



PROSIDING

KONFERENSI RISET AKUNTANSI RIAU (KONRA)

"Peran Akuntan dalam Merumuskan Strategi Sektor Keuangan dan Ekonomi Kreatif di Masa Pandemi Covid19"

PRESENTED BY



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK
FORUM DOSEN AKUNTANSI PERGURUAN TINGGI
PROVINSI RIAU

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Rabu & Kamis
11 dan 12 Nopember 2020

Live Via
 zoom



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK
FORUM DOSEN AKUNTANSI PERGURUAN TINGGI
PROVINSI RIAU

SEMINAR & KONFERENSI NASIONAL

1st KONRA RIAU

KONFERENSI RISET AKUNTANSI RIAU

CALL FOR PAPERS

“PERAN AKUNTAN DALAM MERUMUSKAN STRATEGI
SEKTOR KEUANGAN DAN EKONOMI KREATIF DI MASA
PANDEMI COVID19”

RABU & KAMIS, 11 & 12 NOVEMBER 2020

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KATA SAMBUTAN

Puji dan syukur kehadiran Allah SWT, Tuhan Yang Maha Esa yang terus mencurahkan rahmat dan karunia-Nya kepada kita semua, serta dengan ijinNya Seminar Nasional dan Konferensi Riset Akuntansi Riau 1 (KONRA Riau) dengan tema “ Peran Akuntan dalam merumuskan Strategi Keuangan dan Ekonomi Kreatif di Masa pandemi Covid 19” dapat dilaksanakan dengan baik.

Prosiding ini merupakan hasil pemikiran Para akademisi nasional yang telah banyak menghasilkan penelitian yang tertuang pada paper yang di seminarkan pada Konferensi Riset Akuntansi Riau (KONRA) yang dilaksanakan Tanggal 11-12 November 2020 secara Virtual, yang dilaksanakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik- Forum Dosen Akuntansi Perguruan Tinggi Provisnsi Riau (FDAPT). Penyelenggaraan Konferensi ini dimaksudkan untuk meningkatkan peran Akuntan terutama akuntan pendidik dalam menyikapi pandemi covid 19 yang diharapkan dapat memberikan masukan kepada semua kalangan baik industri, pemerintahan maupun UMKM.

Kegiatan Konferensi Riset Akuntansi Riau ini diikuti peserta yang terdiri atas pakar, peneliti, penyuluh, perguruan tinggi, Pemerintah Daerah dan praktisi di bidang di bidang akuntansi.

Ucapan terima kasih kami disampaikan kepada Gubernur Provinsi Riau Bapak Drs.H.Syamsuar,M.Si sebagai keynote speaker pada acara ini, Bapak Dr. H.Sandiaga Salahuddin Uno,MBA serta Bapak Iman Harymawan,SE.,MBA.,Ph,D yang memberikan arahan dan pandangan terkait dengan strategi keuangan dan peluang ekonomi dimasa covid 19 ini.

Akhir kata, semoga prosiding ini dapat bermanfaat bagi kalangan akademisi dan praktisi. Saya ucapkan terima kasih kepada pengurus Forum Dosen Akuntansi Riau, para Presenter , Peserta, Panitia, dan Sponsor yang telah berupaya mensukseskan Konferensi Riset Akuntansi Riau 1 ini.. Semoga Allah SWT, Tuhan Yang Maha Esa meridhoi semua usaha baik kita.

Jakarta, 2 November 2020

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

KATA SAMBUTAN

Assalammu'alaikum Wr. Wb

Puji syukur kepada Allah SWT yang telah melimpahkan rahmat dan karunianya sehingga Konferensi Riset Akuntansi Riau (KONRA) ke-1 pada tanggal 11-12 November 2020 yang mengambil tema “Peran Akuntan dalam Merumuskan Strategi Sektor Keuangan dan Ekonomi Kreatif di Masa Pandemi Covid” dapat dilaksanakan. Konferensi ini merupakan konferensi pertama yang diadakan oleh Forum Dosen Akuntansi Perguruan Tinggi Riau. Semoga akan terus berlanjut ditahun-tahun mendatang.

Konferensi Riset Akuntansi Riau (KONRA) ke-1 ini dilaksanakan secara virtual karena dilaksanakan di masa pandemic covid sehingga aktivitas yang mengundang keramaian tidak bisa dilaksanakan. Pasa masa pandemic covid para dosen, peneliti, dan mahasiswa tetap harus menambah pengetahuan, melakukan penelitian dan mensosialisasikan hasil penelitannya serta memberikan solusi bagi masyarakat atas permasalahan terutama yang terkait dengan perekonomian di masa pandemic covid.

Kegiatan ini terselenggara atas dukungan dari Pemerintah Daerah Provinsi Riau, Oke Oce dan Perguruan Tinggi-perguruan Tinggi di Provinsi Riau, Jakarta dan Sumatra Barat. Kegiatan ini diharapkan membawa pengaruh penting bagi para akademisi, praktisi dan pemerintah Provinsi Riau khususnya dan masyarakat Indonesia pada umumnya untuk menunjukkan kepedulian terhadap dunia penelitian ilmiah. Kami ucapkan terima kasih.

Terima kasih kepada panitia yang telah bekerja keras untuk kelancaran pelaksanaan kegiatan ini. Terima kasih juga kepada semua pemakalah, peserta dan partisipan yang mengikuti dan mensukseskan pelaksanaan Konferensi Riset Akuntansi (KONRA) ke-1. Semoga konferensi ini dapat memberikan manfaat dan kontribusi dalam pengembangan keilmuan di bidang akuntansi untuk menunjukkan peran akuntan di Masyarakat.

Pekanbaru, November 2020

Ketua Forum Dosen Akuntansi Perguruan Tinggi Riau

Dr. Novita Indrawati, SE., MSi., Ak., CA.

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RUNDOWN ACARA KONFERENSI NASIONAL RISET AKUNTANSI (KONRA)

HARI	SESI	ZOOM	Waktu	MODERATOR/HOST	PEMBAHAS	PRESENTER	Judul Paper	Nama Penulis	Asal Institusi	No paper	Bidang Riset
Rabu/11 Nop 2020	I	1	13.30 -15.00	Vera Oktari, SE., M.Ak., Ak., CA	Prof Ria Nelly Sari MBA., Ak., CA	1	GANGGUAN INDEPENDENSI, ETIKA PROFESI, DAN KOMPETENSI AUDITOR PADA INDEPENDENSI AUDITOR INTERNAL PEMERINTAH	Shintia Intan Permatasari , Yesi Mutia Basri, Julita	Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	38	Auditing
		http://bit.ly/Zoom_Konra1			(Univ Riau)	2	PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR	Ibrahim Husein Rambe, Julita, Desmiyawati	Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	56	Auditing
		(Julita/Lutfi)				3	KAJIAN <i>FRAUD TENDENCY</i> : PERAN <i>UNETHICAL BEHAVIOR</i> SEBAGAI MEDIASI	Siti Hamidah, Reskino	Akuntansi, Fakultas Ekonomi dan Bisnis, UIN Syarif Hidayatullah Jakarta	74	Auditing
						4	ANALISIS KINERJA KEUANGAN DAERAH DI KABUPATEN SANGIHE PROVINSI SULAWESI UTARA	Jenny Morasa, Syermi Stella Emma Mintalangi	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Sam Ratulangi	88	Publik
						5	PENGARUH PROFESIONALISME, SENSITIVITAS ETIKA DAN <i>PERSONAL COST</i> TERHADAP INTENSI MELAKUKAN <i>WHISTLEBLOWING</i>	Karina Rasaki ¹ , Resti Yulistia Muslim, Neva Novianti, Arie Frinola Minovia	FEB Bung Hatta	31	CG
		2	13.30 -15.00	Dini Onasis, SE., SH., MM., MH., Ak., CA	Dr. Poppy Nurmayanti, SE, MSI, Ak, CA	1	PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN RESIKO PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	Miswaty	FEB - Universitas Balikpapan	4	Proposal - Keu
		http://bit.ly/Zoom_konra7			(Univ. Riau)	2	PENILAIAN PERUSAHAAN FINTECH: PERBANDINGAN METODE DCF- PERTUMBUHAN JANGKA PANJANG, DCF- MULTIPLE FASE DAN REAL OPTION (Studi pada Perusahaan Fintech yg listing di BEI)	Fenny Marietza	Jurusan Akuntansi, FEB Universitas Bengkulu	11	Proposal- Keu
		(Poppy)				3	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> DAN <i>GENDER DIVERSITY</i> TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING	Istiqomah, Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	47	Proposal - CG
						4	PENGARUH <i>DEBT COVENANT</i> , RISIKO LITIGASI, INSENTIF PAJAK DAN KEPEMILIKAN PUBLIK TERHADAP KONSERVATISME AKUNTANSI	Renda Malenza, NoVita Indrawati	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	43	Proposal- Keu

	3	13.30 -15.00	Ika Berty Apriliani, SE., M. Ak., C A., CPA	Satria Tri Nanda, SE, M. Si	1	PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN, PENCATATAN ADMINISTRASI, KOMPETENSI SUMBER DAYA MANUSIA DAN KOMITMEN ORGANISASI TERHADAP PENYERAPAN ANGGARAN (Studi Empiris pada OPD Kabupaten Kampar)	MAYANG SENJARI, Nur Azlina	Jurusan Akuntansi, Fakultas Ekonimo dan Bisnis, Universitas Riau	65	Proposal -Publik
	http://bit.ly/Zoom_konra5			(Univ Lancang Kuning)	2	PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN, PENGADAAN BARANG DAN JASA, KUALITAS SUMBER DAYA MANUSIA DAN POLITIK ANGGARAN TERHADAP PENYERAPAN ANGGARAN	SOFIA GUSMARTINA, Nur Azlina	Jurusan Akuntansi, Fakultas Ekonimo dan Bisnis, Universitas Riau	66	Proposal -Publik
	(Nita)				3	PENGARUH USIA, PENDIDIKAN, TENUR, DAN GENDER DIREKTUR KEUANGAN TERHADAP MANAJEMEN LABA	Septina Dwi Wulandari, Poppy Nurmayanti M, Emrinaldi Nur DP, Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonimo dan Bisnis, Universitas Riau	71	Proposal- CG
					4	PENGARUH KINERJA KEUANGAN, KARAKTERISTIK PEMDA Dan Temuan Audit terhadap Tingkat Pengungkapan LKPD Dengan Tingkat Penyimpangan Keuangan Sebagai Variabel Moderasi	Angela Fransisca ¹⁻² , Taufeni Taufik ² , Yesi Mutia Basri ²	STIE KBP, Padang, Akuntansi UNRI	26	Sektor Publik
					5	KONSEP BIOLOGICAL ASSETS DALAM PANDANGAN PETANI KELAPA PADA DESA TELUK BUNIAN (Sebuah Pendekatan Etnografi)	HARKANERI, Nurul Akidah, Henni Indrayani	Universitas Islam Negeri Sultan Syarif Kasim Riau	53	keu
	4	13.30 -15.00	Febri Rahmi, SE., M. Si., Ak	M Akhyaruddin, SE, M. Sc, Ak	1	FAKTOR YANG MEMPENGARUHI KUALITAS INFORMASI LAPORAN KEUANGAN (STUDI KASUS PADA RSUD ARIFIN ACHMAD PROV. RIAU)	Aljufri , Arini, Sery Novianti	Akuntansi, FE Universitas Lancang Kuning	27	Proposal - Publik
	http://bit.ly/Zoom_Konra3			UMRI	2	Siapa yang dimaksud dengan publik di dalam rumpun ilmu akuntansi sektor publik ? (a literature study)	Emkhad Arif	UIR	22	Proposal - Publik
	(Sinta)				3	EFEKTIVITAS ANGGARAN BELANJA DESA (APBDES) DALAM MENINGKATKAN PEMBANGUNAN MANUSIA (Studi Analisis di Desa Sepahat)	Husni Mubarak ¹ , Nuraini ²	Program Studi Akuntansi Keuangan Publik Politeknik Negeri Bengkalis	41	Publik
					4	PENGARUH MASA JABATAN, UMUR, GENDER DAN PENDIDIKAN PRESIDEN DIREKTUR TERHADAP MANAJEMEN LABA	Siska Rohaliza, Poppy Nurmayanti M., Emrinaldi Nur DP, Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonimo dan Bisnis, Universitas Riau	72	Proposal- CG
					5	PENGARUH KUALITAS SUMBER DAYA MANUSIA, KOMITMEN ORGANISASI, SARANA DAN PRASARANA, DAN GAYA KEPEMIMPINAN TERHADAP KESIAPAN PEMERINTAH DAERAH DALAM PENERAPAN PP NOMOR 12 TAHUN 2019 (Studi Empiris pada SKPD Kota Pekanbaru)	Muhammad Raihan Adianta ¹ , Nur Azlina ² , Rofika ³	Jurusan akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	87	Proposal - Publik

	5	13.30 -15.00	Rezi Abdurrahman, SE., Sy., Ak	Dr. Jeni Wardi, SE., M.Ak, Ak, CA	1	ANALISIS ASET BIOLOGIS DAN KEWAJARAN INFORMASI KEUANGAN PADA PT PERKEBUNAN NUSANTARA V PEKANBARU	Devi Artika, Febri Rahmi, Leny Nofianti, dan Identiti	Akuntansi, Fakultas Ekonomi dan Ilmu Sosial, UIN Suska Riau, Pekanbaru	16	KEU
	http://bit.ly/zoom_konra9			(Univ. Lancang Kuning)	2	PENGARUH <i>LEVERAGE</i> , ARUS KAS OPERASI, UKURAN PERUSAHAAN DAN INTENSITAS ASET TETAP TERHADAP REVALUASI ASET TETAP	Nurul Dwi Septiyani ¹ , Resti Yulistia Muslim, Yunilma, Arie Firinola Minovia	FEB Bung Hatta	32	KEU
	(Rezi)				3	KETERKAITAN PENERAPAN AKUNTANSI HIJAU DAN UKURAN ORGANISASI DALAM KEBERLANJUTAN USAHA RUMAH SAKIT UMUM DI MALANG RAYA	Muhammad Hasyim Ashari 1*, Yudhi Anggoro	Muhammad Hasyim Ashari 1*, Yudhi Anggoro	33	Keu
					4	ANALISIS DAMPAK COVID 19 TERHADAP KINERJA KEUANGAN PERUSAHAAN PADA SEKTOR INDUSTRI BARANG KONSUMSI DI BURSA EFEK INDONESIA	Syafruddin Siregar,	Prodi Akuntansi Universitas Azzahra	84	KEU
					5	MEKANISME <i>GOOD CORPORATE GOVERNANCE</i> TERHADAP NILAI PERUSAHAAN YANG DIMEDIASI KUALITAS LABA DAN KINERJA KEUANGAN: Studi Empiris pada Perusahaan Manufaktur yang Listing di BEI tahun 2012-2017	Imam Wahyudi 1, Umi Muawanah2, Kohar Adi Setia3	MAKSI - Universitas Gajayana Malang	5	CG
2	1	08.00 -09.30	Pipin Kumia, SE, M.Ak, Ak, CA	Prof Dr Leny Nofianti, SE., M.Si., Ak., CA	1	KERAGAMAN PEMBIAYAAN MURABAHAH PADA BAITUL MAAL WA TAMWIL	Elis Mediawati, Silviana agustami, Puspasari, Pepi Nur Susilawati, Tsara Azizah, Andi Inwansyah Mattupuang, Neng Hasnah Siti Aminah	UPI	10	
	http://bit.ly/ZOOM_KONRA10			(UIN)	2	ANALISIS PENERAPAN AKUNTANSI KEUANGAN PADA MASJID PARIPURNA DI PEKANBARU	Ratih Murniati, Zulhelmy	UIR	19	Ak Syariah
	(Rezi)				3	<i>OPINION SHOPPING</i> , <i>PRIOR OPINION</i> DAN KUALITAS AUDIT TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN	Hardi, Meilda Wiguna, Eka Hariyani, Adhitya Agri Putra	UNRI	3	Auditing
					4	PENGARUH INDEPENDENSI DAN PERSEPSI JUNIOR AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK JAKARTA PUSAT	Riyan Setiawan, Lin Oktris, Harnovinsah, Hadri Mulya.	UMB Jakarta	23	Auditing
					5	PERAN <i>INTERNAL AUDIT</i> DALAM IMPLEMENTASI <i>ENTERPRISE RISK MANAGEMENT</i> DENGAN PERAN DEWAN KOMISARIS SEBAGAI PEMODERASI PADA BANK PERKREDITAN RAKYAT DI PROVINSI RIAU	Ima Suryani ¹ , Prof. Dr. Rita Anugerah ² , Dr. Novita Indrawati ³	MAKSI UNRI	73	Auditing

2	08.00 -09.30	Rofika, SE., M. Si., Ak., CA	Dr Lin Oktris, SPd, SE., M. Si., CMA	1	PERANAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI MEDIASI HUBUNGAN ANTARA KINERJA LINGKUNGAN DAN NILAI PERUSAHAAN	Yolanda Shady Vidrin ¹ , Fivi Anggraini ²	FEB Universitas Bung Hatta - Padang	2	CG
http://bit.ly/Zoom_konra8			UMB	2	PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR	Wahyuni Pratiwi ¹ , Desmiyati ² , Julita ³	Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	42	Auditing
(Poppy)				3	PENGARUH SISTEM INFORMASI AKUNTANSI, E-COMMERCE, DAN KARAKTERISTIK KEWIRUSAHAAN TERHADAP KINERJA USAHA MIKRO KECIL DAN MENENGAH	Nuraida Fitri ¹ , Desmiyati ² , Hariadi ³	Akuntansi, FEB UNRI	12	SIA
				4	PENGARUH TEKANAN EKSTERNAL, FAKTOR POLITIK, PENGENDALIAN INTERNAL DAN GAYA KEPEMIMPINAN TERHADAP PENERAPAN TRANSPARANSI PELAPORAN KEUANGAN PEMERINTAH DAERAH KABUPATEN SIAK	Vini Zenita 1, Yesi Mutia Basri 2 Rofika ³	Akuntansi, FEB UNRI	14	Publik

3	08.00 -09.30	Nita Wahyuni, SST.Pa, M. Si, BKP	Reskino, SE., M. Si., Ak., CA., CMA., CERA	1	KARAKTERISTIK KOMITE AUDIT DAN AUDIT REPORT LAG: STUDI EMPIRIS DI PERUSAHAAN MANUFATUR DI INDONESIA	Rio Wandrianto ^{1*} , Rita Anugerah ² , Poppy Nurmayanti ³ ,	FEB - Universitas Riau - Pekanbaru	7	Auditing
http://bit.ly/Zoom_konra6			UIN Jakarta	2	FRAUD DIMAOND DAN KUALITAS AUDIT DALAM MENDETEKSI KECURANGAN PADA PERUSAHAAN PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA	Azwirman	UIR	20	Auditing
(Nita)				3	PENGARUH TINDAKAN SUPERVISI, KEAHLIAN AUDITOR, DAN KESEMPATAN KENAIKAN PANGKAT TERHADAP KERJA AUDITOR PEMULA DENGAN PERLAKUAN AUDITOR SENIOR SEBAGAI VARIABEL MODERATING (Studi Kasus Pada Inspektorat Daerah se-Provinsi Riau)	Sri Mulyani	Jurusan Akuntansi, Fakultas Ekono imo dan Bisnis, Universitas Riau	67	Auditing
				4	PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN DENGAN ANALISIS FRAUD TRIANGLE PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	Abdul Rahman ¹ , Deliana Deliana ² , Daniel Gopas ³	Program Studi Akuntansi Keuangan Publik, Politeknik Negeri Medan	83	Auditing
				5	PENGARUH FRAUD PENTAGON TERHADAP FRAUD FINANCIAL STATEMENT DENGAN NILAI PERUSAHAAN SEBAGAI VARIABEL MODERATING STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN NON PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016 - 2019	Fitri Hariyani, Emrinaldi Nur, Alfiati Sifri	UNRI	80	Proposal-Auditing

	4	08.00 -09.30	M. Luthfi Iznillah, SE, M.Ak.	Dr Ruhul Fitrious, SE, M Si, Ak, CA	1	PENGARUH CSR, CAPITAL INTENSITY, DAN CORPORATE GOVERNANCE TERHADAP PENGHINDARAN PAJAK	Danang Eko Prasetyo, Agustin Palupi	Trisakti School of Management-Jakarta	1	Tax
	http://bit.ly/Zoom_Konra2			(Univ. Riau)	2	PENGARUH KOMPENSASI EKSEKUTIF, KEPEMILIKAN SAHAM EKSEKUTIF, DAN PREFERENSI RISIKO EKSEKUTIF TERHADAP PENGHINDARAN PAJAK	Atira Kamila ¹ , Popi Fauziati ² , Mukhlizul Hamdi	FEB Bung Hatta	34	Tax
	(Julita/Lutfi)				3	PENGARUH CORPORATE GOVERNANCE DAN KOMPENSASI RUGI FISKAL TERHADAP TAX AVOIDANCE DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI	Jadi Nugroho ^{1*} , Giawan Nur Fitria ²	Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana, Jakarta	35	Tax
					4	KONTRIBUSI PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) PADA PENDAPATAN ASLI DAERAH KABUPATEN BENGKALIS TAHUN 2015 - 2019	Rosmida ¹ , Julaidah	Program Studi Akuntansi Keuangan Publik, Jurusan Administrasi Niaga, Politeknik Negeri Bengkalis	48	Tax
					5	Pengaruh Jumlah PKP, Nilai SKPKB dan Tingkat Inflasi Terhadap Realisasi Penerimaan PPN di Wilayah Kalimantan Selatan dan Kalimantan Tengah	Sustinah Limarjani, Rawintan Endas Binti, H. Kasyful Anwar	Universitas Lambung Mangkurat Banjarmasin	51	Tax
	5	08.00 -09.30	Sinta Ramaiyanti, SE.,M.Ak.,Ak	Dr. Yesi Mutia Basri, SE, M Si, Ak, CA	1	ANALISIS FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAERAH KOTA DUMAI	Eka Syarlita Mahardhika	MAKSI UNRI	15	Publik
	http://bit.ly/Zoom_Konra4			UNRI	2	IMPLEMENTASI ASAS TRANSPARANSI, AKUNTABEL DAN PARTISIPATIF DALAM PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA (Studi Kasus: Desa Bantan Sari dan Desa Deluk Kabupaten Bengkalis)	Novira Sartika, M.Lazuardi	Program Studi Sarjana Terapan Akuntansi Keuangan Publik, Jurusan Administrasi Niaga, Politeknik Negeri Bengkalis	39	Publik
	(Sinta)				3	PENERAPAN GOOD GOVERNANCE DALAM PENGELOLAAN KEUANGAN: Desa Kuala Alam Kecamatan Bengkalis	Endang Sri Wahyuni, Fatmawati	Politeknik Negeri Bengkalis, Program Studi Akuntansi Keuangan Publik,	40	Publik
					4	PENGARUH KOMPETENSI SUMBER DAYA MANUSIA DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP PENGELOLAAN BARANG MILIK DAERAH PADA PEMERINTAH KOTA PEKANBARU DENGAN KOMITMEN PIMPINAN SEBAGAI VARIABEL INTERVENING	Novia Zakhya Alzahra, Nasrizal, Rasuli	Departemen Kota Pekanbaru, Fakultas Magister Akuntansi, Universitas Riau	17	Publik
					5	PENGARUH LEVER S OF CONTROL TERHADAP KINERJA MANAJERIAL DENGAN AMBIGUITAS PERAN DAN PEMBERDAYAAN PSIKOLOGIS SEBAGAI MEDIASI (STUDI EMPIRIS PADA PERUSAHAAN DISTRIBUTOR ROKOK DI KOTA PEKANBARU)	Vince Ratnawati, Alfiati Silfi, dan Maharani.	UNRI	78	Proposal-tax

3	1	10.00 -11.30	Nita Wahyuni, SST.Pa, M.Si, BKP	Dr. Vince Ratnawati, SE, M Si, Ak, CA	1	KETERKAITAN PROSES PENYELESAIAN RESTITUSI PAJAK PENGHASILAN BADAN TERHADAP <i>TIME VALUE OF MONEY</i>	Amelia Ika Pratiwi, Dinda Ayu Nur Afni	Program Pendidikan Vokasi Universitas Brawijaya	9	Tax
	http://bit.ly/Zoom_konra6			UNRI	2	Analisis Penentuan Target, Strategi dan Faktor-faktor yang Mempengaruhi Optimalisasi Pajak Daerah Di Kota Pekanbaru	Fauzan Effendi.AM	MAKSI UNRI	25	Tax
	Nita				3	PENGARUH PENERAPAN E-SYSTEM PERPAJAKAN DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK BADAN (Studi KPP Pratma Bangkinang)	Nita Wahyuni , Pipin Kumia , Astrid Faradisty	Akuntansi,Fakultas Ekonomi dan Bisnis, Universitas Riau,	36	Tax
					4	PENGARUH PENURUNAN TARIF PPH, PELAYANAN PAJAK, SERTA SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM	Agus Widodo, Hetty Muniroh	Prodi Akuntansi, STIE YPPI Rembang	63	Tax
					5	PENGARUH KARAKTERISTIK PERUSAHAAN DAN RASIO KEUANGAN TERHADAP PENGHINDARAN PAJAK	Ruth Kiandrinimala ¹ , Nico Alexander ²	Trisakti School of Management	18	Tax
	2	10.00 -11.30	M. Luthfi Iznillah, SE, M.Ak.	Dr. Novita Indrawati SE., M.Si, Ak, CA	1	PENGARUH SUMBER DAYA MANUSIA, KETERSEDIAAN INFRASTRUKTUR, KOMITMEN PIMPINAN, DAN KETELADANAN PIMPINAN TERHADAP KUALITAS SISTEM AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAN MATURITAS SPIP SEBAGAI VARIABEL INTERVENING PADA PEMERINTAH DAERAH PROVINSI RIAU	Wan Maulana Akbar	UNRI	21	Publik
	http://bit.ly/Zoom_Konra2			UNRI	2	PENGARUH KOMITMEN PEMILIK DAN DUKUNGAN PEMERINTAH TERHADAP PENGGUNAAN SISTEM INFORMASI AKUNTANSI	Maulina Fauziah ¹ , Ruhul Fitrios ² dan Azhari Sofyan ³	Akuntansi, FEB UNRI	24	SIA
	(Julita/Lutfi)				3	PENGARUH INDEPENDENSI AUDITOR, GAYA KEPEMIMPINAN DAN BUDAYA ORGANISASI TERHADAP KINERJA AUDITOR DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL INTERVENING	R. ERWIN SAPUTRA, Andreas, Nasrizal	MAKSI UNRI	61	Auditing
					4	PENGARUH <i>ENTERPRISE RISK MANAGEMENT</i> (ERM) DAN KEPEMILIKAN BANK TERHADAP NILAI PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA	Hamdi Agustin, Firdaus Abd. Rahman	Fakultas Ekonomi, Universitas Islam Riau Pekanbaru	49	Keu
					5	ANALISIS TINGKAT PENYERAPAN ANGGARAN PEMERINTAH DAERAH PROVINSI RIAU	Muhammad Syaifa Al Fayyed , Nasrizal, Nur Azlina	Jurusan akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	86	publik

	3	10.00 -11.30	Rofika, SE., M.Si., Ak., CA	Dr. Wuryan Andayani CA, M Si, CSRS, CSRA	1	Faktor-Faktor Yang Mempengaruhi Implementasi Sistem Informasi Pembayaran Non Tunai Dan Dampaknya Terhadap Efisiensi Kerja Organisasi	Arlen Yasni, Ruhul Fitrius, Nasrizal	MAKSI - UNRI	8	Proposal-Publik
	http://bit.ly/Zoom_Konra4			Universitas Brawijaya Malang	2	PENGARUH KONFLIK KEPENTINGAN, KEPEMILIKAN MANAJERIAL, BIAYA POLITIK, DAN ARUS KAS OPERASI TERHADAP KONSERVATISME AKUNTANSI	Elfia Rahmi, Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	45	proposal-Keu
	(Sinta)				3	PENGARUH INTENSITAS MODAL, <i>FINANCIAL DISTRESS</i> , <i>GROWTH OPPORTUNITIES</i> , DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KONSERVATISME AKUNTANSI	Ressa Lini, Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	46	proposal-Keu
					4	PENGARUH <i>FINANCIAL LEVERAGE</i> DAN <i>ASSET GROWTH</i> TERHADAP NILAI PERUSAHAAN DAN PROFITABILITAS SEBAGAI VARIABEL INTERVENING	Rina Soviani ¹ , Emrinaldi ² , Novita ³	Fakultas Ekonomi dan Bisnis Universitas Riau	59	KEU
	4	10.00 -11.30	Pipin Kumia, SE, M.Ak, Ak, CA	Nur Azina, SE., M.Si., Ak., CA	1	STRATEGI BERSAING UMKM MAKANAN DAN MINUMAN DI INDONESIA	Mega Metalia ¹ , Sari Indah Oktanti Sembiring ²	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Lampung	54	AM
	http://bit.ly/ZOOM_KONRA10			UNRI	2	PERANAN APARATUR DAN MASYARAKAT DALAM PENGELOLAAN DANA DESA	Vera Oktari ¹ , Ulfa Afifah, Arumega Zarefar, Mayla Khoiriyah	Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	52	Publik
	(Rezi)				3	PENGARUH <i>CSR</i> , <i>CAPITAL INTENSITY</i> , DAN <i>CORPORATE GOVERNANCE</i> TERHADAP PENGHINDARAN PAJAK	Danang Eko Prasetyo, Agustin Palupi	Trisakti School of Management-Jakarta	64	Tax
					4	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI (STUDY PADA PERUSAHAAN MULTINASIONAL SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2016 - 2018)	EKA CHANDRA HALIM HASIBUAN, Ruhul Fitrius, Andreas	UNRI	76	Tax
					5	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENERAPAN ANGGARAN BERBASIS KINERJA DENGAN PENGAWASAN INSPEKTORAT SEBAGAI PEMODERASI (Studi Pada Organisasi Perangkat Daerah Kabupaten Pelalawan)	HENDRI MULYADI	MAKSI UNRI	60	Sektor Publik

4	1	13.00 -14.30	Sinta Ramaiyanti, SE., M.Ak., Ak	Dr. Fivi Anggraini, SE., M.Si, Ak, CA	1	PENGARUH DEWAN KOMISARIS INDEPENDEN, KEPEMILIKAN INSTITUSIONAL DAN <i>INTELLECTUAL CAPITAL</i> TERHADAP KINERJA KEUANGAN PERUSAHAAN	Fatimah dan Putri Dwi Wahyuni	Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana, Jakarta	28	CG
	http://bit.ly/Zoom_Konra4			Univ. Bung Hatta	2	KEBERAGAMAN GENDER DIREKSI DAN KINERJA PERUSAHAAN PADA SEKTOR <i>HOTELS, RESTAURANTS, DAN LEISURE</i> DI ASEAN	Jeslyne Anggi Winata, Neysa Natania, Rinaningsih, Retno Yuliaty	Akuntansi, Universitas Prasetiya Mulya,	62	CG
	(Sinta)				3	PENGARUH PENGUNGKAPAN INFORMASI LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN MEKANISME TATA KELOLA PERUSAHAAN DAN SENSITIVITAS INDUSTRI SEBAGAI VARIABEL MODERASI	Gita Mustika, Ria Nelly Sari Dan Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	69	CG
					4	PENGARUH <i>CORPORATE GOVERNANCE</i> DAN AUDIT <i>TENURE</i> TERHADAP AUDIT <i>REPORT LAG</i> (Studi Empiris Pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)	1. Joshua Sanders Gunawan, Adji Suratman, Yuniza Rova	STIE YAI	13	CG
					5	PENGARUH UKURAN PERUSAHAAN, LEVERAGE DAN KINERJA PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DI BEI 2014-2016	Sudjono ¹ , Sugeng ²	Magister Manajemen, Pascasarjana, Universitas Mercubuana Jakarta	6	CG
	2	13.00 -14.30	Dini Onasis, SE., SH., MM., MH., Ak., CA	Dr Eni Safitri, S.E., MM., Ak, CA	1	PENGARUH <i>INTELLECTUAL CAPITAL</i> DAN PENGUNGKAPAN <i>ENTERPRISE RISK MANAGEMENT</i> TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING	Yezi Isnita Laili, Novita Indrawati	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	44	Proposal- Keu
	http://bit.ly/Zoom_Konra2			Univ Riau	2	Pengaruh Inflasi, Revaluasi Aset, dan Leverage terhadap Harga Saham dengan Profitabilitas Sebagai Variabel Intervening	Radiatul Husna	FEB, Pascasarjana UNRI	55	Keu
	(Julita/Lutfi)				3	TINGKAT KEUNTUNGAN OPERASI ASET DAN MEDIA PENGUNGKAPAN PADA PENGUNGKAPAN EMISI KARBON PERUSAHAAN BUMN-PUBLIK	Ari Purwanti ¹ , Harnovinsah ²	Departemen Akuntansi Fakultas Ekonomi dan Bisnis Universitas Mercu Buana Jakarta	58	Keu
					4	PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN	Egi Hadi Luthfi ¹ , Herawati ² , Arie Frinola Minovia ³	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Bung Hatta,	82	Keu
					5	PENGARUH LIKUIDITAS DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI INTERVENING (Studi Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2019)	Seprini ¹ Kamaliah ² Azwir Nasir ³	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau	68	Keu

		3	13.00 -14.30	Vera Oktari, SE.,M.Ak.,Ak., CA	Dr Azwirman, SE, Macc	1	ANALISIS IMPLEMENTASI PEDOMAN AKUNTANSI PESANTREN PADA PELAPORAN KEUANGAN DI PONDOK PESANTREN KHALID BIN WALID ROKAN HULU, RIAU	Irzalifah Darmi dan Febri Rahmi	Akuntansi, FE dan Ilmu Sosial UIN SUSKA	29	Ak Syariah
		http://bit.ly/Zoom_Konra6			(UIR)	2	ANALISIS PENERAPAN AKUNTANSI <i>MURABAHAH</i> BERDASARKAN PSAK 102 PADA <i>BAITUL MAAL WAT TAMWIL</i> (BMT) AL ITTIHAD RUMBAI	Yullius Daular, Harkaneri, Febri Rahmi, Leny Nofianti, dan Identiti	Akuntansi, FE dan Ilmu Sosial UIN SUSKA	30	Ak Syariah
		(Nita)				3	FAKTOR-FAKTOR YANG MEMPENGARUHI <i>PROFIT DISTRIBUTION MANAGEMENT</i> PADA BANK UMUM SYARIAH DI INDONESIA PERIODE 2013-2017	Muhammad Yasir, Leny Nofianti, Febri Rahmi, Identiti	Universitas Islam Negri Sultan Syarif Kasim, Riau	37	Ak Syariah
						4	PERSEPSI MAHASISWA AKUNTANSI S1 DAN MAHASISWA EKONOMI ISLAM TERHADAP AKUNTANSI PENGHIMPUNAN DANA BANK SYARIAH (PSAK 59 DAN PSAK 105 TENTANG WADIAH DAN MUDHARABAH)	Wandi Lestari, Harkaneri	Universitas Islam Negeri Sultan Syarif Kasim Riau	50	Ak Syariah
						5	ANALISIS PENYAJIAN LAPORAN KEUANGAN UNIT USAHA SYARIAH PT. BANK TABUNGAN NEGARA (PERSERO) BERDASARKAN PSAK NO. 101 TAHUN 2016	Muhammad Syahwivi, Harkaneri,Nasrullah Djamil, Anna Nurlita dan Aras Aira	Universitas Islam Negeri Sultan Syarif Kasim Riau	57	Ak Syariah
Total						82					

DAFTAR ISI

AKUNTANSI KEUANGAN

Hannasya Cahaya, Liviawati, Satria Tri Nanda PENGARUH LEVERAGE, PROFITABILITAS, CAPITAL INTENSITY, KARAKTER EKSEKUTIF DAN UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE	1
Devi Artika, Febri Rahmi, Leny Nofianti, , Identiti ANALISIS ASET BIOLOGIS DAN KEWAJARAN INFORMASI KEUANGAN PADA PT. PERKEBUNAN NUSANTARA V PEKANBARU	2
Nurul Dwi Septiyani, Resti Yulistia Muslim, Yunilma, Arie Frinola Minovia PENGARUH <i>LEVERAGE</i> , ARUS KAS OPERASI, UKURAN PERUSAHAAN DAN INTENSITAS ASET TETAP TERHADAP REVALUASI ASET TETAP	3
Muhammad Hasyim Ashari, Yudhi Anggoro KETERKAITAN PENERAPAN AKUNTANSI HIJAU DAN UKURAN ORGANISASI DALAM KEBERLANJUTAN USAHA RUMAH SAKIT UMUM DI MALANG RAYA	4
Hamdi Agustin, Firdaus Abd. Rahman PENGARUH <i>ENTERPRISE RISK MANAGEMENT</i> (ERM) DAN KEPEMILIKAN BANK TERHADAP NILAI PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA	5
Harkaneri, Nurul Akidah, Henni Indrayani KONSEP BIOLOGICAL ASSETS DALAM PANDANGAN PETANI KELAPA PADA DESA TELUK BUNIAN(Sebuah Pendekatan Etnografi)	6
Radiatul Husna PENGARUH INFLASI, REVALUASI ASET, DAN LEVERAGE TERHADAP HARGA SAHAM DENGAN PROFITABILITAS SEBAGAI VARIABEL INTERVENING	7
Ari Purwanti, Harnovinsah TINGKAT KEUNTUNGAN OPERASI ASET DAN MEDIA PENGUNGKAPAN PADA PENGUNGKAPAN EMISI KARBON PERUSAHAAN BUMN-PUBLIK	8
Rina Soviani, Emrinaldi, Novita PENGARUH <i>FINANCIAL LEVERAGE</i> DAN <i>ASSET GROWTH</i> TERHADAP NILAI PERUSAHAAN DAN PROFITABILITAS SEBAGAI VARIABEL INTERVENING.....	9
Seprini, Kamaliah, Azwir Nasir <i>THE INFLUENCE OF LIQUIDITY AND CAPITAL STRUCTURE ON COMPANY VALUE WITH PROFITABILITY AS INTERVENING (Study of the Goods Consumption Industry Sector Companies Listed on the Indonesia Stock Exchange in 2016-2019)</i>	10
Egi Hadi Luthfi, Herawati, Arie Frinola Minovia PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN	11
Syafruddin Siregar ANALISIS DAMPAK COVID 19 TERHADAP KINERJA KEUANGAN PERUSAHAAN PADA SEKTOR INDUSTRI BARANG KONSUMSI DI BURSA EFEK INDONESIA	12

AKUNTANSI MANAJEMEN

- Mega Metalia, Sari Indah Oktanti Sembiring**
STRATEGI BERSAING UMKM MAKANAN DAN MINUMAN DI INDONESIA 13
- Vince Ratnawati, Alfianti Silvi, Maharani**
PENGARUH *LEVER'S OF CONTROL* TERHADAP KINERJA MANAJERIAL
DENGAN AMBIGUITAS PERAN DAN PEMBERDAYAAN PSIKOLOGIS SEBAGAI
MEDIASI (STUDI EMPIRIS PADA PERUSAHAAN DISTRIBUTOR ROKOK DI 14

AKUNTANSI SYARIAH

- Elis Mediawati, Silviana Agustami, Puspasari, Pepi Nur Susilawati, Tsara Azizah,
Andi Irwansyah Mattupuang, Neng Hasnah Siti Aminah**
KERAGAMAN PEMBIAYAAN MURABAHAH PADA BAITUL MAAL WA 15
- Ratih Murniati, Zulhelmy**
ANALISIS PENERAPAN AKUNTANSI KEUANGAN PADA MASJID PARIPURNA
DI PEKANBARU 16
- Irzalifah Darmi, Febri Rahmi**
ANALISIS IMPLEMENTASI PEDOMAN AKUNTANSI PESANTREN PADA
PELAPORAN KEUANGAN DI PONDOK PESANTREN KHALID BIN WALID 17
- Yulius Daular, Harkaneri, Febri Rahmi, Leny Nofianti, Identiti**
ANALISIS PENERAPAN AKUNTANSI *MURABAHAH* BERDASARKAN PSAK 102
PADA *BAITUL MAAL WAT TAMWIL* (BMT) AL ITTIHAD RUMBAI 18
- Muhammad Yasir, Leny Nofianti, Febri Rahmi, Identiti**
FAKTOR-FAKTOR YANG MEMPENGARUHI *PROFIT DISTRIBUTION
MANAGEMENT* PADA BANK UMUM SYARIAH DI INDONESIA PERIODE 2013- 19
- Wandi Lestari, Harkaneri**
PERSEPSI MAHASISWA AKUNTANSI S1 DAN MAHASISWA EKONOMI ISLAM
TERHADAP AKUNTANSI PENGHIMPUNAN DANA BANK SYARIAH (PSAK 59
DAN PSAK 105 TENTANG WADIAH DAN MUDHARABAH) 20
- Muhammad Syahwivi, Harkaneri, Nasrullah Djamil, Anna Nurlita, Aras Aira**
ANALISIS PENYAJIAN LAPORAN KEUANGAN UNIT USAHA SYARIAH PT.
BANK TABUNGAN NEGARA (PERSERO) BERDASARKAN PSAK NO. 101 21

AUDITING

- Hardi , Meilda Wiguna , Eka Hariyani , Adhitya Agri Putra**
OPINION SHOPPING, PRIOR OPINION DAN KUALITAS AUDIT TERHADAP
PENERIMAAN OPINI AUDIT GOING CONCERN 22
- Rio Wandrianto, Rita Anugerah, Poppy Nurmayanti**
KARAKTERISTIK KOMITE AUDIT DAN AUDIT REPORT LAG: STUDI EMPIRIS
DI PERUSAHAAN MANUFAKTUR DI INDONESIA 23
- Azwirman, Ari Suryadi, Efi Susanti**
FRAUD DIMAOND DAN KUALITAS AUDIT DALAM MENDETEKSI
KECURANGAN PADA PERUSAHAAN *PROPERTY* DAN *REAL ESTATE* YANG
TERDAFTAR DI BURSA EFEK INDONESIA 24
- Riyan Setiawan, Lin Oktris, Harnovinsah, Hadri Mulya**
PENGARUH INDEPENDENSI DAN PERSEPSI JUNIOR AUDITOR TERHADAP
KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK JAKARTA PUSAT 25
- Shintia Intan Permatasari , Yesi Mutia Basri, Julita**
GANGGUAN INDEPENDENSI, ETIKA PROFESI, DAN KOMPETENSI AUDITOR
PADA INDEPENDENSI AUDITOR INTERNAL PEMERINTAH 26

Wahyuni Pratiwi, Desmiyati, Julita PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR	27
Ibrahim Husein Rambe, Julita, Desmiyawati PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR	28
R. Erwin Saputra, Andreas, Nasrizal PENGARUH INDEPENDENSI AUDITOR, GAYA KEPEMIMPINAN DAN BUDAYA ORGANISASI TERHADAP KINERJA AUDITOR DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL <i>INTERVENING</i>	29
Sri Mulyani PENGARUH TINDAKAN SUPERVISI, KEAHLIAN AUDITOR, DAN KESEMPATAN KENAIKAN PANGKAT TERHADAP KERJA AUDITOR PEMULA DENGAN PERLAKUAN AUDITOR SENIOR SEBAGAI VARIABEL MODERATING (Studi Kasus Pada Inspektorat Daerah se- Provinsi Riau)	30
Irma Suryani, Rita Anugerah, Novita Indrawati PERAN <i>INTERNAL AUDIT</i> DALAM IMPLEMENTASI <i>ENTERPRISE RISK MANAGEMENT</i> DENGAN PERAN DEWAN KOMISARIS SEBAGAI PEMODERASI PADA BANK PERKREDITAN RAKYAT DI PROVINSI RIAU	31
Siti Hamidah, Reskino KAJIAN <i>FRAUD TENDENCY</i> : PERAN <i>UNETHICAL BEHAVIOR</i> SEBAGAI	32
Abdul Rahman, Deliana Deliana, Daniel Gopas PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN DENGAN ANALISIS FRAUD TRIANGLE PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	33

CORPORATE GOVERNANCE

Yolanda Shady Vidrin, Fivi Anggraini PERANAN <i>CORPORATE SOCIAL RESPONSIBILITY</i> SEBAGAI MEDIASI HUBUNGAN ANTARA KINERJA LINGKUNGAN DAN NILAI PERUSAHAAN	34
Imam Wahyudi , Umi Muawanah, Kohar Adi Setia MEKANISME <i>GOOD CORPORATE GOVERNANCE</i> TERHADAP NILAI PERUSAHAAN YANG DIMEDIASI KUALITAS LABA DAN KINERJA KEUANGAN (Studi Empiris pada Perusahaan Manufaktur yang <i>Listing</i> di Bursa Efek Indonesia (BEI) tahun 2015 – 2017)	35
Sudjono, Sugeng PENGARUH UKURAN PERUSAHAAN, LEVERAGE DAN KINERJA PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DI BEI 2014 –2016	36
Joshua Sanders Gunawan, Adji Suratman Maksi, Yuniza Rova PENGARUH <i>CORPORATE GOVERNANCE</i> DAN AUDIT <i>TENURE</i> TERHADAP AUDIT <i>REPORT LAG</i> (Studi Empiris Pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)	37
Fatimah, Putri Dwi Wahyuni PENGARUH DEWAN KOMISARIS <i>INDEPENDEN</i> , KEPEMILIKAN INSTITUSIONAL DAN <i>INTELLECTUAL CAPITAL</i> TERHADAP KINERJA	38
Karina Rasaki, Resti Yulistia Muslim, Neva Novianti, Arie Frinola Minovia PENGARUH PROFESIONALISME, SENSITIVITAS ETIKA DAN <i>PERSONAL COST</i> TERHADAP INTENSI MELAKUKAN <i>WHISTLEBLOWING</i>	39
Jadi Nugroho, Giawan Nur Fitria PENGARUH CORPORATE GOVERNANCE DAN KOMPENSASI RUGI FISKAL TERHADAP <i>TAX AVOIDANCE</i> DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI	40

Endang Sri Wahyuni, Fatmawati PENERAPAN GOOD GOVERNANCE DALAM PENGELOLAAN KEUANGAN DESA KUALA ALAM KECAMATAN BENGKALIS	41
Jeslyne Anggi Winata, Neysa Natania, Rinaningsih, Retno Yuliaty KEBERAGAMAN GENDER DIREKSI DAN KINERJA PERUSAHAAN PADA SEKTOR <i>HOTELS, RESTAURANTS, DAN LEISURE</i> DI ASEAN	42
Gita Mustika, Ria Nelly Sari Dan Novita PENGARUH PENGUNGKAPAN INFORMASI LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN MEKANISME TATA KELOLA PERUSAHAAN DAN SENSITIVITAS INDUSTRI SEBAGAI VARIABEL MODERASI	43
PERPAJAKAN	
Amelia Ika Pratiwi, Dinda Ayu Nur Afni KETERKAITAN PROSES PENYELESAIAN RESTITUSI PAJAK PENGHASILAN BADAN TERHADAP <i>TIME VALUE OF MONEY</i>	44
Ruth Kiandrirmala, Nico Alexander PENGARUH KARAKTERISTIK PERUSAHAAN DAN RASIO KEUANGAN TERHADAP PENGHINDARAN PAJAK	45
Fauzan Effendi. AM ANALISIS PENENTUAN TARGET, STRATEGI DAN FAKTOR-FAKTOR YANG MEMPENGARUHI OPTIMALISASI PAJAK DAERAH DI KOTA PEKANBARU	46
Atira Kamila, Popi Fauziati, Mukhlizul Hamdi PENGARUH KOMPENSASI EKSEKUTIF, KEPEMILIKAN SAHAM EKSEKUTIF, DAN PREFERENSI RISIKO EKSEKUTIF TERHADAP PENGHINDARAN PAJAK	47
Nita Wahyuni, Pipin Kurnia, Astrid Faradisty PENGARUH PENERAPAN E-SYSTEM PERPAJAKAN DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK BADAN (STUDI KPP PRATAMA BANGKINANG)	48
Rosmida, Julaidah KONTRIBUSI PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) PADA PENDAPATAN ASLI DAERAH KABUPATEN BENGKALIS TAHUN 2015 – 2019	49
Sustinah Limarjani, Rawintan Endas Binti, Kasyful Anwar PENGARUH JUMLAH PKP, NILAI SKPKB DAN TINGKAT INFLASI TERHADAP REALISASI PENERIMAAN PPN DI WILAYAH KALIMANTAN SELATAN DAN KALIMANTAN TENGAH	50
Agus Widodo, Hetty Muniroh PENGARUH PENURUNAN TARIF PPH, PELAYANAN PAJAK, SERTA SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM	51
Danang Eko Prasetyo, Agustin Palupi PENGARUH <i>CSR, CAPITAL INTENSITY, DAN CORPORATE GOVERNANCE</i> TERHADAP PENGHINDARAN PAJAK	52
Eka Chandra Halim Hasibuan, Ruhul Fitrios, Andreas ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN MULTINASIONAL SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2016 - 2018)	53

SEKTOR PUBLIK

Vini Zenita, Yesi Mutia Basri, Rofika

PENGARUH TEKANAN EKSTERNAL, FAKTOR POLITIK, PENGENDALIAN INTERNAL DAN GAYA KEPEMIMPINAN TERHADAP PENERAPAN TRANSPARANSI PELAPORAN KEUANGAN PEMERINTAH DAERAH KABUPATEN SIAK (Studi Pada Organisasi Perangkat Daerah Kabupaten Siak) 54

Eka Syarlita Mahardhika

ANALISIS FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAERAH KOTA DUMAI 55

Novia Zakhiya Alzahra Nasrizal, Rasuli

PENGARUH KOMPETENSI SUMBER DAYA MANUSIA DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP PENGELOLAAN BARANG MILIK DAERAH PADA PEMERINTAH KOTA PEKANBARU DENGAN KOMITMEN PIMPINAN SEBAGAI VARIABEL INTERVENING 56

Wan Maulana Akbar, Kamaliah, Novita Indrawati

PENGARUH SUMBER DAYA MANUSIA, KETERSEDIAAN INFRASTRUKTUR, KOMITMEN PIMPINAN, DAN KETELADANAN PIMPINAN TERHADAP KUALITAS SISTEM AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAN MATURITAS SPIP SEBAGAI VARIABEL INTERVENING PADA PEMERINTAH 57

Angela Fransisca, Taufeni Taufik, Yesi Mutia Basri

PENGARUH KINERJA KEUANGAN, KARAKTERISTIK PEMDA DAN TEMUAN AUDIT TERHADAP TINGKAT PENGUNGKAPAN LKPD DENGAN TINGKAT PENYIMPANGAN KEUANGAN SEBAGAI VARIABEL MODERASI 58

Novira Sartika, M. Lazuardi

IMPLEMENTASI ASAS TRANSPARANSI, AKUNTABEL DAN PARTISIPATIF DALAM PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA (Studi Kasus: Desa Bantan Sari dan Desa Deluk Kabupaten Bengkalis)..... 59

Husni Mubarak, Nuraini

EFEKTIVITAS ANGGARAN BELANJA DESA (APBDES) DALAM MENINGKATKAN PEMBANGUNAN MANUSIA (Studi analisis di Desa Sepahat) 60

Vera Oktari, Ulfa Afifah, Arumega Zarefar, Mayla Khoiriyah

PERANAN APARATUR DAN MASYARAKAT DALAM PENGELOLAAN DANA 61

Hendri Mulyadi

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENERAPAN ANGGARAN BERBASIS KINERJA DENGAN PENGAWASAN INSPEKTORAT SEBAGAI PEMODERASI (Studi Pada Organisasi Perangkat Daerah Kabupaten Belalau) 62

Muhammad Syafda Al Fayyed, Nasrizal, Nur Azlina

ANALISIS TINGKAT PENYERAPAN ANGGARAN PEMERINTAH DAERAH PROVINSI RIAU 63

Muhammad Raihan Adianta, Nur Azlina, Rofika

PENGARUH KUALITAS SUMBER DAYA MANUSIA, KOMITMEN ORGANISASI, SARANA DAN PRASARANA, DAN GAYA KEPEMIMPINAN TERHADAP KESIAPAN PEMERINTAH DAERAH DALAM PENERAPAN PP NOMOR 12 TAHUN 2019 (Studi Empiris pada SKPD Kota Pekanbaru)..... 64

Jenny Morasa, Syermi Stella Emma Mintalangi, Lidia Mawikere

ANALISIS KINERJA KEUANGAN DAERAH DI KABUPATEN SANGIHE PROVINSI 65

Dama Mustika, Sari Sari

PENERAPAN KEBIJAKAN EKONOMI ATAS DAMPAK PANDEMI COVID 19 PADA PEMERINTAH KABUPATEN BENGKALIS..... 66

SISTEM INFORMASI AKUNTANSI

Nuraida Fitri, Desmiyawati, Hariadi PENGARUH SISTEM INFORMASI AKUNTANSI, <i>E-COMMERCE</i> , DAN KARAKTERISTIK KEWIRAUSAHAAN TERHADAP KINERJA USAHA MIKRO	67
Maulina Fauziah, Ruhul Fitrios, Azhari Sofyan PENGARUH KOMITMEN PEMILIK DAN DUKUNGAN PEMERINTAH TERHADAP PENGGUNAAN SISTEM INFORMASI AKUNTANSI	68

KUMPULAN PROPOSAL

Miswaty PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN RESIKO PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	69
Arlen Yasni, Ruhul Fitrios, Nasrizal FAKTOR-FAKTOR YANG MEMPENGARUHI IMPLEMENTASI SISTEM INFORMASI PEMBAYARAN NON TUNAI DAN DAMPAKNYA TERHADAP EFISIENSI KERJA ORGANISASI	70
Fenny Marietza PENILAIAN PERUSAHAAN FINTECH: PERBADINGAN METODE DCF- PERTUMBUHAN JANGKA PANJANG, DCF-MULTIPLE FASE DAN REAL OPTION (Studi Pada Perusahaan Fintech yang Listing di BEI)	71
Emkhad Arif SIAPA YANG DIMAKSUD DENGAN PUBLIK DI DALAM RUMPUN ILMU AKUNTANSI SEKTOR PUBLIK ? (A LITERATURE <i>STUDY</i>)	72
Aljufri , Arini, Serly Novianti FAKTOR YANG MEMPENGARUHI KUALITAS INFORMASI LAPORAN KEUANGAN (STUDI KASUS PADA RSUD ARIFIN ACHMAD PROV. RIAU)	73
Renda Malenza, Novita Indrawati PENGARUH <i>DEBT COVENANT</i> , RISIKO LITIGASI, INSENTIF PAJAK DAN KEPEMILIKAN PUBLIK TERHADAP KONSERVATISME AKUNTANSI	74
Yezi Isnita Laili, Novita Indrawati PENGARUH <i>INTELLECTUAL CAPITAL</i> DAN PENGUNGKAPAN <i>ENTERPRISE RISK MANAGEMENT</i> TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING	75
Elfia Rahmi, Novita Indrawati PENGARUH KONFLIK KEPENTINGAN, KEPEMILIKAN MANAJERIAL, BIAYA POLITIK, DAN ARUS KAS OPERASI TERHADAP KONSERVATISME AKUNTANSI	76
Ressa Lini, Novita Indrawati PENGARUH INTENSITAS MODAL, <i>FINANCIAL DISTRESS</i> , <i>GROWTH OPPORTUNITIES</i> , DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KONSERVATISME AKUNTANSI	77
Istiqomah, Novita Indrawati PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> DAN <i>GENDER DIVERSITY</i> TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING	78

Mayang Senjari PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN, PENCATATAN ADMINISTRASI, KOMPETENSI SUMBER DAYA MANUSIA DAN KOMITMEN ORGANISASI TERHADAP PENYERAPAN ANGGARAN (Studi Empiris pada OPD Kabupaten Kampar)	79
Sofia Gusmartina PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN, PENGADAAN BARANG DAN JASA, KUALITAS SUMBER DAYA MANUSIA DAN POLITIK ANGGARAN TERHADAP PENYERAPAN ANGGARAN (Studi Empiris pada OPD Kabupaten Pelalawan)	80
Septina Dwi Wulandari, Poppy Nurmayanti PENGARUH USIA, PENDIDIKAN, TENUR, DAN GENDER DIREKTUR KEUANGAN TERHADAP MANAJEMEN LABA	81
Siska Rohaliza, Poppy Nurmayanti PENGARUH MASA JABATAN, UMUR, GENDER DAN PENDIDIKAN PRESIDEN DIREKTUR TERHADAP MANAJEMEN LABA	82
Fitri Hariyani, Emrinaldi Nur, Alfiati Silfi PENGARUH FRAUD PENTAGON TERHADAP FRAUD FINANCIAL STATEMENT DENGAN NILAI PERUSAHAAN SEBAGAI VARIABEL MODERATING STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN NON PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016 – 2019	83

PENGARUH LEVERAGE, PROFITABILITAS, CAPITAL INTENSITY, KARAKTER EKSEKUTIF DAN UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE

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Abstract

Tax avoidance is a completely legitimate act, but the government does not want the tax avoidance activity. This research ambitions to investigate the impact of leverage, profitability, capital intensity, executive character and business size on tax avoidance behavior carried out by the Indonesian stock exchange-listed mining companies from 2014-2018. This research used a purposeful sampling approach and during the period 2014-2018 obtained 14 mining companies listed on the Indonesia Stock Exchange which met the requirements in this report. Maximum of 70 observations with info. The study was carried out using several linear regression modeling models for program applications SPSS 23. Based on the research results obtained that partially Capital Intensity, Executive Character and Company Size affect Tax Avoidance. Where Capital Intensity is proxied by the ratio of capital intensity, executive character is proxied by company risk and company size is proxied by the company's total assets. Simultaneously the test results get that Leverage, Profitability, Capital Intensity, Executive Character and Company Size affect Tax Avoidance.

Keywords: Leverage, Profitability, Capital Intensity, Executive Character, Company Size, Tax Avoidance

**ANALISIS ASET BIOLOGIS DAN KEWAJARAN INFORMASI KEUANGAN
PADA PT. PERKEBUNAN NUSANTARA V PEKANBARU**

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Abstract

PT Perkebunan Nusantara V is a company engaged in the plantation sector which has assets in the form of plant assets and non-plant assets. The purpose of this study was to determine the accounting treatment of fixed assets and the fairness of the information in the financial statements at PT Perkebunan Nusantara V in accordance with the applicable SAK. This research is a case study research with a quantitative approach. This study uses data analysis techniques with descriptive methods. The results of this study indicate that fixed assets are recognized for the total cost incurred to acquire these fixed assets. Costs incurred by the company during the use of fixed assets are not classified as capital expenditures or revenue expenditure. In calculating the depreciation of fixed assets, the company does not pay attention to the date of acquisition of these fixed assets, The company classifies its plant assets into immature plant assets (TBM) and mature plant assets (TM). There are 225 plant stems that have not been reclassified from TBM to TM so that the impact on the value of the yielding plants is too small so that the financial statements presented are not fair.

Keywords: Fixed Assets, Biological Assets, Financial Statements

PENGARUH *LEVERAGE*, ARUS KAS OPERASI, UKURAN PERUSAHAAN DAN INTENSITAS ASET TETAP TERHADAP REVALUASI ASET TETAP

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Abstract

The purpose of this study was to examine the effect of leverage, operating cash flow, firm size and the intensity of fixed assets on fixed asset revaluation. The sample of this research was banking companies listed on the Indonesian Stock Exchange (IDX) for the period 2014-2018. Data collection was obtained using purposive sampling method with several criteria and obtained 34 companies. By using logistic regression, the result of this study showed that leverage, firm size and fixed asset intensity affects the company to reevaluate fixed assets. Operating cash flow variable has no effect the company's decision to reevaluate fixed assets.

Keyword : Leverage, Operating Cash Flow, Size Firm, Fixed Asset Intensity, Fixed Asset Revaluation

KETERKAITAN PENERAPAN AKUNTANSI HIJAU DAN UKURAN ORGANISASI DALAM KEBERLANJUTAN USAHA RUMAH SAKIT UMUM DI MALANG RAYA

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Abstract

To realize business continuity in public hospital institutions, an analysis is needed related to the application of green accounting in public hospitals considering the environmental and social impacts caused by their business activities, in addition to the different types (classes) of public hospitals, an analysis is needed regarding the size of the organization the pain. So that this study can analyze the effect the application of green accounting and organizational size on business sustainability in public hospitals in Malang Raya. This research is a survey research with descriptive and correlational quantitative approaches. Data collection using a questionnaire questionnaire to 39 research samples from a population of 40 public hospitals scattered in Malang District, Malang City and Batu City. The sample selection uses a probability sample with cluster random sampling technique. The results showed that partially the application of green accounting had an effect on business sustainability, while the size of the organization had no effect on business sustainability. Simultaneously, the application of green accounting and organizational size has no effect on business sustainability, and this is shown by the contribution of only 10.5% influence.

Keywords : Green Accounting, Organizational Size, Business Sustainability

PENGARUH *ENTERPRISE RISK MANAGEMENT* (ERM) DAN KEPEMILIKAN BANK TERHADAP NILAI PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA

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Abstract

The purpose of this study was to determine the effect of Enterprise Risk Management (ERM) on the value of banking companies in Indonesia. The sampling method is based on purposive sampling method based on techniques based on purposive sampling. The population of banking companies is 44 companies, and those the criteria to be sampled are 12 banking companies listed on the Indonesia Stock Exchange. The results showed that enterprise risk management and managerial ownership had a positive and significant effect on firm value, and institutional ownership and firm size had a positive and insignificant effect on firm value. The results of the study found that ERM can increase the value of a bank company in accordance with the Islamic perspective in the Alquran and also the same results as many previous studies.

Keywords: ERM, bank, company value and ownership

KONSEP BIOLOGICAL ASSETS DALAM PANDANGAN PETANI KELAPA PADA DESA TELUK BUNIAN (Sebuah Pendekatan Etnografi)

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Abstract

This study aims to find out how coconut farmers in the village of Teluk Bunian understand the concept of the biological assets. This study uses qualitative methods with an ethnographic approach. As a basis for ethnographic writing is done by using participatory observation and interviewing openly and deeply. The results of this study conclude that the concept of biological assets in the view of coconut farmers in Teluk Bunian village is a biological asset which is a fixed asset that contains income assets for farmers. This income asset is like coconut trunk, coconut leaves, coconut fruit, and coconut water. So biological assets in coconut plantations are income generating assets for the people of Teluk Bunian. This asset is handed down from generation to generation in the families of coconut farmers in Teluk Bunian .

Keywords: Biological Assets, Coconut Plantation, Ethnography

PENGARUH INFLASI, REVALUASI ASET, DAN LEVERAGE TERHADAP HARGA SAHAM DENGAN PROFITABILITAS SEBAGAI VARIABEL INTERVENING

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Abstract

The purpose of this study is to test and analyze the effect of inflation, asset revaluation, and leverage on stock prices with profitability as an intervening variable in manufacturing companies listed on the Indonesia Stock Exchange for the 2014-2017 period. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange for the 2014-2017 period. With the purposive sampling method, it was obtained a sample size of 109 companies with a period of 4 years so that a total of 436 data sources used secondary data. Data analysis using Path Analysis. The results showed that inflation affects stock prices, asset revaluation affects stock prices, leverage affects stock prices, inflation affects profitability, asset revaluations affect profitability, leverage affects profitability, profitability affects stock prices. Inflation has an indirect effect on stock prices through profitability. Asset revaluation Asset revaluation has an indirect effect on stock prices through profitability and leverage has an indirect effect on stock prices through profitability

Keywords: Inflation, Asset Revaluation, Leverage, Stock Price, Profitability

TINGKAT KEUNTUNGAN OPERASI ASET DAN MEDIA PENGUNGKAPAN PADA PENGUNGKAPAN EMISI KARBON PERUSAHAAN BUMN-PUBLIK

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Abstract

Disclosure of carbon emissions is a form of information that must be presented in accordance with the direction of the OJK Circular No.30/SEOJK.04/2016 in public companies including social and environmental responsibility reports in their Annual Reports or Sustainability Reports. Stated-Owned Enterprises (BUMN) as a type of state-owned business that is listed on the Indonesia Stock Exchange (IDX), of course, must disclose carbon emissions for its business operations. Therefore, this study aims to investigate the extent of disclosure of carbon emissions in state-owned companies listed on the IDX which is examined from the media website and which is influenced by the rate of return on their assets. Using data from state-owned companies listed on the IDX for the period 2016 to 2019, this investigation was tested through multiple linear regression. It is empirically proven that website media has a significant negative effect on the extent of carbon emission disclosure. Meanwhile, the rate of return on operating assets has no significant effect on the extent of disclosure of carbon emissions.

Keywords: *Disclosure, carbon emissions, website media, rate of return on assets*

PENGARUH *FINANCIAL LEVERAGE* DAN *ASSET GROWTH* TERHADAP NILAI PERUSAHAAN DAN PROFITABILITAS SEBAGAI VARIABEL INTERVENING

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Abstract

Manufacturing companies listed on the IDX for the 2016-2018 period tend to experience fluctuations in company value. It is suspected that financial leverage, Asset Growth and ROE are among the contributing factors. This research was conducted on the Indonesia Stock Exchange (BEI). The population used is a manufacturing company. The sampling method used was purposive sampling ..and the number of samples used in this study was 89 companies. The data analysis used was the researcher data panel analysis and path analysis. Based on the results of the research analysis, it was found that financial leverage has a positive and significant effect on ROE and PBV, Asset Growth has a negative and insignificant effect on ROE and PBV, ROE has a positive and significant effect on PBV. Manufacturing companies are expected to be more careful in making decisions about dividend policy because it can affect firm value.

Keywords: . Financial Leverage, Asset Growth , ROE, dan PBV

THE INFLUENCE OF LIQUIDITY AND CAPITAL STRUCTURE ON COMPANY VALUE WITH PROFITABILITY AS INTERVENING

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Abstract

The Research Was Conducted In Consumer goods industry sector companies listed on the Indonesia Stock Exchange (BEI) 2016-2019. The aim is to determine the effect of liquidity and capital structure on firm value with profitability as an intervening. The population of this research is all companies in the consumer goods and industry sectors listed on the IDX in 2016-2019 with a total sample size of 37 companies. The variables used are liquidity (current ratio), capital structure (debt to equity ratio) to firm value (price book). value) with, profitability (return on assets), as intervening. The data analysis technique used SEM (Structural Equation Modeling) analysis.

The results showed that liquidity had a positive and significant effect on profitability. Capital structure has a positive and insignificant effect on profitability. Liquidity has a negative and significant effect on firm value. Capital structure has a positive and insignificant effect on firm value. Profitability has a positive and significant effect on firm value. Liquidity has a positive and significant effect on firm value and capital structure has a positive and insignificant effect on firm value.

Keywords: Liquidity, Capital Structure, Profitability, and Company Value

PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN

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Abstract

Firm value is the investor's perception of the company's success rate which is often associated with the stock price. High stock prices create high company value and increase market confidence not only in the company's current performance but also in the company's prospects in the future (Sartono, 2010). Based on Signal theory in relation to firm value (Suwardjono, 2010; Jogiyanto, 2014; Fauziah, 2017). This study examines empirically the effect of investment decisions, funding decisions and dividend policies on firm value. The sample of this study is a manufacturing company registered in the 2014-2018 period which was selected based on purposive sampling. The results of this study are only funding decisions which is influential to company value, the better the funding decisions decided by the company will have an impact on increasing company value. While investment decisions and dividend policy do not affect the firm's value at manufacturing company in Indonesia.

Keywords: *Investment Decisions, Funding Decisions, Dividend Policies, Company Value*

ANALISIS DAMPAK COVID 19 TERHADAP KINERJA KEUANGAN PERUSAHAAN PADA SEKTOR INDUSTRI BARANG KONSUMSI DI BURSA EFEK INDONESIA

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Abstract

The purpose of this study is to analyze the impact of Covid 19 on the financial performance of companies in the consumer goods sector, the 5 (five) subsectors and the impact of Covid on consumers of consumer goods in society. In this research, the method used is descriptive analysis method using quantitative and qualitative data in the form of numbers and the results of the questionnaire that show the value of the quantity or variable it represents. The data used in this study are secondary. obtained from materials available financial reports on the Indonesian Stock Exchange, books, journals, magazines, industry regulations and other sources related to this research. This research is planned to be carried out for one year. The population in this study are all companies in the Consumer Goods sector in the mass of Covid 19 during 2020 with comparisons with 2019. Data collection techniques / methods in this study are documentation methods, namely data collection on financial statements of consumer goods industrial companies. Techniques and methods of data analysis carried out in this study is the analysis of financial statements using the ratio of the ability to pay debt, operating activities, and generate profits along with analysis of its components. The results of the analysis have positive and negative impacts on sales on the mass of Covid, and there is a decrease in the ability to generate profits, the ability to pay short and long term debt.

Keywords: Financial Performance, Sales, Debt to Equity, Liquidity, Net Profit Margin

STRATEGI BERSAING UMKM MAKANAN DAN MINUMAN DI INDONESIA

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Abstract

SME is one of the factors affecting economic development in Indonesia right now. This research aims to study the effect of competitive strategy to bussiness performance using unique capabilities, process innovation and competitive strategy as the indicators. The sample used in this research is food and beverage SME in Lampung Province available in year 2017-2019. The result show that unique capabilities has a psotive and sginificant effect to business performance simultaneously and partially, and process innovation has a positive but not significant effect. The result also shows that unique capabilities and process innovation has a positive and significant effect to competitive strategy simultaneously and partially. It can be concluded that to increase Food and Beverage SME's business performance in Lampung Province, we need to develop competitive strategy to increase the unique capabilities and process innovation.

Keywords: Competitive Strategy, SME, Business Performance. Food and Beverage

PENGARUH *LEVER'S OF CONTROL* TERHADAP KINERJA MANAJERIAL DENGAN AMBIGUITAS PERAN DAN PEMBERDAYAAN PSIKOLOGIS SEBAGAI MEDIASI

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Abstract

The Effect of Lever's Control on Managerial Performance with Role Ambiguity and Psychological Empowerment as Mediation (Empirical Study on Cigarette Distributor Companies in Pekanbaru), supervised by Vince Ratnawati and Alfianti Silfi.

This study aims to find empirical evidence of the effect of liver's control on managerial performance mediated by role ambiguity and psychological empowerment. The population in this study were managers of cigarette distributor companies in the city of Pekanbaru, namely: 1) PT. Surya Madistrindo, 2) PT. HM Sampoerna, Tbk., 3) PT. Djarum Group, Tbk., And 4) PT. Bentoel Group. The sample technique used in this study was purposive sampling, with a total sample of 53 managers consisting of operational supervisors, finance and area managers.

The amount of data processed were 53 samples using SEM analysis technique based on Partial Least Square (PLS) using the WarpPLS 7.0 application. The results of this study are: (1) Lever's of Control has an effect on Managerial Performance; (2) Lever's of Control affects Role Ambiguity and Psychological Empowerment; (3) Role Ambiguity and Psychological Empowerment have an effect on Managerial Performance; and (4) Role Ambiguity and Psychological Empowerment mediate the relationship between Lever's of Control and Managerial Performance.

Keywords: Levers of Control, Role Ambiguity, Psychological Empowerment, Managerial Performance.

KERAGAMAN PEMBIAYAAN MURABAHAH PADA BAITUL MAAL WA TAMWIL

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Abstract

Practices in several Islamic Financial Institutions (LKS) including Baitul Maal Wa Tamwil (BMT) that have not reached an optimal level of sharia compliance, such as murabahah sale and purchase agreements which are carried out before goods in principle have become the property of BMT, and binding of murabahah and wakalah contracts is carried out at the same time. This research will examine the process of distributing murabahah financing in BMT. The method used in this research is descriptive qualitative research. The results showed that there were variations in the implementation of murabahah financing and there were still those that were not in accordance with the MUI DSN fatwa.

Keywords: Murabahah, Baitul Maal Wa Tamwil, Sharia Supervisory Board

ANALISIS PENERAPAN AKUNTANSI KEUANGAN PADA MASJID PARIPURNA DI PEKANBARU

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Abstract

This article is aims to facilitate and broaden insight into the application of Plenary Mosque accounting based on PSAK 45 or ISAK 35, the research method is a survey (population is the entire Plenary Mosque of Marpoyan Damai District of Pekanbaru), as many as seven Plenary Mosque included in the SK Mayor of Pekanbaru. This research is based on field studies to obtain financial information as well as the management's response to interviews conducted by the researcher. The result of this research is that the Plenary Mosque management has not made a general journal, general ledger, balance sheet or activity report and others as the mosque accounting is arranged. So that the application of accounting for the Plenary Mosque is getting better, the Government as a facilitator can conduct socialization and training to each of its management (providing assistance. Although the application of accounting has not been able to applied to the fullest, the management can begin to improve financial information by implementing activity reports in accordance with the Mosque's accounting format.

Keywords: Mosque accounting, Plenary Mosque, PSAK 45, ISAK 35.

ANALISIS IMPLEMENTASI PEDOMAN AKUNTANSI PESANTREN PADA PELAPORAN KEUANGAN DI PONDOK PESANTREN KHALID BIN WALID ROKAN HULU, RIAU

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Abstract

Islamic Boarding School Accounting Guidelines can assist those responsible for improving the preparation of financial reports at Islamic boarding schools. The purpose of this study is to determine the implementation of financial report preparation and management's understanding of recognition, measurement and reporting based on Islamic boarding school accounting guidelines, as well as the accountability and transparency of financial reports at the Khalid Bin Walid Rokan hulu Islamic boarding school, Riau. This type of research is qualitative. The key informant in this study was the treasurer of the Khalid Bin Walid Islamic Boarding School, Rokan Hulu Riau. Data analysis in this study used the Analysis Interactive Miles and Huberman model. The conclusion of the research conducted by the researcher shows that the financial statements of the Khalid bin Walid Islamic boarding school are not in accordance with the 2018 Islamic boarding school accounting guidelines. The Khalid bin Walid Islamic boarding school only presents details of recording cash receipts and disbursements each month. This means that the cash flow report and activity report of the Khalid bin Walid Islamic boarding school are presented in a single report that provides information about cash receipts and disbursements from the boarding school every month but is not classified and does not provide information about the effect / relationship between transactions and other events. There is also no recognition, measurement, and reporting of the financial position report.

Keywords: *Financial Reports, Islamic Boarding School Accounting Guidelines 2018, Islamic Boarding School.*

ANALISIS PENERAPAN AKUNTANSI MURABAHAH BERDASARKAN PSAK 102 PADA BAITUL MAAL WAT TAMWIL (BMT) AL ITTIHAD RUMBAL

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Abstract

Murabahah is the sale and purchase of goods at the selling price plus the agreed profit (margin). The purpose of this research is to find out how BMT Al Ittihad Rumbai applies murabahah accounting treatment and murabahah accounting records whether it is in accordance with PSAK 102 or not. This study uses qualitative methods as the basis for descriptive analysis. With data collection techniques using field research, namely interviews and documentation and using literature study. The conclusion of the result of the research conducted by researchers indicated that the application of murabahah accounting based on PSAK 102 on the murabahah financing in the BMT Al Ittihad Rumbai has not fully complied with PSAK 102, where when there was a decline in murabahah assets, BMT Al Ittihad Rumbai did not recognize it as a burden and reduced the asset value, discounts obtained from suppliers after the contract and not agreed upon in the murabahah contract, BMT does not recognize it as other operating income, and BMT also does not impose fines on customers who are negligent in carrying out their obligations.

Keywords: Murabahah Accounting, PSAK 102, Islamic Financial Institutions

**FAKTOR-FAKTOR YANG MEMPENGARUHI PROFIT DISTRIBUTION
MANAGEMENT PADA BANK UMUM SYARIAH DI INDONESIA PERIODE 2013-2017**

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Abstract

This study aims to analyze the effect of capital adequacy, effectiveness of third party funds, proportion of third party funds, rate of inflation, gross domestic product growth, bank age, BI Rate, proportion of non-investment financing and allowance for earning assets losses on the broad disclosure of profit distribution management. The population of this research is all Islamic banks which are included in the Islamic Commercial Bank in Indonesia. Sampling used a purposive sampling technique, so the 9 samples of Sharia Commercial Banks were obtained during the 2013-2017 research period. The hypothesis in this study was tested using multiple linear regression analysis with the help of EVIEWS. The results showed that partially, the capital adequacy, the proportion of third party funds, gross domestic product growth, the proportion of non-investment financing effect on the profit distribution management. While the variable effectiveness of third party funds, Rate of Inflation, bank age and allowance for earning assets losses do not affect the profit distribution management. The results of the study simultaneously showed that capital adequacy, effectiveness of third party funds, proportion of third party funds, rate of inflation, gross domestic product growth, bank age, proportion of non-investment financing and allowance for earning assets losses effect on the profit distribution management. The determination coefficient shows the value of R Square of 0,6958. This indicates that the strength of the relationship between the dependent variables, namely, capital adequacy, effectiveness of third party funds, proportion of third party funds, rate of inflation, gross domestic product growth, bank age, BI Rate, proportion of non-investment financing and allowance for earning assets losses is 69.58%. The remaining 30.42% is explained by other variables.

Keywords: Profit Distribution Management, Capital Adequacy, Effectiveness of Third Party Funds,

PERSEPSI MAHASISWA AKUNTANSI S1 DAN MAHASISWA EKONOMI ISLAM TERHADAP AKUNTANSI PENGHIMPUNAN DANA BANK SYARIAH (PSAK 59 DAN PSAK 105 TENTANG WADIAH DAN MUDHARABAH)

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Abstract

This study aims to empirically examine the presence or absence of differences in perceptions of accounting students and Islamic economics students regarding Accounting for Funds Collection of Islamic Banks PSAK No.59 and PSAK No.105 about wadiah and Mudharabah. This research includes survey research in the form of explanatory research and according to its nature this research is a comparative study because it compares between the Perceptions of Students majoring in Accounting and Students majoring in Islamic Economics. The population in this study were S1 Accounting Department Students at the Faculty of Economics and Social Sciences and Students of the Department of Islamic Economics at the Faculty of Sharia and Law of the Sultan Syarif Kasim Riau State Islamic University. The sample used in this study were 161 people using the Slovin formula. The sampling technique in this study uses cluster sampling to determine the proportions of each group. Data collection techniques used were questionnaires. The variables in this study are the characteristics, recognition and measurement, disclosure and presentation in PSAK No.59 and PSAK No.105 about wadiah and mudharabah. Questionnaires were distributed as many as 161 sheets submitted to accounting students and students of Islamic economics for the generations of 2016 and 2017. The test used in this study was the non-parametric test, the Mann-Whitney test (different test). In the Mann-Whitney hypothesis test that there is no difference in perception between accounting students and Islamic economics students from the research variables, among others, regarding Islamic Bank Funds Collection Accounting PSAK No.59 and PSAK No.105.

Keywords: *Perceptions; psak 59 dan psak 105; Islamic accounting*

**ANALISIS PENYAJIAN LAPORAN KEUANGAN UNIT USAHA SYARIAH
PT. BANK TABUNGAN NEGARA (PERSERO) BERDASARKAN PSAK NO. 101
TAHUN 2016**

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Abstract

The research was conducted at the Sharia Business Unit of PT. Bank Tabungan Negara (Persero). The purpose of this study is to analyze whether the presentation of the first quarter, second quarter and third quarter 2018 financial statements made by the bank is in accordance with PSAK No. 101 of 2016, concerning Presentation of Sharia Financial Statements. Data collection methods and techniques that researchers use are descriptive qualitative methods, the data source of which comes from the media for processed data that is published on the official website. www.btn.co.id. From the analysis that the researchers conducted, there were several problems, namely: Analysis of the presentation of the financial position report on the inconsistency of account mentions, analysis of the summation of the presentation of profit and loss and other comprehensive income in quarters 1 and 2, Analysis of the unavailability of reports on changes in equity, cash flow, and income reconciliation and for the results, analysis of the presentation of the distribution report for the results, as well as the presentation of reports on commitments and contingencies that do not exist in the PSAK. The conclusion of this research is, UUS PT. BTN (Persero) in presenting financial reports is still not in accordance with PSAK, because the reports presented still have inconsistencies in the mention of accounts and the presentation of the reports is still incomplete. With this research, it is expected that banks can evaluate the presentation of financial statements so that they are more in line with the applicable PSAK.

Keywords: *PSAK No. 101 of 2016, statement of financial position, profit and loss and other comprehensive income for the first and second quarters, distribution of profit sharing, commitments and contingencies.*

**OPINION SHOPPING, PRIOR OPINION DAN KUALITAS AUDIT TERHADAP
PENERIMAAN OPINI AUDIT GOING CONCERN**

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Abstract

Going concern is important issue to be addressed since it determine how the business will survive. One of indicator of going concern problem to be evaluated by stakeholders is going concern opinon issued by auditors. This research aims to examine the effect of opinion shopping, prior opinion and audit quality on going concern opinion. Sample consists of 80 listed manufacturing companies-years in Indonesian Stock Exchange 2013-2017. Analysis data uses logistic regression. Based on the result, prior opinion affects going concern opinion. It indicates that auditors consider the previous condition of companies to evaluate the current going concern problem since going concern problem is hard to be solved in a short-term period. On the other hand, there is no effect of opinion shopping and audit quality on going concern problem. This research give implication for companies to maintain business survival and for auditors to consider previous companies condition to issue current audit opinion.

Keywords: Opinion shopping, prior opinion, audit quality, going concern opinion.

KARAKTERISTIK KOMITE AUDIT DAN AUDIT REPORT LAG: STUDI EMPIRIS DI PERUSAHAAN MANUFAKTUR DI INDONESIA

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Abstract

This study aims to examine the effect of audit committee financial expertise, audit committee size, gender audit committee and audit committee meetings on audit report lag in manufacturing companies listed on the Indonesian stock exchange in 2016-2018. This type of quantitative research, the data used is secondary data. The population in this study are all manufacturing companies listed on the Indonesian stock exchange in 2016-2018. The sampling technique used was purposive sampling, with certain criteria so that 60 companies were selected. The data collection method in this research is literature study and internet access. The data analysis method used is multiple regression analysis using the SPSS program. The results showed that the financial expertise of the audit committee, the size of the audit committee, and the audit committee meetings had an effect on the audit report lag, while the gender of the audit committee had no effect on the audit report lag.

Keywords: Audit Committee financial expertise, Audit Committee Size, Audit Committee Gender, Audit committee meetings, Audit Report Lag

**FRAUD DIMAOND DAN KUALITAS AUDIT DALAM MENDETEKSI KECURANGAN
PADA PERUSAHAAN *PROPERTY* DAN *REAL ESTATE* YANG TERDAFTAR DI BURSA
EFEK INDONESIA**

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Abstract

This study aims to obtain empirical evidence about the effectiveness of fraud diamond and audit quality in detecting financial statement fraud. The variables of fraud diamond are pressure (financial stability, external pressure, personal financial need and financial target), opportunity (nature of industry, ineffective monitoring and organizational structure), rationalization and capability (positioning and intelligence). The population this study are 49 property and real estate companies listed on Indonesia Stock Exchange 2014-2018. Sampling using purposive sampling method and obtained by 11 companies. Data were analyzed using Mann-Whitney test and logistic regression. The Mann-Withney test result has only five proxies that are able to distinguish categories in the dependent variable so that only five of those proxies are used in logistic regression analysis, is asset change, sales to account receivables, free cash flow, the cumulative percentage of ownership in the firm held by insiders, and audit committee with financial responsibilities. The result of logistic regression analysis shows external pressure that proxy by free cash flow. Meanwhile, the financial stability proxy by asset change and sales to account receivables, personal financial need proxy by the cumulative percentage of ownership in the firm held by insiders and ineffective monitoring proxy by the audit committee with financial responsibilities have no significant effect on fraudulent financial statements.

Keywords: *fraud diamond, audit quality, financial statement fraud*

PENGARUH INDEPENDENSI DAN PERSEPSI JUNIOR AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK JAKARTA PUSAT

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Abstract

Purpose of this study was to determine whether there is an influence between the independence and perceptions of the junior auditors on the quality of the audit at the Central Jakarta Public Accountant Firm which is registered with the OJK to solve problems in the study, the variables are measured using an ordinal scale. The results of the study prove that independence has an effect on audit quality, while perceptions of junior auditors have no effect.

Keywords: Independence, Perception of Junior Auditors, Audit Quality.

GANGGUAN INDEPENDENSI, ETIKA PROFESI, DAN KOMPETENSI AUDITOR PADA INDEPENDENSI AUDITOR INTERNAL PEMERINTAH

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Abstract

This research is an empirical study which aims to determine the effect of personal disturbances, external disturbances, organizational disturbances, professional ethics, and auditor competence on the auditor's independence. The data collection method used by researchers was a questionnaire that was distributed directly to all auditors of the Pelalawan Regency Inspectorate, the Siak Regency Inspectorate, and the Meranti Islands Regency Inspectorate. The population research used was the Inspectorate of Pelalawan Regency, Siak Regency and Meranti Islands Regency. The sample of this study was 55 respondents with a saturated sample method, but only 44 (80%) of the responses filled out the questionnaire completely and could be processed. The data used are primary data. The analysis tool used is multiple regression using the SPSS version 22 program. Based on the partial t test, it can be seen that the t test results for variables (1) personal disturbance, (2) external disturbance, (3) organizational disturbance, (4) professional ethics and, (5) auditor competence has a significant effect on auditor independence. This study has a contribution in improving auditor independence

Keywords: Personal Disturbance, External Disturbance, Organizational Disturbance, Professional Ethics, Auditor Competence, Auditors' Independence

PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR

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Abstract

This study aims to examine and to obtain empirical evidence of the effect of personal disturbance, external disturbance, organizational disturbance and professional ethics on auditor's independence. The population of this study is all auditors in Inspectorate of Bengkalis Regency, Rokan Hilir Regency and Dumai City. Sampling method that used in this study was saturated sampling method. The sample of this study was 52 respondents, but only 50 respondents who filled out the questionnaire completely and could be processed. The data used are primary data. The analysis method used was multiple regression analysis using SPSS program version 22. Based on the partial t test, the results showed that variables (1) personal disturbance, (2) external disturbance, (3) organizational disturbance and (4) professional ethics had a significant effect on auditor's independence. The overall magnitude of all independent variables in explaining the dependent variable was 47,5%, meanwhile 52,5% was influenced by other variables not examined in this study.

Keywords: Personal Disturbance, External Disturbance, Organizational Disturbance, Professional Ethics, Auditor's Independence

PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR

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Abstract

This study aims to analyze the effect of personal disturbances, external disturbances, organizational disturbances and professional ethics on the independence of auditors at the Inspectorate of Pekanbaru City, Kampar District and Rokan Hulu Regency. This research method used a questionnaire method, in which questionnaires were distributed to the Inspectorate of Pekanbaru City, Kampar Regency and Rokan Hulu Regency. The population in this study were auditors at the Inspectorate of Pekanbaru City, Kampar Regency and Rokan Hulu Regency. The sample method used was saturated sample with a sample size of 62 people. The analysis tool used is multiple regression analysis using SPSS version 23. The data used are primary data. Based on the t test, it was found that the results of personal disturbances, external disturbances and professional ethics have an effect on auditor independence, organizational disturbances have no effect on auditor independence.

Keywords : Personal Disturbance, External Disturbance, Organizational Disturbance, Professional Ethics, Auditor Independence

PENGARUH INDEPENDENSI AUDITOR, GAYA KEPEMIMPINAN DAN BUDAYA ORGANISASI TERHADAP KINERJA AUDITOR DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL *INTERVENING*

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Abstract

This study aims to test empirically the effect of auditor independence, leadership style and organizational culture on auditor performance with organizational commitment as an intervening variable. The population in this study were Public Accounting Firms (KAP) located in Pekanbaru City and Padang City. The sample of this research is using purposive sampling. This study applies the Structural Equation Model (SEM) method based on Partial Least Square (PLS) with the help of WarpPLS 6.0. Based on the results of the study, the results were (1) auditor independence had a significant effect on auditor performance, (2) leadership style had a significant effect on auditor performance, (3) organizational culture had a significant effect on auditor performance, (4) Auditor independence had a significant effect on organizational commitment, (5) Leadership style has a significant effect on organizational commitment, (6) Organizational culture has a significant effect on organizational commitment, (7) Organizational commitment has a significant effect on auditor performance, (8) Organizational commitment is able to strengthen the effect of auditor independence on auditor performance, (9) Commitment The organization is able to strengthen the influence of leadership style on auditor performance. (10) Organizational commitment is able to strengthen the influence of organizational culture on auditor performance.

Keywords : Auditor independence, Leadership Style, Organizational Culture, Aditor Performance, Organizational Commitment

**PENGARUH TINDAKAN SUPERVISI, KEAHLIAN AUDITOR, DAN KESEMPATAN
KENAIKAN PANGKAT TERHADAP KERJA AUDITOR PEMULA DENGAN
PERLAKUAN AUDITOR SENIOR SEBAGAI VARIABEL MODERATING**

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Abstract

This research aims to test the effect of supervision, promotion opportunities and auditor expertise to the junior auditor's job satisfaction with the treatment of senior auditor and as intermediary variables. The population in this research is the entire regional inspectorate through the Provinsi of Riau. The results showed that's supervision promotion opportunities and auditor expertise has a strong significant positive impact to the junior auditor job satisfaction. The treatment of senior auditor did not succeed in moderating the supervision and expertise of auditor on job satisfaction, but the treatment of senior auditor succeeded in moderating the promotion opportunities on job satisfaction junior auditor's

Keywords: Supervision, Job Satisfaction, Promotion Opportunity, Auditor Expertise and Treatment Of Senior Auditor

PERAN *INTERNAL AUDIT* DALAM IMPLEMENTASI *ENTERPRISE RISK MANAGEMENT* DENGAN PERAN DEWAN KOMISARIS SEBAGAI PEMODERASI PADA BANK PERKREDITAN RAKYAT DI PROVINSI RIAU

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Abstract

This study aims to prove empirically the role of internal auditors in the implementation of enterprise risk management with the role of the board of commissioners as moderator in rural banks in Riau Province. This research is classified as a quantitative research. The population in this study were all internal audits of rural credit banks in Riau Province. While the research sample was determined by purposive sampling method in order to obtain 51 people's credit banks in Riau Province. The type of data used is primary data obtained from questionnaires. The analysis method used is structural equation modeling (SEM) and the analysis instrument used is partial least square (PLS) software. Based on the research results, it is found that the first hypothesis is that the internal auditor has a very important role in the implementation of enterprise risk management, the second hypothesis is that the role of the board of commissioners can moderate (strengthen) the role of the internal auditor in implementing enterprise risk management.

Keywords: Internal Audit, Enterprise Risk Management, Board of Commissioners

KAJIAN FRAUD TENDENCY: PERAN UNETHICAL BEHAVIOR SEBAGAI MEDIASI

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Abstract

Islamic banking and Islamic insurance are institutions that are trusted by the public that have an important role in an economy that should uphold Islamic values, but in fact there are still many cases that disadvantage society and entity. This study aims to examine the factor determining fraud tendency with the role of unethical behavior as a mediation. The population in this study were financial staff who worked in Islamic banking and Islamic insurance in DKI Jakarta with a total sample of 118 respondents. The data analysis method that used as Partial Least Square (PLS)-SEM with the help of data analysis tool SmartPLS 3.0.

The result of this study indicate that implementation of GCG practice have significant effect on unethical behavior, but conformity compensation does not have significant effect on unethical behavior. Conformity compensation, implementation of GCG practice, and unethical behavior have significant effect on fraud tendency. Furthermore, implementation of GCG practice have significant effect on fraud tendency through unethical behavior, but conformity compensation does not have significant effect on fraud tendency through unethical behavior.

Keywords : Conformity Compensation, Implementation of GCG Practice, Unethical Behavior, Fraud Tendency.

**PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN DENGAN ANALISIS
FRAUD TRIANGLE PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI
BURSA EFEK INDONESIA**

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Abstract

This study aims to determine the detection of fraudulent financial statements using a fraud triangle analysis. Pressure is measured by financial stability, external pressure, personal financial needs, financial targets, while opportunity is measured by the nature of the industry, ineffective supervision, and rationalization is measured by changes in KAP. The research was conducted at banking companies listed on the Indonesian stock exchange. Hypothesis testing using multiple regression analysis. The results of this study indicate that the Financial Target (ROA) & Nature Of Industry (RPT) have a significant effect on partial financial statement fraud (Financial Statement Fraud) in banking companies listed on the Indonesian stock exchange for the period 2016-2019. Financial Stability (ACHANGE), Personal Financial Need (OSHIP), External Pressure (LEV), Effective Monitoring (BDOUT) & Rationalization (AUDCHANGE) have no significant effect on partial financial statement fraud.

Keywords: Financial Statement Fraud Detection, pressure , opportunities, rationalization

**PERANAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI MEDIASI HUBUNGAN
ANTARA KINERJA LINGKUNGAN DAN NILAI PERUSAHAAN**

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Abstract

The development of basic and chemistry industry sector plays an active role in the capital market. For this reason, the importance of environmental management in basic and chemistry industry companies must be carried out professionally because this industry is classified as a high-risk industry to the environmental pollution. This study aims to comprehensively examine direct and indirect relationship between environmental performance and firm value by using corporate social responsibility as a mediating variable. The population in this study were basic and chemistry industry companies listed on the Indonesia Stock Exchange (BEI) in 2014-2018 amounting to totaling 78 companies. The sampling technique used purposive sampling where 29 companies were taken as the sample. The results of this study proved that corporate social responsibility mediates the effect of environmental performance on firm value. Conclusively, broadly disclosure of corporate social responsibility will influence investors to invest the companies so that it has an impact on increasing company value.

Keywords: firm value, Environmental performance, corporate social responsibility

MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP NILAI PERUSAHAAN YANG DIMEDIASI KUALITAS LABA DAN KINERJA KEUANGAN

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Abstract

This research aims to find out the effect of good corporate governance mechanism proxied on managerial share ownership, independent commissioners and independent audit committee toward firm value which is intervening earning quality and financial performance on manufactured company which recorded in Indonesia Stock Exchange. Be sided, it observed 39 companies in a year, furthermore there were 117 observed companies during 2015-2017. With using path analysis, it's found that Good Corporate Governance is advantageous on profit quality, financial performance and firm value. However, earning quality has no significant effect on firm value while financial performance has on effect on firm value. indirect impact, earning quality and financial performance is not intervening between the influence of good corporate governance mechanism (managerial ownership, Independent commisionees board and independent audit committee) toward the company value.

Keywords: Good Corporate Governance, Earning Quality, Financial Performance, Firm Value.

**PENGARUH UKURAN PERUSAHAAN, LEVERAGE DAN KINERJA PERUSAHAAN
TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DI BEI 2014-
2016**

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Abstract

This study aims to test empirically the effect of company size, leverage and board size on disclosure of corporate social responsibility (CSR) with financial performance (ROA). The independent variable is company size, leverage, board size, the dependent variable is disclosure of corporate social responsibility (CSR), and variable of financial performance (ROA). Samples in research mining companies listed on the Indonesia Stock Exchange (BEI) in 2014-2019. The method of collecting data using purposive sampling. A total of 120 company financial reports as research samples. Data analysis using path analysis. The results showed: (1) company size had a significant effect on ROA, (2) leverage had no effect on ROA, (3) board size had no effect on ROA, (4) firm size had no effect on disclosure of corporate social responsibility (CSR), (5) leverage has no effect on disclosure of corporate social responsibility (CSR), (6) board size has a significant effect on disclosure of corporate social responsibility (CSR), (7) ROA has no effect on disclosure of corporate social responsibility (CSR), (8) Company size does not have a direct relationship with disclosure of corporate social responsibility and company size has an indirect relationship with disclosure of corporate social responsibility, (9) Leverage does not have a direct relationship with disclosure of corporate social responsibility and leverage does not have an indirect relationship with disclosure of corporate social response. sibility, (10) The size of the board of commissioners has no direct relationship with the disclosure of corporate social responsibility and the size of the board of commissioners does not have an indirect relationship with the disclosure of corporate social responsibility.

Keywords: Disclosure of Corporate Social Responsibility (CSR), Company Size, Leverage, Size of The Board of Commissioners, Rate of Return On Assets (ROA).

PENGARUH CORPORATE GOVERNANCE DAN AUDIT TENURE TERHADAP AUDIT REPORT LAG
(Studi Empiris Pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)

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Abstract

This study aims to determine the effect of corporate governance and audit tenure on audit report lag on LQ45 companies listed on the Indonesia Stock Exchange in the 2016-2018 period. In research using secondary data. Sampling in this study using purposive sampling using predetermined criteria, selected samples from companies that included the LQ45 index on the Stock Exchange for the 2016-2018 period were 22 companies. The analysis technique used in this study is multiple linear regression analysis and uses the Eviews version 9 application. The results of this study indicate that partially only internal audit variables have a significant effect on audit report lag, while the board of commissioners, audit committee and audit tenure have no significant effect on audit report lag.

Keywords: Board of Commissioners, Audit Committee, Internal Audit and Audit Tenure, Audit Report Lag.

PENGARUH DEWAN KOMISARIS INDEPENDEN, KEPEMILIKAN INSTITUSIONAL DAN *INTELLECTUAL CAPITAL* TERHADAP KINERJA KEUANGAN PERUSAHAAN

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Abstract

This study aims to determine the effect of the Independent Board of Commissioners, Institutional Ownership and Intellectual Capital on Company Financial Performance. The Company's financial performance is proxied by NPM (Net Profit Margin). This study uses multiple linear analysis methods by testing the hypothesis of the coefficient of determination test, f test and t test. The population in this study is a transportation services company listed on the Indonesia Stock Exchange in the period of 2016 - 2018. Based on the purposive sampling method, there is the final data in this study.

The results of this study indicate that the Independent Board of Commissioners and Intellectual Capital have no significant effect on the Company's Financial Performance (NPM), while Institutional Ownership has a significant effect on the Company's Financial Performance (NPM).

Keywords: Independent Board of Commissioners, Institutional Ownership, Intellectual Capital and Net Profit Margin

PENGARUH PROFESIONALISME, SENSITIVITAS ETIKA DAN *PERSONAL COST* TERHADAP INTENSI MELAKUKAN *WHISTLEBLOWING*

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Abstract

This study aims to determine the effect of professionalism, ethical sensitivity and personal cost on whistleblowing intention. This study used the theory of Pro-social Organizational Behavior (POB). This study used primary data to obtained important information from the respondents by using purposive sampling method. Data was collected by distributing questionnaires using google forms. The samples used in this research were employees who worked at Pratama's Tax Service Office in Bukittinggi, Sumatera Barat and have 54 respondents. The result of this study indicates: (1) Professionalism has positive effect on whistleblowing intention. (2) Ethical sensitivity has not effect on whistleblowing intention. (3) Personal cost has not effect on whistleblowing intention.

***Keywords :* Whistleblowing Intention, Professionalism, Ethical Sensitivity, Personal Cost.**

PENGARUH CORPORATE GOVERNANCE DAN KOMPENSASI RUGI FISKAL TERHADAP *TAX AVOIDANCE* DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI

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Abstract

This research aims to determine the effect of institutional ownership, independent commissioners, fiscal loss compensation to tax avoidance with company size as a moderating variable. The object of this research is the manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange in the 2015-2018 period. Samples were taken using a purposive sampling method in companies that publish data needed for this research in their annual reports. Only 31 companies had complete data to study, so 124 samples were obtained. The statistical test used is the classic assumption test, the model feasibility test, the hypothesis test, the multiple linear regression test and moderated regression analysis (MRA). The results of this study indicate that Institutional Ownership, Independent Commissioners and Company Size have effect on Tax Avoidance. While Fiscal Loss Compensation have no effects on the Tax Avoidance. Company size as a moderating variable strengthen the relationship of Institutional Ownership and Independent Commissioners for Tax Avoidance. While the variable company size as a moderating variable weakens the relationship between tax loss compensation and tax avoidance.

Keywords: corporate governance, fiscal loss compensation, size, tax avoidance

PENERAPAN GOOD GOVERNANCE DALAM PENGELOLAAN KEUANGAN DESA KUALA ALAM KECAMATAN BENGKALIS

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Abstract

The study began to describe the application of the principles of participation, responsibility, accountability, and transparency in financial management starting from planning, implementation, administration, reporting, and accountability in Kuala Alam Village, Bengkalis District, Bengkalis Regency. This type of research is qualitative with a case study. Data collection techniques performed consisted of observation, interviews, and documentation. The data analysis technique used is descriptive. The results of this study indicate that the Kuala village government has applied the principles of participation, responsibility, accountability, and transparency in village financial management. The village government of Kuala Alam is responsible to the community, the BPD, the Regent to compile a work plan that has been prepared during the village meeting. Openness in obtaining information that has been conveyed to the public consists of billboards containing information about the APBDes. At the time of planning the village government of Kuala Alam had conducted a musrenbang involving the community. When implementing Kasi and Kaur, they must be responsible for the tasks that have been given in accordance with the standards and regulations that apply to Permendagri No. 20/2018. While at the reporting and accountability stage the Kuala Alam village government has provided reports to the Regent through the Camat and BPD as community participants. In addition the village government of Kuala Alam installed billboards in front of the Kuala Alam village office to make it easier for the people of Kuala Alam to obtain information.

Keywords: Management, Participation, Responsibility, Accountability, Transparency

KEBERAGAMAN GENDER DIREKSI DAN KINERJA PERUSAHAAN PADA SEKTOR HOTELS, RESTAURANTS, DAN LEISURE DI ASEAN

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Abstract

The study aims to examine the effect of gender diversity on the board of directors to firm performance focussing on the Hotel, Restaurants, and Leisure sector in ASEAN. The samples that are obtained from the Capital IQ with a sector code “253010” which is Hotel, Restaurants, and Leisure with a total of quantitative data 60 listed firms in ASEAN observed in 2015-2018 with a total of 240 observations. The measures that are used for the firm performance are ROA (accounting-based) and Tobin’s Q (market-based). For the gender diversity, the measures are the proportion of female directors in the related sector. The regression method used in this research is multiple linear regression analysis methods. The control variable consists of board size, firm size measure with total assets, and age of the directors. The study shows that gender diversity on the board of directors gives a positive significant impact towards firm performance in the Hotel, Restaurant, and Leisure sector in ASEAN.

Keywords: Gender Diversity, Firm Performance, Hotel, Restaurants and Leisure (HRL), ASEAN

PENGARUH PENGUNGKAPAN INFORMASI LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN MEKANISME TATA KELOLA PERUSAHAAN DAN SENSITIVITAS INDUSTRI SEBAGAI VARIABEL MODERASI

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Abstract

This study aims to examine the effect of environmental information disclosure on firm value with corporate governance mechanisms and industrial sensitivity as moderating variables in non-financial companies listed on the Indonesia Stock Exchange in 2018. This study uses secondary data in the form of reports financial non-financial sub-sector companies listed on the Indonesia Stock Exchange in 2018. Secondary data from this study are quantitative data obtained from the website www.idx.co.id and the Indonesian capital market directory (ICMD). The data collection process was carried out by tracing the annual reports selected as samples of non-financial sub-sector companies listed on the Indonesia Stock Exchange in 2018 which were obtained from the official website at www.idx.co.id. The results of this study prove that disclosure of environmental information has an effect on firm value, corporate governance mechanisms strengthen the effect of environmental information disclosure on firm value and industry sensitivity strengthens the effect of environmental information disclosure on firm value. This study is limited to the variable corporate governance mechanisms used in the study. Disclosure of Environmental Information has not followed the Global Reporting Initiative standards too much.

Keywords: *Environmental Information Disclosure, Corporate Governance Mechanism, Industry Sensitivity and Company Value.*

KETERKAITAN PROSES PENYELESAIAN RESTITUSI PAJAK PENGHASILAN BADAN TERHADAP *TIME VALUE OF MONEY*

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Abstract

This study was aimed to analyze the relationship between the process of settling income tax refunds and the time value of money. The type of this research was qualitative-descriptive. The data collection techniques used were survey, in-depth interviews, documentation, and observation. Based on the results of the research that tax refunds of corporate income tax carried out by has a relation to the time value of money. The result of tax refunds received faster will have a high value so that the company's cashflow can run normally.

Keywords: corporate income tax, tax refunds, time value of money.

PENGARUH KARAKTERISTIK PERUSAHAAN DAN RASIO KEUANGAN TERHADAP PENGHINDARAN PAJAK

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Abstract

The purpose of this study is to obtain empirical evidence of the influence of firm characteristics and financial ratios on tax avoidance. Company characteristics are measured by company size, company age, while financial ratios are measured by sales growth, profitability, leverage and capital intensity. The companies used in this study were manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2018. The samples in this study were 48 companies that met the criteria using purposive sampling method. Multiple regression analysis was used to test the hypothesis in this study. The results of this study indicate company size, company age, sales growth, leverage, and capital intensity do not affect tax avoidance. While profitability has an influence on tax avoidance.

Keywords: *Firm Characteristic, Financial Ratio, Tax Avoidance, Cash Effective Tax Rate.*

ANALISIS PENENTUAN TARGET, STRATEGI DAN FAKTOR-FAKTOR YANG MEMPENGARUHI OPTIMALISASI PAJAK DAERAH DI KOTA PEKANBARU

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Abstract

Realization of Local Taxes in Pekanbaru City has not been optimal due to, among others, the inadequate performance of 4 types of local taxes, namely Advertising Tax, Swallow's Nest Tax, Groundwater Tax; and Non-Metal Mineral and Rock Tax. The objectives of this research are: (1) To discuss the suitability of tax target setting with real potential; (2) Discussing strategies and efforts that have been made to optimize the performance of Regional Taxes; and (3) discussing constraint factors that affect the optimization of local tax performance. The research method is qualitative with a case study approach. Determination of targets for Advertising Tax, Swallow's Nest Tax, Groundwater Tax; and Non-Metal Mineral and Rock Tax in Pekanbaru City have not been adjusted to the local real tax potential. The internal regulations of the Pekanbaru City Government on the management of Advertising Tax, Groundwater and Swallow's Nests are not fully adequate. Ideally, tax on non-metal minerals and rocks in Pekanbaru City is not targeted as local tax revenue. There has not been an adequate report regarding the strategies and efforts that have been made by type of regional tax, making it difficult to make effective and efficient decisions. The factors that influence the tax optimization are; (1) Unavailability of adequate organizational structure and work procedures (2) Taxation Data Base has not been updated; (3) Inadequate condition of human resources both in quantity and quality (4) Limited optimization of the use of information technology (5) Limited optimization of the strengthening of supporting regulations; and (6) Limited supporting facilities and infrastructure.

Keywords: Local Tax, Target, Strategy, Constraints

PENGARUH KOMPENSASI EKSEKUTIF, KEPEMILIKAN SAHAM EKSEKUTIF, DAN PREFERENSI RISIKO EKSEKUTIF TERHADAP PENGHINDARAN PAJAK

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Abstract

This study aims to analyze the effect of executive compensation, executive share ownership, and executive risk preference on tax avoidance. This study uses a sample of mining and agricultural companies listed on the Indonesia Stock Exchange in 2014-2018. This study used purposive sampling to collect and sort data. The samples taken in this study amounted to 22 companies with 5 years of observation. Data were analyzed using multipleregression analysis with the help of SPSS software. The results showed that executive compensation had no effect on tax avoidance, while executive share ownership had an effect on tax avoidance and executive risk preference had no effect on tax avoidance.

Keyword: executive compensation, executive ownership, executive risk preference, tax avoidance

**PENGARUH PENERAPAN E-SYSTEM PERPAJAKAN DAN SANKSI PERPAJAKAN
TERHADAP KEPATUHAN WAJIB PAJAK BADAN
(STUDI KPP PRATAMA BANGKINANG)**

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Abstract

Taxpayer compliance is a condition that shows the taxpayer fulfills all tax obligations and exercises his taxation rights. This study aims to determine the effect of the application of taxation e-system and tax sanctions on the compliance of corporate taxpayers at KPP Pratama Bangkinang. The type of research used is quantitative research with primary data sources obtained from questionnaires distributed to 315 corporate taxpayers registered at KPP Pratama Bangkinang who were selected based on the incidental technique. The scale used in measuring variables is the Likert scale. To test the hypothesis, multiple linear regression analysis was used. Partial testing shows that the tax e-system variable has an effect on taxpayer compliance, while the taxation sanction variable has no effect on taxpayer compliance. Simultaneous testing shows that together the taxation e-system variables and tax sanctions have an effect on taxpayer compliance. These results indicate that the ability of the independent variable in predicting corporate taxpayer compliance variables at KPP Pratama Bangkinang is 22.8%, the remaining 77.2% is influenced by variables not examined in this study.

Keyword: e-taxation system, tax sanctions, taxpayer compliance

KONTRIBUSI PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) PADA PENDAPATAN ASLI DAERAH KABUPATEN BENGKALIS TAHUN 2015 - 2019

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Abstract

Land and Building Tax in Rural and Urban Areas (PBB-P2) is part of the regional tax, has an important role and is a new potential for the receipt of Local Revenue (PAD). This study aims to determine the acceptance of PBB-P2 in Bengkalis Regency, the factors causing the PBB-P2 target in Bengkalis Regency. This research was conducted at the Bapenda Bengkalis Regency office. The object of this research is the report on the receipt of PBB-P2 in Bengkalis Regency from 2015 to 2019. This type of research used is qualitative research using descriptive qualitative methods. Based on the research results the Bengkalis Regency PBB-P2 acceptance within 5 years in general the Bengkalis Regency PBB-P2 revenue never reached the target set by the Bengkalis Regency Government. The cause of not achieving the PBB-P2 target Bengkalis Regency are the lack of understanding and awareness of taxpayers of the important of the role of taxes for regional development, mistakes of the tax apparatus in entering taxpayers data at SPPT, unstable income level of taxpayers, and lack of concrete evidence of taxes paid in improving people's welfare

Keywords : *Land and Building Tax , Local Revenue*

PENGARUH JUMLAH PKP, NILAI SKPKB DAN TINGKAT INFLASI TERHADAP REALISASI PENERIMAAN PPN DI WILAYAH KALIMANTAN SELATAN DAN KALIMANTAN TENGAH

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Abstract

This study aims to determine and prove the influence of the number of PKP (Taxable Entrepreneurs) , SKPKB Value (tax assessment letter for underpayment) and the level of inflation towards the realization of VAT Revenue in both South Kalimantan and Central Kalimantan. The object of this research is the administrative area of the South and Central Kalimantan Regional Tax Office which is consist of South and Central Kalimantan provinces.

The data collection techniques employed in this study is documentation techniques. The data used are secondary data from PKP number, underpayment value, inflation rate and actual VAT receipts using monthly data for the year 2013 to 2018, the amount of data are 72. The analytical tool used in this research is the analysis of multiple regression. It was used to test the influence of Total PKP, underpayment value and the level of inflation as the independent variable and revenues from VAT as the dependent variable. Regression analysis was conducted separately for South Kalimantan and Central Kalimantan region, which further comparative testing to see the difference between the results of a the two regions.

Results of statistical test variable Variable X1 and X3 for the region of South Kalimantan and Central Kalimantan, empirically affect significantly, coefficient of determination different from 0.441 to 0.469 for South Kalimantan and Central Kalimantan, whereas the SKPKB in the two regions have no effect. The results of the comparative test show there is a significant difference between variable number PKP (X1) and the realization of VAT (Y) in South Kalimantan and Central Kalimantan regions, on the other hand there is no difference the variable SKPKB (X2) and the inflation rate (X3)

Keywords: Taxable Entrepreneur (PKP), Underpayment Tax Assessment Letter (SKPKB), inflation, realization of value added tax (VAT)

PENGARUH PENURUNAN TARIF PPH, PELAYANAN PAJAK, SERTA SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM

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Abstract

This research was conducted with the aim of knowing the effect of decreasing income tax rates, tax services and tax penalties on the compliance of UMKM taxpayers in Rembang Regency. In this study, the population is all UMKM in Rembang Regency. The sampling technique used purposive sampling technique. The samples taken were 104 UMKM that met the sampling criteria. Respondent data were collected using a questionnaire with a Likert scale of 5 categories. The data analysis method used in this study is a quantitative method consisting of classical assumption tests, multiple linear regression analysis, hypothesis testing using the t test and the coefficient of determination (R^2). The results of this study indicate that the reduction in income tax rates, tax services, and tax penalties have a significant effect on the compliance of UMKM taxpayers in Rembang Regency with a significance value of 0.045 for the effect of reducing tax rates, of 0.000 for tax services and 0.003 for tax penalties.

Keywords: Tax Rates, Tax Compliance, UMKM

**PENGARUH CSR, CAPITAL INTENSITY, DAN CORPORATE GOVERNANCE
TERHADAP PENGHINDARAN PAJAK**

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Abstract

The purpose of this research is to obtain empirical evidence approximately the effect of independent variable consisting of capital intensity, audit committee, board of commissioner, institutional ownership, corporate social responsibility, and profitability towards the dependent variable tax avoidance. The sample used for this research is a manufacturing company listed on the Indonesia Stock Exchange (IDX) from 2016 to 2018. The number of sample in this research is 67 companies with a total of 201 research data that match the criteria using purposive sampling method. This research use multiple regression analysis. The end result of this research are capital intensity has impact on tax avoidance. While audit committee, board of commissioner, institutional ownership, corporate social responsibility, and profitability has no impact on tax avoidance.

Keywords: Tax Avoidance, Corporate Social Responsibility, Capital Intensity, Audit Committee, Board of Commissioner, Institutional ownership, Profitabilit

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI (STUDY PADA PERUSAHAAN MULTINASIONAL SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2016 - 2018)

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Abstract

This study aims to examine and analyze the effect of Profitability, Leverage, audit quality, and corporate governance on tax avoidance. The research population is International mining companies listed on the Indonesia Stock Exchange for the period 2016 to 2018, number 24 samples. The sampling technique uses purposive sampling method by taking a predetermined sample based on certain criteria. Data analysis was performed with multiple linear regression models and moderation regression analysis with the help of SPSS version 22.0 software.

The results showed that Profitability, Leverage, audit quality had a significant effect on tax avoidance. The regression test results of moderating variables indicate that Corporate Governance are not moderating variables.

Keywords : Tax avoidance, Profitability, leverage, Audit quality, corporate governance

PENGARUH TEKANAN EKSTERNAL, FAKTOR POLITIK, PENGENDALIAN INTERNAL DAN GAYA KEPEMIMPINAN TERHADAP PENERAPAN TRANSPARANSI PELAPORAN KEUANGAN PEMERINTAH DAERAH KABUPATEN SIAK

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Abstract

This study aims to test and prove (1) the effect of external pressure, political factors, internal control and leadership style on financial reporting transparency. . This research was conducted at the Regional Apparatus Organization of the Siak district. The data used in this study are primary data with a questionnaire as an instrument. The method used for sample selection was purposive sampling. The number of samples in this study were 99 respondents. The data analysis technique used is multiple linear regression with the help of SPSS ver.20.0 for windows. The results prove that the political factors, internal control and leadership style variables have a positive effect on the transparency of financial reporting. The external pressure variable has a negative effect on financial reporting transparency.

Keywords: External Pressure, Political Factors, Internal Control, Leadership Style

ANALISIS FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAERAH KOTA DUMAI

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Abstract

One form of good governance is the Performance Accountability of Government Agencies (AKIP). In implementing good governance, the authority possessed by local governments must be accounted for in a transparent and accountable manner. Accountable and transparent governance will provide assurance to the community that government has been organized, planned and implemented through programs / activities oriented to the interests of the community. Accountability can also provide confidence that the government provides good public services. The purpose of this study was to determine the effect of Compliance with Regulations, Organizational Commitment, Government Internal Control System on the Performance Accountability of Government Agencies in Dumai City which is strengthened by work culture variables as moderating. The population of this research is 37 regional apparatus organizations in Dumai City. The data collection technique uses primary data, namely distributing questionnaires to 74 respondents. This study uses Moderated Regression Analysis (MRA) to test the relationship between the independent variable and the dependent variable which is strengthened or weakened by the presence of moderating variables.

Keywords: Compliance with Legislation, Organizational Commitment, Government Internal Control System, Performance Accountability of Government Agencies

**PENGARUH KOMPETENSI SUMBER DAYA MANUSIA DAN PEMANFAATAN
TEKNOLOGI INFORMASI TERHADAP PENGELOLAAN BARANG MILIK
DAERAH PADA PEMERINTAH KOTA PEKANBARU DENGAN
KOMITMEN PIMPINAN SEBAGAI VARIABEL INTERVENING**

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Abstract

This research was conducted with the aim of testing empirically about the influence of human resource competence and the use of information technology on the management of local property in the city government of Pekanbaru with leadership commitment as an intervening variable. To analyze it, a path analysis with intervening variables is used, using the PLS 3.0 tool. The results of this study indicate that Competence SDM and use of TI has a positive and significant effect on the management BMD in the Government of Pekanbaru City. Competence SDM and use of TI has a positive and significant effect on leadership commitment. Commitment of the leadership affects the management BMD. Competence of SDM affects the management BMD with the commitment of the leadership as an intervening variable in the Pekanbaru City Government. Utilization of TI affects the management BMD with leadership commitment as an intervening variable in the Pekanbaru City Government

Keywords: Human Resource Competence, Utilization of Information Technology, Commitment of Leaders, Management of Regional Property (BMD)

**PENGARUH SUMBER DAYA MANUSIA, KETERSEDIAAN INFRASTRUKTUR,
KOMITMEN PIMPINAN, DAN KETELADANAN PIMPINAN TERHADAP KUALITAS
SISTEM AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DAN MATURITAS
SPIP SEBAGAI VARIABEL INTERVENING PADA PEMERINTAH DAERAH PROVINSI
RIAU**

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Abstract

This study aims to analyze and test the effect of human resources, infrastructure availability, leadership commitment and leadership role models on SPIP Maturity at Pemerintah Daerah Provinsi Riau. To find out and analyze the influence of human resources, the availability of infrastructure, the commitment of leaders and exemplary leadership to the quality of SAKIP on Pemerintah Daerah Provinsi Riau. To find out and analyze the effect of SPIP Maturity on SAKIP Quality on Pemerintah Daerah Provinsi Riau. The population in this study is the population in this study is the Government Internal Supervisory Apparatus (APIP) contained in every City / Regency in Riau Province where each district / city is taken 10 (ten) samples. Data analysis using SEM. The results of the study note that human resources have no significant effect on SPIP Maturity on Pemerintah Daerah Provinsi Riau. The availability of infrastructure, leadership commitment and leadership role models have a significant effect on the SPIP Maturity on Pemerintah Daerah Provinsi Riau. Human resources, infrastructure availability, leadership commitment and leadership role models have a significant effect on the quality of SAKIP on Pemerintah Daerah Provinsi Riau. To find out and analyze the effect of SPIP Maturity significantly influence the Quality of SAKIP on Pemerintah Daerah Provinsi Riau.

Keywords: SDM, Infrastructure, Commitment, Exemplary, SPIP Maturity, SAKIP Quality

**PENGARUH KINERJA KEUANGAN, KARAKTERISTIK PEMDA
DAN TEMUAN AUDIT TERHADAP TINGKAT PENGUNGKAPAN LKPD
DENGAN TINGKAT PENYIMPANGAN KEUANGAN
SEBAGAI VARIABEL MODERASI**

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Abstract

This research aims to analyze the effect of Financial Performance, Characteristics of Local Government and Audit Findings the Level of LKPD Disclosure. And to find out whether the Level of Financial Irregularities can moderate the relationship of Financial Performance, Characteristics of Local Government and Audit Findings the Level of LKPD Disclosure. This research is a quantitative study using secondary data sourced from the BPK Examination Report (LHP) on District/City LKPD in North Sumatera for years 2015-2018. The number of sample in this research were 120 LKPD from 30 LGs for 4 years with sample selection through the Purposive Sampling method. Data processing uses statistical methods of SPSS version 23 software. In analyzing data to be performed is a multiple linear regression test to explain the direct effect of independent variables on the dependent variable, whereas to explain the role of the moderation variable is used Moderated Regression Analysis (MRA). The results showed that, The financial performance have, Characteristics of Local Government, Audit Findings an effect on the level of LKPD disclosure, The level of financial deviation moderates the relationship between financial performance, Characteristics of Local Government, Audit Findings and the level of LKPD disclosure.

Keywords : Financial Performance, Characteristics of Local Government, Audit Findings, Level of LKPD Disclosure, Level of Financial Irregularities

**IMPLEMENTASI ASAS TRANSPARANSI, AKUNTABEL DAN PARTISIPATIF DALAM
PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA
(Studi Kasus: Desa Bantan Sari dan Desa Deluk Kabupaten Bengkalis)**

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Abstract

The problem that occurred in Bantan Sari and Deluk Villages was that the Village Government was not transparent in publishing the accountability report for the realization of the Village Revenue and Expenditure Budget (APB Desa) to the public through information media that was easily accessible to the public as stated in Perbup Bengkalis Number 53 of 2018 Article 78 paragraph (1) and (2). The purpose of this study was to determine the implementation of the principles of transparency, accountability and participation in the management of the APB Desa for the 2019 fiscal year in Bantan Sari Village and Deluk Village based on Bengkalis Regent Regulation Number 53 of 2018 and its obstacles. This research method is a qualitative descriptive analysis. The results of this study indicate that the Bantan Sari and Deluk Village Governments in managing the APB Desa in general have implemented the principles of transparency, accountability and participation starting from the planning stage to the reporting and accountability stages, unless there is one indicator that has not been fulfilled by the Bantan Sari Village Government, namely not publish the APB Desa through media information. The obstacles faced by the Bantan Sari Village Government in managing the Village APB Desa are the slow process of disbursing the APB Desa, inconsistent regulations and a lack of coordination between the BPD and the Village Government. Meanwhile, the obstacles faced by the Deluk Village Government in managing APB Desa are changes in the price of goods every time they carry out an activity program, changes in weather, limitations in village budgets and the delay in ratifying the budget ceiling.

Keywords: Transparency, Accountability, Participation and Village Revenue and Expenditure Budget

**EFEKTIVITAS ANGGARAN BELANJA DESA (APBDES) DALAM MENINGKATKAN
PEMBANGUNAN MANUSIA
(Studi analisis di Desa Sepahat)**

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Abstract

This research purposed to determine the extent of the village budget and what constraints faced in increasing human development in Sepahat Village. This research is qualitative descriptive carried out in the Bandar Laksamana sub-District in Sepahat Village. Data collection was conducted out by interview, observation and documentation. Results of this research is, based on the measurement of effectiveness, the effectiveness of the village budget in increase human development in Sepahat Village with the highest effectiveness in 2019, namely 96% with the effective category, while the effectiveness was the lowest occurred in 2017, namely only 57% of the budgeted category was not effective and for 2018 the effectiveness of the village budget in increasing development. The number of people in Sepahat Village was higher than in 2017 and lower than the year 2019, which is 80% with a fairly effective category. So it can be said that the effectiveness of the village budget in improving human buildings in Sepahat Village has increased every year. The obstacles faced in human development in Sepahat Village are the first lack of disbursement of village funds, limited availability of facilities, and supervision of the village government.

Key words: Village Budget Effectiveness, Human Development.

PERANAN APARATUR DAN MASYARAKAT DALAM PENGELOLAAN DANA DESA

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Abstract

Accountability of village fund management is a demand for village governments which the influencing factors are organizational commitment, community participation, and human resource competency. The purpose of this study is to examine the effects of organizational commitment, community participation, and human resource competency on accountability of village fund management. This study was carried out in Kabupaten Meranti by distributing questionnaires to 200 respondents based on predetermined criteria. The results indicate that organizational commitment, community participation, and human resource competency variables have significant effects on accountability of village fund management. Human resources who prioritize organizational benefits rather than personal benefits, the community actives in participating, and human resources have ability to do their duties will increase the accountability of village fund management.

Keywords: Organizational Commitment, Community Participation, Human Resource Competency, Accountability of Village Fund Management

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENERAPAN ANGGARAN
BERBASIS KINERJA DENGAN PENGAWASAN INSPEKTORAT SEBAGAI
PEMODERASI
(Studi Pada Organisasi Perangkat Daerah Kabupaten Pelalawan)**

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Abstract

This research are aimed to examine (1) effect of Budget Formulation Policy on Implementation of Performance Based Budgeting, (2) effect of Political Budgeting on Implementation of Performance Based Budgeting, (3) effect of Purpose Orientation on Implementation of Performance Based Budgeting, (4) moderating role of Inspektorat Supervision on the effect of Budget Formulation Policy on Implementation of Performance Based Budgeting, (5) moderating role of Inspektorat Supervision on the effect of Political Budgeting on Implementation of Performance Based Budgeting and (6) moderating role of Inspektorat Supervision on the effect of Purpose Orientation on Implementation of Performance Based Budgeting. Research sample are 81 employees in OPD at Kabupaten Pelalawan. This reserach is based on purposive sampling method. Data analysis uses SEM Analysis with SmartPLS 3.0. Results show that Budget Formulation Policy has effect on Implementation of Performance Based Budgeting, Political Budgeting has effect on Implementation of Performance Based Budgeting, Purpose Orientation has not effect on Implementation of Performance Based Budgeting, Inspektorat Supervision can not moderates the effect of Budget Formulation Policy on Implementation of Performance Based Budgeting, Inspektorat Supervision could moderate the effect of Political Budgeting on Implementation of Performance Based Budgeting and Inspektorat Supervision couldn't moderates the effect of Purpose Orientation on Implementation of Performance Based Budgeting

Keyword : Implementation of Performance Based Budgeting, Budget Formulation Policy, Political Budgeting, Purpose Orientation

ANALISIS TINGKAT PENYERAPAN ANGGARAN PEMERINTAH DAERAH PROVINSI RIAU

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Abstract

Budget absorption is one measure of the government's performance in moving the wheels of the economy. absorption of the budget is generally absorbed slowly, even its realization often accumulates at the end of the year due to various problems, both from the control, administrative and technical aspects. The purpose of this study was to examine the effect of the government's internal control system, organizational commitment, administrative records and time for budgeting on absorption rates of local government budgets in Riau. The objects of this research are all government organizations of Riau province. The method used in this research is hypothesis testing. The population in this study were all 32 government organizations in Riau province. The sample of this research is 95 employees who hold positions related to budget preparation. The data analysis method used in this study is multiple linear regression. The results of this study either partially or simultaneously support the hypothesis that the government's internal control system, organizational commitment, administrative records and time for budgeting have an effect on the absorption rates of the Riau Province government budget.

Keywords: *Budget Absorption Rate, Government Internal Control System, Organizational Commitment, Administrative Records, Time For Budgeting*

**PENGARUH KUALITAS SUMBER DAYA MANUSIA, KOMITMEN ORGANISASI,
SARANA DAN PRASARANA, DAN GAYA KEPEMIMPINAN TERHADAP KESIAPAN
PEMERINTAH DAERAH DALAM PENERAPAN PP NOMOR 12 TAHUN 2019
(Studi Empiris pada SKPD Kota Pekanbaru)**

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Abstract

Government Regulation Number 12 of 2019 is a regulation that governs Regional Financial Management. Regional financial management is carried out in an orderly, efficient, economical, effective, transparent, and responsible manner by taking into account the sense of justice, appropriateness, benefits for the community, and in compliance with laws and regulations. This regulation revokes the previous regulation, namely Government Regulation (PP) Number 58 of 2005. The purpose of this study is to determine the effect of the human resource quality system, organizational commitment, facilities and infrastructure and leadership style on the readiness of local governments in implementing PP number 12 of 2019. The object of this research is all government organizations of Pekanbaru City. The method used in this research is hypothesis testing. The population in this study were all 43 government organizations in Pekanbaru City. The sample of this study was 172 employees who held positions related to financial management. The data analysis method used in this study is multiple linear regression. The results of this study both partially and simultaneously support the hypothesis that the quality of human resources, organizational commitment, facilities and infrastructure and leadership style affect the readiness of local governments in implementing PP number 12 of 2019.

Keywords: Government Regulation Number 12 Of 2019, Quality Of Human Resources, Organizational Commitment, Facilities And Infrastructure, Leadership Style

**ANALISIS KINERJA KEUANGAN DAERAH
DI KABUPATEN SANGIHE PROVINSI SULAWESI UTARA**

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Abstract

The Sangihe Regency Government has a very important role in carrying out the mandate of Law No. 23 of 2014 on Local Government. The intended financial performance is financial performance in a transparency, accountable and participatory way. The purpose of this study is to analyze the financial performance of Sangihe Regency district whether it has grown, able, fit, effective, efficient and independent. This type of research is quantitative research, using secondary data taken from BPKAD and BAPELITBANGDA in the form of Budget Realization Report and research methods used is by comparative descriptive analysis of financial performance through Growth Ratio, Trend Analysis, Comparison Ratio, Regional Financial Dependency Ratio, Regional Financial Capability Ratio, Activity Ratio, Routine Capability Index Ratio, Decentralization Degree, Harmony Ratio, Effectiveness Ratio, Efficiency Ratio and Self-Reliance Ratio.

The results showed that the Sangihe Regency Government based on the Growth Rate Ratio, Comparison, Capability, Capability Index, Fiscal Decentralization Degree is still very lacking with the sense that PAD Sangihe Regency's contribution to the total regional income is still very low which is below 30% for the Growth Ratio or between 0.00 – 0.10. The ratio of Regional Independence and Independence is still very high depending on the transfer income from the central government. Activity Ratio and Harmony Ratio show that regional spending is mostly used for operational expenditures compared to development/capital expenditures and the Regional Financial Tendency Ratio is likely to increase even if it falls in 2018, Effectiveness ratio is quite effective in 2017 and effective in 2015, 2016, 2018 and 2019, and for Sangihe District Financial Efficiency Ratio the performance has been efficient in 2015, 2016, 2018, 2019 and very efficient in 2017.

The Sangihe Regency Government should be able to increase the acquisition of PAD resources and other regional revenues in order to increase the rate of revenue growth, increase the human resources of the apparatus related to the acquisition of PAD and also the Sangihe Regency Government should be able to, can act while being efficient and effective and more independent.

Keywords : Local Government Financial Performance

PENERAPAN KEBIJAKAN EKONOMI ATAS DAMPAK PANDEMI COVID-19 PADA PEMERINTAH KABUPATEN BENGKALIS

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Abstract

The COVID-19 pandemic had given many impacts on life of the people world, including in Indonesia. there are health impacts and economic impacts. Health impacts are the main focus during this pandemic, but the economic impacts are equally important too because it also have affect of people's lives. The government has made policies to overcome these impacts, one of them are forming task forces both at the central and regional levels. These policies have been implemented by the central and regional governments, including the Regional Government of Bengkalis, Riau Province. The impact that is felt most by the community, especially in the Regional Government of Bengkalis are the impact on the Small and Medium Micro Enterprises (UMKM) sector, the hotel sector, and of course the government sector itself. This research uses a literature review method related to the effectiveness of the implementation of economic policies on the impact of the COVID-19 pandemic by the Regional Government of Bengkalis. The results of this research indicate that the implementation of economic policies carried out by the Bengkalis Regency Government in overcoming the impact of COVID on the community has been carried out effectively and on target, and most of the government funds for assistance to affected communities have been disbursed properly.

Keywords : The COVID-19 pandemic, application of economic Policy, UMKM sector, the hotel sector, government sector.

Abstrak

Pandemi COVID-19 telah memberikan banyak dampak pada kehidupan masyarakat dunia, termasuk Indonesia, ada dampak kesehatan dan dampak ekonomi. Dampak kesehatan adalah fokus utama selama pandemi ini, tetapi dampak ekonomi juga sama pentingnya karena dampak tersebut juga mempengaruhi kehidupan masyarakat. Pemerintah telah membuat kebijakan untuk menanggulangi dampak tersebut, diantaranya adalah membentuk satuan tugas baik di pusat maupun daerah. Kebijakan-kebijakan tersebut sudah dilaksanakan oleh pusat dan daerah, termasuk Pemerintah Daerah Kabupaten Bengkalis Provinsi Riau. Adapun dampak yang paling dirasakan oleh masyarakat terutama di pemerintahan Kabupaten Bengkalis adalah dampak pada sektor Usaha Mikro Kecil dan Menengah (UMKM), sektor perhotelan, dan tentunya sektor pemerintahan itu sendiri. Penelitian ini menggunakan metode *literature review* terkait efektivitas penerapan kebijakan ekonomi atas Dampak Pandemi COVID-19 oleh Pemerintah Kabupaten Bengkalis. Hasil penelitian menunjukkan bahwa Penerapan Kebijakan Ekonomi yang dilakukan Pemerintah Kabupaten Bengkalis dalam mengatasi dampak COVID pada masyarakat sudah dilakukan dengan efektif dan tepat sasaran, dan sebagian besar dana pemerintah untuk bantuan atas masyarakat yang kena dampak sudah disalurkan dengan baik.

Kata Kunci : Pandemi COVID-19, Penerapan Kebijakan Ekonomi, sektor UMKM, sektor perhotelan, sektor pemerintahan.

**PENGARUH SISTEM INFORMASI AKUNTANSI, *E-COMMERCE*, DAN
KARAKTERISTIK KEWIRAUSAHAAN TERHADAP KINERJA USAHA MIKRO KECIL
DAN MENENGAH**

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Abstract

This study aims to examine: (1) the effect of accounting information systems on the performance of MSMEs, (2) the effect of e-commerce on the performance of MSMEs, (3) the influence of entrepreneurship on the performance of MSMEs. The population in this study were all MSMEs registered at the Department of Cooperatives and UKM, Kampar Regency. In this study, the sample used was 100 MSMEs which were calculated using the Slovin formula using the side purposive method. This study uses primary data with a questionnaire. The analytical method used in this research is multiple linear regression analysis. The analytical tool used in this study is Statistical Product and Service Solution (SPSS) version 24.0.

The results of this study indicate that: (1) accounting information systems affect the performance of MSMEs with a significant level of $0.001 < 0.05$, (2) e-commerce affects the performance of MSMEs with a significant level of $0.007 < 0.05$, (3) influence entrepreneurship. on the performance of MSMEs with a significant level of $0.002 < 0.05$.

Keywords: Accounting Information Systems, E-Commerce, Characteristics of Entrepreneurship, Performance of Micro, Small and Medium Enterprises (MSMEs).

PENGARUH KOMITMEN PEMILIK DAN DUKUNGAN PEMERINTAH TERHADAP PENGGUNAAN SISTEM INFORMASI AKUNTANSI

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Abstract

The purpose of this study is to examine the effect of owner's commitment and government support on the use of accounting information systems at SMEs sub-district of Tampan in Pekanbaru. The Data analysis methods used is Structural Equation Modeling-Partial Least Square (SEM-PLS) using SmartPLS 3.2.7. software. The data used in this study are primary data with questionnaires as an instruments. The population in this study are SMEs engaged in industry of Tampan sub-district in Pekanbaru. This study uses the Slovin Method as a measuring tool to calculate the sample size. The method of sampling used is stratified random sampling method. Respondents in this study are owner of SMEs in industrial sector of Tampan sub-district in Pekanbaru which amounts 93 units. So the total number of questionnaires distributed was 93. The results of this study indicate that owner's commitment and government support have a positive effect on the use of accounting information systems. The results showed that the high commitment of the owner and the availability of government support can increase the use of accounting information systems in SMEs.

Keywords: SMEs, Owner's Commitment, Government Support, and Use of Accounting Information System

PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN RESIKO PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Abstract

This study aims to determine the amount of risk disclosure in the annual report of companies listed on the Indonesia Stock Exchange by focusing on the non-financial part of the annual report and relating it to the variables of audit quality, profitability, ownership structure and good corporate governance. This is a quantitative reseach with OLS regression linear to prove hypothesis reseach. This is a conceptual model reseach.

Keywords: risk disclosure, audit quality, profitability, ownership structure, good corporate governance

FAKTOR-FAKTOR YANG MEMPENGARUHI IMPLEMENTASI SISTEM INFORMASI PEMBAYARAN NON TUNAI DAN DAMPAKNYA TERHADAP EFISIENSI KERJA ORGANISASI

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Abstract

Non-Cash Transactions (TNT) in Local Governments are an effort to increase transparency and accountability in regional financial management which is regulated through the issuance of Presidential Instruction Number 10 of 2016 concerning Action to Prevent and Eradicate Corruption in 2016 and 2017 and Circular of the Minister of Home Affairs 910/1867 / SJ 2017 concerning the Implementation of Non-Cash Transactions in District / City Government. Based on the Minister of Home Affairs Circular 910/1867 / SJ 2017, local governments are required to start implementing non-cash transactions no later than January 1, 2018, which includes transactions in the revenue and expenditure treasury. However, a number of LGs still experience problems in implementing non-cash transactions. This is because there are still many local governments that do not have adequate human resources and infrastructure to implement them. The purpose of this study was to examine and analyze the factors that influence the implementation of non-cash payment information systems and their impact on work efficiency in the Bengkalis local government. This research is a descriptive study using a quantitative approach. The population of this study were all financial management staff at the Regional Apparatus in Bengkalis Regency. Respondents of this study were Budget Users / Proxy of Budget Users, Treasurers, Financial Administration Officers, and PPTK in Regional Apparatus in Bengkalis Regency. Based on the saturated sampling approach, a sample of 184 respondents was obtained. The data were then analyzed using SmartPLS version 3.2.1.m3.

Keyword: *Information Systems, Non-Cash Payments, Work Efficiency*

**PENILAIAN PERUSAHAAN FINTECH: PERBADINGAN METODE DCF-
PERTUMBUHAN JANGKA PANJANG, DCF-MULTIPLE FASE DAN REAL OPTION**

(Studi Pada Perusahaan Fintech yang Listing di BEI)

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Abstrak

This study has the purpose of valuing the asset in the Financial Technology Firm using three methods, which are DCF- Long-term growth, DCF Multiple Fase, and Real Option. Based on previous research, there are some problems for investors to determine the best method to valuing assets in Fintech Firm. The researcher uses 3 methods to make comparisons which is the best to valuing the Fintech firm. The sample in this research is all the fintech firms that are listing in BEI. The data will be examined using Multiple Linear Regression.

Keywords: Fintech, DCF long term growth, DCF Multiple Fase, Real Option

SIAPA YANG DIMAKSUD DENGAN *PUBLIK* DI DALAM RUMPUN ILMU AKUNTANSI

SEKTOR PUBLIK ?

(a literature study)

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Abstract

The background of this article is due to the absurd definition of the word public in several public sector accounting reference books in Indonesia and comparisons with several practices that occur in the field by policy makers in Indonesia. This article clarifies and reinforces the definition of the supposed public. As already mentioned, failure to identify the word public will result in a decline in the performance of public sector organizations which will have an impact on reducing the level of public trust. From the literature study below, it can be seen that what is meant by public is an entity, an individual who makes a large financial contribution to finance the operations of public organizations such as governments, foundations, non-governmental organizations and places of worship.

FAKTOR YANG MEMPENGARUHI KUALITAS INFORMASI LAPORAN KEUANGAN (STUDI KASUS PADA RSUD ARIFIN ACHMAD PROV. RIAU)

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Abstract

The financial statement is a structured report regarding the financial position and transactions conducted by a reporting entity. The general purpose of financial statements is to present information regarding the financial position, budget realization, excess budget balance, cash flow, operating results and changes in equity of a reporting entity that is useful for users in making and evaluating decisions about resources. The important role of local government financial statement information must be able to become a regional reference in making good decisions for the region, with the aim that the information must be useful and have value for its users. The characteristics that are required for government financial statements to meet the expected quality are relevant, reliable, comparable and understandable. For that we need a test of the factors that can affect the quality of the financial statement information. This study will examine the effect of human resource competence and the use of information technology on the quality of financial statement information. This research will be conducted at Arifin Achmad Hospital, Riau Province. The research approach uses quantitative with primary data sources. Testing done using multiple regression testing with SPSS 23.

Keywords: Information Quality of Financial Statement, Human Resource Competence, Utilization of Information Technology

**PENGARUH *DEBT COVENANT*, RISIKO LITIGASI, INSENTIF PAJAK DAN
KEPEMILIKAN PUBLIK TERHADAP KONSERVATISME AKUNTANSI**

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Abstract

The purpose of this study is to determine the effect of debt covenant, litigation risk, tax incentives and public ownership for accounting conservatism in property and real estate companies listed on the Indonesia Stock Exchange during the periode 2010-2019. This study uses a sample of property and real estate companies listed on the Indonesia Stock Exhchange during 2010-2019 with purposive sampling technique. The number of companies in the sample of 25 companies. The method of data analysis uses multiple linear regression.

Keywords: debt covenant, litigation risk, tax incentives, public ownership and accounting conservatism

PENGARUH INTELLECTUAL CAPITAL DAN PENGUNGKAPAN ENTERPRISE RISK MANAGEMENT TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING

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Abstract

This research aims to examine the effect of Intellectual Capital and Enterprise Risk Management Disclosure on Firm Value with Firm Performance as an intervening variable in banking companies listed on the Indonesia Stock Exchange for the period 2015-2019. The sampling technique of this research was purposive sampling, by choosing 25 companies with selected criteria. Techniques for data collection in this research include literature review and documentation. The data analysis technique of this research was Partial Least Square (PLS) by using the SmartPLS program.

Keywords: IntellectualmCapital, Enterprise Risk Management Disclousure, Firm Value, Firm Performance

PENGARUH KONFLIK KEPENTINGAN, KEPEMILIKAN MANAJERIAL, BIAYA POLITIK, DAN ARUS KAS OPERASI TERHADAP KONSERVATISME AKUNTANSI

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Abstract

This study aims to test effect interest conflict, managerial ownership, political cost and operating cash flow of accounting conservatism at property and real estate companies period 2010-2019. The research sample with 13 companies for 10 years (2010-2019) and total 130 observations with purposive sampling technique. Methods of data analysis using multiple regression.

Keywords : Interest conflict, managerial ownership, political cost, operating cash flow, accounting conservatism

PENGARUH INTENSITAS MODAL, *FINANCIAL DISTRESS*, *GROWTH OPPORTUNITIES*, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KONSERVATISME AKUNTANSI

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Abstract

This research examines in the impact of capital intensity, financial distress, growth opportunities, and institutional ownership on accounting conservatism. The population in this research are all property and real estate companies listed on the Indonesian Stock Exchange in 2010-2019. The samples are selected using purposive sampling method, the number of sample are 14 companies with total 140 observations.

Keywords: accounting conservatism

**PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *GENDER DIVERSITY*
TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI
VARIABEL INTERVENING**

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Abstract

This research aims to examine the Influence of Good Corporate Governance and Gender Diversity on Firm Value With Firm Performance As an Intervening Variable in Banking Companies listed on the Indonesia Stock Exchange for the period 2015-2019. The samples are select by purposive sampling technique by choosing 25 companies with selected criteria. The data used in this research is secondary data. Data collected with documentation method and literature review. The data analysis technique of this research was Partial Least Square (PLS) by using the SmartPLS program.

Keywords : Good Corporate Governance, Gender Diversity, Firm Performance, and Firm Value.

**PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN,
PENCATATAN ADMINISTRASI, KOMPETENSI SUMBER DAYA MANUSIA DAN
KOMITMEN ORGANISASI TERHADAP PENYERAPAN ANGGARAN
(Studi Empiris pada OPD Kabupaten Kampar)**

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Abstract

This study aims to prove and test the factors that influence budget absorption. The factors tested in this study were budget planning, budget execution, administrative records, human resource competence and organizational commitment. The data source used in this research is primary data and data collection is done directly using a questionnaire which is measured using a Likert scale. The population of this study were employees of all the offices and regional apparatus organizations of Kampar Regency, totaling 54 OPDs. The total sample of this study was 108 respondents with the sampling technique, namely purposive sampling, who fulfilled the position of the head of the department, head of finance and treasurer of expenditure. Data analysis was performed using multiple linear regression which was processed with the help of the SPSS version 23 program.

Keywords : budget absorption. planning, budget execution, administrative records, human resource competence and organizational commitment.

**PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN,
PENGADAAN BARANG DAN JASA, KUALITAS SUMBER DAYA MANUSIA DAN
POLITIK ANGGARAN TERHADAP PENYERAPAN ANGGARAN**

(Studi Empiris pada OPD Kabupaten Pelalawan)

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Abstract

This study aims to prove and test the factors that influence budget absorption. The factors tested in this study were budget planning, budget execution, administrative records, human resource competence and organizational commitment. The data source used in this research is primary data and data collection is done directly using a questionnaire which is measured using a Likert scale. The population of this study were employees of all the offices and regional apparatus organizations of Kampar Regency, totaling 54 OPDs. The total sample of this study was 108 respondents with the sampling technique, namely purposive sampling, who fulfilled the position of the head of the department, head of finance and treasurer of expenditure. Data analysis was performed using multiple linear regression which was processed with the help of the SPSS version 23 program.

Keywords : budget absorption. planning, budget execution, administrative records, human resource competence and organizational commitment

**PENGARUH USIA, PENDIDIKAN, TENUR, DAN GENDER DIREKTUR KEUANGAN
TERHADAP MANAJEMEN LABA**

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Abstract

This research examines in the impact of age, education, tenure and gender chief financial officer on earnings management.. The population in this research are all manufacturing companies listed on the Indonesian Stock Exchange in 2016-2018. The samples are selected using purposive sampling method, the number of sample are 90 companies with total 270 observations.

Keywords: accrual earnings management, riil earnings management, characteristic chief financial officer, and earnings management

**PENGARUH MASA JABATAN, UMUR, GENDER DAN PENDIDIKAN PRESIDEN
DIREKTUR TERHADAP MANAJEMEN LABA**

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Abstract

This study aims to examine the effect of the characteristics of the president director, tenure, age, gender and education on earnings management. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange (BEI) 2016-2018. The sample was selected based on the purposive sampling method, so that the companies sampled were 90 companies with a total of 270 observations.

Keywords: characteristics of the president director; earnings management; accrual earnings management; real activity earnings management.

**PENGARUH FRAUD PENTAGON TERHADAP FRAUD FINANCIAL STATEMENT
DENGAN NILAI PERUSAHAAN SEBAGAI VARIABEL MODERATING STUDI EMPIRIS
PADA PERUSAHAAN SEKTOR KEUANGAN NON PERBANKAN YANG TERDAFTAR
DI BURSA EFEK INDONESIA TAHUN 2016 - 2019**

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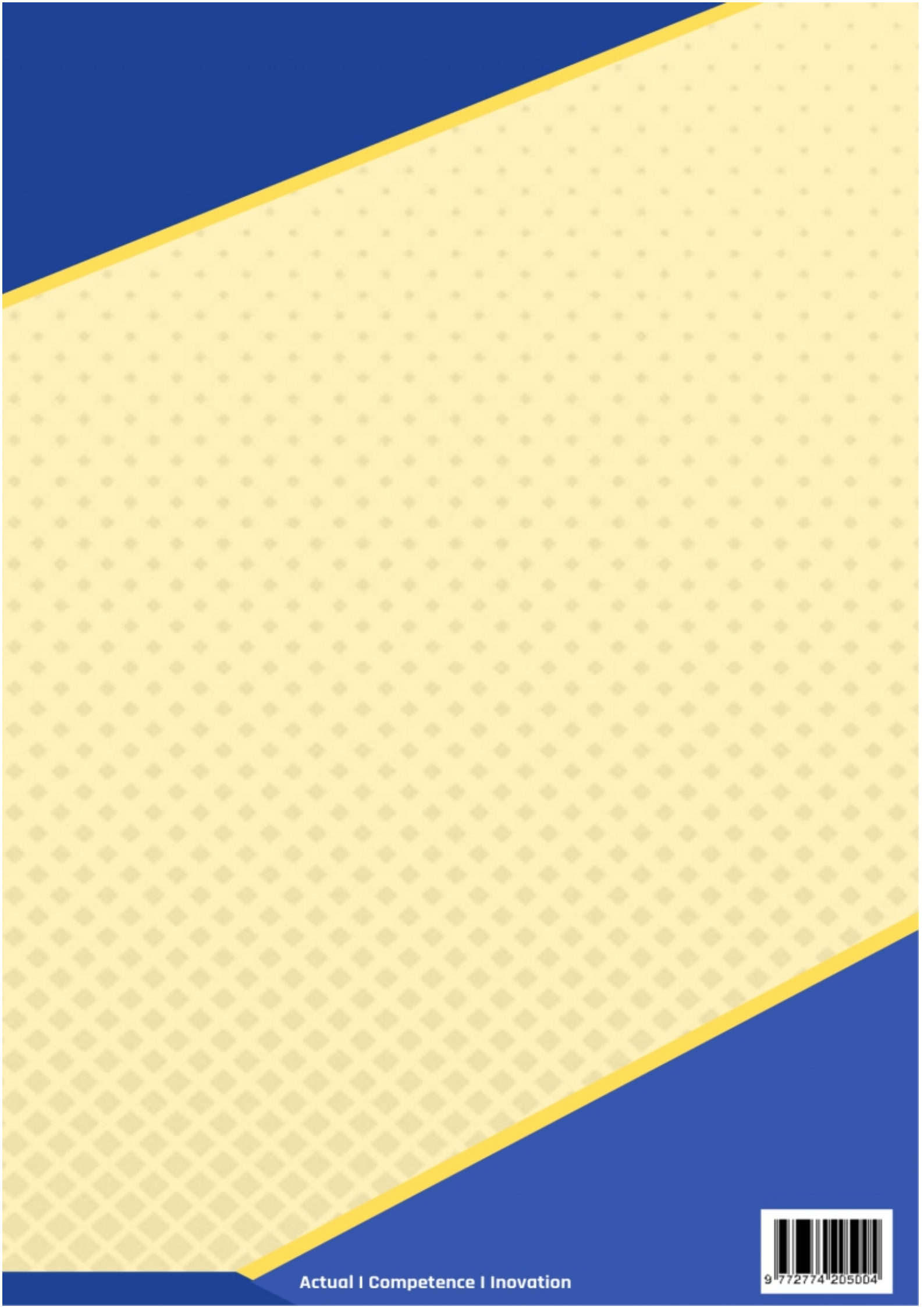
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Abstract

The Influence of Pentagon Fraud on Fraud Financial Statement with Firm Value as a Moderating Variable in Empirical Studies on Companies Listed on the Indonesian Stock Exchange. This study aims to determine the effect of the fraud pentagon financial statement with firm value as a moderating variable in empirical studies on companies listed on the Indonesian stock exchange. This study uses a quantitative method research design. The population of this study is financial service companies listed on the Indonesian stock exchange in 2014-2018. The research sample was taken by purposive sampling method using certain criteria, where the research sample was 31 companies. The data collection tool uses the documentary method, namely by studying, classifying and analyzing data in the form of financial reports. The data were analyzed using the normality and linearity test and the correlation test. The results showed that there was a significant influence between the fraud pentagon on financial fraud and firm value as a moderating variable.

Keywords: Perceptions of compensation, work motivation.



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Sebagai Pemakalah

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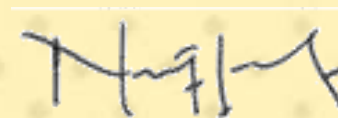
**1st KONRA Riau (Konferensi Riset Akuntansi Riau)
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PERANAN *CORPORATE SOCIAL RESPONSIBILITY* SEBAGAI MEDIASI HUBUNGAN ANTARA KINERJA LINGKUNGAN DAN NILAI PERUSAHAAN

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Abstract

The development of basic and chemistry industry sector plays an active role in the capital market. For this reason, the importance of environmental management in basic and chemistry industry companies must be carried out professionally because this industry is classified as a high-risk industry to the environmental pollution. This study aims to comprehensively examine direct and indirect relationship between environmental performance and firm value by using corporate social responsibility as a mediating variable. The population in this study were basic and chemistry industry companies listed on the Indonesia Stock Exchange (BEI) in 2014-2018 amounting to totaling 78 companies. The sampling technique used purposive sampling where 29 companies were taken as the sample. The results of this study proved that corporate social responsibility mediates the effect of environmental performance on firm value. Conclusively, broadly disclosure of corporate social responsibility will influence investors to invest the companies so that it has an impact on increasing company value.

Keywords: *firm value, Environmental performance, corporate social responsibility*

Abstrak

Perkembangan sektor industri dasar dan kimia mempunyai peran aktif dalam pasar modal. Untuk itu pentingnya pengelolaan lingkungannya pada perusahaan industri dasar dan kimia dilakukan secara profesional karena merupakan salah satu jenis industri yang tergolong rawan terhadap pencemaran lingkungan. Penelitian ini bertujuan untuk menguji secara komprehensif hubungan langsung dan tidak langsung antara kinerja lingkungan dan nilai perusahaan dengan *corporate social responsibility* sebagai variabel mediasi. Populasi dalam penelitian ini adalah perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2018 yang berjumlah 78 perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* dan mempunyai 29 perusahaan sebagai sampel penelitian. Hasil penelitian ini membuktikan bahwa *corporate social responsibility* memediasi pengaruh kinerja lingkungan terhadap nilai perusahaan. Implikasinya bahwa pengungkapan *corporate social responsibility* yang luas akan mempengaruhi investor untuk berinvestasi sehingga berdampak terhadap peningkatan nilai perusahaan

Keywords: *Nilai Perusahaan, Kinerja Lingkungan, Corporate Social Responsibility*

PENDAHULUAN

Kondisi perekonomian di Indonesia saat ini mengalami perkembangan bisnis yang sangat pesat. Saat perusahaan semakin berkembang semakin banyak pula perusahaan yang mengabaikan lingkungan sosial, disebabkan oleh aktivitas perusahaan yang tidak terkendali terhadap sumber daya untuk meningkatkan nilai perusahaan. Jika perusahaan tidak memperhatikan lingkungan dalam jangka panjang akan mempengaruhi pertumbuhan perusahaan itu sendiri (Pratiwi & Setyoningsih, 2014). Hal ini disebabkan karena perusahaan hanya sebagian menyediakan laporan aktivitas bisnis, sehingga mengabaikan sosial dan dampak lingkungan yang dibuat entitas dan memunculkan permintaan untuk meningkatkan tanggung jawab sosial (Aboud & Diab, 2018).

Menurut Lisyant (2017) nilai perusahaan merupakan suatu yang penting bagi investor terhadap perusahaan yang sering dikaitkan dengan harga saham. Semakin tinggi harga saham suatu perusahaan, maka semakin tinggi pula nilai perusahaan tersebut. Nilai perusahaan yang tinggi menunjukkan kemakmuran pemegang saham juga tinggi. Menurut (Harmono, 2009), nilai perusahaan merupakan kinerja perusahaan yang dicerminkan oleh harga saham yang dibentuk oleh permintaan dan penawaran pasar modal yang menggambarkan penilaian masyarakat terhadap kinerja perusahaan. Nilai pasar perusahaan akan tercermin dari harga saham perusahaan yang terbentuk antara pembeli dan penjual saat terjadinya transaksi, karena harga pasar saham dianggap cerminan dari nilai aset perusahaan sesungguhnya. Peningkatan nilai perusahaan merupakan tujuan jangka panjang yang harus dicapai perusahaan, investor akan mengawasi pergerakan saham perusahaan yang terdaftar di Bursa Efek Indonesia. Perusahaan yang baik dapat dilihat dari bagaimana perusahaan tidak memberikan dampak yang buruk bagi lingkungannya (Khairiyani *et al*, 2019).

Di Indonesia perkembangan perusahaan sektor industri dasar dan kimia mengalami kenaikan yang cukup pesat dalam beberapa tahun terakhir ini. Pada tahun 2019 Bursa Efek Indonesia (BEI) berhasil mencatat indeks sektor industri dasar dan kimia tumbuh 8,72% *year to date* atau menjadi sektor dengan kenaikan terbesar, hal ini menunjukkan bahwa perusahaan ini sangat dibutuhkan oleh masyarakat dan prospeknya akan menguntungkan di masa sekarang maupun di masa yang akan datang. Dengan melihat perkembangan tersebut menjadikan sektor industri dasar dan kimia mempunyai peran aktif dalam pasar modal, sehingga nilai perusahaan dapat diukur dengan melihat harga saham di pasar modal. Akan tetapi dilihat dari pengelolaan lingkungannya perusahaan industri dasar dan kimia merupakan salah satu jenis industri yang

tergolong rawan terhadap pencemaran lingkungan (Mufidah, 2018), serta ada beberapa perusahaan yang mengalami penurunan nilai perusahaan.

Fenomena rendahnya nilai perusahaan dapat dilihat dari nilai *Tobin's Q* perusahaan. *Tobin's Q* merupakan ukuran yang paling teliti karena memberikan gambaran tidak hanya pada aspek fundamental, tetapi juga sejauh mana pasar menilai perusahaan dari berbagai aspek yang dilihat oleh pihak luar termasuk investor (Hastuti, 2005). Rasio ini diukur dengan menggabungkan antara nilai buku dan nilai pasar ekuitas.

Tabel 1
Nilai Perusahaan Sektor Industri Dasar & Kimia Tahun 2014-2018 dengan Menggunakan *Tobin's Q*

NO	Nama Perusahaan	Kode	Nilai Perusahaan (<i>Tobin's Q</i>)				
			2014	2015	2016	2017	2018
1	PT. Indocement Tungal Prakarsa Tbk	INTP	3,33	3,11	2,01	2,95	2,61
2	PT. Wijaya Karya Beton Tbk	WTON	3,21	2,01	1,91	1,19	0,99
3	PT. Asahimas Flat Glass Tbk	AMFG	1,08	0,87	0,87	0,85	0,76
4	PT. Surya Toto Indonesia Tbk	TOTO	2,34	3,33	2,40	1,89	1,57
5	PT. Alakasa Industrindo Tbk	ALKA	1,12	1,09	1,59	1,25	1,08
6	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	0,89	0,78	0,81	0,78	0,64
7	PT. Lionmesh Prima Tbk	LMSH	0,63	0,57	0,63	0,58	0,52
8	PT. Duta Pertiwi Nusantara Tbk	DPNS	0,56	0,59	0,56	0,51	0,46
9	PT. Argha Karya Prima Industry Tbk	AKPI	0,79	0,82	0,80	0,77	0,76
10	PT. Siwani Makmur Tbk	SIMA	1,40	2,10	2,10	1,62	1,34
11	PT. Alkindo Naratama Tbk	ALDO	1,69	1,64	1,31	1,20	1,18

Sumber: www.idx.co.id olahan data, 2020

Tabel 1 menunjukkan bahwa terjadinya penurunan nilai perusahaan pada sektor industri dasar & kimia dari tahun 2014-2018. Penurunan tersebut dapat disebabkan karena kapitalisasi pasar sektor industri dasar & kimia menurun diikuti dengan harga saham yang menurun serta proporsi kewajiban meningkat. Perusahaan yang memiliki nilai *Tobin's Q* diatas 1 seperti PT. Indocement Tungal Prakarsa Tbk, PT. Surya Toto Indonesia Tbk, PT. Alakasa Industrindo Tbk, PT. Siwani Makmur Tbk, dan PT. Alkindo Naratama Tbk menggambarkan tingkat kepercayaan investor pada perusahaan cukup baik walaupun terjadi penurunan nilai perusahaan. Perusahaan yang memiliki nilai *Tobin's Q* dibawah 1 menggambarkan bahwa saham dalam kondisi *undervalued* sehingga perusahaan memiliki potensi pertumbuhan investasi yang rendah. Salah satu faktor yang mempengaruhi nilai perusahaan adalah kinerja lingkungan. Perusahaan yang baik dapat dilihat dari bagaimana perusahaan tidak memberikan

dampak yang buruk bagi lingkungannya (Khairiyani et al., 2019). Pemerintah mewajibkan perusahaan untuk mengambil tanggung jawab melalui UU No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup dan Peraturan Menteri Negara Lingkungan Hidup Republik Indonesia No.3 Tahun 2014 Pasal 1 tentang Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER). Kinerja lingkungan yang baik akan mendorong perusahaan untuk lebih banyak mengungkapkan kegiatan sosial, sehingga berdampak kepada *stakeholder* dalam pengambilan keputusan untuk menanamkan modal pada perusahaan. Hal ini akan berpengaruh pada citra perusahaan, masyarakat akan melihat perusahaan sebagai perusahaan yang memiliki nilai yang baik. Selain itu, tanggung jawab sosial perusahaan juga salah satu variabel yang dipertimbangkan dalam menetapkan nilai perusahaan.

Menurut Wahyuni (2017) CSR merupakan suatu bentuk tindakan yang berasal dari pertimbangan etis perusahaan yang diarahkan untuk meningkatkan kualitas kehidupan dengan cara yang bermanfaat baik bagi perusahaan maupun untuk pembangunan. CSR saat ini tidak bersifat sukarela atau sebagai komitmen dalam mempertanggungjawabkan kegiatan perusahaan, tetapi bersifat wajib untuk melaksanakan dan mengungkapkan CSR pada laporan tahunan perusahaan. Hal ini diatur dalam Undang-Undang No 40 Tahun 2007 Pasal 74 Tentang Perseroan Terbatas (UUPT) yang disahkan pada 20 Juli 2007 (Rahmi, Indrayeni, & Wijaya, 2019). Semakin banyak bentuk pertanggungjawaban yang dilakukan perusahaan terhadap lingkungannya akan memberikan *image* positif kepada masyarakat.

Telah banyak penelitian meneliti mengenai hubungan langsung pengaruh kinerja lingkungan dan CSR terhadap nilai perusahaan, namun penelitian mengenai peranan CSR sebagai variabel mediasi hubungan antara kinerja lingkungan dan nilai perusahaan di Indonesia hanya sedikit dilakukan. Penelitian ini melanjutkan penelitian (Pratiwi & Setyoningsih, 2014) yang menunjukkan kinerja lingkungan tidak berpengaruh terhadap nilai perusahaan, serta kinerja lingkungan berpengaruh terhadap nilai perusahaan melalui *corporate social responsibility*, tetapi penelitian sebelumnya tidak menguji hubungan langsung secara komprehensif dari masing-masing variabel. Penelitian ini bertujuan untuk membuktikan secara empiris hubungan langsung dan tidak langsung dari masing-masing variabel.

TEORI DAN PENGEMBANGAN HIPOTESIS

Grey *et al.* (1995) mendefinisikan legitimasi sebagai sistem pengelolaan perusahaan yang berorientasi pada keberpihakan terhadap masyarakat (*society*), pemerintah individu dan kelompok masyarakat. Legitimasi merupakan sumber daya yang potensial bagi perusahaan untuk bertahan hidup dikarenakan legitimasi dipandang sebagai sesuatu yang diberikan masyarakat kepada perusahaan dan sesuatu yang diinginkan atau dicari perusahaan dari masyarakat (O'Donovan, 2002). Teori legitimasi menekankan bahwa perusahaan selalu berupaya untuk menjalankan perusahaan dalam bingkai dan norma yang ada dalam masyarakat atau lingkungan perusahaan berada, serta berusaha untuk memastikan aktivitas perusahaan diterima oleh semua pihak. Hal ini berarti bahwa keberadaan organisasi akan dapat berlanjut jika sistem nilai yang digunakan untuk menjalankan kegiatan operasinya sesuai dengan sistem nilai yang dimiliki masyarakat. Ketika ada perbedaan nilai-nilai yang dianut perusahaan dengan nilai-nilai masyarakat, maka akan memunculkan ancaman bagi keberlanjutan (*going concern*) perusahaan tersebut (Khairiyani *et al.*, 2019). Apabila perusahaan mampu memenuhi kontrak sosial tersebut, maka perusahaan akan direspon positif oleh masyarakat, sehingga memberikan *cita/image* positif yang diharapkan mampu meningkatkan laba, sehingga dapat meningkatkan nilai perusahaan.

Pengaruh Kinerja Lingkungan Terhadap Nilai Perusahaan

Perusahaan dan *stakeholder* menginginkan nilai perusahaan yang meningkat, apabila suatu perusahaan dianggap memiliki nilai yang baik maka perusahaan akan memiliki prospek masa. Investor lebih berminat pada perusahaan yang memiliki *image* yang baik di masyarakat, maka untuk meningkatkan kepercayaan masyarakat terutama investor perusahaan perlu memperhatikan lingkungannya (Maryanti & Fithri, 2017). Menurut Pratiwi & Setyoningsih (2014) perusahaan yang memiliki tingkat kinerja lingkungan yang tinggi akan direspon positif oleh investor melalui fluktuasi harga saham perusahaan, karena harga saham merupakan salah satu alternatif untuk melihat nilai perusahaan. beberapa penelitian seperti Khairiyani *et al.* (2019), Mufidah (2018), Deswanto & Siregar (2018), Gabrielle & Toly (2019), dan (Harahap, Juliana, & Lindayani, 2018) menemukan bahwa kinerja lingkungan berpengaruh terhadap nilai perusahaan. Berbeda dengan penelitian yang dilakukan oleh Pratiwi & Setyoningsih (2014), dan Sawitri & Setiawan (2017) yang menemukan bahwa kinerja lingkungan tidak berpengaruh terhadap nilai perusahaan.

H₁: Kinerja lingkungan memiliki pengaruh signifikan terhadap nilai perusahaan

Pengaruh Kinerja Lingkungan Terhadap *Corporate Social Responsibility*

Kinerja lingkungan merupakan suatu usaha perusahaan untuk menciptakan lingkungan yang baik dengan melaksanakan aktivitas dan menggunakan bahan-bahan yang tidak merusak lingkungan. Menurut Devita (2015) kinerja lingkungan dipengaruhi oleh seberapa besar motivasi perusahaan untuk melakukan pengelolaan lingkungan sehingga berdampak pada pengungkapan *corporate social responsibility* yang dilakukan perusahaan. Menurut Wardhani & Sugiharto (2013) perusahaan dengan kinerja lingkungan yang baik berarti telah menerapkan pengungkapan CSR perusahaan dengan sebagaimana mestinya terbukti dengan tingginya kepedulian lingkungan dan sosial perusahaan. Penelitian yang dilakukan oleh Putri *et al.* (2013), Devita (2015), Dwiyandra (2018), dan Handayati (2017) menemukan bahwa kinerja lingkungan berpengaruh terhadap *corporate social responsibility*. Berbeda dengan penelitian yang dilakukan oleh Sukasih & Sugiyanto (2017) menemukan bahwa kinerja lingkungan tidak berpengaruh terhadap *corporate social responsibility* kinerja lingkungan tidak berpengaruh terhadap *corporate social responsibility*.

H₂: Kinerja lingkungan memiliki pengaruh signifikan terhadap *Corporate Social Responsibility*

Pengaruh *Corporate Social Responsibility* Terhadap Nilai Perusahaan

Nilai perusahaan akan terjamin tumbuh secara berkelanjutan jika perusahaan memperhatikan dimensi ekonomi, sosial, dan lingkungan hidup karena berkelanjutan merupakan keseimbangan antara kepentingan-kepentingan ekonomi, lingkungan, dan masyarakat. Menurut Nurfina & Widyarti (2016) CSR dinilai dapat menjadi nilai tambah bagi perusahaan yang akan memberikan manfaat pada kinerja keuangan jangka panjang. Hal ini disebabkan adanya resiko yang kecil didapatkan oleh *shareholder*, karena dapat mengurangi biaya eksternal yang dikeluarkan oleh perusahaan dalam mengatasi boikot dan demo yang dilakukan masyarakat akibat dampak yang ditimbulkan perusahaan (Juniarti, 2016). Penelitian yang dilakukan oleh Lisyanti (2017), Adhitya & Nuzula (2016), dan Wahyuni (2017) menunjukkan bahwa *corporate social responsibility* memiliki pengaruh signifikan terhadap nilai perusahaan, tapi penelitian oleh Hutabarat & Siswantaya (2015), Rahmi *et al.* (2019) dan Durima (2019) menunjukkan bahwa *corporate social responsibility* tidak berpengaruh terhadap nilai perusahaan.

H3: *Corporate social responsibility* memiliki pengaruh signifikan terhadap nilai perusahaan

Pengaruh Kinerja Lingkungan terhadap Nilai Perusahaan dengan *Corporate Social Responsibility* sebagai Variabel Mediasi

Menurut Harahap *et al.* (2018) kinerja lingkungan adalah salah satu kegiatan perusahaan dalam mengelola lingkungan sehingga perusahaan menjadi lingkungan yang *green*. Investor akan memandang baik perusahaan yang menciptakan produk ramah lingkungan dengan menawarkan harga saham yang tinggi, sehingga meningkatkan nilai perusahaan. Perusahaan dengan aktivitas lingkungan yang baik akan memberikan *good news* bagi investor, oleh karena itu perusahaan perlu mengungkapkan CSR lebih luas dalam bentuk sosialisasi kepada masyarakat. Investor tidak hanya melihat perusahaan melalui kinerja *financial* saja, tetapi juga kinerja lingkungan. Oleh karena itu melalui laporan keuangan tahunan investor dapat mengetahui CSR sehingga meningkatkan nilai (Pratiwi & Setyoningsih, 2014). Penelitian yang dilakukan oleh (Pratiwi & Setyoningsih, 2014) menemukan bahwa kinerja lingkungan berpengaruh terhadap nilai perusahaan melalui *corporate social responsibility*

H4: Kinerja lingkungan memiliki pengaruh signifikan terhadap nilai perusahaan dengan *corporate social responsibility* sebagai variabel mediasi

METODE PENELITIAN

Populasi pada penelitian ini adalah perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2014 - 2018. Jumlah sampel yang memenuhi kriteria adalah 29 perusahaan dengan periode 5 tahun dapat dilihat pada Tabel 2.

Tabel 2
Proses *Purposive Sampling*

Keterangan	Jumlah
Perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia dari tahun 2014-2018	78
Perusahaan sektor industri dasar dan kimia yang tidak mengalami <i>delisting</i> selama periode penelitian dari tahun 2014-2018	(17)
Perusahaan sektor industri dasar dan kimia yang tidak menerbitkan laporan tahunan dan laporan keuangan secara konsisten selama periode 2014-2018	(13)
Perusahaan yang tidak mengikuti PROPER selama tahun 2014-2018	(19)
Jumlah sampel yang memenuhi kriteria	29

Sumber: www.idx.co.id

Definisi Operasional dan Pengukuran Variabel

Nilai Perusahaan (Y)

Menurut Noerirawan (2012), nilai perusahaan adalah kondisi yang telah dicapai perusahaan sebagai gambaran dari kepercayaan masyarakat terhadap perusahaan setelah melalui suatu proses kegiatan selama beberapa tahun, yaitu sejak perusahaan tersebut didirikan sampai saat ini. Salah satu metode dalam mengkalkulasikan nilai perusahaan adalah dengan membandingkan nilai pasar saham dengan nilai buku aset perusahaan yang dikenal dengan metode *Tobin's Q* dengan rumus sebagai berikut:

$$\text{Tobin's Q} = \frac{\text{MVE} + \text{Debt}}{\text{Total Aset}}$$

Keterangan:

MVE : Harga saham x jumlah saham beredar

Debt : Nilai buku total utang (utang jangka pendek + utang jangka panjang)

Total Aset : Nilai buku total aktiva

Kinerja Lingkungan (X)

Kinerja lingkungan adalah kinerja perusahaan dalam menciptakan lingkungan yang baik atau *green* (Idamiharti & Darlis, 2017). Kinerja lingkungan diukur dengan PROPER. Program ini merupakan salah satu upaya yang dilakukan Kementerian Lingkungan Hidup (KLH) untuk mendorong penataan perusahaan dalam pengelolaan lingkungan hidup melalui instrumen informasi. Sistem peringkat PROPER disimbolkan dengan warna, yaitu:

Tabel 3
Peringkat Kinerja Lingkungan oleh PROPER

Warna	Peringkat	Skala
Emas	Sangat Baik	5
Hijau	Baik	4
Biru	Cukup	3
Merah	Kurang	2
Hitam	Buruk	1

Corporate Social Responsibility (Z)

CSR adalah aktivitas tanggung jawab yang dilakukan oleh perusahaan terhadap dampak negatif yang timbul dari aktivitas operasional yang meliputi tanggung jawab ekonomi, sosial, dan lingkungan (Rahmi *et al.*, 2019). CSR diukur menggunakan *corporate social responsibility index* (CSRI) melalui pengungkapan yang disyaratkan *Global Reporting Initiative* (GRI). CSR dapat diukur dengan melihat 78 daftar pengungkapan perusahaan, yang tercantum secara

langsung dan tidak langsung baik pada laporan keuangan maupun laporan *sustainability* yang dikeluarkan oleh perusahaan (Sembiring, 2005). Nilai 1 apabila ada pengungkapan item dan nilai 0 apabila tidak ada pengungkapan item.

Teknik Analisis Data

Penelitian ini menggunakan *Structural Equation Model* (SEM) dengan menggunakan *software Partial Least Square* (PLS) untuk menganalisis data. SEM adalah analisis multivariat dalam ilmu sosial yang variabelnya terdiri dari variabel laten atau konstruk (tidak bisa dihitung secara langsung) dan variabel manifest atau indikator (yang bisa langsung dihitung). Menurut Ghazali (2013), PLS merupakan pendekatan alternatif yang bergeser dari pendekatan SEM berbasis *covariance* menjadi berbasis varian. Penelitian ini menggunakan *software SmartPLS* versi 3.0. Pengujian PLS dilakukan dengan cara uji *measurement* dan *structural model*. *Measurement model* atau *outer model* adalah pengujian yang dilakukan terhadap indikator yang membentuk variabel laten eksogen. Analisa ini dilakukan untuk memastikan bahwa *measurement* yang digunakan layak untuk dijadikan pengukuran (valid dan reliabel). *Structural model* atau *inner model* dilakukan untuk menguji pengaruh antara konstruk eksogen terhadap konstruk endogen. Analisa inner model dievaluasi dengan menggunakan *R-square* untuk konstruk dependen dan estimasi untuk hubungan jalur dalam model.

HASIL PENELITIAN DAN PEMBAHASAN

Measurement model menggunakan beberapa pengujian yaitu *convergent validity*, *discriminant validity*, dan *composite reliability*. Hasil pengujian *convergent validity* pada Tabel 4 semua variabel manifes telah memenuhi persyaratan *loading factor* dimana memiliki nilai lebih besar dari 0,5, sehingga pengolahan data lebih lanjut dapat dilakukan.

Tabel 4
Hasil Pengujian *Outer Loading*

Variabel	CSR	KL	LEV	NP	PROF	UP
CSR	1,00					
DER			1,00			
PROPER		1,00				
ROA					1,00	
SIZE						1,00
Tobin's Q				1,00		

Sumber: Olah data dengan menggunakan SEM PLS

Berdasarkan tabel 5 menunjukkan bahwa variabel manifes telah memenuhi kriteria *Average Variance Extracted* (AVE) yang mana nilai AVE > 0,05, sehingga pengolahan data lebih lanjut dapat dilakukan.

Tabel 5
Hasil Pengujian *Average Variance Extracted* (AVE)

Variabel	AVE	Kritis \geq	Kesimpulan
CSR	1,00	0,05	Memenuhi
KL	1,00	0,05	Memenuhi
LEV	1,00	0,05	Memenuhi
PROF	1,00	0,05	Memenuhi
UP	1,00	0,05	Memenuhi
NP	1,00	0,05	Memenuhi

Sumber: Sumber: Olah data dengan menggunakan SEM PLS

Berdasarkan Tabel 6 nilai akar AVE lebih tinggi jika dibandingkan dengan korelasi antar variabel, sehingga dapat disimpulkan variabel manifes telah memenuhi *discriminant validity*

Tabel 6
Nilai Akar AVE dan Korelasi Antar Variabel

Variabel	CSR	KL	LEV	NP	PROF	UP
CSR	1,000					
KL	0,475	1,000				
LEV	-0,379	-0,126	1,000			
NP	0,358	0,375	-0,144	1,000		
PROF	0,320	0,305	-0,319	0,272	1,000	
UP	0,253	0,237	-0,104	0,087	0,346	1,000

Sumber: Sumber: Olah data dengan menggunakan SEM PLS

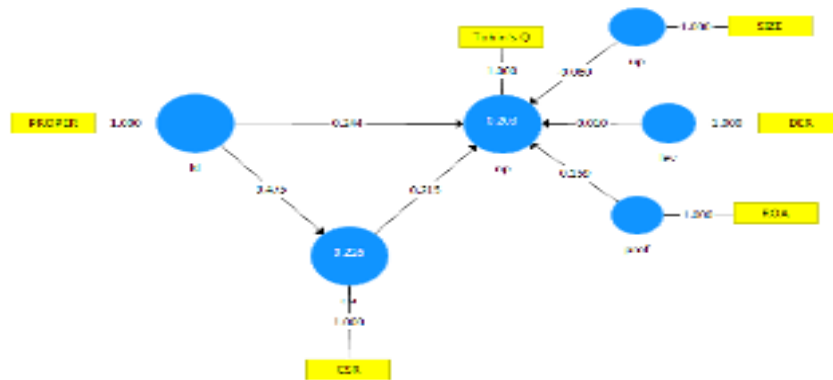
Tabel 7 hasil pengujian *composite reliability* bahwa nilai *composite reliability* untuk semua konstruk berada diatas nilai 0,70. Dengan demikian dapat disimpulkan bahwa semua konstruk memiliki reliabilitas yang sesuai dengan batas nilai minimum yang disyaratkan.

Tabel 7
Nilai *Composite Reliability*

Variabel	Composite Reliability
CSR	1,00
KL	1,00
LEV	1,00
NP	1,00
PROF	1,00
UP	1,00

Sumber: Sumber: Olah data dengan menggunakan SEM_PLS

Inner model dapat dievaluasi dengan melihat *r-square* (reliabilitas indikator) untuk konstruk dependen, semakin tinggi nilai *r-square* berarti semakin baik model prediksi dari model penelitian yang diajukan. Pada pengujian *path coefficients* menunjukkan tingkat signifikansi dalam pengujian hipotesis.



Gambar 1
Output Diagram Jalur *Bootstrapping*

Gambar 1 menunjukkan bahwa kinerja lingkungan diproksikan oleh satu-satunya indikator yaitu PROPER dengan nilai 1,000. *Corporate social responsibility* diproksikan oleh CSR indeks dengan nilai 1,000. Nilai perusahaan diproksikan oleh Tobin’s Q dengan nilai 1,000. Hasil pengujian *r-square* dapat dilihat pada Tabel 8 menunjukkan bahwa *corporate social responsibility* (CSR) dapat dijelaskan oleh kinerja lingkungan sebesar 22,6%, sementara sisanya dijelaskan oleh variabel lain diluar penelitian ini. Sedangkan nilai perusahaan dapat dijelaskan oleh kinerja lingkungan, *corporate social responsibility*, ukuran perusahaan, *leverage*, dan profitabilitas sebesar 20,3%, dan sisanya dijelaskan oleh variabel diluar penelitian ini.

Tabel 8

Nilai *R-Square*

Variabel	R Square
CSR	0,226
NP	0,203

Sumber: Olah data dengan menggunakan SEM PLS

Hasil pengujian *structural path coefficient* untuk melihat hasil pengujian masing-masing hipotesis disajikan pada Tabel 9. Hasil pengujian kinerja lingkungan terhadap nilai perusahaan

diperoleh *p-values* sebesar 0,027, artinya nilai *p-values* kecil dari 0,10 menunjukkan kinerja lingkungan berpengaruh terhadap nilai perusahaan. Pengujian kinerja lingkungan terhadap *corporate social responsibility* memperoleh *p-values* sebesar 0,000, artinya nilai *p-values* kecil dari 0,10 menunjukkan kinerja lingkungan berpengaruh terhadap *corporate social responsibility*. Pada pengujian *corporate social responsibility* terhadap nilai perusahaan memperoleh nilai *p-values* sebesar 0,054, artinya nilai *p-values* kecil dari 0,10 menunjukkan *corporate social responsibility* berpengaruh terhadap nilai perusahaan.

Tabel 9
Hasil Pengujian Hipotesis

Variabel	Original Sample (O)	Sample Mean (M)	P Values	Hasil Hipotesis
KL → NP	0,244	0,241	0,027	H ₁ : Diterima
KL → CSR	0,475	0,471	0,000	H ₂ : Diterima
CSR → NP	0,215	0,211	0,054	H ₃ : Diterima
KL → CSR → NP	0,102	0,100	0,075	H ₄ : Diterima
Variabel Kontrol:				
UP → NP	-0,080	-0,070	0,208	Ditolak
LEV → NP	0,010	0,011	0,845	Ditolak
PROF → NP	0,159	0,165	0,060	Diterima

Sumber: Olah data dengan menggunakan SEM PLS

Pengujian kinerja lingkungan terhadap nilai perusahaan melalui *corporate social responsibility* menghasilkan nilai *p-values* sebesar 0,075, artinya nilai *p-values* kecil dari 0,10 menunjukkan kinerja lingkungan berpengaruh terhadap nilai perusahaan melalui *corporate social responsibility*. Ukuran perusahaan terhadap nilai perusahaan memperoleh nilai *p-values* sebesar 0,208, artinya nilai *p-values* besar dari 0,10 menunjukkan ukuran perusahaan tidak berpengaruh terhadap nilai perusahaan. Pengujian *leverage* terhadap nilai perusahaan memperoleh nilai *p-values* sebesar 0,845, artinya nilai *p-values* besar dari 0,10 menunjukkan *leverage* tidak berpengaruh terhadap nilai perusahaan. Pengujian pada profitabilitas terhadap nilai perusahaan memperoleh nilai *p-values* sebesar 0,060, artinya nilai *p-values* kecil dari 0,10 menunjukkan profitabilitas berpengaruh terhadap nilai perusahaan.

SIMPULAN

Berdasarkan hasil penelitian diatas, dapat disimpulkan bahwa hipotesis pertama diterima, dimana hasil penelitian menunjukkan bahwa kinerja lingkungan berpengaruh terhadap nilai perusahaan. Semakin baik kinerja lingkungan maka nilai perusahaan akan

semakin meningkat. Perusahaan yang memiliki kinerja lingkungan yang baik akan mendorong perusahaan untuk lebih banyak mengungkapkannya melalui PROPER. Hal tersebut diharapkan akan direspon baik oleh investor untuk berinvestasi pada perusahaan yang akan mendorong harga saham naik. Hasil hipotesis kedua diterima, membuktikan bahwa kinerja lingkungan berpengaruh terhadap *corporate social responsibility (CSR)*. Semakin baik kinerja lingkungan perusahaan, maka CSR akan semakin luas diungkapkan di *annual report*. Perusahaan yang memiliki peringkat yang tinggi menandakan memiliki kinerja lingkungan yang baik berarti telah menerapkan CSR dengan sebagaimana mestinya terbukti dengan tingginya kepedulian lingkungan dan sosial perusahaan. Program PROPER mendorong perusahaan yang berate hipotesis ketiga diterima, menunjukkan bahwa *corporate social responsibility* berpengaruh terhadap nilai perusahaan. Semakin tinggi CSR perusahaan yang diungkapkan di *annual report*, maka semakin tinggi pula nilai perusahaan. Penerapan program CSR dapat memberikan informasi yang dibutuhkan oleh *stakeholder*. Hal ini akan mempengaruhi *stakeholder* dalam pengambilan keputusan untuk berinvestasi pada perusahaan. Terakhir hipotesis keempat membuktikan bahwa *corporate social responsibility* mampu memediasi pengaruh kinerja lingkungan terhadap nilai perusahaan. Kinerja lingkungan yang baik akan mendorong perusahaan untuk lebih banyak mengungkapkan CSR di *annual report*. Pengungkapan CSR yang luas akan mempengaruhi investor dalam berinvestasi yang akan meningkatkan nilai perusahaan.

Hasil penelitian diharapkan dapat digunakan oleh investor sebagai strategi melakukan investasi di pasar modal. Karena nilai perusahaan merupakan persepsi investor terhadap kinerja dan juga prospek perusahaan di masa depan. Dengan begitu penelitian ini akan mempermudah investor dalam pengambilan keputusan untuk berinvestasi pada perusahaan. Bagi Pemerintah juga diharapkan dapat digunakan sebagai masukan bagi pemerintah dalam menyusun peraturan pelaksana lebih lanjut terkait pelaksanaan kewajiban *corporate social responsibility* dan kinerja lingkungan bagi perusahaan.

Peneliti ini memiliki beberapa keterbatasan yang perlu diperhatikan yaitu penelitian ini hanya terbatas pada perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) dengan jangka waktu pengamatan lima tahun yaitu 2014-2018. Penelitian ini hanya meneliti pengaruh kinerja lingkungan terhadap nilai perusahaan dengan *Corporate Social Responsibility* sebagai variabel mediasi. Masih ada faktor lain yang dapat mempengaruhi nilai perusahaan yang tidak digunakan dalam penelitian ini.

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