

The Effect of Audit Committee Characteristics on Firm Value: Evidence from Energy Sectors in Indonesia

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ABSTRACT

Energy sector companies in Indonesia need to pay attention to and strengthen the characteristics of their audit committees to increase company value. This study aims to examine the effect of the characteristics of the audit committee, especially the independence of the audit committee and the frequency of meetings, on firm value in energy companies in Indonesia. The sample consists of 80 energy sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The empirical results of this study provide evidence of a significant effect of audit committee independence and meeting frequency on firm value. The conclusion drawn is that the characteristics of the audit committee play an important role in ensuring adequate audit quality, which leads to an increase in firm performance and an increase in firm value. The implication is that this research can become a foundation for companies to strengthen and improve their audit committee functions with the aim of increasing corporate value and meeting stakeholder expectations.

Keywords: firm value, independence of the audit committee, frequency of meetings of the audit committee.

INTRODUCTION

National development in Indonesia has led to significant growth in the energy sector. Energy consumption in Indonesia continues to increase in line with the progress of national development. The Ministry of Energy and Mineral Resources (ESDM) has noted that domestic energy consumption has been on the rise over the past decade. Table 1 illustrates the phenomena occurring in energy companies in Indonesia related to company value. Based on Table 1. above, it is explained that the price-to-book value (PBV) from the sample indicate that the average PBV of energy sector companies experienced a decline from 2020 to 2022 due to low investor confidence in the future prospects of the companies. According to Qeshta (2021), the characteristics of the audit committee can affect company value, including the size of the audit committee, independence of the audit committee, frequency of audit committee meetings, and expertise of the audit committee.

Studies on the influence of audit committee independence, such as Chan & Li (2008), Afza & Nazir (2014), and Saddam et al. (2021), state that the independence and integrity of audit committee members are crucial for their financial oversight role. Similarly, research on the frequency of audit committee meetings, conducted by Zraiq & Fadzil (2018) and Qeshta (2021), found that the frequency of audit committee meetings is a

supervisory action that can prevent financial reporting fraud. Syahriar (2012) examined the characteristics of audit committees on company value with earnings quality as a moderating factor.

Research on the impact of audit committee characteristics on company value in Indonesia is still limited. This study examines the influence of audit committee characteristics, including audit committee independence and audit committee activities, on company value. This research is significant as there is a lack of studies investigating the impact of audit committee characteristics on company value in the energy sector companies in Indonesia.

Table 1
Value of Energy Sector Companies in 2020-2022

No	Name of firm	Code	Firm Value (PBV)		
			2020	2021	2022
1	PT. Mitra Investindo	MITI	-2.32	4.27	4.24
2	PT. Akbar Indo Makmur Stimec	AIMS	2.5	6.56	2.34
3	PT. AKR Corporimdo	AKRA	1.24	1.5	2.32
4	PT. Apexindo Pratama Duta	APEX	1.74	1.22	0.46
5	PT. Atlas Resource	ARII	2.32	1.41	0.87
6	PT. Ratu Prabu Energi	ARTI	-3.72	-2.11	-2.32
7	PT. Pelayanan Nasional Bina Buana Raya	BBRM	1.87	2.5	1.57
8	PT. Batulicin Nusantara Maritim	BESS	2.8	7.54	1.23
9	PT. Astrindo Nusantara Infrastruktur	BIPI	0.39	0.39	1.19
10	PT. Borneo Olah Sarana Sukses	BOSS	1.48	-4.56	7.89

Source: www.idx.co.id data has been processed, 2023

Audit committee independence and firm value

The independence of the audit committee is defined as the proportion of audit committee members from external parties who are free from the interests of company owners and management (Al Farooque et al., 2020). Independence serves as the foundation for the effectiveness of the audit committee's performance. Research by Several studies such as Chan & Li (2008), Abdullah (2011), Aldamen et al. (2012), and Al-Matari et al. (2014) emphasize the importance of audit committee independence in delivering audit quality as it impacts company value.

H1: The independence of the audit committee has an effect on firm value.

Audit committee meeting frequency and company value

Audit committee meetings are essential in addressing agency problems and reducing information asymmetry (Qeshtaa & Ali, 2020). These meetings ensure that shareholders and investors have access to accurate and timely information for making informed financial decisions (Bhuiyan & D'Costa, 2020). Shatnawi et al. (2021) demonstrated that the frequency of audit committee meetings has an impact on firm value.

H2: The frequency of audit committee meetings has an effect on firm value.

METHODS

The population in this study is comprised of energy sector companies listed on the Indonesia Stock Exchange (BEI) for the period of 2020-2022, totaling 80 companies. The purposive sampling method was used, and the data source was obtained from the BEI website.

Firm Value

Firm value is measured using the Price to Book Value (PBV) ratio. PBV is calculating the value of the company by comparing the price per share with the book value per share (Brigham and Houston, 2006:112). The book value per share is calculated by the quotient between shareholder equity and the number of outstanding shares.

$$\text{Price book value} = \frac{\text{Market Price per Share}}{\text{Book Value per Share}}$$

Audit Committee Independence

The proportion of audit committee independence is a comparison between the number of independent audit committee members and the total number of audit committee members in a company, (Chan & Li, 2008).

$$\text{Audit Committee Independence} = \frac{\text{Total Audit Committee Independent Members}}{\text{Total Audit Committee Members}} \times 100\%$$

Frequency of Audit Committee Meetings

The frequency of audit committee meetings is expressed by the number of audit committee meetings held by the company. This measurement refers to research conducted (Zraiq & Fadzil, 2018; Qeshta, 2021).

$$\text{Frequency of Audit Committee Meetings} = \sum \text{Company audit committee meeting in a year}$$

RESEARCH RESULTS AND DISCUSSION

Based on the purposive sampling method, the number of samples based on the criteria obtained as many as 48 companies with an observation period of 3 years from 2020-2022, so the total sample processed in this study totaled 144 observations.

Classic assumption test results

Table 2 results of all classical assumption tests show the results are not identified by the model so that hypothesis testing can be continued.

Table 2
Classical Assumption Testing Results

Parameter	Normalitas	Multikolinearitas		Heterokedastisitas	Autokorelasi
	<i>Asymp.sig (2-tailed)</i>	<i>Tolerance</i>	<i>VIF</i>	<i>Sig</i>	<i>DW</i>
Unstandrdized Res	0.77				
Audit Committee Independence		0.85	1.18	0.94	
Frequency of Audit Committee Meetings		0.85	1.18	0.76	
Durbin-Watson					1.91

Source: Secondary data processed

Hypothesis Testing Results

The results of hypothesis testing can be seen in Table 3.

Table 3
Hypothesis Testing Results

Statistical test t	B	Sig.	Hypothesis Results
Constanta	1.02	0.04	
Audit Committee Independence	0.14	0.04	H ₁ : Accepted
Frequency of Audit Committee Meetings	0.86	0.00	H ₂ : Accepted
Statistic test F		Determination Coefficient Test	
Value F	1.75	R Square	0.001
Sig.	0.00	Adjusted R Square	0.014

Source: Secondary data processed

Discussion

Based on Table 2 the results of this study support the acceptance of hypothesis one, which demonstrates the impact of audit committee independence on firm value. These findings align with previous research conducted by Chan and Li (2008), Abdullah (2011), Aldamen et al. (2012), and Al-Matari et al. (2014), which indicate that having independent audit committee members, who are free from management or shareholder interests, enhances the supervision of the company's control system. However, research conducted by Higgins, et al. (2011) which states that audit committee independence has no effect on firm value, and research conducted by Zájbojníková et al. (2016).

Similarly, the results of the second hypothesis are significant, providing evidence that the frequency of audit committee meetings affects firm value. These findings align with previous studies by Zraiq and Fadzil (2018), Qeshta (2021), and Aldamen et al. (2012), indicating that an increased frequency of audit committee meetings contributes to mitigating agency problems and enhances firm value by providing an effective mechanism for monitoring performance. However, from the perspective of the agency theory, Jensen (1993) revealed that boards should be inactive and its activity reflects a reaction to adverse performance. Also, Al-Matari et.al (2014) believed that the more frequent the meetings are, the more likely they will lead to superior performance of the firm.

CONCLUSION

This study succeeded in proving that the characteristics of the audit committee in the form of audit committee independence and the frequency of audit committee meetings have an effect on firm value in energy sector companies in Indonesia. This indicates that having an independent audit committee can contribute to the overall performance and success of a company. Frequency of audit committee meetings has a positive and significant impact on firm value. This implies that active and regular engagement of the audit committee in reviewing financial activities and providing oversight can contribute to enhancing the overall performance and value of a company.

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INTERNATIONAL ACCOUNTING STUDENTS CONFERENCE
Multiparadigm Perspective on Accounting, Finance and Tax



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22nd - 23rd July 2023

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Conference Timetable
International Accounting Students Conference
Organized by Asosiasi Dosen Akuntansi Indonesia
and
Universitas Merdeka Malang, East Java, Indonesia
July 22-23, 2023



Event Description:

Event's Name	International Accounting Students Conference
Theme	Multiparadigm Perspective on Accounting, Finance, and Tax
Sub-themes	
Duration	Two days
Venue	Universitas Merdeka Malang and ZOOM Meeting Platform
Date of Event	Saturday-Sunday, July 22-23, 2023 (09.00 – 15:00) (GMT+7)
Participants:	Government and Legislators Academics Researchers Undergraduate and Post-Graduated Students
Invited Speakers	<ol style="list-style-type: none">1. Prof. Khaled Hussainey: University of Portsmouth, United Kingdom2. Dr. Ahmed Elamer: Brunei University London, United Kingdom3. Dr. Kanitsorn Terdpaopong: Rangsit University, Thailand4. Prof. Indra Devi, Manipal International University, Malaysia5. Assoc. Prof. Enkeleda Lulaj, University Hazhi Zaka, Kosovo6. Assoc. Prof. Dr. Rahayu A. Rahman, Universiti Teknologi Mara, Malaysia7. Dr. Velissa Rubaya, Rizal Technological University, The Philippines8. Dr. Arfan Ikhsan Lubis, Universitas Negeri Medan, Indonesia9. Dr. Muhamad Yamin Noch, Universitas Yapis Papua10. Dr. Prihat Assih, M.Si., Ak., Universitas Merdeka Malang

Conference Timetable
International Accounting Students Conference
Universitas Merdeka Malang, East Java, Indonesia
July 22-23, 2023

Day/Date: Saturday, July 22, 2023

Join Zoom Meeting

<https://unmer-ac-id.zoom.us/j/8201018888?pwd=b1FScIBsY3E2VnU1L0N3RDJ1Sid3UT09>

Meeting ID: 820 101 8888

Passcode: febunmer23

Time (GMT+7)	Agenda	Presenter
08.30 – 09.00	Preparation and Registration (Invite Participant and Speaker in Zoom Room)	
Conference Plenary Session		
09.00 – 09.15	1. Greeting 2. National Anthem: Indonesia Raya	
09.15 – 09.20	Speech of Conference Chairman (OC)	Dr. Arfan Ikhsan
09.20 – 09.30	Welcome Greetings from and Opening of the International Conference	Prof. Dr.Anwar Sanusi SE., M.Si (University of Merdeka Malang Rector)
09.30 – 09.35	Prayer for Opening the Conference	
09.35 – 10.15	MoU Signing	MC
Invited Speakers Seminar (Session 1) Moderator : Trie Nadilla, M.Si., Ak., CA., CAPF		
10.15 – 10.35	Prof. Indra Devi (Manipal International University)	Malaysia
10.35 – 10.55	Dr. Kanitsorn Terdpaopong (Rangsit University)	Thailand
10.55 – 11.15	Dr. Velissa Rubaya (Rizal Technological University)	The Philippines
11.15 – 11.35	Dr. Prihat Assih, SE., M.Si., Ak., CSRS. (Universitas Merdeka Malang)	Indonesia
11.35 – 11.55	Discussion	
11.55 – 12.30	Break	
Selected Paper Parallel Session		
12.30 – 14.10	Panel A (Room 1 to Room 12)	

Day/Date: Sunday, July 23, 2023

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Meeting ID: 820 101 8888

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08.30 – 09.00	Preparation and Registration (Invite Participant and Speaker in Zoom Room)	
Moderator Selected Paper Parallel Session		
09.00 – 10.40	Panel B (Room 13 to Room 23)	
10.50 – 12.30	Break	
12.30 – 12.50	Preparation and Registration (Invite Participant and Speaker in Zoom Room)	
Invited Speakers Seminar (Session 2) Moderator: Andri Zainal., P.hD dan Dr. Andini Riefandini, M.Sc		
12.50 – 13.10	Assoc. Prof. Dr. Rahayu A. Rahman (Universiti Teknologi Mara)	Malaysia
13.10 – 13.30	Dr. Muhamad Yamin Noch (Universitas Yapis Papua)	Indonesia
13.30 – 13.50	Prof. Khaled Hussaine (University of Portsmouth)	United Kingdom
13.50 – 14.10	Assoc. Prof. Enkeleda Lulaj (University Hazhi Zaka)	Kosovo
14.10 – 14.30	Dr. Ahmed Elamer (Brunei University London)	United Kingdom
14.30 – 14.55	Discussion	
14.55 – 15.00	Closing	

Saturday, July 22, 2023

12.30 – 14.10

Panel A (Room 1 to Room 12)

No	Nama	Afiliasi
Room 1	Moderator/Reviewer:	1. Dr. Ratih Puspitasari,SE.,MBA - Institut Bisnis dan Informatika Kesatuan, 2. Dr. Suropto, S.E., M.Ak., CSRS - Universitas Pamulang, 3. Effriyanti, S.E., Akt., M,Si., CA - Universitas Pamulang
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3	Dina Hana Prameswari, Wulan Budi Astuti	UNIVERSITAS WAHID HASYIM, SEMARANG
4	Muhammad Fajar Khoiruddin, Agus Triyani	UNIVERSITAS WAHID HASYIM, SEMARANG
5	Ratna Ayu Kurniawati	UNIVERSITAS WAHID HASYIM, SEMARANG
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4	Andi Wawo, Aisah, Syafirah Larasati Yasram, Mut'mainna	UIN ALAUDDIN MAKASSAR
5	Lince Bulutoding, Nur Rahmah Sari, Dwi Kartika, Futrya Nurfadia Asri, Hartati	UIN ALAUDDIN MAKASSAR
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7	Lana Aprilla, Akhmad Yafiz Syam, Riswan Yudhi Fahrianta, Safriansyah	STIE INDONESIA BANJARMASIN
8	Mutiara Salshabila, Akhmad Yafiz Syam, Tri Ramaraya Koroy, Saifhul A. Syahdan	STIE INDONESIA BANJARMASIN
9	Pradita Kartika Sari, Lisandri, Yanuar Bachtiar, Masithah Akbar	STIE INDONESIA BANJARMASIN
10	Siti Mu'minah, Lisandri, Masithah Akbar, dan Yanuar Bachtiar	STIE INDONESIA BANJARMASIN

Room 8	Moderator/Reviewer	1. Furniawan, SE.,M.M, Universitas La Tansa Mashiro, 2. Dr Windu mulyasari - Untirta Banten, 3. Nurhayati Soleha, Ph.D - Untirta Banten 4. Dr.Rinayanti Rasyad,SE.,MM.,Ak.,CA - Univ Lancang Kuning,
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1	Ressy Agmallia, Evi Marlina, Muhammad Ahyaruddin	UNIVERSITAS MUHAMMDIYAH RIAU PEKANBARU
2	Khoirunnisa, Wira Ramashar, Dian Puji Puspita Sari	UNIVERSITAS MUHAMMDIYAH RIAU PEKANBARU
3	Erika Liza Putri, Adriyanti Agustina Putri, Linda Hetri Suriyanti	UNIVERSITAS MUHAMMDIYAH RIAU PEKANBARU
4	Junaidi, Zul Azmi, Siti Samsiah	UNIVERSITAS MUHAMMDIYAH RIAU PEKANBARU
5	Zul Azmi, Azhar Maksum, Erlina, Rina Bukit	UNIVERSITAS MUHAMMDIYAH RIAU PEKANBARU
6	Ratna Ayu Kurniawati	Universitas Wahid Hasyim Semarang
7	Ficka Vitriya	Universitas Islam Bandung
8	Laila Sugiarta, Rini Lestari and Nurleli)	University of Islam Bandung
9	Ika Berliana Putri	Universitas Muhammadiyah Surakarta
10	Putri Rahma Sari	Universitas Sarjanawiyata Tamansiswa

Room 9	Moderator/Reviewer	<p>1. Heny Triastuti K, SE., M.Si, 2. Dr. Indarti,SE.,M.M.,Ak.,CA.,CIISA.,CIFA - Univ Lancang Kuning, 3. Dr. Christina Sososutiksno, SE, M.Si, Ak, CA - Univ Pattimura,</p>
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2	Mutahira Nur Insirat	Muhammadiyah Makassar University
3	Novi Ariesta Mena	Universitas Panca Bhakti
4	AGNES KARTENGI	STIEM BONGAYA MAKASSAR
5	SRI RAHAYU HALIFAH RAHMAN	SEKOLAH TINGGI ILMU EKONOMI MAKASSAR BONGAYA (STIEM BONGAYA)
6	Nisaul Dinny Azkiyah	Sultan Ageng Tirtayasa University
7	Dwi Ayu Paradita	Universitas Muhammadiyah Tangerang
8	Cahya Laila Mukni	Universitas Muhammadiyah Tangerang
9	Putri Ekawati Darma	Universitas Khairun Ternate
10	Rinani Puji Rahayu	Universitas Islam Negeri Fatmawati Sukarno Bengkulu

Room 10	Moderator/Reviewer	<ol style="list-style-type: none"> 1. Dr. Tiolina Evi, SE., Ak., MM. CA - Perbanas Institute Jakarta 2. Azwansyah Habibie, S.E., M.Ak. - Univ. Harapan Medan, 3. Dr. Jasman., SE., Ak., MBA., CA. - Perbanas Institute Jakarta, 4. Dr. Muhammad Karya Satya Azhar, S.E., M.Si., Ak., CA., CPA - Univ. Harapan Medan,
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1	Sri Ayem, Umi Wahidah, Putri Rahma Sari	UNIVERSITAS SARJANAWIYATA TAMANSISWA
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3	Dewi Kusuma Wardani, Adia Adi Prabowo, Henny Welsa	UNIVERSITAS SARJANAWIYATA TAMANSISWA
4	Sri Lestari YP, Uum Helmina Ch, Nurmiati	UNIVERSITAS SARJANAWIYATA TAMANSISWA
5	Teguh Erawati, Sri Mujiyanti, Uum Helmina Chaerunnisak	UNIVERSITAS SARJANAWIYATA TAMANSISWA
6	Zulkifli Umar, Cut Fitrika Syawalina, Hendri Mauliansyah, Rizki Maulana, Agam Akmaluddin	FE UNIVERSITAS MUHAMMADIYAH ACEH
7	Syamsidar, Intan Rizkia Chudri, Budi Safatul Anam, Rista Oktavia Br Manalu, Fitrah Fadilla	FE UNIVERSITAS MUHAMMADIYAH ACEH
8	Eva Susanti, Elviza, Tarmizi Gadeng, Yasintha Amir, Delfilo	FE UNIVERSITAS MUHAMMADIYAH ACEH
9	Irmawati, Cut Fitrika Syawalina, Rusnaidi, Dina Anggraini, Razi Zulmi	FE UNIVERSITAS MUHAMMADIYAH ACEH
10	Elviza, Intan Rizkia Chudri, Ermad M.J, Rizki Amalia, Hizry Risky Pebriyan	FE UNIVERSITAS MUHAMMADIYAH ACEH

Room 11	Moderator/Reviewer:	1. Hanifa Zulhaimi, M. AK, - Universitas Pendidikan Indonesia 2. Dr. Rahmat Ilyas, M.S.I - IAIN SAS Bangka Belitung, 3. Dr. Hendra Cipta, M.S.I - IAIN SAS Bangka Belitung
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2	Anggi Yuriani, Alfiya Varsha Khairunnisa dan Sophia Mutiara Rizal	INSTITUT BISNIS DAN INFORMATIKA KESATUAN
3	Daniel Lorentio Putra dan Sutarti	INSTITUT BISNIS DAN INFORMATIKA KESATUAN
4	Revi Novayanthi Br Meliala, Adila Amri Pratama, Amrie Firmansyah dan Ratih Puspitasari	INSTITUT BISNIS DAN INFORMATIKA KESATUAN
5	Doan Hotasi Tambun, Doan Hotasi Tambun, Lenny Elfrida, Sri Yuliana, Amrie Firmansyah dan David HM Hasibuan	INSTITUT BISNIS DAN INFORMATIKA KESATUAN
6	SITI NURULHUSNA	Universitas Negeri Medan
7	Aang Kunaifi	Universitas Airlangga
8	Ahmad Yani	Universitas Malikussaleh
9	Aulia saputara	Universitas Malikussaleh
10	Aprilia Dwi Caryani	Universitas Muhammadiyah Tangerang

Room 12	Moderator/Reviewer:	<p>1. Heny Triastuti K, SE., M.Si., Ak., Ph.D</p> <p>2. H. Romi adetio setiawan. PhD, MA - Uin Fatmawati Sukarno Bengkulu,</p> <p>3. Yetti Afrida Indra, M.Ak.,CIQaR - Uin Fatmawati Sukarno Bengkulu,</p>
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3	Sita Zahira	Universitas Muhammadiyah Tangerang
4	Noni Istiana Mulia Waruwu	UIN Ar-Raniry Banda Aceh
5	Fordianus Kurnia Beda	Universitas Sarjanawiata Tamansiswa
6	Nurlela	UNIVERSITAS MALIKUSSALEH
7	MUHAMAD IRFAN DLORID	Universitas Islam Bandung
8	Ermia Fayana	Universitas Sultan Ageng Tirtayasa
9	PRISTIWATI MANURUNG	UNIVERSITAS NEGERI MEDAN
10	Solikhatun Annisa	Universitas Muhammadiyah Tangerang

Sunday, July 23, 2023

09.00 – 10.40

Panel B (Room 13 to Room 23)

Room 13	Moderator/Reviewer:	1. Dewi Nidia Soepriadi SS., M.Hum - Universitas Pattimura 2. Dr. Muhyarsyah SE., M.Si - Universitas Mercu Buana Jakarta, 3 Dr. Lin Oktris - Universitas Mercu Buana Jakarta,
No	Nama	Afiliasi
1	Melati Apriyoma, Leny Fazira, Adisty Fidelia, Neva Novianti, Zaitul	UNIVERSITAS BUNG HATTA PADANG
2	Puja Elida Vendra, Siti Rahmi	UNIVERSITAS BUNG HATTA PADANG
3	Silvira Helmi, Fivi Anggraini, Meihendri	UNIVERSITAS BUNG HATTA PADANG
4	Denis Safitri, Neva Novianti, Resti Yulistia M., Arie Frinola M.	UNIVERSITAS BUNG HATTA PADANG
5	Teguh Aditya Putra, Popi Fauziati, Novia Rahmawati	UNIVERSITAS BUNG HATTA PADANG
6	Apriliani Wahyu Fitri Wulandari	UNIVERSITAS ISLAM SYEKH YUSUF
7	Dwi Dara Kusuma	UNIVERSITAS ISLAM SYEKH YUSUF
8	Gildha Cordelia	UNIVERSITAS ISLAM SYEKH YUSUF
9	Riska Alicia	UNIVERSITAS ISLAM SYEKH YUSUF
10	Kristanti, SE.,M.Ak	UNIVERSITAS ISLAM SYEKH YUSUF

Room 14	Moderator/Reviewer:	<ol style="list-style-type: none"> 1. Dr. Lince Bulutoding, SE., M.Si., Ak. - UIN Alauddin Makssar, 2. Dr. Saiful M, SE., M.SA., Ak. - UIN Alauddin Makssar, 3. Dr. Iswadi, S.E, M.Si, Ak,CA - Universitas Malikussaleh,
No	Nama	Afiliasi
1	Aisyah Rifda Salsabila, Rohmawati Kusumaningtias	UNIVERSITAS NEGERI SURABAYA
2	Rediyanto Putra, Rohmawati Kusumaningtias, Lintang Venusita, Ambar Kusumaningsih, Insyirah Putikadea	UNIVERSITAS NEGERI SURABAYA
3	Insyirah Putikadea, Marsha Cantika	UNIVERSITAS NEGERI SURABAYA
4	Merlyana Dwindi Yanthi	UNIVERSITAS NEGERI SURABAYA
5	Kania Wandani Pujirahayu, Lintang Venusita	UNIVERSITAS NEGERI SURABAYA
6	Gabriel Marulitua Sijabat; Dewi Kusumowati	UNIVERSITAS MERDEKA MALANG
7	Pujangga Abdillah; Suprapti; Ria Mennita; Citra Sarasmitha	UNIVERSITAS MERDEKA MALANG
8	Ria Mennita; Citra Sarasmitha; Suprapti; Pujangga Abdillah	UNIVERSITAS MERDEKA MALANG
9	Ananta Wahyu Sasongko; Farhani Kautsar Nugraha; Ramaditya Atma Widigda	UNIVERSITAS MERDEKA MALANG
10	Sihwahjoeni; Parawiyati	UNIVERSITAS MERDEKA MALANG

Room 15	Moderator/Reviewer	<p>1. Tri Ramaraya Koroy, S.E., M.Si, Ak, Ph.D - STIE Indonesia Banjarmasin,</p> <p>2. Dr. Riswan Yudhi Fahrianta, S.E., M.Si - STIE Indonesia Banjarmasin,</p> <p>3. Wira Ramashar, SE.MAk.Ak - UMRI Pekanbaru,</p>
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1	Pristiwati Manurung	Universitas Negeri Medan
2	Rosa Dafina Irawan	Universitas Muhammadiyah Tangerang
3	Qurrotul'aini	Universitas Muhammadiyah Tangerang
4	Nur Islamiyah	Universitas Muhammadiyah Tangerang
5	Kurnia Cahya Lestari	Unair
6	qbal subhan	Medan State University
7	Iqlima Azhar, S.E., M.Si	Universitas Samudra
8	Karlina Tridosia Silalahi	UNIVERISTAS NEGERI MEDAN
9	Anggi Tias Amanti	Universitas Muhammadiyah Tangerang
10	Dewi Intan, Tasya Permatasari, Nunung Nurhayati,Diamonalisa, Nurleli	Universitas Islam Bandung

Room 16	Moderator/Afiliasi	<p>1. Dr. Elis Mediawati, Ak, CA - Univ. Pendidikan Indonesia,</p> <p>2. Zul Azmi, SE.MSi.Ak.CA.CSRS.CSRA.CATr - UMRI Pekanbaru,</p> <p>3. Choms Gary Sibarani, SE, M. Si - UNIMED</p>
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1	RAHMI SYAFITRI	UNIVERSITAS AIRLANGGA
2	Gifta Khairul Nisa	Universitas Merdeka Malang
3	Sekar Ayu Asmara Julaiha	Universitas Muhammadiyah Tangerang
4	Gita Arasy Harwida	Universitas Airlangga
5	Ni Made Purnama Sari, Luh Kade Datrini, Ni Luh Putu Mita Miati	UNIVERSITAS WARMADEWA BALI
6	Venna Aryanda Betari, Partiwi Dwi Astuti, I Nyoman Sutapa	UNIVERSITAS WARMADEWA BALI
7	Venna Aryanda Betari, Partiwi Dwi Astuti, I Nyoman Sutapa	UNIVERSITAS WARMADEWA BALI
8	Ni Wayan Putri Arista Maharani, Putu Gede Wisnu Permana Kawisana, I Gst. D Ngr. P. Putra	UNIVERSITAS WARMADEWA BALI
9	Made Dian Pratiwi, A. A. Ayu Trisnadewi, Ni Luh Putu Ratna Wahyu Lestari	UNIVERSITAS WARMADEWA BALI
10	Nyoman Putri Gayatri, Putu Riasning, Ni Nengah Seri Ekayani	UNIVERSITAS WARMADEWA BALI

Room 17	Moderator/Afiliasi	1. Dr. Surna Lastri, SE, M.Si - FE Universitas Muhammadiyah Aceh, 2. Intan Rizkia Chudri, SE, M.Si - FE Universitas Muhammadiyah Aceh, 3. Dr. Sutarti, SE., MM., SAS - IBIK Bogor
No	Nama	Afiliasi
1	Higinus Bonaventura Salu	Universitas Negeri Medan
2	Vita febria Mutia zein; Habsyah Fitri Aryani; Indra pahala,	UNIVERSITAS NAHDHATUL ULAMA INDONESIA, JAKARTA
3	Hudri Ahmad Hudori; Muhammad Aras Prabowo; Imam Hidayat,	UNIVERSITAS NAHDHATUL ULAMA INDONESIA, JAKARTA
4	Mariska Nur Hanifah; Muhammad Aras Prabowo; Windu Mulyasari	UNIVERSITAS NAHDHATUL ULAMA INDONESIA, JAKARTA
5	Siti Danila Hanipa; Muhammad Aras Prabowo; Rismawati,	UNIVERSITAS NAHDHATUL ULAMA INDONESIA, JAKARTA
6	Fitria Auldri Desiana; Lusiana Putri Ahmadi; Darwis Lannai,	UNIVERSITAS NAHDHATUL ULAMA INDONESIA, JAKARTA
7	Yeni Oktaviana Pangaribuan, Rizal Mawardi	INSTITUTE PERBANAS JAKARTA
8	Khairani Shafira, Jasman	INSTITUTE PERBANAS JAKARTA
9	Syifa Sabila Niza, Putri Khairunna, Trie Nadilla, M.Si, Ak, CA	IAIN Lhokseumawe
10	ROUZATUL JANNAH, Dr. Harjoni, M.Si, Trie Nadilla, M.Si, Ak, CA	IAIN Lhokseumawe

Room 18	Moderator/Reviewer	<ol style="list-style-type: none"> 1. Dr. Dewi Sarifah Tullah, SE., M.Si., CA - IBIK Bogor, 2. Popi Fauziati, S.E., M.Si., Ak., CA - Universitas Bung Hatta, 3. Dr. Fivi Anggraini, S.E., M.Si., Ak., CA - Universitas Bung Hatta
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1	Siti Mudawanah, Susana Dewi, Imas fatimah	UNIVERSITAS LA TANSA MASHIRO
2	Nurlaelah, Imas Fatimah, Adi Dwi Purnomo	UNIVERSITAS LA TANSA MASHIRO
3	Susana Dewi, Siti Mudawanah, Herlina	UNIVERSITAS LA TANSA MASHIRO
4	Hana Hanifah, Ela Widasari, Nurlaelah	UNIVERSITAS LA TANSA MASHIRO
5	Nurhaliza, Naz'aina, Yunina	UNIVERSITAS MALIKUSSALEH, LHOKSEUMAWE
6	Rahmatun Nisa, Yurina Mutia Rahmah	UNIVERSITAS MALIKUSSALEH, LHOKSEUMAWE
7	Varucha Ridha Lubis, Nur Afni Yunita, Nurhasanah	UNIVERSITAS MALIKUSSALEH, LHOKSEUMAWE
8	Savrira Putri Kesuma, Nurhasanah, Iswadi	UNIVERSITAS MALIKUSSALEH, LHOKSEUMAWE
9	Citra Sarasmitha; Ria Mennita; Suprapti; Pujangga Abdillah	UNIVERSITAS MERDEKA MALANG
10	Cindy Getah Trisna June; Pujangga Abdillah; Parawiyati	UNIVERSITAS MERDEKA MALANG

Room 19	Moderator/Reviewer	<p>1. Dr. Sutarjo, SE.,MM - Universitas Islam Syekh Yusuf,</p> <p>2. Rediyanto Putra, SE., Ak., MSA - Unesa Surabaya,</p> <p>3 Insyirah Putikadea, SE., MA., CPA - Unesa Surabaya</p>
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2	Hayun Maristu	Universitas Pamulang
3	Sani Febiyanti, Lia Uzliawati, Nurhayati Soleha	UNTIRTA BANTEN
4	Rafita April Liani, Windu Mulyasari, Ina Indriana	UNTIRTA BANTEN
5	Oktavia Itsnaini, Windu Mulyasari, Ina Indriana	UNTIRTA BANTEN
6	Mutiara Septiani, Windu Mulyasari, Ina Indriana	UNTIRTA BANTEN
7	Adhitya Ajeng Pramesti, Tubagus Ismail, Galih Fajar Muttaqin	UNTIRTA BANTEN
8	Arlienda, Tubagus Ismail, Galih Fajar Muttaqin	UNTIRTA BANTEN
9	Ayang Fahira R.S, Tubagus Ismail, Nurhayati Soleha	UNTIRTA BANTEN
10	Julia Andini, Tubagus Ismail, Denny Susanto	UNTIRTA BANTEN

Room 20	Moderator/Reviewer	<ol style="list-style-type: none"> 1. Putu Budi Anggiriawan S.E., M.Si., CPA - Unwar Bali, 2. Cokorda Krisna Yudha S.E., M.Si.,Ak., BKP - Unwar Bali, 3. Dr. Rudiyanto, SE.,S.Pd.,M.Si - Universitas La Tansa Mashiro
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2	Bima Satria Rahman Hakim, Tri Lestari, Ayu Noorida Soerono	UNTIRTA BANTEN
3	Nisaul Dinny Azkiyah, Munawar Muchlish, Denny Susanto	UNTIRTA BANTEN
4	Veronika Maidina Siregar, Muhammad Arief, Liza Novietta, Ruswan Nurmadi	UNIV. HARAPAN MEDAN
5	Florenika Rahmayuni Sembiring, Listiorini, Azwansyah Habibie, Ruswan Nurmadi, Liza Novietta	UNIV. HARAPAN MEDAN
6	Cici Armyani, Kersna Minan, Yani Suryani, Ruswan Nurmadi, Liza Novietta	UNIV. HARAPAN MEDAN
7	Syifa Kamilah, Aditya Putri Pratiwi	UNIVERSITAS PAMULANG
8	Vira Julyanita, Zulfa Rosharlianti, Anisa	UNIVERSITAS PAMULANG
9	Raden Ajeng Fauziah Zahwa, Wahyu Nurul H	UNIVERSITAS PAMULANG
10	Dinda Nur Azizah & Wiwit Irawati	UNIVERSITAS PAMULANG

Room 21	Moderator/Reviewer:	1. Ela Widasari, SE.,M.Akt - Universitas La Tansa Mashiro, 2. Taufik Hidayadi, M.Si - Universitas Nahdlatul Ulama Indonesia, 3. Lusiana Putri Ahmadi, M.Ak - Universitas Nahdlatul Ulama Indonesia
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2	Andrian Maulana , Rakhmawati Oktavianna	UNIVERSITAS PAMULANG
3	Ikhsan Mubarok dan Afridayani	UNIVERSITAS PAMULANG
4	Erika Astriani Aprilia	UNIVERSITAS PAMULANG
5	Putri Ayu Oktavia, Fetri Setyoliyundira, Noviansyah Rizal	INSTITUTE TEKNOLOGI BISNIS WIDIA GAMA LUMAJANG
6	Maria Antikadewi, Neny Tri Indrianasari, Khoirul Ifa	INSTITUTE TEKNOLOGI BISNIS WIDIA GAMA LUMAJANG
7	Luffiatul Qolbiyah, Noviansyah Rizal, Muchamad Taufiq	INSTITUTE TEKNOLOGI BISNIS WIDIA GAMA LUMAJANG
8	Riska Wulandari, Ratna Wijayanti DP, Muhammad Taufiq	INSTITUTE TEKNOLOGI BISNIS WIDIA GAMA LUMAJANG
9	Muzzaiyatul Karromah, Noviansyah Rizal, Mimin Yatminiwati	INSTITUTE TEKNOLOGI BISNIS WIDIA GAMA LUMAJANG

Room 22	Moderator/Reviewer:	1. Husna Hayati. M.Si,Ak,CA - IAIN Lokseumawe 2. Dr. Diyah Sukanti, M.Si - Universitas Merdeka Malang, 3.
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1	Nurrahmah Putry, Khalfi Syahrin, Esti Alfiah	UIN FATMAWATI SUKARNO BENGKULU
2	Rizky Hariyadi, Onti Laura Citra, Uswatun Hasanah	UIN FATMAWATI SUKARNO BENGKULU
3	Gunawan Amirudin ¹ , Padlim Hanif ² , Katra Pramadeka	UIN FATMAWATI SUKARNO BENGKULU
4	Michelle Stevany Sayogo, Hartina Husein, Christina Sososutiksno	UNIV. PATTIMURA
5	Putri Marzuqah Zaidah, Rita J.D. Attarwaman, SE, M.Si, Yuyun Yuniarti Layn, SE., M.Sc	UNIV. PATTIMURA
6	Sulkan Pujiyanto Dr.Christina Sososutiksno, SE.,M.Sc.,Ak.,CA, Yuyun Yuniarti Layn , SE.,M.Sc	UNIV. PATTIMURA
7	Godlief Gavriel Enrique Pello, Revi Wilhelmina Silooy, Paskanova Christi Gainau	UNIV. PATTIMURA
8	Marsia J Pattiwaelapia, Cecilia Engko, Senda Leatemia	UNIV. PATTIMURA
9	Nurlaelah Sya'banah, Listiya Ike P	Universitas Pamulang
10	Chairu Anisa, Asih Handayani	Universitas Pamulang

Room 23	Moderator/Reviewer:	1. Budi Safatul Anam, SE., M.Si - Universitas Muhammadiyah Aceh, 2. Dr. Rozmita Dewi, MSi - Univ. Pendidikan Indonesia 3. Dr. Rerna Safriliana, MSi, Ak, CA - Universitas Merdeka Malang,
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2	Septiana Indah Purbasari , Bayu Wijyantini	Universitas Muhammadiyah Jember
3	Neng Hasnah Siti Aminah, Elis Mediawati	UNIVERSITAS PENDIDIKAN INDONESIA
4	Arini Lestari Sugiarti, Fedora Azalia, Neng Hasnah Siti Amina, Elis Mediawati, Raihan Hazim	UNIVERSITAS PENDIDIKAN INDONESIA
5	Muhammad Ridwan Mulki, Elis Mediawati, Memen Kustiawan, Ikin Solikin	UNIVERSITAS PENDIDIKAN INDONESIA
6	Sirojul Umam, Nono Supriatna	UNIVERSITAS PENDIDIKAN INDONESIA
7	Balqis Azizah, Mimin Widaningsih	UNIVERSITAS PENDIDIKAN INDONESIA
8	Sisca Aprillia Putri Gunawan Pardede, Masithah Akbar, Yanuar Bachtar, dan Riswan Lutfi.	STIE INDONESIA BANJARMASIN
9	Athifah Susanstuti Dianingrum ; Dwi Asih Surjandari	UNIVERSITAS MERCU BUANA JAKARTA
10	Ferli serliani, evan stiawan, Abizar	UIN Fatmawati Bengkulu

Room 24	Moderator/Reviewer:	<ol style="list-style-type: none"> 1. Selva Temalagi., SE., MSA., Ak., CA., CSRA., ACPA, CMA - Prodi Akuntansi PSDKU Universitas Pattimura Kepulauan Aru, 2. Trisna Sary Lewaru, SE, M.Sc, Ak, CA - Prodi Akuntansi PSDKU Universitas Pattimura Kepulauan Aru. 3. Prof. Dr. Askam Tuasikal, M.Si.,Ak.,CA.,CMA.,CRA.,CRP.,C RMP.,CIISA - Univ Pattimura
No	Nama	Afiliasi
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2	Witri Suriani, Faizah Kamilah,	Universitas Lancang Kuning
3	Serly Novianti	Universitas Lancang Kuning
4	Rohana Natalia;	Universitas Lancang Kuning
5	Wita Dwika Listihana, Rinayanti Rasyad	Universitas Lancang Kuning
6	Linda Kristianti; Indarti Indarti	Universitas Lancang Kuning
7	Sri Utari; Indarti Indarti	Universitas Lancang Kuning
8	Ayusha Dyah Tzakiatun Nafs	UNIVERSITAS MERCU BUANA JAKARTA
9	Ahmad Daffa Raihan	UNIVERSITAS MERCU BUANA JAKARTA
10	Devan adi pawoko	UNIVERSITAS MERCU BUANA JAKARTA