentasikan pada Seminar Akuntansi, Manajemen dan Akuntansi (SAME) 6 ini nantinya juga dapat disalurkan untuk dipublikasikan pada jurnal-jurnal nasional terindeks SINTA.

Selamat dan sukses untuk Goodwood Conference dan Politeknik Keuangan Negara STAN atas pelaksanaan Seminar Akuntansi, Manajemen, dan Ekonomi (SAME) 6 2023. Tak lupa juga kami mengucapkan terima kasih yang sebesar-besarnya kepada semua pihak yang telah membantu terlaksananya Seminar Akuntansi, Manajemen, dan Ekonomi (SAME) 6. Kami juga mengapresiasi yang kepada para reviewer, moderator, pemakalah, peserta dan panitia yang luar biasa, sehingga acara Seminar Akuntansi, Manajemen, dan Ekonomi (SAME) 6 dapat berjalan dengan baik.

Semoga Seminar Akuntansi, Manajemen, dan Ekonomi (SAME) 6 dapat memberikan kontribusi yang besar dalam membangun budaya penelitian dan publikasi di Indonesia. Terima kasih.

Wabillahitaufik Walhidayah,
Wassalamu'alaikum Warahmatullah Wabarakatuh.

Ketua Trisakti School of Management

Arya Pradipta, S.E., Ak., M.E., CA.

SAMBUTAN DEKAN FEB UPN VETERAN JAKARTA

Assalamualaikum warahmatullahi wabarakatuh.

Selamat Pagi, Salam damai Sejahtera, Om Swastiastu, Namo Buddhaya dan salam Kebajikan

Yang terhormat :

Direktur Politeknik Keuangan Negara STAN
Civitas akademika, yang dimuliakan

Kita panjatkan puji dan syukur kehadirat Allah SWT, Tuhan YME atas karunia-NYA kita semua dapat berpartisipasi dalam seminar ini. Izinkan saya memperkenalkan diri sebagai Dekan Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta, merasa sangat terhormat menjadi bagian dari Seminar Akuntansi, Manajemen, dan Ekonomi sebagai co-host dengan tema: "Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah", yang sangat relevan dengan kondisi di mana perkembangan teknologi dan informasi berkembang dengan begitu cepat. Semoga seminar ini menjadi wadah untuk berbagi pengetahuan dengan harapan dapat menciptakan terobosan baru dalam mengantisipasi perubahan-perubahan yang terjadi saat ini.

Saya yakin seminar ini akan memberikan kontribusi nyata dalam pengembangan ilmu pengetahuan dan mampu menjawab permasalahan serta tantangan yang semakin kompleks dengan memberikan solusi-solusi inovatif untuk merespons dan menjawab kebutuhan masyarakat serta menyelesaikan permasalahan yang ada.

Harapan saya seminar ini merupakan salah satu bentuk kegiatan akademik yang bertujuan untuk meningkatkan wawasan, pengetahuan dan keterampilan semua peserta dan dapat menjadi wadah untuk berbagi gagasan dan inovasi antara para praktisi, akademisi, peneliti, dan para mahasiswa khususnya. Saya berharap seminar nasional ini dapat memberikan manfaat bagi kita semua dalam mengembangkan kompetensi yang lebih baik di masa depan

Demikianlah sambutan singkat dari saya sebagai co-host seminar ini. Mohon maaf apabila ada kata-kata yang kurang berkenan. Akhir kata, saya ucapkan selamat kepada panitia dan semua pihak yang berkontribusi pada seminar nasional ini. Semoga semua agenda acara berjalan lancar, sukses dan bermanfaat bagi kita semua.

Wabilahitaufiq walhidayah, Wassalamu'alaikum warahmatullahi wabarakatuh.

Dekan FEB UPN Veteran Jakarta

Dr. Jubaedah, SE, MM

SAMBUTAN DEKAN FAKULTAS EKONOMI UNIVERSITAS SUMATERA SELATAN

Salam Sejahtera,

Segala Puji syukur kehadirat Allah SWT, karena hanya dengan rahmat dan hidayah-Nya dapat terlaksana Seminar Akuntansi, Manajemen, dan Ekonomi (SAME) 6 Tahun 2023. Seminar diharapkan menjadi jembatan pengembangan pengetahuan guna mendorong transformasi ekonomi yang inklusif dan berkelanjutan. Seminar ini menjadi platform yang sangat berharga bagi para ilmuwan untuk berbagi pengetahuan, hasil penelitian terbaru, dan wawasan yang mendalam tentang isu-isu kritis dalam bidang ini. SAME telah menjadi wadah yang penting bagi publikasi karya-karya berkualitas tinggi yang memberikan kontribusi berarti terhadap perkembangan ilmu akuntansi, manajemen dan ekonomi.

Mari kita semua berkolaborasi dengan semangat yang tinggi, mendengarkan dengan seksama, dan berbagi gagasan serta pemikiran yang akan membawa kita menuju pemahaman yang lebih baik tentang isu-isu kompleks yang sedang kita hadapi. Kegiatan yang mengusung tema “Panggilan Aksi Kolaborasi untuk Mewujudkan Pertumbuhan dan Pemerataan Pembangunan Wilayah” dimana rangkaian kegiatan SAME yang dimulai dari call for paper, presentasi sesi paralel, dan seminar nasional diharapkan memberikan dorongan yang positif. Dorongan secara akademik untuk mencapai transformasi ekonomi yang inklusif sangat penting karena dapat membantu mengurangi ketidaksetaraan ekonomi, meningkatkan kesejahteraan sosial, dan menciptakan stabilitas jangka panjang.

Semoga acara ini memberikan manfaat besar dan memicu kolaborasi yang berarti di antara kita semua.

Salam Hormat,

Pj. Dekan Fakultas Ekonomi
Universitas Sumatera Selatan

Rabin Ibnu Zainal, Ph.D

SAMBUTAN KETUA JURUSAN AKUNTANSI FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS BENGKULU

Assalamualaikum Wr. Wb, Salam Sejahtera Untuk Kita Semua.

Alhamdulillah, puji dan syukur kita panjatkan kehadiran Allah SWT, berkat Rahmat dan Karunia-Nya sehingga Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bengkulu dapat berpartisipasi pada acara Seminar Akuntansi, Manajemen dan Ekonomi (SAME) 6 Tahun 2023. Sholawat serta salam semoga selalu tercurah bagi Nabi Muhammad SAW beserta keluarga, sahabat, dan para pengikutnya hingga akhir zaman.

Pada kesempatan ini, Saya selaku ketua jurusan akuntansi mengucapkan terima kasih pada Panitia SAME 6 yang telah mempercayai kami untuk berpartisipasi dalam kegiatan ini. Kegiatan ini merupakan kegiatan yang dapat kita jadikan sebagai ajang silaturahmi untuk menampilkan artikel-artikel terbaik dari hasil-hasil riset yang telah dilakukan. Selain itu juga menjadi ajang untuk mendiskusikan isu-isu riset terbaru yang akan terus dikembangkan dalam meningkatkan mutu riset di Indonesia.

Semoga kegiatan ini terus berlanjut dan memberikan kebermanfaatan bagi peningkatan riset-riset di Indonesia.

Demikian sambutan ini saya sampaikan, lebih dan kurang mohon maaf.

Wassalamualaikum Wr. Wb, Salam Sejahtera untuk kita semua.

Ketua Jurusan Akuntansi
Fakultas Ekonomi dan Bisnis Universitas Bengkulu

Dr. E. Lismawati, SE., M.Si, Ak, CA

SAMBUTAN DEKAN FAKULTAS EKONOMI UNIVERSITAS SRIWIJAYA

Assalammualaikum Wr. Wb

Selamat datang di kegiatan Seminar Akuntansi Manajemen Ekonomi (SAME) VI tahun 2023 dengan tema “Panggilan Aksi Kolaborasi untuk Percepatan Pembangunan dan Pemerataan Wilayah”. Kegiatan SAME VI tahun ini terselenggara dengan baik atas kerjasama Politeknik Keuangan Negara STAN; Goodwood Conferences; Forum Akuntansi, Manajemen, dan Ekonomi (FAME); serta Universitas-Universitas yang ada di Indonesia termasuk Fakultas Ekonomi Universitas Sriwijaya sebagai salah satu Co-Host. SAME VI merupakan kegiatan yang sangat penting dan wadah bagi akademisi, peneliti, serta praktisi dalam berdiskusi, menyampaikan gagasan, serta diseminasi hasil penelitian di bidang akuntansi, manajemen, dan ekonomi. Output dari SAME VI diharapkan dapat memberikan rekomendasi kepada stakeholder berupa policy brief, kajian kebijakan strategis, serta kontribusi dunia akademik dalam mengisi agenda pembangunan nasional. Saya selaku Dekan Fakultas Ekonomi Universitas Sriwijaya mewakili sivitas akademika Fakultas Ekonomi Universitas Sriwijaya menyampaikan terima kasih yang sebesar-besarnya serta penghargaan setinggi-tingginya kepada semua panitia dan pihak yang telah menyukseskan kegiatan SAME VI tahun 2023. Fakultas Ekonomi Universitas Sriwijaya merasa bangga dan terhormat dapat menjadi bagian dalam SAME VI tahun 2023 selaku Co-host. Semoga kegiatan SAME VI dapat memberikan sumbangsih kepada pembangunan berbasis pengetahuan yang menghasilkan sumber daya manusia unggul sebagai komponen bangsa.

Wassalammualaikum Wr. Wb.

Dekan Fakultas Ekonomi Universitas Sriwijaya,

Prof. Dr. Mohamad Adam, S.E., M.E.

ROUNDOWN SEMINAR AKUNTANSI, MANAJEMEN DAN EKONOMI (SAME) 6

No	Waktu (WIB)	Kegiatan
1	07.30 - 08.00	Persiapan
2	08.00 - 08.30	Registrasi Peserta
3	08.30 - 08.35	Pembukaan MC
4	08.35 - 08.40	Pembacaan Doa
5	08.40 - 08.45	Menyanyikan Lagu Indonesia Raya dan Mars PKN STAN
6	08.45 - 08.55	Sambutan Direktur PKN STAN Rahmadi Murwanto Ak., M.Acc., MBA, Ph.D.
7	08.55 - 09.10	*Keynote Speech*: Wakil Menteri Keuangan Prof. Suahasil Nazara S.E., M.Sc. Ph.D.
8	09.10 - 10.25	Diskusi Panel I dipandu oleh moderator (narasumber hadir secara daring): International View on Indonesia Potential 1. Dr. Wempi Saputra, S.E., M.P.F. - Executive Director of the World Bank Group of Southeast Asia 2. Dr. Arianto Patunru - Fellow, Arndt-Corden Department of Economics, Policy Engagement Coordinator, ANU Indonesia Project
9	10.25 - 10.35	*Ice Breaking*
10	10.35 - 11.50	Diskusi Panel II dipandu oleh moderator: Aksi Kolaborasi untuk Pembangunan dan Pemerataan Kesejahteraan 1. Dr. rer. pol. Wildan Syafitri, S.E, M.E - Assistant Professor in Economics Department at Brawijaya University, Indonesia. 2. Dr. Vissia Dewi Haptari, S.E., M.A.B., CRA, CRP. - Dosen PKN STAN
11	11.50 - 12.00	Penampilan Vocal Group X Sanggar Tari Gentari
12	12.00 - 12.10	Penyampaian informasi ketentuan pelaksanaan *Call for Paper* sesi paralel dan Penutupan Seminar Nasional
13	12.10 - 13.50	Ishoma
14	13.50 - 13.55	*Moving* ke ruang presentasi artikel sesi paralel
15	15.55 - 16.10	Istirahat dan sholat
16	17.10 - 17.20	*Moving* ke ruang utama, Aula Gedung N PKN STAN
17	17.20 - 17.30	Penyambutan Tamu dan Awarding
18	17.30 - 17.45	Penutupan Call for Paper sesi paralel oleh Kepala Pusat Penelitian dan Pengabdian kepada Masyarakat
19	17.45 - 17.50	Penutupan oleh MC

SESI PARALEL

GEDUNG N, KAMPUS PKN STAN,

Sektor V, Jl. Bintaro Utama 5, Jurang Manggu Tim., Kec. Pd. Aren, Kota Tangerang Selatan, Banten 15222

Kamis, 19 Oktober 2023

14.00 s.d. 17.15 WIB

RUANG PRESENTASI : 601

MODERATOR: Andy Setiawan, S.Pd., M.Ak (Universitas Pembangunan Nasional "Veteran" Jakarta/ Fakultas Ekonomi dan Bisnis)

Operator: Prinandita Candra Belia, Cristiano Edwaheld Partano Sibarani

Kode	Presenter	Universitas	Judul
44	Ali Tafriji Biswan	Politeknik Keuangan Negara STAN	Praktik Green Bonds Accounting pada Sektor Publik: Apa dan Bagaimana?
58	Amir Indrabudiman	Universitas Budi Luhur	Pengaruh ESG (Environment, Social, Governance), Leverage, Ukuran Perusahaan, dan Likuiditas terhadap Profitabilitas
39	Abdul Rahman Ramadhan	Sekolah Tinggi Dirasat Islamiyah Imam Syafi'i Jember	Transformasi Akuntansi Syariah dalam Mendukung Pembangunan Infrastruktur dan Ekonomi Daerah
64	Dodi Supriyanto	STIE EKUITAS	Dampak Bagi Hasil dan Pembiayaan Qardh terhadap Dana Pihak Ketiga pada Bank Syari'ah Indonesia
34	Erny Arianty	Politeknik Keuangan Negara STAN	Perubahan Nilai Aset Modal, Risiko, dan Efisiensi: Trigger bagi Unit Asuransi untuk Full-Pledge Syariah
17	Vinsensia de paulo	Universitas Trisakti	Pengaruh Green Innovation, eco-efficiency, Investasi Teknologi Informasi, Strategi Bisnis Terhadap Keunggulan Bersaing

RUANG PRESENTASI : 602

MODERATOR: Dr. Julisar Surjadi, S.E., Ak., M.M., CA., CertDA.
(Trisakti School of Management)

Operator: Eka Rahmasari, Eben Ezer Siregar

Kode	Presenter	Universitas	Judul
46	Agra Baihaqi	Universitas Pembangunan Nasional Veteran Jakarta	Pengaruh Kapitalisasi Sewa Terhadap Nilai Perusahaan
65	Albertus Karjono	Institut Bisnis Nusantara Jakarta	Analisis Kinerja Keuangan PT Indofood Sukses Makmur Tbk Sebelum & Saat Pandemi Covid-19
61	Amir Indrabudiman	Universitas Budi Luhur	Pengaruh Auditor Switching, Pertumbuhan Perusahaan,iProfitabilitas, Leverage dan Likuiditasiterhadap Audit Report Lag
60	Amir Indrabudiman	Universitas Budi Luhur	Pengaruh Likuiditas, Leverage, Perputaran Aktiva, Perputaran Persediaan, dan Perputaran Piutang terhadap Profitabilitas
59	Amir Indrabudiman	Universitas Budi Luhur	Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Likuiditas dan Komite Audit terhadap Audit Report Lag
30	F.Agung Himawan	Institut Bisnis Nusantara Jakarta	Pengaruh Leverage, Profitabilitas, Kompleksitas Perusahaan, dan Audit Delay terhadap Fee Audit

RUANG PRESENTASI : 603

MODERATOR: Dr. R. Rosiyana Dewi, Ak, M.Si, CA (Universitas Trisakti)

Operator: Arnoldy Bungaran R Saragih, Waibelfa Arlinda

Kode	Presenter	Universitas	Judul
40	Bambang Wahyudi Wicaksono	Institut Bisnis Nusantara Jakarta	Pengaruh Current Ratio dan Debt to Equity Ratio terhada Equity pada Perusahaan Property dan Real Estate yang T Bursa Efek Indonesia Tahun 2018-2020
52	Devi Apriandani	Universitas Trisakti	Eksistensi Kepemilikan Manajerial, Institusional, Komite Audit dan Corporate Social Responsibility Terhadap Nilai Perusahaan
21	Dini Andriani Agustin	Universitas Pembangunan Jaya	Pengaruh Rasio Kecukupan Modal, Rasio Likuiditas, dan Biaya Operasional atas Pendapatan Operasional terhadap Net Interest Margin
72	Dwi Puspita Handayani	Universitas Pancasila	Pertumbuhan Laba pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2019 – 2021
76	Jabarti	Universitas Sumatera Selatan	Pengaruh Literasi Keuangan terhadap Perilaku Keuangan Mahasiswa Universitas Sumatera Selatan
31	Ade Hanifa Putri	Trisakti School of Management	Kemilikan Institusi, Kebijakan Hutang dan Deviden, Aktivitas Maupun Faktor Lainnya terhadap Nilai Perusahaan

RUANG PRESENTASI : 604

MODERATOR: Dr. E. Wuri Septi Handayani, SE, M.Akt., Ak., CA
(Universitas Budi Luhur / Fakultas Ekonomi dan Bisnis)

Operator: Moch Rifqi Bintang Ozora, Ifa Harum Sri Lestari

Kode	Presenter	Universitas	Judul
55	Elvaliana	Universitas Tadulako	Penentuan Harga Pokok Produksi Produk Daur Ulang pada Happy Bread Kota Palu
48	Fadhilah Khairunnisa	Universitas Pembangunan Jaya	Pengaruh Profitabilitas, Ukuran Perusahaan, dan Pertumbuhan Penjualan terhadap Return Saham (Studi Empiris pada Perusahaan Sektor Kesehatan Yang Terdaftar di Bursa Efek Indonesia Tahun 2018 - 2022)
35	Hafidh Purwo Adiyatma	Universitas Pembangunan Nasional Veteran Jakarta	Ukuran Perusahaan, Performa Ekonomi, Praktik Green Accounting, dan Pengunkapan CSR : Implikasinya terhadap Nilai Perusahaan Selama Pandemi Covid-19 di Indonesia
18	Khairunnisa Lathifah	Universitas Pembangunan Jaya	Pengaruh Pertumbuhan Penjualan, Struktur Aktiva, Risiko Bisnis terhadap Struktur Modal Perusahaan Sektor Pertambangan
51	Kahfi Makarim Muhdiar	Universitas Pembangunan Nasional Veteran Jakarta	Dampak Penerapan PSAK 72 terhadap Manajemen Laba
53	Debora	Trisakti School of Management	Faktor yang Memengaruhi Penghindaran Pajak dalam Perusahaan Manufaktur di BEI

RUANG PRESENTASI : 605

MODERATOR: Dr. Arry Eksandy., SE., M.Ak (Universitas Pembangunan Jaya)

Operator: Rena Fatimatus Zahro, Aqsha Muhammad Riski

Kode	Presenter	Universitas	Judul
63	Ivo Rolanda	Universitas Budi Luhur	Pengaruh Total Asset Turnover, Return on Asset, Struktur Aset, dan Ukuran Perusahaan terhadap Kebijakan Hutang
71	Lailah Fujianti	Universitas Pancasila	Faktor-Faktor yang mempengaruhi Integritas Penyajian Laporan Keuangan
33	Ariesta Tika K.P.S. Putri	Trisakti School of Management	Pengaruh Kepemilikan Keluarga, Kompensasi Kerugian Fiskal, dan Faktor Lainnya terhadap Penghindaran Pajak
16	Nazzar Duto Prihasto	Universitas Trisakti	Dampak Penerapan Kesehatan Perusahaan terhadap Nilai Perusahaan dengan Kelompok Perbankan sebagai Moderasi
12	Nurani Utami	Universitas Budi Luhur	Pengaruh Pertumbuhan Penjualan, Likuiditas, Struktur Aktiva dan Ukuran Perusahaan Terhadap Struktur Modal
26	Alia Reina Maulidya	Universitas Trisakti	Prosedur Audit Kas dan Setara Kas PT XYZ Bidang Perhotelan

RUANG PRESENTASI : 606

MODERATOR: Novan Yurindera, S.Kom, MM. (Institut Bisnis Nusantara)

Operator: Dwi Ismi Setyatuti,Hermanto Sinaga

Kode	Presenter	Universitas	Judul
69	Pepep Belly Firdaus	Universitas Pembangunan Jaya	Pengaruh Green Accounting, Kinerja Lingkungan, dan Carbon Emission Disclosure Terhadap Nilai Perusahaan.
28	Resmita Kesya Tumanan	Universitas Cenderawasih	Analisis Anggaran Kas sebagai Alat Perencanaan, Pengendalian, Mitigasi Resiko Untuk Meningkatkan Likuiditas
13	Saskia Azahra Fauziah Putri	Universitas Trisakti	Penerapan PSAK 72 atas Pendapatan Usaha pada Perusahaan Jasa Konstruksi
11	Suwaldiman	Universitas Islam Indonesia	Reputasi Auditor Memoderasi Pengaruh Tax Avoidance dan Tax Compliance Terhadap Nilai Perusahaan
19	Tri Wanti Astuti	Universitas Trisakti	Pengaruh Capital Intensity, Leverage, Asimetri Informasi pada Agresivitas Pajak dengan Moderasi Covid-19
27	William Ben Gunawan	Sekolah Tinggi Manajemen PPM/PPM School of Management	Pengaruh Leverage, Cash Flow, Likuiditas, dan Cash Holding terhadap Growth Opportunity Pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia Periode 2019 – 2021

RUANG PRESENTASI : 607

MODERATOR: Dr. Yohanes, S.E., M.Ak., M.M., M.H., Ak., CA., ASEAN CPA., CSA., CTA., CMA., CPA., CertSF (Trisakti School of Management)

Operator: Yaser Muliadin Sani, Siti Nayra Afifah

Kode	Presenter	Universitas	Judul
47	Alifia Rahma Zayyan	Universitas Pembangunan Jaya	Pengaruh Pendapatan Asli Daerah, Pendapatan Transfer, Belanja Daerah terhadap Kinerja Keuangan Daerah
1	Dary Muhammad	Universitas Indonesia	Evaluasi Pelaksanaan Pengajuan SPM TUP di Puslitbang Transportasi Jalan dan Perkeretaapian
42	Gaudensia Cori Kumanireng	Universitas Cenderawasih	Analysis of Regional Financial Fiscal Independence of Jayawijaya Regency
74	Ikhsanul Alim Sasmita Putra Nusantara	Universitas Tadulako	Kinerja Anggaran Pendapatan dan Belanja Daerah: Analisis Rasio Keuangan
37	Rizal Kurnia Risfika Bakti	Politeknik Keuangan Negara STAN	Realitas Pengelolaan Piutang Tuntutan Ganti Rugi pada BPKP
57	Amir Indrabudiman	Universitas Budi Luhur	PENGARUH PROFITABILITAS, LIKUIDITAS, UKURAN PERUSAHAAN, DAN SOLVABILITAS TERHADAP OPINI AUDIT GOING CONCERN

RUANG PRESENTASI : 608

MODERATOR: Dr. Hasnawati, Ak, MKomp, CA (Fakultas Ekonomi dan Bisnis Universitas Trisakti)

Operator: Abiyyu Sajid Hendratno, Abidah Ardelia Ritoria

Kode	Presenter	Universitas	Judul
10	Aishita Fioriglesia M	Politeknik Keuangan Negara STAN	The Rise of Modern Excise Extensification: Nightlife Entertainment Services in Indonesia
7	Asya Annisa	Politeknik Keuangan Negara STAN	Excise Tax On Invasive Cosmetic Procedure Services
43	I Gede Made Artha Dharmakarja	Politeknik Keuangan Negara STAN	Analisis Faktor–Faktor Yang Mempengaruhi Dwelling Time Di Pelabuhan Tanjung Perak Surabaya
6	Indra Kurniawan	Politeknik Keuangan Negara STAN	Excise Duty Extension: Fireworks
9	Muhammad Rizky, Indah Rosewika Suryaning Khoirunnisa, Raditya Agung Prasetya, Rifqi Arya Fadhillah	Politeknik Keuangan Negara STAN	Ekstensifikasi Cukai Video Game: Kalibrasi Baru Rezim Cukai di Indonesia

RUANG PRESENTASI : 609

MODERATOR: Fitriyah Nurhidayah, SE., M.Si (Universitas Pembangunan Jaya)

Operator: Ulaa Mahadlon Nushha, Firda Rizqia Afiyfa

Kode	Presenter	Universitas	Judul
8	I Putu Hendy Bimantara Dinata	Politeknik Keuangan Negara STAN	Vacant House Tax, a Solution to High House Prices
66	Masripah	Universitas Pembangunan Nasional Veteran Jakarta	Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Empiris: Wajib Pajak yang Bertransaksi di SAMSAT Jakarta Selatan)
41	Andreas Catur Restu Kurniadi	Universitas Sebelas Maret	Efektivitas Pengenaan PPh Final terhadap Kinerja Perusahaan yang Memiliki Peredaran Bruto Tertentu
20	Eka Sudarmaji	Universitas Pancasila	Optimizing Taxpayer Compliance in Freelance Sector: A Study of Awareness, Regulations Understanding, and System Effectiveness
56	Hilary Flora Agustina Tulli Lasar	Trisakti School of Management	Pengaruh Corporate Social Responsibility dan Variabel Lainnya terhadap Penghindaran Pajak
73	Eka Sudarmaji	Universitas Pancasila	Hack The Business Canvas Model Based on Product-Service System: Natural Language Processing (NLP)

RUANG PRESENTASI : 610

MODERATOR: Retno Fuji Oktaviani, SE, MM (Universitas Budi Luhur)

Operator: Muhammad Farhan Shiddiq, Auliya Sirrillah

Kode	Presenter	Universitas	Judul
50	Iis Kartini	Institut Bisnis Nusantara Jakarta	Pengaruh Kualitas Layanan yang Diterima Daring (PESQ) dan Kepuasan Pelanggan (E-Saticfaction) terhadap Kepercayaan Pelanggan (E-Trust) pada Niaga-El Lazada
4	Isnaini Munawaroh	Universitas Duta Bangsa Surakarta	Gaya Kepemimpinan Dan Suasana Lingkungan Kerja Terhadap Motivasi Kerja Di SDN Madegondo 03 Sukoharjo
78	Riky Bayu Saputra	Universitas Sumatera Selatan	Pengaruh Kompetensi Kerja dan Motivasi Kerja Terhadap Kinerja Pegawai pada DISPORA Kota Palembang
70	Titi Hasanah	Universitas Serelo Lahat	The Role of Human Resources Management "Training, Selection, Competency and Recruitment Systems" on literature review and Competitive Advantage
29	Tanto Heryanto	Institut Bisnis Nusantara Jakarta	The Effect of Emotional Intelligence and Work Motivation on Teacher Performance
2	Pringgo Syahputro	Lembaga National Single Window	What drives Consumers' Purchase Intentions towards BEVs? TPB Explained

RUANG PRESENTASI : 611

MODERATOR: Tania Adialita, SE., MBA (Universitas Jenderal Achmad Yani)

Operator: Naila Maulidya Rahma, Wisnu Rahma Putra

Kode	Presenter	Universitas	Judul
79	Anton Kurniawan	Universitas Sumatera Selatan	Pengaruh Lokasi terhadap Keputusan Pembelian Rumah di Bukit Indah Residence Pangkalan Balai
49	Dikso Silitonga	Institut Bisnis Nusantara Jakarta	Digitalisasi Dan Globalisasi UMKM sebagai Critical Engine Mendorong Pertumbuhan Ekonomi Nasional
22	Muhammad Akbar	Universitas Pembangunan Nasional Veteran Jakarta	Analisis Determinan Penyaluran Kredit Usaha Mikro, Kecil dan Menengah Bank Umum di Indonesia
25	Erika Jimena Arilyn	Trisakti School of Management	Analisis Faktor-Faktor Yang Mempengaruhi Struktur Modal Pada Sektor Consumer Cyclicals
67	Witantri Dwi Swandini	Institut Agama Islam Negeri (IAIN) Metro	Model Penerimaan Teknologi Fintech Pada Usaha Mikro Kecil dan Menengah Di Kota Metro
45	Abdurohim	Universitas Jenderal Achmad Yani	Village Community Empowerment Through BUMDes in the Era of Society 5.0

RUANG PRESENTASI : 612

MODERATOR: Prayudha Anantha, S.E., M.Si. (Universitas Lampung)

Operator: Windi Satria Ananda, Dheta Aktaniza Viani

Kode	Presenter	Universitas	Judul
38	Oktaviani Laila Nur Rahmawati	Universitas Sebelas Maret	Analisis Hubungan Pertumbuhan Ekonomi dan Kualitas Kesehatan Lingkungan di Pulau Jawa
54	Ahmad Sayuti Royali	Universitas trunojoyo madura	Community-Based Tourism in Alleviating Unemployment and Increasing Village Community Income (Case study: Setigi Tourism Village, Sekapuk Village, Ujungpangka District, Gresik Regency)
15	Kurniawan Prambudi Utomo	Universitas Bina Sarana Informatika	Analisa Peran Pengembangan dan Perluasan Pelabuhan terhadap Ekonomi Berkelanjutan
36	NI Putu Ayu FInansya Saptarini	Universitas Brawijaya	Identifikasi Modal Sosial dan Kekuasaan dalam Underground Economy Pasar Maling Kota Malang
5	Ni Putu Ayu Sumariani	Universitas Udayana	Kontribusi Pendapatan Wanita Bekerja Sektor Informal Dalam Pendapatan Keluarga
14	Novita Mukti Rinusara	Universitas Diponegoro	City Branding untuk Meningkatkan Pendapatan Kabupaten Bangkalan Melalui Sektor Pariwisata

RUANG PRESENTASI : 613

MODERATOR: Dr. Siti Kustinah, SE., M.Si (Universitas Jenderal Achmad Yani)

Operator: Prajna Cisya Naufallah Atthouriq, Krisna Emeraldo

Kode	Presenter	Universitas	Judul
24	Ruth Samantha Hamzah	Universitas Sriwijaya	Does employing diagnostic or interactive budgets affect the performance of micro, small and medium enterprises?
32	Rizki Habibillah	Universitas Sriwijaya	Pengaruh Perkembangan Teknologi di Era Digital Bagi Pengembangan Sumber Daya Manusia di Daerah Tertinggal di Indonesia
77	Ernie Hendrawaty	Universitas Lampung	Stakeholder Relationship Analysis of PT Pegadaian Lampung Area
80	Zulkifer Sembiring	Universitas Jenderal Achmad Yani	Peningkatan Kinerja Babinsa ditinjau dari Kompetensi dan Pengembangan SDM
82	Hilda Ratna Dewi	Universitas Lampung	Pengaruh Faktor Politik Terhadap Discretionary Accruals pada Pemerintah Daerah di Indonesia

RUANG PRESENTASI : 614

MODERATOR: Zef Atfiansyah (PKN STAN)

Operator: Sartika Almirah Sobri, Paulus Perga Raka Surya Wibowo

Kode	Presenter	Universitas	Judul
75	Media Kusumawardani	Universitas Sriwijaya	Peran Komite Audit (Size, Expertise, Meet, Gender Diversity) terhadap Fraudulent Financial Reporting
81	Sang Putra Fajar	Universitas Lampung	Returns with Firm Size as a Moderating Variable in Development and Acceleration Board Companies
68	Abdullah	Universitas Bengkulu	Determinan Implementasi SAK EMKM Pada UMKM Kota Bengkulu
23	Natasya Dwi Apriliani	Universitas Bengkulu	Efektivitas Internal Audit dan Value for money terhadap Sustainable Public Procurement Pada BUMN di Kota Bengkulu
3	Vika Fitranita	Universitas Bengkulu	Faktor-Faktor yang Mempengaruhi Penggunaan Informasi Akuntansi pada UMKM Kecamatan Sungai Serut Kota Bengkulu

PANDUAN PRESENTER DAN PESERTA

1. Presenter dan peserta agar mengikuti seluruh rangkaian kegiatan SAME 6 sesuai *rundown* yang tertera di program book SAME 6.
2. Demi kelancaran acara agar selesai rapat pda waktunya, presenter dan peserta agar hadir di ruang diskusi paling lambat 5 menit sebelum kegiatan dimulai.
3. Untuk mempermudah pengidentifikasian peserta, presenter dan peserta agar menggunakan identitas yang disediakan panitia.
4. Daftar hadir akan digunakan sebagai acuan pembuatan sertifikat, agar diisi dengan lengkap dan benar.

Ketentuan Presentasi (khusus untuk presenter):

1. Pada sesi paralel, presenter wajib mengikuti arahan dari moderator ruang presentasi.
2. Saat sesi paralel dimulai, peserta diharapkan sudah berada di ruangan yang telah ditentukan.
3. Saat presentasi, Presenter melakukan presentase secara mandiri.
4. Presenter diharapkan membawa komputer sendiri, pointer, dan penghubung ke infocus.
5. Setiap presenter diberikan waktu maksimal ***30 menit*** yang terdiri dari 15 menit presentasi dan 15 menit pembahasan, diskusi, dan tanya-jawab. Jika melewati batas waktu yang telah ditetapkan, presentasi akan dihentikan oleh moderator dan dilanjutkan ke presentasi selanjutnya.
6. Informasi mengenai sertifikat dan dibagikan setelah kegiatan SAME 6 melalui grup WhatsApp dan Email. Mohon untuk tidak langsung meninggalkan grup setelah kegiatan berakhir.

ABSTRAK

Evaluasi Pelaksanaan Pengajuan SPM TUP di Puslitbang Transportasi Jalan dan Perkeretaapian

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Abstrak

Penelitian ini mengevaluasi atas penerapan Surat Kantor Pelayanan Perbendaharaan Negara Jakarta IV nomor S-2223 tahun 2020 (Surat KPPN) dalam pelaksanaan pengajuan Surat Perintah Membayar Tambahan Uang Persediaan (SPM TUP) di Pusat Penelitian dan Pengembangan Transportasi Jalan dan Perkeretaapian (Puslitbang TJKA). Adapun, metode penelitian dalam studi ini adalah kualitatif dengan pendekatan studi kasus. Tujuan penelitian ini untuk mengetahui perbedaan pelaksanaan pengajuan SPM TUP di Puslitbang TJKA sebelum dan sesudah terbit Surat KPPN berdasarkan sistem dana tetap. Berdasarkan hasil wawancara disimpulkan bahwa terdapat perbedaan pelaksanaan pengajuan SPM TUP antara sebelum dan sesudah terbit Surat KPPN yaitu pada syarat pengajuan SPM TUP. Selain itu, berdasarkan sistem dana tetap pelaksanaan pengajuan SPM TUP di Puslitbang TJKA belum sesuai dengan sistem dana tetap. Mengingat bahwa Surat KPPN diterapkan saat pandemi COVID-19, dalam situasi darurat dengan pemberlakuan pembatasan kegiatan masyarakat. Sehingga ketidaksesuaian pelaksanaan pengajuan SPM TUP dengan sistem dana tetap dan sistem pengendalian internal atas kas dimitigasi dengan tetap melakukan transfer kepada penyedia untuk pembayaran yang bernilai besar walaupun diizinkan membayar tunai. Penelitian ini terbatas pada Puslitbang TJKA dan dapat memberikan kontribusi berupa evaluasi pada Puslitbang TJKA dalam pelaksanaan pengajuan SPM TUP dilihat dari sistem dana tetap dan pengendalian internal atas pengeluaran kas.

Kata Kunci: Kantor Pelayanan Perbendaharaan Negara, Perintah Pembayaran, Tambahan Uang Persediaan, Pengendalian Internal

What drives Consumers' Purchase Intentions towards BEVs? TPB Explained

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Abstract

Purpose: The government of Indonesia has its ambition to reduce carbon emissions as it is one of the largest emitters in the world. The number of four-wheeled vehicles is also estimated to increase as the economy grows rapidly. The action to deal with carbon emissions is to switch to renewable energy and electrification. In addition, Indonesia has a massive nickel reserve in the world. The government aims to not only reduce carbon emissions but also to attract big players in Battery Electric Vehicle (BEV) industry to invest in Indonesia. The study of BEVs adoption in Indonesia is still limited. It is essential to understand the consumer's perception of incentive policies and social attributes to know which policies are better and why.

Methodology/approach: Causal research was applied to test the hypotheses by using SEM-path analysis provided by AMOS.

Results/findings: The study found that the strong predictors of purchase intentions towards BEVs are the perceptions of financial incentive and convenience policies, and attitudes towards BEVs. Indonesian consumer tends to do not consider environmental concerns and social norms. The novelty of this study is to incorporate perceived usefulness as a mediator. Finally, it successfully mediates the effect of perceptions of financial incentive policies on attitudes towards BEVs.

Limitations: The respondents might not be actual BEV owners and have no experience using BEV. They also might not experience and understand some policies well.

Contribution: This study aims to give information to the government for decision-making related to incentives for green and sustainable transportation.

Keywords: *financial incentive, tax, subsidy, electric vehicle, sustainability*

Faktor-Faktor Yang Mempengaruhi Penggunaan Informasi Akuntansi pada UMKM Kecamatan Sungai Serut Kota Bengkulu

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Abstrak

Penelitian ini bertujuan menganalisis faktor-faktor yang mempengaruhi penggunaan informasi akuntansi pada UMKM Kecamatan Sungai Serut Kota Bengkulu. Populasi penelitian ini yaitu seluruh UMKM Kecamatan Sungai Serut Kota Bengkulu Tahun 2020-2021 yang berjumlah 90 UMKM.Alat Statistik yang digunakan adalah SPSS. Hasil penelitian menunjukkan Skala usaha berpengaruh positif terhadap penggunaan informasi akuntansi, usaha yang semakin besar akan memberikan banyak pertimbangan bagi pemilik UMKM untuk dapat menggunakan dan meningkatkan penggunaan informasi akuntansi untuk dapat menunjang UMKM di masa yang akan datang.. Umur usaha berpengaruh positif terhadap penggunaan informasi akuntansi, semakin lama umur UMKM maka kelangsungan usaha akan semakin lama dan pengetahuan akan semakin luas tentang pentingnya informasi akuntansi, sehingga hal tersebut akan mendorong UMKM untuk lebih memahami pentingnya penggunaan informasi akuntansi Pendidikan berpengaruh positif terhadap penggunaan informasi akuntansi, pengetahuan tentang pentingnya informasi akuntansi yang terdapat pada UMKM akan mempengaruhi keputusan yang akan diambil nantinya sehingga semakin tinggi pendidikan yang dimiliki, akan meningkatkan penggunaan informasi akuntansi pada UMKM. Pelatihan akuntansi berpengaruh positif terhadap penggunaan informasi akuntansi, hal ini menunjukkan bahwa pemilik/pengelola keuangan UMKM akan memiliki kemampuan untuk menguasai pengetahuan mengenai akuntansi jika mengikuti pelatihan akuntansi. Semakin banyak pelatihan akuntansi yang diikuti akan meningkatkan pemahaman atas pentingnya informasi akuntansi dan hal tersebut akan mendorong UMKM dalam menggunakan informasi akuntansi

Kata Kunci : Penggunaan Informasi Akuntansi, Pelatihan Akuntansi, Skala Usaha, Umur Usaha dan Pendidikan

Gaya Kepemimpinan dan Suasana Lingkungan Kerja Terhadap Motivasi Kerja Di SDN Madegondo 03 Sukoharjo

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Abstrak

The purpose of this research is to find out the influence of managemen style and work. environment atmosphere on work motivation at SDN Madegondo 03 Sukoharjo. And the result is that leadership style does not affect work motivation, which has a t count of 1.646 while t table is 1.782, so it is greater than > 0.05 and work environment atmosphere influences work motivation. The t test value is 2.385 while t table is 1.782. Simultaneous above leadership style has no work motivation while the atmosphere of the work environment has a important effect

Keywords: *Management style, work enverionment and motivation*

Kontribusi Pendapatan Wanita Bekerja Sektor Informal Dalam Pendapatan Keluarga

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Abstrak

Kontribusi pendapatan wanita yang bekerja di sektor informal terhadap pendapatan keluarga. Sektor informal mencakup pekerjaaan yang tidak diatur oleh undang – undang dan seringkali tidak memiliki perlindungan sosial atau jaminan kerja. Wanita sering terlibat dalam sektor informal sebagai pekerja mandiri, pekerja rumahan ataupun pekerja paruh waktu dan penting untuk memahami dampak ekonomi dan sosial dari peran mereka dalam menghasilkan pendapatan keluarga. Penelitian ini bertujuan untuk mengkaji kontribusi pendapatan wanita yang bekerja di sektor informal terhadap pendapatan keluarga. Berdasarkan hasil telah didapatkan bahwa kontribusi pendapatan wanita terhadap memiliki kontribusi secara ekonomi yang cenderung meningkatkan pendapatan keluarga secara keseluruhan yang melalui pekerjaan dan usaha mereka, makan dapat membantu memenuhi kebutuhan keluarga dan meningkatkan taraf hidup.

Kata kunci: kontribusi pendapatan wanita, sektor Informal, pendapatan keluarga

Excise Duty Extension in Indonesia: Fireworks

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Abstract

Indonesia is referred to as narrowly extreme coverage or a country that has very few excise objects. Until now, excise objects in Indonesia only cover 4 types, namely tobacco products (HT), ethyl alcohol (EA), beverages containing ethyl alcohol (MMEA), and what has recently been designated as excise objects, namely plastic. These four types of excise objects, or what are commonly referred to as Excisable Goods (BKC), are relatively few when compared to other countries. Finland, Japan, India and Thailand even stipulate more than ten Excisable Goods as a source of state revenue. Indonesia is deemed necessary to extend excise duty. One of the goods that has the potential to be subject to excise because of its characteristics is fireworks. Based on data obtained from various sources, fireworks cause negative impacts such as air pollution, sound pollution, water pollution, injuries and even death. Based on this negative impact, fireworks are very likely to be subject to excise. Excise rates that may be imposed for fireworks are a specific rate of IDR 809.64 per kilogram of fireworks or an ad valorem rate of 5% to 80% of the sale value of the fireworks. Potential state revenue generated from the imposition of excise duty on fireworks is a minimum of IDR 78 billion for specific excise rates or IDR 93.83 billion to IDR 1.50 trillion for ad valorem excise rates.

Keywords: *Ad Valorem, Excise, Fireworks, Specific, Tariff*

Excise Tax on Invasive Cosmetic Procedure Services

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Abstract

Purpose: This study aimed to determine the urgency of extending excise taxation to services, as well as the externalities and revenue potential of an excise tax on invasive cosmetic procedure.

Methodology: This research used a literature review method employing documentation techniques to gather information from previous studies regarding the extension of excise tax.

Results: This research obtained results indicating that a higher prevalence of consumption of invasive cosmetic procedure services could have affected others to also partake in the consumption. Therefore, the utilization of invasive cosmetic procedure services needed to be controlled to prevent negative impacts on society. Due to this urgency, an excise tax needed to be imposed on invasive cosmetic procedures as an additional levy. Based on projections, the potential state revenue from imposing an excise tax on invasive cosmetic procedure services is estimated at IDR 31.536 billion.

Limitation: However, in Indonesia, the collection of excise tax on invasive cosmetic procedures cannot be conducted in the near future due to the absence of a legal framework governing the taxation of service objects. Therefore, a comprehensive study is necessary to redefine the objects that can be subject to taxation through amendments to the Excise Tax Law.

Contribution: The results of this research are expected to enrich literature sources in the field of excise and can be one of the considerations for DGCE to extend excise tax

Keywords: service excise tax, excise tax extension, invasive cosmetic procedure services.

Vacant House Tax, a Solution to High House Prices

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Abstract

Purpose: this paper will discuss the proposed VHT implementation scheme in Indonesia, the benefits and potential of VHT implementation in Indonesia, as well as the challenges that must be faced by the government in implementing this tax in Indonesia.

Methodology/approach: the research uses a qualitative method in discussing the topic that is the purpose of this research. The qualitative method in this research is conducted by collecting various literature from books, articles, news, and so on that are relevant to the topic discussed.

Results/findings: The potential for additional revenue from VHT is significant enough to increase Regional Original Revenue. This research also provides an overview of the challenges that may occur in the implementation of VHT such as: determining the status and ownership of vacant houses, regulatory adjustments, and environmental and monetary impact.

Limitations: there are research limitations such as in calculating the potential that uses several assumptions caused by the absence of data on the number of vacant houses in Indonesia so that it uses estimated data according to the OECD.

Contribution: This research can add to the study of taxation literature in Indonesia. The research can also be a consideration for the government in designing a tax imposition scheme on vacant houses.

Keywords: *land and building tax, property, vacant house, vacant house tax*

Ekstensifikasi Cukai *Video Game*: Kalibrasi Baru Rezim Cukai di Indonesia

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Abstract

Purpose: Based on current conditions and comparisons with other countries' policies, this study aims to review the opportunities and challenges that may be faced from video games on excise imposition, and then estimate the potential income that can be collected from the excise imposition in question.

Methodology/approach: This study employs primary data derived from interviews with policymakers, as well as secondary data derived from multiple sources, to develop a feasibility calculation of video games as a potential new source of excise tax revenue.

Results/findings: This study emphasises the influence of aggressiveness and sensitivity on the mental health of video game users, allowing the government to levy an excise tax in anticipation of the predicted negative externality. The government must create supervisory instruments and administrative requirements, evaluate game rating classifications, focus on imposing games with bad content, and be imposed on all video game transactions.

Limitations: The results of calculating the potential for video game excise in this study are still quite simple due to the difficulty in finding literature that reviews video game excise in various parts of the world and the excise regime on digital products that has not been implemented effectively in Indonesia.

Contribution: This study is expected to contribute new literature on excise tax extension as well as policy recommendations to the Directorate General of Customs and Excise, the Fiscal Policy Agency, the Ministry of Communication and Information Technology, the Indonesian Game Association, and society in general.

Keywords: *excise tax extension, video game*

The Rise of Modern Excise Extensification: Nightlife Entertainment Services in Indonesia

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Abstract

Purpose: This study aims to examine the urgency and ideal tax implementation scheme for nightlife entertainment services in Indonesia.

Methodology/approach: The method used in this study is qualitative which aims to describe a phenomenon that occurs in the field related to entertainment services in relation to cigarette acceptance. The type of qualitative research approach used is the study of documents and interviews. Through document studies, researchers conduct an analysis of written texts whose credibility is guaranteed to fulfill research objectives. In addition, the interview approach is also considered important in order to find out the phenomena raised in this study from the perspective of other parties as practitioners in the field. Researchers use primary and secondary data sources in data collection.

Results/findings: There is potential for the imposition of excise duty on services. Services that are subject to excise are also very diverse, one of which is excise related to entertainment. The consideration regarding the imposition of excise duty on goods and entertainment is, of course, due to the negative impact that can be generated, especially for types of night entertainment service businesses such as the spread of sexually transmitted infections (STIs) and as a place for dealers and users of illegal drugs.

Limitations: This research was conducted with reference to current data and conditions, where there is no concrete implementation from policy makers regarding the implementation of excise collection on night entertainment services. Thus, further research is needed through direct interviews with policy makers so that implementation can be analyzed as a whole.

Contribution: The hope is that this research can be a catalyst in the implementation of excise collection on nightlife entertainment services as well as subsequent in-depth studies

Keywords: *excise, nightlife entertainment services, entertainment tax*

Reputasi Auditor Memoderasi Pengaruh *Tax Avoidance* dan *Tax Compliance* Terhadap Nilai Perusahaan

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Abstract

Purpose: This study aims to determine and analyse the effect of tax avoidance and *tax* compliance on the value of companies with the auditor's reputation as a moderator in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019.

Methodology/approach: The sampling technique uses purposive sampling, and produces a total sample of 106 companies so that there are 530 observation samples. The data used is secondary data obtained from the Indonesia Stock Exchange website and Yahoo Finance. The analysis used in this study was multiple linear regression.

Results/findings: The results showed that: Tax avoidance has a positive effect on company value; Tax compliance has a positive effect on company value; The auditor's reputation does not strengthen the effect of tax *avoidance* on the value of the company; and the auditor's reputation does not strengthen the effect of *tax compliance* on the value of the company.

Limitations: This research is limited to manufacturing companies listed on the IDX for 2015-2019.

Contribution: This research contributes investors to making investment decisions based on tax avoidance and tax compliance of companies. The intensity of tax avoidance and tax compliance is proven to affect company value, therefore these two variables can be used to predict company value.

Keywords: *auditor reputation, company value, tax avoidance, tax compliance.*

Pengaruh Pertumbuhan Penjualan, Likuiditas, Struktur Aktiva dan Ukuran Perusahaan Terhadap Struktur Modal (Studi Empiris Perusahaan Sektor *Properties & Real Estate* yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022)

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Abstract

Capital structure is a description of a company financial operations which can be obtained from internal and external sources. The purpose of this study is to determine the effect of sales growth, liquidity, asset structure, and company size on capital structure. The research data used secondary data with a population of properties and real estate companies listed on the Indonesia Stock Exchange for the 2018-2022 observation year. The determination sample obtained using a purposive sampling technique with 3 predetermined criteria of 28 companies was obtained with total of 140 data. The analysis method used multiple linear regression analysis using SPSS version 22. The results showed that partially the sales growth, asset structure and firm size variable had no effect on capital structure. While liquidity partially has a negative effect on capital structure. This study has contibution for manajerial company and investors for dessision making.

Keywords: Sales Growth, Liquidity, Asset Structure, Firm Size, and Capital Structure.

Penerapan PSAK 72 Atas Pendapatan Usaha pada Perusahaan Jasa Konstruksi

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Abstract

Purpose: The purpose of this study is to examine the application of PSAK 72 Revenue from Contracts with Customers for Operating Revenues in Construction Service Companies.

Methodology/approach: This case study research method is to use a qualitative approach. The research was conducted at company "X" as an audit client at KAP Kanaka Puradiredja Suhartono which is a member firm of Nexia International. Assessment of the application of PSAK 72 was carried out for each of PT "X"'s revenue streams for the period December 31, 2022. Case study activities were carried out from November 2022 to March 2023. The assessment was carried out based on PSAK 72 and IFRS 15, then also accompanied by management's opinion in determining recognition used income.

Results/findings: PT "X" in determining the percentage of completion level uses the input measure with the appropriate cost to cost method and in accordance with PSAK 72. The cost to cost method provides a more precise and accurate cost estimate. PT "X" has been quite good at applying PSAK 72 as a basis for recognizing and recording revenue. All projects from construction services have passed a series of audit procedures and have implemented the concept of contract revenue with PSAK 72 customers.

Limitations: Tlimitation of this research is in the form of targets which include the implementation of PSAK 72 on income.

Contribution: The results of this case study research can be useful for reviewing or reviewing the steps and mechanisms involved in recognizing revenue for construction services "PT X". In addition, as educational material on the method of recognizing construction service income in the world of work.

Keywords: *PSAK 72, Pendapatan, Perusahaan Jasa Konstruksi*

City Branding untuk Meningkatkan Pendapatan Kabupaten Bangkalan Melalui Sektor Pariwisata

City Branding to Increase the Bangkalan Regency's Income Through Tourism

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Abstract

Bangkalan is one of four regencies on Madura Island that has great privilege because it's directly connected to Java Island through Suramadu Bridge. However, this doesn't mean that the people can enjoy the privilege Bangkalan has. High poverty rates, low GDRP and HDI are still problems in Bangkalan Regency. Using LQ, Shift Share, Klassen Typology, and Overlay we found that Accommodation, Food, and Drink sector can be pushed to grow rapidly and become the base sector, this sector also has a strong relation to tourism. But Bangkalan's tourism has a negative image, so it needs city branding to change its image.

Keywords: leading sector; tourism; city branding.

Analisa Peran Pengembangan dan Perluasan Pelabuhan Terhadap Ekonomi Berkelanjutan

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Abstrak

Tujuan penelitian untuk menjelaskan pentingnya pperluasan dan pemanfaatan Pelabuhan untuk meningkatkan ekonomi pelabuhan di Kota Kendari karena manfaat pelabuhan sebagai transportasi nasional dalam mengembangkan pertumbuhan ekonomi secara local dan nasional, seperti hilirisasi perdagangan dan barang angkutan industri melalui jalur laut dari dan ke kota Kendari, sehingga meningkatkan pendapatan nasional di Indonesia bagian Timur melalui jalur laut, adapun Metode penelitian menggunakan deskriptif kualitatif, dan analisa data menggunakan SPSS dengan menggunakan teknik survei lapangan, wawancara, kuesioner dan studi kepustakaan yang diambil dari data primer dan skunder, hasil penelitian menunjukan bahwa manfaat transfortasi laut cukup tinggi dan dibutuhkan masyarakat kota Kendari dalam pertumbuhan ekonomi Pelabuhan Bau-Bau mencapai 700 ribu ton pada tahun 2018 dan akan meningkat menjadi 1,4 juta pada tahun 2033 Limitations: Hanya menggunakan data distribusi angkutan ekonomi jalur laut produksi pada Pelabuhan, yang sebenarnya dapat dikembangkan data jalur darat seperti tranfortasi angkutan dan jalur udara, dalam hal ini bandara angkutan Contribution: Pusat Penelitian dan Pengembangan Kelautan Kementerian Perhubungan, Universitas Bina Sarana Informatika dan Universitas Bhayangkara. Novelty: Hasil pengembangan Pelabuhan diperlukan untuk menyediakan permintaan distribusi barang sehingga mampu meningkatkan perekonomian nasional

Kata kunci: Pelabuhan, Pertumbuhan Ekonomi, AHP, SPSS

Dampak Penerapan Kesehatan Perusahaan Terhadap Nilai Perusahaan Dengan Kelompok Perbankan Sebagai Moderasi

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Abstract

Purpose: This study aims to examine the implementation of Good Corporate Governance (GCG), Market Risk, Profitability, Capital Ratios and Credit Risk on Corporate Value with the Banking Group as Moderation.

Metodology/approach: Companies that are the object of research are banking companies listed on the Indonesian Stock Exchange. This study uses secondary data taken from the company's annual report from 2019 to 2022 and analyzed with the help of SPSS software.

Result/findings: The results of this study indicate that market risk has a significant positive effect on firm value, credit risk has a significant negative effect on firm value, GCG, profitability and credit risk have no effect on firm value and the banking group weakens the relationship between credit risk and firm value, but does not moderate GCG. , market risk, capital ratio and profitability.

Limitation: The R Square value is considered small and symptoms of autocorrelation and heterokedasticity are still found

Contribution: This research is expected to be useful input material related to the relevance of GCG implementation, market risk, profitability, capital ratio and credit risk to the market performance of banking companies.

Keywords: Value of the Company, Good Corporate Governance, Return on Equity, Capital Adequacy Ratio, Non Performing Loan.

Pengaruh *Green Innovation*, Eco-Effisiensi, Insvestasi TI, Strategi Bisnis Terhadap Keunggulan Bersaing

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Abstract

Purpose: Analyze the effect of green innovation, eco-efficiency, information technology investment, and business strategy on the company's competitive advantage.

Methodology/approach: Sample research data were taken from the energy, industrial, tobacco and non-durable household products sectors listed on the Indonesia Stock Exchange in 2019-2021. The research sample was selected by purposive sampling method and obtained 327 companies per year that meet the criteria. This study uses multiple linear regression.

Results/findings: The results of the study concluded that Green Innovation has a positive effect on competitive advantage, Eco-Efficiency has a positive effect on competitive advantage, IT Investment has no effect on competitive advantage, Business Strategy has a positive effect on competitive advantage.

Limitations: The search for Information Technology Investment variables has several difficulties, such as the different keywords contained in the search for IT investment data.

Contribution: Material for consideration and reference in compiling a concept map on issues related to the environment, especially for the concept of sustainability.

Keywords: *Green Innovation, Eco-efficiency,* Investasi Teknologi Informasi, Strategi Bisnis, Keunggulan Bersaing.

Pengaruh Pertumbuhan Penjualan, Struktur Aktiva, Risiko Bisnis Terhadap Struktur Modal Perusahaan Sektor Pertambangan

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Abstract

This study aims to determine the effect of sales growth, asset structure, bussines risk on the capital structure of companies in the mining sector. This research is a quantitative research with secondary data obtanied from the financial reports of mining companies for 2017-2021 on the indonesia stock exchange. Sampling using purposive sampling technique. The research result show that: 1). Sales growth has no effect on capital structure, with a coefficient value of 5.68 and significance value of 0.6742 > 0,05. 2). Asset structure has an effect on capital structure, with a coefficient value of -34.99 and sigficance value of 0,0006 < 0,05. 3). Bussines risk has no effect on capital structure, with a coefficient value of 0,0008 and a significance value of 0,5558 > 0,05. The limitation of study is that during the research, the company information obtained was lacking because not all companies published complete financial reports and this research only examined the influence of several factors, so it needs to be developed and this study only uses the last five years.

Keywords: Sales Growth, Asset Structure, Bussines Risk, Capital Risk

Pengaruh *Capital Intensity*, *Leverage*, Asimetri InformasiPada Agresivitas Pajak Dengan Moderasi Covid-19

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Abstract

Purpose: The aim of this study is to evaluate and describe the influence of Capital Intensity, Debt, and Information Asymmetry on tax aggressiveness in Companies in the Non-Seasonal Consumer Goods sector, taking into account the impact of the Covid-19 pandemic as a regulatory element.

Methodology/approach: The research uses a quantitative approach, analyzing secondary data from the Indonesian Capital Market (BEI) of 26 business entities in the Non-Seasonal Consumer Goods sector, including Food and Beverage Companies, from 2018 to 2021. The study employed complex linear regression analysis with panel data structure, using EViews 10 for hypothesis verification.

Results/findings: The findings indicate that Capital Intensity does not exert a positive influence on aggressiveness in taxation. On the other hand, Debt and Information Asymmetry have a positive effect,but the Covid-19 pandemic neither impacts nor strengthens the effect of these variables on tax aggressiveness.

Limitations: This study did not identify any significant limitations during the research process.
Contribution: This study contributes to the understanding of taxation behavior in the Non-Seasonal Consumer Goods sector, specifically in the context of the Indonesian market. It adds insights into the roles of Capital Intensity, Debt, and Information Asymmetry in tax aggressiveness, which could be beneficial for policymakers, business leaders, and academics in the fields of economics, finance, andtaxation, particularly during and post-pandemic times.

Keywords: Capital Intensity, Leverage, Information Asymmetry, Tax Aggressivity, Impact of theCovid-Pandemic.

Optimizing Taxpayer Compliance in Freelance Sector: A Study of Awareness, Regulations Understanding, and System Effectiveness

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Abstract

The study focuses on the impact of taxpayer awareness, understanding of tax regulations, and the effectiveness of the tax system on the compliance of individual taxpayers engaged in freelance work. One factor that hinders and reduces the compliance of individual taxpayers who do free work to fulfil their tax obligations is the attitude of taxpayers who consider paying taxes unimportant. The research method was quantitative, where data collection uses the distribution of questionnaires to respondents. This study was conducted based on the findings of the distribution of questionnaires to 100 respondents. Descriptive statistical calculations reveal the distribution of scores and characteristics of the independent variables: taxpayer awareness, understanding of tax regulations, and effectiveness of the tax system. Through regression analysis, it was determined that all three independent variables have a significant favourable influence on taxpayer compliance. The findings indicate that informed taxpayers are more likely to comply with their tax obligations.

Additionally, understanding tax regulations and perceiving the tax system as effective enhance compliance. The research further discusses the implications of these findings for tax policy and administration. It suggests that promoting awareness, knowledge, and perceived effectiveness of the tax system can enhance compliance among freelance taxpayers.

Keywords: taxpayer compliance, awareness, understanding, tax regulations, tax system effectiveness, freelance work, descriptive statistics, regression analysis, tax policy, tax administration.

Pengaruh Rasio Kecukupan Modal, Rasio Likuiditas, dan Biaya Operasional Atas Pendapatan Operasional Terhadap *Net Interest Margin*

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Abstract

The purpose of this research is to assess the impact of the Capital Adequacy Ratio, Liquidity Ratio, and Operating Income Expenses on Net Interest Margin with Bank Size as an empirical variable control study in the banking sub-sector listed on the Indonesia Stock Exchange from 2017 to 2021. the sampling method employed in This study employed a purposive sampling strategy to collect 235 data from 47 samples of banking organizations that satisfied the sample requirements between 2017 and 2021. The research data was analyzed using Eviews 12, with the Fixed Effect Model being the best model. According to the findings of this study, the Capital Adequacy Ratio, Liquidity Ratio, and Operating Income Expenses all have a minor impact on the Net Interest Margin. Simultaneously, the factors Capital Adequacy Ratio, Liquidity Ratio, and Operating Income Expenses affect the Net Interest Margin, with Bank Size acting as a control variable, raising the coefficient of determination.

Keywords: *Capital Adequacy Ratio, Liquidity Ratio, Operating Costs Over Operational Income, Net Interest Margin, Bank Size*

Analisis Determinan Penyaluran Kredit Usaha Mikro, Kecil dan Menengah Bank Umum di Indonesia

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Abstract

Purpose: Knowing the effect of macroeconomic indicators on the distribution of MSME loans to commercial banks in Indonesia

Methodology/approach: This research uses a multiple linear regression method with panel data by utilizing the Stata-17 program and using 20 Commercial Banks in Indonesia that are listed on the Indonesia Stock Exchange (IDX) as the research sample

Results/findings: People’s income and trade sector have a positive and significant effect on the distribution of MSME loans for commercial banks in Indonesia, interest rates have a negative and significant effect on the distribution of MSME loans for commercial banks in Indonesia, while the exchange rate has no significant effect on the distribution of MSME loans for commercial banks in Indonesia

Limitations: Limitations of research objects and macroeconomic indicators used in this research

Contribution: This research is expected to be a source of thought for the government in issuing macroeconomic policies so as not to interfere with the fluency of MSME lending, while Commercial Banks as MSME loan providers can see the best macroeconomic conditions for lending to MSMEs to avoid bad credit, and MSME in conducting MSME loans can see the best macroeconomic conditions as one of the preventions to avoid failure of returns

Keywords: *MSME loans, People's Income, Trade Sector, Interest Rates, and Exchange Rates*

Efektivitas Internal Audit dan *Value for Money* terhadap *Sustainable Public Procurement* Pada BUMN di Kota Bengkulu

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Abstract

This study aims to provide empirical evidence internal audit effectiveness and value for money to sustainable public procurement. This research was tested using SMART-PLS version 4. The population used in the study were 30 state-owned enterprises in the city bengkulu. Respondents in research This is an internal audit officer procurement and officers finance. Data collection was done by distributing questionnaires offline, the questionnaires were distributed to 30 company, and returned 3 0 questionnaires. The results of this research test using SMART-PLS version 4 show that: (1). The effectiveness of internal audit does not affect sustainable public procurement, (2). Internal audit effectiveness against value for money matters in a manner direct, (3). value for money to Sustainable Public Procurement in a manner direct influential positive and (4). value for money mediate connection No direct internal audit effectiveness against Sustainable Public Procurement.

Keywords: efektivitas internal audit,value for money dan Sustainable Public Procurement.

Does employing diagnostic or interactive budgets affect the performance of micro, small and medium enterprises?

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Abstract

Purpose: The study examines various influence styles of budget, namely diagnostics and interactive to evaluate the performance of companies. The goal is to compare the difference between these styles in the context of micro, small and medium enterprises (MSMEs) in Palembang, South Sumatra, Indonesia.

Methodology/approach: The data is obtained through structured interviews. The respondents for these interviews are both MSME managers and workers within Palembang city. This study employed a snowball sampling technique, resulting in a final selected sample of 100 MSMEs. Multiple linear regression is used as the analysis techniques.

Results/findings: The results indicate that the use of diagnostic and interactive budget have no significant effect to company performance, respectively. Moreover, the study proved that there is a significant different between the use of the diagnostic and the interactive budgets. In addition, diagnostics are more commonly employed compared to interactive budget counterparts.

Limitations: Although the sample size in this study is acceptable, there is room for improvement in future research by broadening the scope of the sample. Furthermore, researchers included all MSME sectors in the sample, further research is suggested to classify the MSME sector, such as the manufacturing or service sector, so that the results obtained will be more comprehensive.

Contribution: The results deliver contribution to MSMEs managers and workers regarding the use of diagnostic and interactive budget. Most of them have not exposed to interactive budget, while interactive budget is a choice as a strategy to improve MSMEs. The study also contributes to the accounting literature that focuses on work teams, especially within the context of MSMEs.

Keywords: *budgets, diagnostic, interactive, company performance*

Analisis Faktor-Faktor Yang Mempengaruhi Struktur Modal Pada Sektor *Consumer Cyclicals*

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Abstract

Purpose: The purpose of this research is to test and get empirically result of the influence of liquidity, profitability, asset structure, company size, and sales growth toward capital structure.

Methodology/approach: The hypothesis was analyzed using descriptive statistic and panel data regressions with random effect model.

Results/findings: The result of this research shows that liquidity, asset structure, and sales growth does influence the capital structure, while managerial profitability and company size do not influence the company's capital sructure.

Limitation: The sample of this study only one country, so the conclusions cannot be applied broadly.

Contribution: The contribution of this study is to escalate the research findings in the area of the link between independent and dependent variables, which has received little attention in earlier studies.

Keywords: Liquidity, Profitability, Asset Structure, Company Size, Sales Growth, Capital Structure.

Prosedur Audit Kas dan Setara Kas PT XYZ Bidang Perhotelan

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Abstract

Purpose: The main objective of this cash study research is to review cash and cash equivalent audit procedures, cash and cash equivalent control testing procedures, as well as the controls needed to track and prevent errors in cash and cash equivalent transactions.

Methodology/approach: This research was carried out with an internship for 2 months at KAP Rama Wendra Tangerang, which is an affiliate of McMillan Woods, a public accounting service provider. The intern carries out the audit process of cash and cash equivalents in accordance with their responsibilities and compares the process with the process that the trainee has learned while in college.

Results/findings: The intern is able to carry out audits on cash and cash equivalent accounts by following the procedures established by KAP Rama Wendra which can be summarized in 6 stages.

Limitations: Some of the limitations that occur are caused by not being neatly organized in the arrangement of documents, lack of supervision of compliance with SOPs by the general manager, and accounting software systems that are not evenly distributed in each hotel unit.

Contribution: This activity can contribute well to the addition of information regarding appropriate cash and cash equivalent audit procedures. To several parties, such as auditors in particular, and in general, such as students in the field of auditing as well as in the field of accounting studies as additional references in audit learning, especially in cash and cash equivalent accounts.

Keywords: *Audit Procedures, Cash and Cash Equivalents, Accountancy*

Pengaruh *Leverage*, *Cash Flow*, Likuiditas, dan *Cash Holding* Terhadap *Growth Opportunity* Pada Perusahaan Sektor Infrastruktur Yang Terdaftar di Bursa Efek Indonesia Periode 2019 – 2021

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Abstrak

Infrastruktur yang optimal dapat meningkatkan konektivitas, mempercepat proses industrialisasi, serta menciptakan peluang-peluang ekonomi baru. Di Indonesia, sektor infrastruktur memiliki potensi besar untuk memberikan kontribusi yang signifikan terhadap pertumbuhan ekonomi. Meskipun demikian, terlibat dalam sektor ini juga menghadirkan risiko-risiko tertentu yang perlu dikelola dengan cermat oleh perusahaan. Oleh karena itu, penelitian ini bertujuan untuk menginvestigasi kaitan antara faktor *leverage* (dinyatakan dalam *Debt to Asset Ratio*; DAR), aliran kas (CF), tingkat likuiditas (dinyatakan dalam *Current Ratio*; CR), serta posisi kas (CH) dengan peluang pertumbuhan (GO) perusahaan di sektor infrastruktur tersebut. Penelitian ini akan menitikberatkan perhatian pada perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019 hingga 2021. Analisis dilakukan dengan menggunakan metode regresi linear berganda. Hasil analisis dengan pendekatan data panel menunjukkan bahwa secara individu, variabel DAR, CF, dan CR tidak berpengaruh secara signifikan terhadap GO pada perusahaan infrastruktur yang terdaftar di BEI selama periode 2019 – 2021; hanya variabel CH yang memengaruhi GO pada sampel tersebut. Walaupun demikian, ketika semua variabel digabungkan, mereka secara bersama-sama memberikan pengaruh yang signifikan terhadap GO. Namun, perlu diperhatikan bahwa semua variabel tersebut hanya mampu menjelaskan sekitar 9% dari variasi dalam nilai GO, yang mengimplikasikan bahwa terdapat faktor-faktor lain yang berpotensi memiliki pengaruh lebih besar terhadap potensi pertumbuhan perusahaan infrastruktur. Oleh karena itu, penelitian mendatang dapat mempertimbangkan variabel-variabel lain, terutama yang terkait dengan posisi keuangan perusahaan infrastruktur, untuk menggali lebih dalam faktor-faktor yang memengaruhi pertumbuhan sektor ini.

Kata Kunci: *Leverage*, *Cash Flow*, Likuiditas, *Cash Holding*, *Growth Opportunity*, Infrastruktur

Analisis Anggaran Kas sebagai Alat Perencanaan, Pengendalian, Mitigasi Resiko Untuk Menigkatkan Likuiditas

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Abstract

This study aims to determine the use of the cash budget as a means of control, planning and risk mitigation has an effect on the company's liquidity in the Case Study of PT. Eka Satriya Papua.

This study uses secondary data obtained from the company's annual financial reports and conducts interviews with the parties concerned within the company. The data collection technique used in this study was interviews. The data analysis technique in this study was the pattern matching method, namely comparing patterns based on predicted empirical data using SPSS 21 as an analysis tool.

The results of this study indicate that the cash budget as a means of control, planning and risk mitigation has a positive effect on the level of liquidity.

Keywords : planning; control; risk mitigation; liquidity

The Effect of Emotional Intelligence andWork Motivation on Teacher Performance

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Abstract

This study aims to analyze the effect of emotional intelligence and work motivation on teacher performance at SMK Negeri 1 Cipatat West Bandung Regency. This study used a quantitative approach, a type of descriptive and associative research, with a survey method using questionnaires. The total population is 43 teachers. The sampling technique is census, this study uses primary data. Data processing with SPSS version 26 to test data in the form of instrument testing, analysis requirements tests, classical assumption tests, multiple regression tests, and hypothesis tests. The results of data analysis showed that emotional intelligence had a significant effect on teacher performance ($t_{calculate} > t_{table}$; 2.576 > 2.021 with a level of sig.0.014< 0.05), work motivation had a significant effect on teacher performance variables ($t_{calculate} > t_{table}$; 3.592 > 2.021 with a level of sig. 0.001< 0.05). The results of the F test show that emotional intelligence and work motivation have a significant effect simultaneously on teacher performance, $F_{calculate} > F_{table}$ (31.108 > 3.23) with the level of sig. 0.000 < 0.05. Emotional intelligence and work motivation contributed 60.9% to teacher performance while the remaining 39.1% was influenced by other variables outsidethis study. The limitations of this study only assess the performance of teachers of one school, for the next study it can be further expanded to one district, and can be added withmoderation and mediation variables.

Keywords: emotional intelligence, work motivation, teacher performance.

Pengaruh *Leverage*, Profitabilitas, Kompleksitas Perusahaan, dan *Audit Delay* Terhadap *Fee* Audit

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Abstract

The audit fee is an honorarium charged by the public accountant to the auditee company for the audit services performed by the public accountant for the determination of the audit fee conducted by the KAP based on a predetermined agreement.

This study aims to determine the effect of leverage, profitability, company complexity and audit delay on audit fees in consumer goods manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. This research uses quantitative research methods and descriptive analysis. This study used a purposive random sampling method to determine the number of samples. The sample in this study consisted of 39 companies. This company data is secondary data obtained from the company's annual financial reports for the 2016-2020 period with a total sample of 195 company financial reports. The data analysis technique used in this research is multiple linear regression analysis.

The results of this study indicate that (1) DER has a significant positive effect on audit fees, (2) ROE has a non-significant negative effect on audit fees, (3) KP has no significant negative effect on audit fees, (4) ARL has a significant positive effect on audit fees .

In writing this research, there are several limitations related to the existence of variables that have several proxies, so they need to be explained according to the author's perspective in explaining the results of this study, for example the variables of company complexity, leverage and profitability.

Keywords: Leverage (DER), Profitability (ROE), Company Complexity (KP),
Audit Delay (ARL)

Kemilikan Institusi, Kebijakan Hutang dan Deviden, Aktivitas Maupun Faktor Lainnya terhadap Nilai Perusahaan

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Abstract

Purpose: The aim of this research is to examine the effect of institutional ownership, profitability, liquidity, dividend policy, debt policy, activity, and firm size on firm value.

Results/findings: The results of this study indicate that the variable profitability, dividend policy, and debt policy have an effect on firm value, while institutional ownership, liquidity, activity, and firm size have no effect on firm value.

Methodology/approach: Research data were analyzed using multiple linear regression.

Limitations: The limitations encountered in this study are: this research only uses manufacturing companies listed on the Indonesia Stock Exchange (IDX) as objects. To overcome the limitations of this study, the researcher provides suggestions for further research to be able to use companies in other industrial sectors.

Contribution: This research contributes to the development of knowledge regarding the relationship between institutional ownership, profitability, liquidity, dividend policy, debt policy, activity, and firm size on firm value which still has inconsistent results in previous research.

Keywords: Firm Value, Profitability, Institutional Ownership, Liquidity

Pengaruh Perkembangan Teknologi di Era Digital Bagi Pengembangan Sumber Daya Manusia di Daerah Tertinggal di Indonesia

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Abstract

Purpose : Purpose of this research is to find the relation between technology development and human resource development in underdeveloped area, especially in Indonesia.

Methodology/approach: This research is a literature review research. The sources for this literature review are indexed journals and proceedings on Google Scholars from 2019 onwards. There is only 1 journal under 2019, namely in 2017.

Results/findings : With low human resources and minimal access to the internet, human resources in remote areas are threatened with being left behind in facing the changing times brought by the digital era.

Limitations : This research is limited to a general overview of remote areas and the impact they face on existing conditions with the digital era.

Contribution : This researth hopely will be contributed on policy building by government. By giving some views about condition of digital era and it's impact on human resource development. This research also shows the importance of human resource development for underdeveloped area. And how good condition will be if human resource development have been done good. This research also can be a reference for future research with topics relation to human resource development, digital era, and underdeveloped area in Indonesia.

Keywords: *Human resource development, digital era, change, under developed area, facility*

Pengaruh Kepemilikan Keluarga, Kompensasi Kerugian Fiskal, dan Faktor Lainnya Terhadap Penghindaran Pajak

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Abstract

Purpose: The purpose of this study is to obtain empirical evidence regarding the effect of financial distress, fiscal loss compensation, institutional ownership, managerial ownership, audit committee, audit quality, firm size, profitability, family ownership, and fixed asset investment on tax avoidance.

Results/Findings: The results showed that profitability has a significant effect on tax avoidance. Meanwhile, financial distress, fiscal loss compensation, institutional ownership, managerial ownership, audit committee, audit quality, firm size, family ownership, and fixed asset investment do not significantly affect tax avoidance.

Methodology/approach: The hypotheses in this study were tested using multiple regression analysis

Limitations: The limitations encountered in this study are: this research only uses manufacturing companies listed on the Indonesia Stock Exchange (IDX) as objects. To overcome the limitations of this study, the researcher provides suggestions for further research to be able to use companies in other industrial sectors.

Contributions: This research contributes to the development of knowledge regarding the relationship between financial distress, fiscal loss compensation, institutional ownership, managerial ownership, audit committee, audit quality, firm size, profitability, family ownership, and fixed asset investment on tax avoidance which still has inconsistent results in previous research.

Keywords: Tax Avoidance, Cash Effective Tax Rate, Financial Distress, Fiscal Loss Compensation, Family Ownership.

Perubahan Nilai Aset Modal, Risiko, dan Efisiensi: Triger Unit Asuransi *Full-Pledge* Syariah

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Abstract

Purpose: This research aims to analyze changes in capital asset values, risk levels, and efficiency as triggers for sharia insurance units to immediately provide full sharia guarantees.

Methodology: The method used is a quantitative method using financial ratios, Capital Asset Price Model (CAPM), and Financial Ratios. CAPM is used to find stock returns, financial ratios for risk and level of return.

Results/Findings: The results show that there is a change in PT JMAS stock returns which shows a decline in value. Regarding risk mitigation, the third company demonstrated effective risk control. Jasindo is bolder in taking premium risks, but the company has a strategy to increase the percentage of claims that become liabilities to reinsurance companies. In contrast to the Askrida sharia which is more careful in choosing premiums with high risks, this results in claims values that are relatively low and continue to decline. Finally, only the Askrida Syariah company shows a stable value even though the size is not yet significant. ROA growth at Jasando Syariah is less stable in maintaining returns from the use of its assets. There were less stable changes in ROA during 5 periods, 2017, 2018, 2019, 2021 and 2022.

Limitation: CAPM calculations cannot be done for Jasindo and Askrida because they are not yet registered on the IDX.

Contribution: This research can provide considerations for the sharia insurance unit regarding full-pledge readiness, add reference indicators that need to be prepared for a full sharia pledge, provide input regarding policy making.

Keywords: CAPM, risk, efisiensi, insurance, sharia

Ukuran Perusahaan, Performa Ekonomi, Praktik *Green Accounting*, dan Pengungkapan CSR : Implikasinya Terhadap Nilai Perusahaan Selama Pandemi Covid-19 Di Indonesia

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Abstrak

Penelitian ini dilakukan guna menemukan bukti empiris pengaruh Ukuran Perusahaan, Performa Ekonomi, Praktik *Green Accounting*, dan Pengungkapan CSR terhadap Nilai Perusahaan. Penelitian ini berfokus pada perusahaan Sektor Bahan Baku dan Energi selama pandemi Covid-19 di tahun 2020 sampai 2021. Sampel pada penelitian ini sebanyak 74 sampel data yang dipilih melalui metode *purposive sampling*. Penelitian ini termasuk jenis kuantitatif-sekunder. Penelitian ini menggunakan model data panel *Common Effect Model (CEM)* dengan regresi melalui alat bantu STATA 13. Tingkat a yang digunakan yaitu 0.05. Hasil daripada penelitian ini menyataakan bahwa Ukuran Perusahaan tidak berpengaruh signifikan terhadap Nilai Perusahaan, Performa Ekonomi memiliki pengaruh signifikan positif terhadap Nilai Perusahaan, Praktik *Green Accounting* memiliki pengaruh signifikan negatif terhadap Nilai Perusahaan, dan Pengungkapan *Corporate Social Responsibility* (CSR) tidak berpengaruh signifikan terhadap Nilai Perusahaan.

Kata Kunci: Ukuran Perusahaan, Performa Ekonomi, Praktik Green Accounting, Pengungkapan CSR, dan Nilai Perusahaan

Identifikasi Modal Sosial dan Kekuasaan dalam *Underground Economy* Pasar Maling Kota Malang

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Abstract

The underground economy phenomenon is part of economic activities. That contribution in Indonesia from 2005 to 2018 averaged Rp34.157 trillion, with the average lost tax revenue reaching Rp4 trillion. If it continues, it can cause more significant state losses. This research aims to reveal social capital role, power structure, and strategy in overcoming the Pasar Maling underground economy. This type of research is qualitative with phenomenological approach through unstructured interviews, using Nvivo12 to process data. It shows Pasar Maling has four main factors of social capital: trust, information, networks, and norms. The existence of social capital reinforces the domination of power structures in the internal community. The Pasar Maling takes place informally, so it has its own rules of the game. This market has a barrier to entry system, and only people of the same ethnicity can enter the market. It is evidenced by the dominance of non-governmental Madurese ethnic community power that regulates the market. Implementing win-win solutions by implementing parking concessions also proves education and business assistance can be some strategies for tackling the underground economy. In this research, the researcher only focuses on the market's internal perspective, which includes traders and the surrounding community, to determine the role of social capital and power structures in Maling Market. Even in the research process, indications of the government's illegal position in the market can be investigated in future research. Furthermore, the authors hope this research can provide additional knowledge for readers and become a reference for further research.

Keywords: *Malang City, Pasar Maling, Power Structure, Social Capital, Underground Economy*

Realitas Pengelolaan Piutang Tuntutan Ganti Rugi pada BPKP

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Abstract

This research aims to evaluate the management of compensation claims receivables at the BPKP. The scope of receivables management focuses on administration, collection and settlement activities. The research was conducted by comparing receivables management practices with relevant laws and regulations. BPKP's financial statements show a large amount of allowance for uncollectible receivables in the Indemnity Claims Receivable (TGR). Financial management with a good governance approach has an influence on the quality of financial statements. The research conducted is a type of qualitative research. Primary data used comes from interviews and secondary data comes from documents related to receivables management. The management of TGR receivables carried out by BPKP in terms of administration and settlement has generally fulfilled the provisions in the Minister of Finance Regulation Number 150 / PMK.06 / 2002. TGR receivables collection activities carried out by BPKP are generally not in accordance with the Minister of Finance Regulation Number 150 / PMK.06 / 2022. The scope of the research is limited to the type of compensation claims receivable at BPKP. This research is expected to be useful for readers and BPKP as a suggestion for improvement in receivables management.

Keywords: *State Receivables, Compensation Claims Receivables, Management, Allowance for Uncollectible Accounts Receivable, Good Governance*

Analisis Hubungan antara Pertumbuhan Ekonomi danKualitas Kesehatan Masyarakat di Pulau Jawa

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Abstract

This study aims to find out the impact of the indicators of the index of quality of living environment, investment and access to health services on economic growth in the island of Java in theyear 2017-2021The study uses secondary data and methods of analysis of data regression panel with the method of the approach Fixed Effect Model Results in the study show that the Index of Water Quality, Air Quality Index ,and Investment have a significant influence on economic considerations, However the Index Of Quality ofLand Coverage and Access to Health Services has no significant drivers to economic growth. In this study there are limitations in obtaining samples of data that are respective and unbiased. This study suggests that increased economic growth can deteriorate the quality of health.This is especially true in the context of less visionary environmental policies
.

Keywords: *Keywords: economic growth, ICT, investment, environmental health*

Transformasi Akuntansi Syariah dalam Mendukung Pembangunan Infrastruktur dan Ekonomi Daerah

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Abstrak

Penelitian ini bertujuan untuk menganalisis peran transformasi akuntansi syariah dalam mendukung pembangunan infrastruktur dan pertumbuhan ekonomi di berbagai daerah di Indonesia. Melalui kolaborasi antara pemerintah daerah, sektor swasta, dan perguruan tinggi, akuntansi syariah menjadi alat yang kuat untuk mencapai pertumbuhan ekonomi yang berkelanjutan, inklusif, dan sesuai dengan prinsip-prinsip syariah. Penelitian ini membahas dampak positif penerapan akuntansi syariah, termasuk keadilan dalam distribusi manfaat, pembangunan infrastruktur yang berkelanjutan, akses ke pembiayaan syariah, kepercayaan investor, dan kesesuaian dengan nilai-nilai lokal. Namun, juga dijelaskan kendala seperti kurangnya pemahaman, keterbatasan sumber daya manusia, kompleksitas pengaturan, keterbatasan instrumen keuangan syariah, perubahan kebijakan, kompleksitas struktur keuangan, perubahan sosial dan budaya, serta perlindungan terhadap kemungkinan penyalahgunaan. Kolaborasi antara pemerintah daerah, sektor swasta, dan perguruan tinggi menjadi kunci untuk mengatasi kendala tersebut dan memperkuat peran akuntansi syariah dalam mendukung pertumbuhan ekonomi daerah yang berkelanjutan dan sesuai dengan nilai-nilai syariah yang dijunjung tinggi oleh masyarakat Indonesia. Penelitian ini termasuk dalam metode penelitian kualitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah studi literatur dari sumber data sekunder berupa buku, jurnal, artikel ilmiah, website resmi yang memiliki informasi relevan dengan topik penelitian seperti ilmu akuntansi syariah dan ilmu ekonomi. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis konten untuk kemudian menarik kesimpulan dengan metode deduktif. Hasil penelitian ini diharapkan memberikan pemahaman tentang peran dan potensi transformasi akuntansi syariah dalam mendukung pembangunan infrastruktur dan pertumbuhan ekonomi di berbagai daerah. serta mengidentifikasi potensi positif dari penerapan akuntansi syariah dalam pembangunan daerah serta mengungkapkan kendala dan hambatan yang mungkin dihadapi dalam menerapkan akuntansi syariah dalam konteks pembangunan infrastruktur dan ekonomi daerah.

Kata kunci: transformasi, akuntansi, syariah, insfrastruktur, ekonomi daerah

Pengaruh *Current Ratio* Dan *Debt To Equity Ratio* terhadap Return On Equity pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2020

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Abstrak

Tingginya ROE mencerminkan kinerja perusahaan yang baik dan menjadi daya tarik bagi investor dan calon investor yang akan membuat perkembangan di sektor *property* dan *real estate* lebih maju dan dapat meningkatkan perekonomian negara ke arah yang lebih baik. Penelitian ini bertujuan untuk mengetahui apakah CR dan DER secara simultan dan secara parsial berpengaruh signifikan terhadap ROE pada perusahaan *property* dan *real estate* tahun 2018-2020. Metode penelitian yang digunakan adalah penelitian asosiatif. Populasi dalam penelitian iniadalah perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Pengambilan sampel menggunakan teknik *purposive sampling* adalah teknik penentuan sampel dengan pertimbangan tertentu. Teknik analisis data yang digunakan meliputi analisis statistik deskriptif, uji data panel, uji asumsi klasik, regresi linier berganda, koefisien determinasi, uji statistik F dan uji statistik t. Hasil penelitian melalui uji statistik F menunjukkan bahwa CR dan DER secara simultan berpengaruh signifikan terhadap ROE. Hasil uji t menunjukkan bahwa CR secara parsial tidak berpengaruh signifikan terhadap ROE sedangkan DER secara parsial berpengaruh signifikan terhadap ROE.

Kata Kunci: *ROE, CR, DER*

Efektivitas Pengenaan PPh Final terhadap Kinerja Perusahaan yang Memiliki Peredaran Bruto Tertentu

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Abstract

Purpose: The research is intended to determine the effectiveness of various tax regulations that have been issued as incentives for Micro, Small and Micro Enterprises (MSME) taxpayers, from the increase in corporate value and tax payments.

Methodology/approach: The research uses the Mann-Whitney U Test of IBM SPSS Statistic version 27, a non-parametric test that is used to compare two sample means that come from the same population, and used to test whether two sample means are equal or not. Differential tests are conducted on Taxpayers using a certain gross turnover and Taxpayers do not use gross turnover in the period 2015 – 2022 on taxpayers registered at the Regional Office of DJP Central Java II

Results/findings: The results of the study show that in the short-term range policy implementation (2015-2017) have no significant difference between taxpayers who use a certain gross turnover and taxpayers who do not use gross turnover. Meanwhile, different results were shown in the long-term analysis (2015 – 2022), where the conclusions showed that there were significant differences.

Limitations: The research has limitations in access to the observed data, the data samples are only limited to taxpayers registered in the Regional Office of DJP Central Java II and the 2015 - 2022 tax year. Another limitation of the research is it does not take into another external factors, namely the Covid-19 pandemic in the period 2020 – 2021.

Contribution: Researcher hopes that the research results can be one of the considerations in evaluating the effectiveness of implementing various PPh incentives for taxpayers who have a certain gross income ((MSME taxpayers). Meanwhile, for taxpayers, it is hoped that the results of the research can be used as material for consideration in planning related to company tax planning.

Keywords: *Tax, micro small and micro enterprises (MSMEs) tax, tax incentive.*

Analysis of Regional Financial Fiscal Independence of Jayawijaya Regency

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Abstract

This study aims to analyze whether there are changes in fiscal independence, regional financial performance and fiscal dependence in Jayawijaya Regency in 2017-2021. This research is a quantitative descriptive research. The data analysis method used in this study is the Independence Ratio, the Dependency Ratio, the Decentralization Ratio, the Effectiveness Ratio and the Routine Capability Index Ratio. The results obtained from this study are that the Fiscal Independence (KF) of Jayawiajya Regency during the period 2027 to 2021 has experienced fluctuating changes. The financial performance of Jayawijaya Regency can be measured by using the ratio of independence, the ratio of decentralization, and the ratio of routine capacity index. For the ratio of independence of Jayawijaya Regency to the Average Ratio of Independence of Jayawijaya Regency is classified as moderate with a ratio of 67%. This means that Jayawijaya Regency can finance its household with its own PAD. For the decentralized ratio itself, the average obtained for the last 5 years is 60%, which means that the central government gives full authority and responsibility. And for the routine ability index ratio with an average of 5 years of 60% which illustrates that Jayawijaya Regency's PAD can fulfill routine capabilities and the dependency level of Jayawijaya Regency in the last 5 years is classified as very high with an average of 90%.

Keywords: Fiscal Independence, Regional Financial Performance, and Fiscal Dependence.

Analisis Faktor–Faktor Yang Mempengaruhi *Dwelling Time* Di Pelabuhan Tanjung Perak Surabaya

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Abstract

The research aims to determine the factors that influence dwelling time at Indonesian ports so that the government can make policies for releasing imported goods at ports more quickly and efficiently. This study uses secondary data obtained from KPPBC TMP Tanjung Perak quantitative data in the form of monthly pre-clearance, customs clearance, post clearance, and dwelling time processing times from January 2020 to December 2022. Statistical analysis using the linear regression method uses the application SPSS. Based on the results of the analysis of the factors that influence dwelling time, it is concluded that the pre-clearance, customs clearance and post-clearance processes simultaneously have an influence on dwelling time at the port of Tanjung Perak. Meanwhile, partially, the pre-clearance and post-clearance processes have a positive and significant effect on dwelling time, while the customs clearance process has no effect on dwelling time. Currently the customs clearance process is faster due to new policies and improved facilities. This research only discusses the management of imported goods, so other research using export variables is needed to increase the accuracy and efficiency of government trade policies.

Keywords: *pre-clearance, customs clearance, post clearance, dwelling time*

Praktik *Green Bonds Accounting* pada Sektor Publik: Apa dan Bagaimana?

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Abstract

Purpose: This study aims to explore Green Bonds accounting practices for public corporation, whether there are special characteristics that distinguish them from other financing accounting or not. The study explores accounting practices related to aspects of recognition, measurement and reporting.

Methodology/approach: The method used is descriptive qualitative combining literature studies and field studies. The research uses a qualitative approach with in-depth interviews with several key informants. The object of study is SMI, which is a pioneer in issuing Green Bonds in Southeast Asia.

Results/findings: Even though Green Bonds have diversification in their fund management, Green Bonds are still included in debt securities like Green Bonds in general. In terms of accounting practice, there is no difference in the recognition, measurement and reporting of Green Bonds with conventional bonds, it's just that Green Bonds require additional special documents for transparency of their environmental impact, namely the Green Bonds report.

Limitations: The limitation of the study lies in comparative data, that not many issue Green Bonds are in the public sector. In addition, Green Bonds regulations for public entities are still in the early stages of implementation.

Contribution: This study can be a good input for the implementation of Green Bonds in the public corporation in the next period, especially promoting Green Bonds as an alternative funding for environmentally friendly infrastructure development. The aspect of disclosing environmental impacts provides its own meaning for the development of future sustainability accounting.

Keywords: *Green Bonds, accounting practices, public corporation, sustainability accounting.*

Village Community Empowerment Through BUMDes in the Era of Society 5.0

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Abstract

The purpose of this research is to eliminate a number of obstacles that need to be overcome, in order to empower village communities through BUMDes in the Society 5.0 era which has many great opportunities to accelerate inclusive and sustainable village development. Era Society 5.0 presents a number of opportunities and challenges in many sectors, including village development. The aim of this research is to increase the role of Village-Owned Enterprises (BUMDes) in empowering village communities amidst the dynamics of Society 5.0, as well as providing strategic recommendations for the government, BUMDes and other stakeholders in implementing technological innovation to empower village communities. This research methodology includes field surveys, in-depth interviews with relevant stakeholders, and secondary data analysis. The research results show that the application of technology in BUMDes operations allows for increased market access, operational effectiveness and efficiency, the use of data and analytics can help BUMDes make more precise and efficient decisions, so as to empower village communities, especially to improve the economy. Limitations in the research, not yet discussing the issue of the digitalization model used by BUMDes, require more in-depth research. Contribution to BUMDes to be able to utilize information and communication technology (ICT), artificial intelligence, and big data to improve operational efficiency, public services, and village quality of life, as well as to the Government to implement appropriate policies to increase the role of BUMDes in this digitalization era.

Keywords: Community Empowerment; Information and Communication Technology; Digitalization Era; Society 5.0.

Pengaruh Kapitalisasi Sewa Terhadap Nilai Perusahaan

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Abstract

This research is a quantitative study that aims to determine how the effect of the application of the required lease capitalization due to the application of PSAK 73 on firm value. The samples in this study are all companies listed on the Indonesia Stock Exchange in the 2018-2021 period with the criteria that the company discloses an operating lease commitment and reports minimum lease payments in the Notes to the Financial Statements (CALK) and the final total sample of companies is 33 companies with a total sample of 132. The data analysis technique in this study is to use multiple linear regression using panel data regression and also use a t-test for the second hypothesis in this study where the data processing program used is STATA v. 13 software. Based on the results of the study, it is found that lease capitalization proxied by lease liabilities has no significant effect on firm value. And based on the results of the Wilcoxon test that there is no difference between before and after the implementation of lease capitalization on firm value.

Keywords: *PSAK 73, Lease Capitalization, Firm's Value*

Pengaruh Pendapatan Asli Daerah, Pendapatan Transfer, Belanja Daerah Terhadap Kinerja Keuangan Daerah

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Abstract

This study aims to explain the influence of Regional Original Income, Transfer Income, and Regional Expenditure on Regional Financial Performance in regencies and cities in Bali Province in 2018-2022. This study uses Regional Original Income, Transfer Income, and Regional Expenditures as independent variables and Regional Financial Performance as the dependent variable. The population of this study uses all regencies and cities in Bali. The research sample is 8 districts and 1 city in Bali. This research analysis uses Eviews v.12. The results of the study show that simultaneously regional original income, transfer income and regional spending have an effect on regional financial performance. While partially, regional original income and regional expenditure have an effect on regional financial performance, but transfer income has no effect on regional financial performance.

Keywords: *Regional Original Income, Transfer Income, Regional Expenditure, Regional Financial Performance*

Pengaruh Profitabilitas, Ukuran Perusahaan, dan Pertumbuhan Penjualan Terhadap *Return* Saham (Studi Empiris Pada Perusahaan Sektor Kesehatan Yang Terdaftar di Bursa Efek Indonesia Tahun 2018 - 2022)

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Abstrak

Penelitian ini menjelaskan terkait pengaruh profitabilitas, ukuran perusahaan, dan pertumbuhan penjualan dengan mengambil populasi seluruh perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018 – 2022. Sampel dalam penelitian berjumlah 13. Analisis menggunakan aplikasi statistik Eviews versi 12. Berdasarkan hasil penelitian, diperoleh variabel profitabilitas berpengaruh terhadap *return* saham, variabel ukuran perusahaan tidak berpengaruh terhadap *return* saham, dan variabel pertumbuhan penjualan tidak berpengaruh terhadap variabel *return* saham. Jika dilihat dari koefisien determinasi diperoleh sebesar 36%, yang artinya variabel dependen dalam penelitian mampu dijelaskan oleh variabel independen. Sisanya sebanyak 64% dapat dijelaskan oleh variabel independen lainnya di luar penelitian. Secara simultan variabel profitabilitas, ukuran perusahaan, dan pertumbuhan perusahaan memiliki pengaruh terhadap *return* saham.

Kata Kunci: Profitabilitas, Ukuran Perusahaan, dan Pertumbuhan Penjualan

Digitalisasi dan Globalisasi UMKM sebagai Critical Engine Mendorong Pertumbuhan Ekonomi Nasional

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Abstract

A strong economic growth is supported by all Gross Domestic Products (GDP) components. The biggest contribution of Indonesian GDP come from Micro, Small and Medium Enterprises (MSMEs) as the critical engine. Realizing the importance role of MSMEs, acceleration of MSMEs development through globalization and digitalization is absolutely need to be done. Through globalization and digitalization strategy, the MSMEs can operate business efficiently, increase productivity, expand market share and increase competitiveness. Through a descriptive research method, all kinds of secondary data collected by a library study method, and then be analysed through a qualitative technique. From the study, it is found that globalization and digitalization of MSMEs as a critical engine can encourage the growth of Indonesian economy, and it found to what extend the contribution of MSMEs toward the absorption of manpower, credits, export and GDP in Indonesia.

Keywords: Digitalization, Globalization, Critical Engine, Economic Growth

Pengaruh Kualitas Layanan Yang Diterima Daring *(PESQ)* dan Kepuasan Pelanggan *(E-Saticfaction)* Terhadap Kepercayaan Pelanggan *(E-Trust)* Pada Niaga-El Lazada

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Abstract

This research was conducted with the aim of knowing how the influence of Customer Service and Satisfaction on Customer Trust in Niaga El-Lazada. In its implementation this research uses a quantitative descriptive approach. This research is included in the descriptive and associative research, because there are variables that will be examined in relation to them and present a structured description of the facts and the relationship between the variables that will be studied, namely the effect of service and customer satisfaction on customer trust in El-Lazada commerce. The research method used in this study is a survey or questionnaire method. This research was conducted at the Unpi Cianjur Campus with a research focus on students of the Faculty of Economics level 1,2,3,4 with a total sample of 84 respondents. The research sampling technique uses a non-probability sampling technique by taking samples through the Slovin formula. The data analysis technique used an error rate of 5% with multiple regression analysis and met the requirements analysis test criteria and the classic assumption test using the SPSS 26 application program. The results of this study showed that the Influence of Service variable partially had a significant effect on the Customer Satisfaction variable at Niaga El-Lazada with a tcount of 6.084. Customer satisfaction partially has a positive or significant effect on the Customer Satisfaction variable at Niaga el-Lazada with a tcount of 2.149. The influence of Customer Service and Satisfaction simultaneously has a positive and significant effect on the Customer Trust variable with an Fcount of 49.856. The influence of Customer Service and Satisfaction contributes or influences 92.4% to the level of Customer Confidence. The remaining 7.6% is influenced by other variables outside of this study.

Keywords: Service Influence, Customer Satisfaction and Customer Trust.

Dampak Penerapan PSAK 72 Terhadap Manajemen Laba

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Abstract

Purpose: The aim of this research is to find out whether there is a difference in the value of earnings management before and after the implementation of PSAK 72 in telecommunications and property & real estate companies in Indonesia.

Methodology/approach: The method used in this study is to use a different test with the Wilcoxon signed rank test. Using 64 samples of telecommunications and property & real estate companies in Indonesia.

Results/findings: The author found that after implementing PSAK 72 there was no difference in earnings management scores. So the presence of PSAK 72 makes companies report their financial reports well.

Limitations: Research on PSAK 72 is very homogeneous, so there are few critical developments on this issue. Finally, it makes it very difficult for the author to find constructive references.

Contribution: Contributions to this research are addressed to universities and accounting experts. Don't forget the accounting students who are researching PSAK 72

Keywords: Earnings Management, PSAK 72/IFRS 15, Springate Model

Eksistensi Kepemilikan Manajerial, Institusional, Komite Audit dan *Corporate Social Responsibility* Terhadap Nilai Perusahaan

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Abstract

Purpose: The objective of the research is to have a broad knowledge of Managerial Ownership, Institutional Ownership, Audit Committee an Corporate Social Responsibility towards Company Valuation.

Methodology/approach: The methodology used in this research is by having a deep analysis and description on the research data.

Results/findings: Managerial Ownership, Institutional Ownership and Audit Committee does not have any impact towards Company Valuation, yet Corporate Social Responsibility have a positive impact on the Company Valuation.

Limitations: There are several companies which does not serve any complete data towards its business.

Contribution: This study will have a comprehensive contribution towards businesses and investors in having a key threshold in valuing a business.

Keywords: *audit committee, corporate social responsibility, company valuation institutional ownership, managerial ownership.*

Faktor yang Memengaruhi Penghindaran Pajak dalam Perusahaan Manufaktur Di BEI

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Abstrak

Penelitian ini bertujuan untuk menguji apakah adanya pengaruh variabel independen yaitu Komite Audit, Proporsi Komisaris Independen, Proporsi Kepemilikan Institusional, Ukuran Perusahaan, Umur Perusahaan, *Sales Growth* dan *Leverage* dengan variabel dependen Penghindaran Pajak. Pada penelitian sebelumnya adanya hasil yang tidak konsisten yang dikarenakan ada hasil yang menunjukan pengaruh dan tidak adanya pengaruh terhadap penghindaran pajak. Populasi dalam penelitian ini menggunakan perusahaan manufaktur yang terdaktar di Bursa Efek Indonesia selama periode 2018 hingga 2020. Terdapat 55 perusahaan sebagai sampel yang diambil sesuai dengan kriteria yang menggunakan purposive sampling method. Model penelitian ini menggunakan analisa regresi berganda. Hasil dari penelitian ini menunjukkan bahwa variabel independen (Komite Audit, Proporsi Komisaris Independen, Proporsi Kepemilikan Institusional , Ukuran Perusahaan, Umur Perushaaan, *Sales Growth* dan *Leverage*) tidak berpengaruh terhadap variabel dependen (Penghindaran Pajak).

Kata Kunci: penghindaran pajak, komite audit, proporsi komisaris independen, proporsi kepemilikan institusional , ukuran perusahaan , umur perusahaan, *sales growth, leverage.*

Community-Based Tourism in Alleviating Unemployment and Increasing Village Community Income (Case study: Setigi Tourism Village, Sekapuk Village, Ujungpangka District, Gresik Regency)

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Abstract

Community-based tourism helps promote community potential by balancing the role of large-scale tourism business actors. Of the potential wealth of natural resources owned by Indonesia, one of the main programs in regional development is tourism. Community-based tourism is able to contribute to local native income and job creation. Sekapuk Village is one of the areas in Gresik Regency whose people are able to understand geographical conditions, so that they can become a tourist village. Sekapuk Village offers the natural beauty of former limestone mining with the theme of education and civilization. This study aims to reveal and analyze how the community's economic activities and find out sectoral changes before the existence of Setigi tourism village, to reveal and analyze how the community's economic activities after the existence of Setigi tourism village, To reveal and analyze the role of tourism villages whether they affect community income. This research is a descriptive qualitative research with data collection method through in-depth interviews with informants. The result of this study is that the empowerment of Setigi tourism village has a very positive impact on the community's economy where there are changes in income from the community itself influenced by sectoral shifts that occur, with changes in the unemployment rate in the community. These changes led to a shift from the primary sector towards the secondary and tertiary sectors.

Keywords: Tourism, unemployment, income

Penentuan Harga Pokok Produksi Produk Daur Ulang Pada Happy Bread Kota Palu

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Abstract

The aim of this research is to determine the cost calculation of recycled product production at Happy Bread in the city of Palu. The method utilized in this study is qualitative descriptive. The researcher employed methods such as observation, interviews, literature review, and field research techniques to gather data. The findings of this study reveal that the cost calculation for determining the production cost at the Happy Bread Bakery for recycled products, specifically for Coco Candy, is Rp. 7,520,200, while for Chicken Ohara, it amounts to Rp. 8,500,000. The combined cost calculation (HPP) for both products is Rp. 9,840,000. The unit prices for these products are Rp. 5,000 for Coco Candy and Rp. 7,000 for Chicken Ohara. The monthly production quantities for the two product types are 1,800 packages for Coco Candy and 750 packages for Chicken Ohara. After calculating to determine the desired actual profit amount, it is found that the desired profit margin for the Happy Bread company is Rp. 4,410,000.

Keywords: *Full Costing, Raw Material Cost, Labor Cost, Overhead Cost.*

Pengaruh Corporate Social Responsibility dan Variabel Lainnya terhadap Penghindaran Pajak

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Abstract

Purpose: The aim of this research is to examine the effect of firm size, sales growth, capital intensity, audit quality, audit committee, firm age, and social responsibility on tax avoidance.

Methodology/approach: Research data were analyzed using multiple linear regression.

Results/findings: The results of this study indicate that firm size, sales growth, capital intensity, audit quality, audit committee, and firm age have no effect on tax avoidance, while corporate social responsibility has a positive effect on tax avoidance.

Limitations: The limitations encountered in this study are: this research only uses manufacturing companies listed on the Indonesia Stock Exchange (IDX) as objects. To overcome the limitations of this study, the researcher provides suggestions for further research to be able to use companies in other industrial sectors.

Contribution: This research contributes to the development of knowledge regarding the relationship between corporate social responsibility, financial ratios and corporate governance on tax avoidance.

Keywords: Tax Avoidance, CSR, Firm Characteristics

Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan, dan Solvabilitas Terhadap Opini Audit *Going Concern*

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Abstract

Purpose: This study aims to analyze the effect of profitability, liquidity, company size, and solvability on going concern audit opinions

Methodology/approach: The research was conducted in the energy sector recorded on the Indonesia Stock Exchange for the 2018-2022 period. This study uses purposive sampling method, with samples obtained as many as 55 companies. The analysis technique in this study uses logistic regression analysis with the analytical tool used is IBM SPSS ver. 22.

Result/findings: The results of this study show that profitability negatively affects the going concern audit opinion and solvency has a positive effect on the going concern audit opinion. Meanwhile, liquidity variables and company size do not affect the going concern audit opinion.

Limitations: The limitations of this study are that it only uses four variables, the object of research is limited to using energy sector companies, the period used is five years, and limited time, distance, and cost.

Contribution: This research is useful as information material and as a consideration for investors in making decisions to invest in a company. This study was conducted to examine variables that can influence the going concern audit opinion, thus assisting management in identifying risks and taking necessary actions to improve company operations.

Keywords: *Going Concern Audit Opinions, Profitability, Liquidity, Company Size, Solvability*

Pengaruh ESG (*Environment,Social,Governance*), *Leverage*, Ukuran Perusahaan, dan Likuiditas Terhadap Profitabilitas

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Abstract

Purpose: This study aims to determineeand analyze the effecttof ESG (Environment, Social, Governance), Leverage, Company Size and Liquidity on Profitability.

Methodology/approach: This research was conducted on companies listed on the ESG Sector Leaders IDX KEHATI Year 2022. The sampling technique in this study used purposive sampling with a sample of 48 companies listed on ESG Sector Leaders KEHATI that have met the sample criteria. The data analysis useddin this research is multiple linear regressionnanalysis using a statistical test tool, namely SPSS version 22.0.

Result/findings: The results of this study indicate thattcompany size has a significanttpositive effectton profitability, while leverageehas a significanttnegative effectton profitability, then ESG and liquidity have no effect on profitability.

Limitation: The limitations of this research are that it only uses four variables, the research object is limited to using the ESG Sector Leaders IDX KEHATI index company, the time period used is one year, and time, distance and cost limitations.

Contribution: This research is useful as information material and as consideration for investors in making decisions to invest in a company. This research was conducted to examine the variables that can affect profitability, thereby assisting management in identifying risks and taking necessary actions to improve company operations.

Keywords: ESG (Environment, Social, Governance), Leverage, Company Size, Liquidity, Profitability.

Pengaruh Profitabilitas, *Leverage*, Ukuran Perusahaan, Likuiditas dan Komite Audit Terhadap *Audit Report Lag*

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Abstract

Purpose : Thissresearchhwassconducted with aim of determining and analyze the effect of Profitability, Leverage, Firm Size, Liquidity, and Audit Committee on Audit Report Lag.

Methodology/approach : This research was conducted of energy sector companies listed on the Indonesia Stock Exchange (IDX) in the period 2018-2022. In this study, a purposive sampling method is used, which obtained 55 companies. This research used multiple linear regression analysis as an analysis tool and used theeSPSSSsoftware versionn22.

Result/findings : Theeresultssoffthissstudyyindicateethat Leverage and liquidity haveea positive significantteffecttonnaudit report lag. At theesame time, profitabilityaand firm size haveaannegativeesignificanteeffectoonaauditrreporttlag. Then, the committee audit has no effect on audit report lag.

Limitations : This research only uses five independent variables, and the object of this research is only energy sector companies listed on the Indonesia Stock Exchange in the period 2018-2022.

Contribution : This research is useful for investors. Investors can use the company's financial ratios as an analysis to determine the condition of the company from its financial statements and as input and consideration in investment decisions.This research was conducted to examine the variables that can affect Audit Report Lag, thereby helping management to avoid material misstatements so that the publication of financial reports can be timely.

Keywords: Audit Report Lag, Profitability, Leverage, Firm Size, Liquidity, and Audit Committee.

Pengaruh Likuiditas, *Leverage*, Perputaran Aktiva, Perputaran Persediaan, dan Perputaran Piutang Terhadap Profitabilitas

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Abstract

Purpose : This research is to ascertain the impact of liquidity, leverage, asset turnover, inventory turnover, and receivables turnover on profitability.

Methodology/approach : The purposive sampling strategy was utilized in this study to gather 47 businesses in the Properties & Real Estate sector listed on the Indonesia Stock Exchange between 2018 and 2022. Multiple linear regression analysis was utilized in this study with SPSS software version 22.

Result/findings : The findings demonstrate that Total Asset Turnover, Inventory Turnover, and Receivables Turnover all have a considerable beneficial impact on Profitability. Profitability is unaffected by liquidity or leverage.

Limitations : This research only uses five independent variables, and the object of this research is only properties and real estate companies listed on the Indonesia Stock Exchange in the period 2018-2022.

Contribution : This research is useful for investors. Investors can use the company's financial ratios as an analysis to determine the condition of the company from its financial statements and as input and consideration in investment decisions.This research was conducted to examine the variables that can affect Profitability.

Keywords: Liquidity, Leverage, Assets Turnover, Inventory Turnover, Account Receivable Turnover, Profitability.

Pengaruh *Auditor Switching*, Pertumbuhan Perusahaan,iProfitabilitas, *Leverage* dan Likuiditasiterhadap *Audit Report Lag*

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Abstract

Purpose: This study aims to determine the Effect of Auditor Switching, Company Growth, Profitability, Leverage, and Liquidity on Audit Report Lag in energy sector companies listed on the Indonesia Stock Exchange (IDX)

Methodology/approach: The sample selection technique in this research used purposive sampling and obtained 55 energy sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. The data analysis used in this study was non-probability sampling using SPSS version 22 software.

Results/findings: Based on the results of the hypothesis and discussion, conclusions are obtained that company growth, leverage and liquidity variables affect the audit report lag. Meanwhile, the variables of auditor switching and profitability have no affect on audit report lag for energy sector companies listed, on the Indonesia Stock Exchange (IDX).

Limitation: In energy companies only. The limitation of this research is that research object is not extensive, so a small sample is obtained.

Contribution: The research is useful as information material and the regulators' considerations to provide clearer regulations and explanations related to the determination of audit report lag, so that information obtained is transparent so that it makes it easier for investors to make decisions. It hoped that with regulations and supervision regarding the amount of the audit report lag, relevant information can be obtained.

Keywords: Auditor Switching, Company Growth, Profitability, Leverage, and Liquidity, Audit Report Lag

Pengaruh *Total Asset Turnover*, *Return on Asset,* Struktur Aset, dan Ukuran Perusahaan terhadap Kebijakan Hutang

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Abstract

Purpose: To assess the impact of Total Asset Turnover, Return On Asset, Asset Structure, and Company Size on Debt Policy in companies within the automotive and component sub-sector listed on the Indonesia Stock Exchange for the period 2016-2021.

Methodology/approach: The research sample consists of 13 companies in the automotive and component sub-sector listed on the Indonesia Stock Exchange for the period 2016-2021, using the Purposive Sampling technique. In this study, multiple linear regression analysis was conducted with the assistance of SPSS version 22.

Results/findings: The research results indicate that Total Asset Turnover and Return On Asset have a significant negative impact on Debt Policy. Meanwhile, Asset Structure and Company Size do not have an impact on Debt Policy.

Limitations: This research only utilizes 4 (four) independent variables, namely Total Asset Turnover, Return On Asset, Asset Structure, and Company Size. The period considered is only 6 years, from 2016 to 2021. This study exclusively focuses on manufacturing companies within the automotive and component sub-sector listed on the Indonesia Stock Exchange (IDX).

Contribution: The results of this research can be expected to assist companies in making decisions and considerations to optimize their operations in line with the company's objectives. To enhance their size, companies are advised to manage and utilize their resources such as assets, debts, and equity effectively and efficiently. With proper management, this will attract investors to invest their capital.

Keywords: *Total Asset Turnover, Return on Asset, Asset Structure, Company Size, Debt Policy*

Dampak Bagi Hasil dan Pembiayaan Qardh terhadap Dana Pihak Ketiga pada Bank Syari'ah Indonesia.

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Abstrak

Sumber pendapatan utama bank syari'ah adalah dari pembiayaan yang disalurkan. Pendapatan ini yang kemudian sebagian porsinya digunakan untuk imbalan jasa bagi hasil bagi pemilik dana seperti tabungan dan deposito. Dana pihak ketiga ini berkaitan langsung dengan fungsi bank sebagai lembaga intermediasi.

Tujuan dari penelitian ini adalah untuk menganalisis perkembangan bagi hasil pada Bank Syari'ah Indonesia (BSI), untuk menganalisis perkembangan pembiayaan qardh dan untuk menganalisis dampak bagi hasil dan pembiayaan qardh terhadap dana pihak ketiga pada Bank Syari'ah Indonesia.

Adapun metode penelitian ini adalah deskriptif analisis dengan jenis penelitian kuantitatif. Data dan informasi yang digunakan adalah data sekunder yang telah disajikan oleh bank BSI dalam bentuk data statistik keuangan.

Hasil penelitian ini diharapkan dapat memberikan masukan kepada pihak bank BSI khususnya yang terkait dengan judul penelitian ini. Dan sebagai bentuk luarannya adalah publikasi pada jurnal yang terakreditasi.

Kata kunci: Bagi Hasil, *Qardh* dan DPK.

Analisis Kinerja Keuangan PT Indofood Sukses Makmur TBK Sebelum & Saat Pandemi Covid19

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Abstrak

Pada awal maret 2020 Indonesia mengkonfirmasi kasus pertama infeksi virus corona yang disebabkan oleh virus COVID-19. Seluruh sektor perekonomian juga merasakan keterpurukan akibat adanya Covid-19, termasuk juga sektor kesehatan. PT. Indofood Sukses Makmur, Tbk merupakan perusahaan yang bergerak pada bidang Consumer Goods, sehingga penilitian ini akan menganalisis kinerja keuangan PT. Indofood Sukses Makmur, Tbk dengan membandingkan sebelum dan saat pandemic Covid 19. Penelitian ini menggunakan metode kualitatif deskriptif yaitu membandingkan data keuangan sekunder kemudian dianalisis dengan menggunakan analisis rasio keuangan yaitu likuiditas, aktivitas, solvabilitas dan profitabilitas. Hasil penelitian ini menyatakan kinerja keuangan PT. Indofood Sukses Makmur, Tbk dengan membandingkan sebelum & saat pandemic Covid 19, didapatkan bahwa untuk rasio likuiditas dan rasio solvabilitas mengalami kenaikan sememntara untuk rasio aktivitas dan rasio profitabilitas mengalami penurunan. Secara umum kinerja keuangan PT. Indofood Sukses Makmur, Tbk sudah sangat baik, meskipun terjadi pandemi tetapi masih dapat menghasilkan kinerja yang meningkat, hal ini bisa dirasakan bahwa pada saat pandemic kebutuhan akan obat-obatan sangat tinggi sehingga membuat kinerja perusahan menjadi baik.

Kata Kunci: Rasio Likuiditas, Aktivitas, Solvabilitas, Profitabilitas, Farmasi

Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Empiris: Wajib Pajak yang Bertransaksi di SAMSAT Jakarta Selatan)

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Abstract

This study aims to determine whether there is influence from quality of tax services, modernization of the tax administration system, tax socialization, and tax write-off amnesty on motor vehicle taxpayer compliance. This study uses a quantitative method with a sample of motorized vehicle taxpayers who are transacting at SAMSAT South Jakarta. The sampling technique used simple random sampling with a total sample of 151 respondents. The data is processed and tested using the SEM-PLS method with the SmartPLS 3.0 application. The results of this study indicate that the quality of tax services, modernization of the tax administration system, and tax socialization significantly influence motor vehicle taxpayer compliance. Meanwhile, tax write-off has no effect on motor vehicle taxpayer compliance. The limitation experienced in this research is that many taxpayers are not willing to fill out the published questionnaire. This research can contribute to motor vehicle taxpayers in order to increase taxpayer awareness and compliance with applicable laws and regulations, South Jakarta SAMSAT in order to put forward suggestions for improving services, so that every year services can continue to be improved and all taxpayers are increasingly aware of their responsibilities. as well as motor vehicle tax rights, and can provide additional references and new comparative material for future researchers with different methods and scope in the same field.

Keywords: Motor Vehicle Tax Compliance, Tax Service Quality, Tax Administration System Modernization, Tax Socialization, and Tax Write-Off

Model Penerimaan Teknologi Fintech Pada Usaha Mikro Kecil dan Menengah (UMKM) di Kota Metro

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Abstract

Purpose: The purpose of this research is to find out how fintech accepted based on influencing factors. These factors are divided into internal and external factors. Internal factors consist of technology readiness, meanwhile external factors include government support in the acceptance of fintech technology in Micro, Small and Medium Enterprises (MSMEs) in Metro City. The respondents of this research are MSMEs in Metro City who have adopted fintech on their business activities.

Methodology/approach: The data analysis method used in this research is a quantitative method using the Structural Equation Model (SEM). The type of data used is primary data obtained by distributing questionnaires assisted by the results of interviews with respondents. By using the Technology Acceptance Model, this research tries to analyze the model of factors that influence the application of fintech used by MSMEs in Metro City.

Result/findings: The research results show that the external factors tested in this research can influence behavioral intentions through perceived benefits, perceived ease of use in implementing fintech in business activities carried out by MSMEs. Apart from these factors, there are also other factors such as government support provided in the form of training/capital assistance and expert assistance.

Limitations: limitations in this research are the limitations of the research location and research variables used. This is caused by limited funds and time for collecting data in the field.

Contribution: This research is expected to help MSMEs to maximize the application of fintech in business activities, as a consideration for local governments to provide more training and assistance for MSMEs in using fintech.

Keywords : *technology acceptance, fintech, micro small and medium enterprises (MSMEs).*

Determinan Implementasi SAK EMKM Pada UMKM Kota Bengkulu

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Abstrak

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh latar belakang pendidikan, ukuran usaha, umur usaha, sosialisasi, dan pemanfaatan teknologi informasi terhadap determinan penerapan SAK EMKM. Penelitian ini diuji menggunakan analisis regresi berganda dengan program SPSS versi 25. Sampel yang digunakan dalam penelitian adalah UMKM di Provinsi Bengkulu. Sampel dalam penelitian ini dipilih menggunakan metode purposive sampling dengan jumlah sampel sebanyak 100 UKM.

Hasil penelitian menunjukkan bahwa latar belakang pendidikan berpengaruh terhadap determinan Penerapan SAK EMKM, sedangkan ukuran usaha, umur usaha, sosialisasi, dan pemanfaatan teknologi tidak berpengaruh terhadap determinan Penerapan SAK EMKM.

Kata Kunci: Latar Belakang Pendidikan, Ukuran Usaha, Usia Usaha, Sosialisasi, Pemanfaatan Teknologi Informasi, Faktor Penentu Penerapan SAK EMKM.

Pengaruh *Green Accounting*, Kinerja Lingkungan, dan *Carbon Emission Disclosure*, Terhadap Nilai Perusahaan (Studi Empiris pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Tahun 2017 – 2021)

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Abstract

Purpose: The purpose of this study is to find out how the influence of green accounting, environmental performance, and carbon emission disclosures on company value.

Methodology/approach: This research uses a type of quantitative research with studies on mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period using a data collection technique, namely purposive sampling.

Results/findings: The results showed that green accounting (X1) had no effect on firm value with a probability > 0.374. Environmental performance (X2), Emission carbon disclosure (X3), influences company value. Green accounting, environmental performance, emission carbon disclosure simultaneously affect the value of the company.

Limitations: There are updates on company sectors and subsectors on the Stock Exchange Indonesia, so that in taking the population of sector companies mining there are several companies that are not included in this mining sector.

Contribution: This research can be used as material knowledge and insight and can improve performance regarding environmental management around the company's operations. Besides that

It is hoped that the company will be able to improve its performance environment by developing a management system environment with the aim of preventing damage environment.

Keywords: *Green Accouting, Environmental Performance, Carbon Emission Disclosure, Company Value*

The Role of Human Resources Management "Training, Selection, Competency and Recruitment Systems" on literature review and *Competitive* Advantage

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Abstract

In globalization the emergence of competition in various fields. With competition, every company tries and is required to obtain the right, competent human resources to encourage business success so that they can compete with other companies. This research analyzes the influence of training, selection, competency and recruitment systems on employee performance in companies, considering the important role of human resources in a company's competitive advantage. The purpose of this research is to determine the extent of research development related to this topic. The method used in this research is an exploratory approach by reviewing the content or identifying several articles from both national and international journals. The research results show that both simultaneously and partially prove that training, selection, competency and recruitment systems have a significant effect on the company's competitive advantage. So human resource management plays an important role in creating quality employees who have optimal performance.

Keywords: Training, Selection, Competency, Recruitment System, Performance, Competitive Advantage

Faktor-Faktor yang mempengaruhi Integritas Penyajian Laporan Keuangan

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Abstract

Purpose: Integritas laporan keuangan merupakan unsur yang penting dalam bisnis dan factor-faktor yang mempengaruhi peningkatan integritas laporan keuangan masih bervariasi dari beberapa peneliti sebelumnya maka penelitian ini akan mengkaji kembali faktor-faktor yang mempengaruhi peningkatan integritas laporan keuangan khususnya peran GCG dalam meningkatkan integritas laporan keuangan di Indonesia.

Methodology/approach: Penelitian dilakukan pada Perusahaan yang terdaftar di Bursa Efek Indoensia tahun 2017 sampai 2019 pada sub sektor pada Perusahaan manufaktur sektor aneka industri dan sub sektor industri barang konsumsi. Metode regresi data panel untuk analisis data dengan software eviws. Penelitian menggunakan purposive sampling untuk koleksi data.

Results/findings: Hasil penelitian menunjukkan Dewan Komisaris Independen, Kepemilikan Institusional dan Komite Audit signifikan berpengaruh terhadap integritas laporan keuangan sedangkan kepemilikan managerial tidak berpengaruh signifikan.

Limitations: Data penelitian diambil dari data sebelum covid 19 yaitu tahun 2017 -2019

Contribution: Hasil penelitian menunjukkan Dewan Komisaris independent berpengaruh negative terhadap integritas laporan keuangan. Hal ini perlu dicermati oleh penelitian selanjutnya dan juga perlu diperhatikan Perusahaan dalam menetapkan anggota dewan independent agar dapat memaksimalkan perannya dalam penentuan integritas laporan keuangan.

Keywords: *integrity of financial statements, independent commissioners, managerial ownership, institutional ownership, audit committee,*

Pengaruh Kinerja Keuangan, Dan Mekanisme Coorporate Governance Terhadap Pertumbuhan Laba Pada Perusahaan Pertambangan Yang Terdaftar Di Bei Tahun 2019 – 2021

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Abstract

Purpose: bertujuan untuk mengetahui kinerja keuangan dan coorporate governance yang terdiri dari *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return on Equity Ratio* (ROE), Dewan Komisaris dan Komite Audite terhadap pertumbuhan laba.

Methodology/approach: Metode penelitian menggunakan metode deskriptif kuantitatif. Penelitian ini menggunakan data sekunder dengan populasi 62 sampel perusahaan perusahan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019 – 2021. Sedangkan pengambilan sampel ditentukan dengan menggunkan *purpsive sampling* dan diperoleh 18 sampel perusahaan dengan total 54 data observasi. Jenis data adalah data sekunder yang diperoleh dari www.idx.co.id. Teknik yang diolah dengan menggunakan *Eviews versi 12*.

Results/findings: Hasil penelitian ini secara parsial *Debt to Equity Ratio* (DER), *Return on Equity Ratio* (ROE), Dewan Komisaris berpengaruh terhadap pertumbuhan laba, sedangkan *Current Ratio* (CR) dan Komite Audit tidak berpengaruh terhadap pertumbuhan laba.

Limitations: Current ratio dalam penelitian tidak berpengaruh pada pertumbahan laba sedangkan disatu sisi keberadaan Current ratio yang tinggi menunjukkan ketersediaan modal kerja yang mana modal kerja menyediakan dana operational Perusahaan. Ini merupakan salah satu kelemahan penelitian ini. Untuk itu penelitian ini perlu dikembangkan kembali terutama dalam jumlah maksimum berapa CR ini dapat mempengaruhi terhadap pertumbahan laba karena banyak current ratio bisa menandakan juga banyak dana yang menganggur.

Contribution: Penelitian ini memberikan kontribusi membantu investor dalam mengambil keputusan investasi kepada Perusahaan yang memiliki *Debt to Equity Ratio* (DER) rendah , *Return on Equity Ratio* (ROE) tinggi karena dapat mendorong peningkatan pertumbuhan laba perusahaan,

Keywords: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return on Equity Ratio* (ROE), Dewan Komisaris dan Komite Audite

Hack the Business Canvas Model Based on Product-Service System: Natural Language Processing (NLP)

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Abstract

The product, service, and sales system or PSS business model is the best way to create new customer value proportions under today's price competition. The two components of products and services are not separated individually but are integrated into a solid combination of products, services, and sales systems. This research investigated case studies conducted between June 2020 and April 2021. This study aims to explore the business model used for energy service companies or ESCOs. This research uses action research based on soft systems methodology and uses business analogies to explore implementing alternative PSS business models. The question component of this research uses the canvas business model (BMC) framework. The use of *Natural Language Processing* (NLP) from the sub-field of artificial intelligence is used to investigate the problems and concerns of stakeholders about energy efficiency services today. It was found that NLP can extract issues or sentiments about positive or negative aspects when it comes to the development and role of energy service companies in Indonesia. It was also found that PSS's alternative business model can be used as a visual representation of how an energy service company creates, delivers, and adds value to its proportion of customers. Due to the increasing demand for energy and limited energy supply, companies can gain a competitive advantage by applying the PSS business model to the energy efficiency industry. Furthermore, there is a vast and untapped market potential for energy service companies in the energy efficiency industry in Indonesia.

Keywords: Product Service System (PSS), Energy service company, Soft system methodology, Business Model, Business Model Analogy, *Natural Language Processing*.

Kinerja Anggaran Pendapatan dan Belanja Daerah: Analisis Rasio Keuangan (Studi Pada Pemerintah Kabupaten Donggala)

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Abstract

Purpose: This Study aim for evaluate performance Finance District Donggala Government with use Analysis Ratio to Budget District Revenue and Expenditure (APBD) Donggala Period 2016-2020.

Methodology/approach: These study with approach descriptive statistics. Processed data is Summary Budget Income and Local Expenditure Year The 2016 -2020 budget obtained from Body Management Finance and District Regional Assets (BPKAD) Donggala. Analysis used with count Ratio Degrees Decentralization Fiscal, Ratio independence Regional Finance Ratio Effectiveness Income Original Area, Ratio Dependency Regional Finance, Ratio Efficiency Regional Finance and Ratio Harmony Shopping.

Results/findings: Results of study show that performance finance Government Regency Donggala reviewed from Ratio Degrees Decentralization Fiscal categorized as very less, rate independence finance area very low showing pattern connection Instructive, however Ratio Effectiveness Income Indigenous Regions are categorized enough effective. Temporary it is, Addiction Regional Finance very meaning height districts Donggala very depends on transfer funds from center government, Efficiency Regional Finance enough efficient, Ratio Harmony Shopping Operation more tall compared Ratio Harmony Capital Expenditures up to Regional Spending is more many give benefits in nature period short or shopping area portion more big for nature of expenses routine or repeated. These Results shown that performance finance District Government Donggala 2016 to with 2020 has not been effective, Efficien in managing resources.

Limitations: This research does not separate the period when Covid-19 occurred.

Contribution: The results of this research provide insight, especially for local governments and legislative institutions (DPRD) in implementing results-oriented planning and budgeting.

Keywords: *Budget District Revenue and Expenditure (APBD), Financial Ratio, Government, results-oriented*

Peran Komite Audit (Size, Expertise, Meet, Gender Diversity) terhadap Fraudulent Financial Reporting

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Abstract

Purpose: Financial reporting activities are fraudulent acts that are often carried out. Fraudulent financial reporting causes many losses for several parties. This research was conducted to look for factors that can reduce fraudulent financial reporting. One of the factors you want to test is the audit committee. This research examines audit committee components (size, expertise, meetings, gender diversity) on fraudulent financial reporting.

Methodology/approach: This type of research is quantitative and uses secondary data from manufacturing company financial reports for 2018-2011. The research model uses a logistic regression model

Results/findings: The results of this research show that the audit committee (expertise) is proven to have a negative influence on fraudulent financial reporting, while the audit committee (size, meet, gender diversity) has no influence on fraudulent financial reporting.

Limitations: The influence of the independent variables in this research has a small influence on fraudulent financial reporting

Contribution: This research provides evidence that expertise is very important for fraudulent financial reporting detection activities. The research results also prove that the number of audit committees, frequency of meetings and the role of women have no impact when they are not based on competent abilities and knowledge

Keywords: Fraudulent Financial Reporting, Audit Committee (size, expertise, meet, gender diversity)

Pengaruh Literasi Keuangan Terhadap Perilaku Keuangan Mahasiswa Universitas Sumatera Selatan

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Abstract

Financial literacy is the skill to separate financial problems and financial alternatives. Managing money is very necessary in everyday life, and the ability to financial behavior that is owned independently without supervision and control from parents. The research study analyzed the characteristics of the population at the University of South Sumatra students using population sampling, probability sampling, and accidental sampling techniques. Data sources include primary and secondary, and sampling techniques include questionnaires and Likert. The findings inform future research and policy decisions, examining sociological phenomena and their impact on the population. The significant value in the regression test of the estimated r value was higher than the r table value, demonstrating that financial literacy has a beneficial influence on students' financial behavior in the Management Study Program at the University of South Sumatra. Therefore, the H1 hypothesis is accepted and it can be said that there is a strong influence between financial literacy (X) on financial behavior (Y) in students of the university of South Sumatra, Faculty of Economics, Management study program. Research limitations on data collection time. This research is expected to be able to provide references for future researchers.

Keywords: Literacy, behavior, sampling

Stakeholder Relationship Analysis of PT Pegadaian Lampung Area

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Abstract

Purpose: The sustainability of the company is influenced by the role of shareholders and other stakeholders, both from the Community, Diversity, Employees, Natural Environment, and Product Safety. Each stakeholder generally has a different capacity for influence and importance in the activities and results of PT. Pegadaian. This research aims to identify and categorize the stakeholders of Pegadaian with varying degrees of importance and influence.

Methodology/approach: In conducting stakeholder analysis, the method used is to determine stakeholders purposively and expert judgment, which is part of strengthening the assumptions applied in the analysis process.

Results/findings: The results of this study indicate that all PT Pegadaian stakeholders are in quadrant IV, which states that stakeholders have high influence and importance.

Limitations: The influence of stakeholders on research activity can be difficult to assess, and the findings may not always be generalizable to the larger population.

Contribution: High influence and importance can help PT Pegadaian in organizing the company in the Lampung area well and sustainably with the encouragement of stakeholders who are quite influential in realizing company goals.

Keywords: *Stakeholder Analysis, Stakeholder Relationship, PT. Pegadaian*

Pengaruh Kompetensi Kerja dan Motivasi Kerja Terhadap Kinerja Pegawai pada DISPORA Kota Palembang

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Abstract

Competence is an individual's work ability, which encompasses knowledge, abilities, and work attitudes that conform to the required standard. Work motivation is a stimulation or stimulus that encourages each employee to do their job. Employee performance is the ability, skills, and work outcomes shown by an employee in carrying out his or her obligations and responsibilities at work. With excellent motivation, workers will be pleased and passionate at work, leading to considerable development and progress inside the firm. The purpose of this research is to determine the impact of (1) competence and work motivation on employee performance, (2) competence on employee performance, and (3) work motivation on employee performance based on empirical evidence. this research is quantitative. The subjects in this study were all employees of the Palembang City Youth and Sports Office and the objects were work competence, work motivation, and employee performance. The population of this study numbered 79 employees. Data were collected by questionnaire, direct interviews and data analysis. The results obtained in this study shows that (1) work competence has a positive and insignificant effect on employee performance. (2) Work motivation has a positive and significant effect on employee performance.

Keywords: Work Competency, Work Motivation, Employee Performance.

Pengaruh Lokasi terhadap Keputusan Pembelian Rumah di Bukit Indah Residence Pangkalan Balai

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Abstract

Purpose: This research aims to determine the influence of location on the home buying decisions in Bukit Indah Residence Pangkalan Balai.

Methodology/approach: The sample in this study consists of 44 respondents. The respondents are residents of Bukit Indah Residence. The data were obtained from the completion of questionnaires by the respondents. The data analysis method used is simple linear regression analysis.

Results/findings: The results of this study indicate that the location (X) has a significant influence on the purchase decision, with a t-value of 4.589 > the t-table value of 1.68195. This research can be concluded that the location has a significant influence on the home buying decision in Bukit Indah Residence Pangkalan Balai.

Limitations: However, this study is still limited to one variable, so it is recommended that other researchers can investigate with 2 or even 3 variables.

Contribution: The research findings can provide insights in the field of marketing research and also contribute valuable insights for businesses and real estate developers. Furthermore, policymakers and city planners can utilize this research to make informed decisions regarding zoning, infrastructure development, and community planning to create more appealing and habitable environments.

Keywords: *Location, buying decision, influence, residence.*

Peningkatan Kinerja Babinsa ditinjau dari Kompetensi dan Pengembangan SDM (Studi pada Babinsa Kodim 1006/Banjar)

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Abstrak

Keberhasilan tugas pembinaan teritorial yang diselenggarakan sangat dipengaruhi oleh peran Babinsa sebagai unsur pelaksana terendah dalam organisasi Kodim 1006/Banjar. Belum optimalnya kinerja Babinsa Kodim 1006/Banjar menjadi sebuah tantangan. Tujuan penelitian ini untuk mengetahui pengaruh kompetensi dan pengembangan SDM terhadap kinerja Babinsa. Sampel yang digunakan sebanyak 170 Babinsa dengan teknik cluster random sampling yang dipilih secara acak. Hasil penelitian menunjukkan bahwa kompetensi, pengembangan SDM dan kinerja Babinsa dikategori cukup. Hasil analisis data menunjukkan bahwa kompetensi, dan pengembangan SDM berpengaruh positif signifikan terhadap kinerja Babinsa baik secara parsial maupun simultan. Adanya pengaruh positif signifikan kompetensi, dan pengembangan SDM terhadap kinerja menunjukkan bahwa perlu dilakukan analisis kebutuhan pelatihan dan pengembangan SDM agar Babinsa memiliki kompetensi yang relevan dengan tugas dan tanggung jawab. Maka dari itu, unsur pimpinan Kodim 1006/Banjar harus merencanakan dan mengidentifikasi kompetensi dan pengembangan SDM agar dapat meningkatkan kinerja Babinsa di Kodim 1006/Banjar.

Kata Kunci: Kinerja Babinsa, Kompetensi, Pengembangan SDM.

The Effect of Dividend Changes on Stock Returns with Firm Size as a Moderating Variable in Development and Acceleration Board Companies

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Abstract

Purpose: This research aims to determine the effect of changes in dividends on stock returns by using firm size as a moderating variable.

Methodology/approach: The theory used is signal theory and uses purposive sampling in determining research objects based on Indonesian Stock Exchange (IDX) regulations regarding the classification of companies into development and acceleration listing boards for the 2019-2022 period.

Results/findings: The test uses multiple regression analysis with the results showing that changes in dividends have no effect on stock returns with the presence of firm size as a moderating variable

Limitations: The sample in the research is still not precise because many companies do not distribute dividends.t

Contribution: Helping companies understand the effect of changes in dividends within the company-on-company sustainability.

Keywords: *Dividend Changes, Stock Return, Firm Size, Development Board, Acceleration Board.*

TERIMA KASIH ATAS PARTISIPASI ANDA DI

SEMINAR AKUNTANSI, MANAJEMEN, DAN EKONOMI (SAME) 6