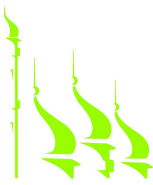
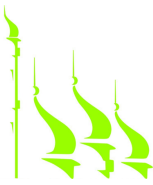
**I. IDENTITAS PEMAKALAH****ARTIKEL KUANTITATIF-NASIONAL  
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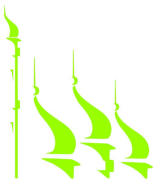
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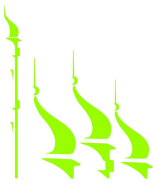
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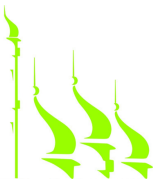
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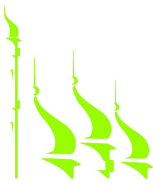
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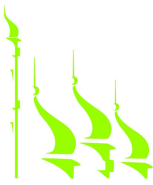
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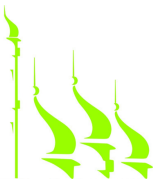
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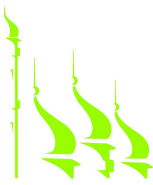


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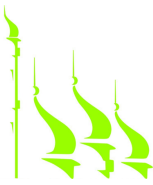
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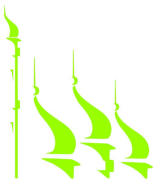
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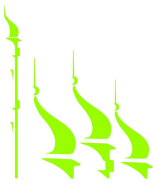
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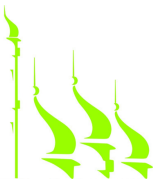
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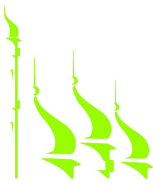


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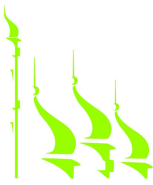


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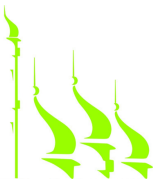


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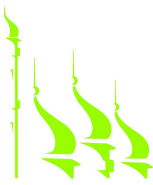


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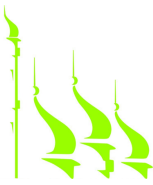
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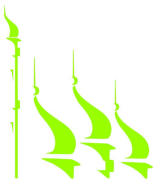
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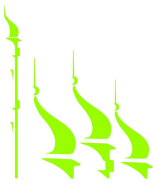
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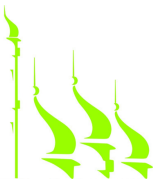
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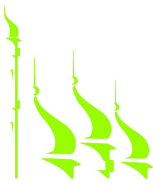
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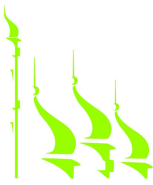
**ARTIKEL KUALITATIF INTERNASIONAL  
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**ABSTRAKSI ARTIKEL  
KUANTITATIF-NASIONAL  
BIDANG KAJIAN AKUNTANSI MANAJEMEN DAN KEPERILAKUAN  
(AKMK)**

**DETERMINAN PERILAKU MANAJER DALAM MELAKUKAN KECURANGAN PENYAJIAN  
LAPORAN KEUANGAN**

**Novita WeningTyas Respati, SE., M.Si  
Universitas Lambung Mangkurat Banjarmasin**

**ABSTRACT**

*This research adopts the theory of planned behavior to examine factors affecting the manager's intention to commit fraudulent financial reporting. The purpose of this research are to examine the effects of attitude toward behavior, subjective norms, and perceived behavioral control on the manager's intention to commit fraudulent financial reporting moderated by ethical climate.*

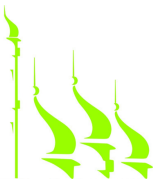
*This research applies a mail survey as data collection method and judgment sampling as sample collection method. Research subjects are accounting and finance managers of manufacture industry in Indonesia. There are 1,700 questioners to be distributed during the research. However, there are only 148 of the 186 returned questioners to be included in the research analysis. The remaining questioners are excluded because of defects (38). The research uses a Structural Equation Model to analyse the hypotheses of the study.*

*Empirical evidence finds that ethical climate moderates the effect of attitude toward behavior and subjective norms on the manager's intentions to commit fraudulent financial reporting. However, ethical climate insignificantly moderates the effect of perceived behavioral control on the manager's intentions to commit fraudulent financial reporting.*

**Keywords :** *fraudulent financial reporting, theory of planned behavior, attitude toward behavior, subjective norms, perceived behavior control, ethical climate.*

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## PERILAKU MENTAL DISCOUNTING ANALIS EFEK DI BURSA EFEK INDONESIA (BEI)

M.F. Arrozi Adhikara  
Universitas Esa Unggul, Jakarta

### *abstract*

*The aim research was to assess and obtain empirical evidence of behavior securities analyst in the stock selection decisions candidate (mental discounting) at the Indonesian Stock Exchange which depends on the influence of financial information, beliefs revision, subjective norm, and perception of risk. Implications of the intention to vote shares is the hope to maximize the utility of investors.*

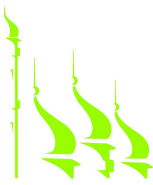
*Type of research is explanatory perceptual research with survey methods. Type of primary data. Dimension of time is one shot study. The respondents were securities analysts with a sample of 178. The unit of analysis is the individual securities analysts. Analysis of data used Structural Equation Modeling (SEM) with AMOS program.*

*The study shows that the usefulness of accounting information has positive influence on the beliefs revision, risk perceptions, and subjective of return; beliefs revision has positive influence on mental discounting; risk perception has positive influence on mental discounting; subjective norm has positive influence on mental discounting; and mental discounting has positive influence on subjective of returns.*

*Study findings indicate that accounting information has the characteristics of relevance, reliability, and full disclosure. Accounting information useful in revision of beliefs, providing unsystematic risk perception, as well as having value relevance and usefulness in decision-making stock selection decisions. Securities analysts to be sophisticated, rational, prudent, receive halo effect, and risk neutral preferences in stocks selection.*

**Keywords :** *Usefulness of Accounting Information, Belief Revision, Subjective Norm, Risk Perception, Mental Discounting, Subjective of Return.*

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**TRUST DAN KULTUR ORGANISASI SEBAGAI PENGGERAK  
INTELLECTUAL CAPITAL TERHADAP KINERJA ORGANISASI**

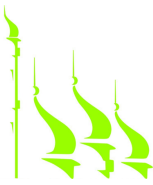
PARTIWI DWI ASTUTI, SE, MSi, Ak  
STIE TRIATMA MULYA, BALI

**ABSTRACT**

*The purposes of this study are to examine influence trust and organizational culture to intellectual capital and to examine influence intellectual capital to organizational performance. Intellectual capital represents interaction from three intellectual capital elements that are human capital, customer capital, and structural capital. Examination to role of trust and organizational culture as drivers of intellectual capital which have never been conducted, those motivates this study. Data used for this study was collected from financial manager that completing and returning the questionnaire. 500 questionnaires were sent to financial managers in bank and financial institution companies at Bali. The questionnaire that useful for analysis was 109 (21,80%). Analysis conducted by SEM multivariate technique with AMOS 7.0 and SPSS 17.0 software. The results shows that trust have an effect negatively not significant to human capital, having an effect positively significant to customer capital, and have an effect positively not significant to structural capital. Organizational cultures have an effect positively not significant to human capital, and have an effect negatively not significant to customer capital and of structural capital. Human capital has an effect positively significant to customer capital and of structural capital. Customer capital has an effect positively not significant to structural capital. Structural capital has an effect positively significant to organizational performance. Results of this study expected can give theoretical contribution at development of model and concept of intellectual capital, and accounting management, regarding measurement of organizational performance of business. Evaluated from practical benefit, result of this study expected can give practical contribution to organization, especially in the case management of intellectual capital for the decision making of organization.*

*Keywords: intellectual capital, organizational culture, organizational performance, and trust.*

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**PENGARUH TINGKAT FORMALITAS EVALUASI KINERJA PERSEPSIAN  
TERHADAP ASPEK KEPERILAKUAN MANAJER**

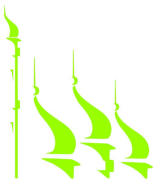
Neny Desriani  
Dosen IBI Darmajaya Lampung

Mahfud Sholihin  
Dosen FEB Universitas Gajah Mada

***ABSTRACT***

This study examines the impact of degree of performance evaluation formality on subordinate's trust in the supervisor (interpersonal trust) with three mediating variables: procedural justice, distributive justice, and feedback quality. In addition, this study examines the impact of subordinate's trust in the supervisor on budgetary slack. This study uses survey method, with 97 middle and lower level managers in an aerospace industry as respondents. The results show that procedural justice, distributive justice, and feedback quality do not mediate the relationship between formality of the performance evaluation and subordinate's trust in the supervisor. That means the relationship between formality of the performance evaluation and subordinate's trust in the supervisor is a direct relationship. This study also shows that trust can reduce the budgetary slack.

***Key Words:*** *Degree of Formality of the Performance Evaluation, Procedural Justice (fairness), Distributive Justice (fairness), Feedback Quality, Subordinate's Trust in the Supervisor, Budgetary Slack, Aerospace Industry*



## **Efek *Remainder* dan *Anchoring-adjustment* Dalam Pengumuman Laba**

***Sri Wahyuni***

*STIE Mahardhika Surabaya*

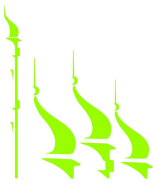
***Jogiyanto Hartono***

*Universitas Gadjah Mada*

*Abstract: The purpose of this study was to provide empirical support regarding the remainder effects and anchoring-adjustment in earnings announcements. This study is important to explain the cognitive mechanism in processing the information that the consequences can affect the judgments of investors in evaluating company performance. During this study of the behavioral accounting often focus on the consideration in the framework of investment decision-making mechanism based on a systematic and accurate. Much prior research has described strategic disclosure of prior-period benchmark in earnings announcement that focus on the transitory gain or loss, which, in turn, influences investor' judgments (Schrand dan Walther 2000; Krische 2005). Using Hogarth and Einhorn's (1992) belief-adjustment theory and strategic reference-point theory from psychology, this paper extend such research by investigating how investors behave differently to anchoring and remainder effect. In addition, this study also investigates whether investors revisi their evaluation when they allowed to re-examine the prior-period announcement. The experimental results suggest that remainder effects and anchoring of information can influences investor' judgments in evaluating of company performance.*

**Keywords:** *Anchoring-adjustment, remainder effect, cognitive mechanism, belief-adjustment theory, strategic reference-point theory.*

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**FAKTOR-FAKTOR YANG MEMPENGARUHI  
LUAS PENGUNGKAPAN CORPORATE GOVERNANCE  
DALAM LAPORAN TAHUNAN PERUSAHAAN PERBANKAN  
YANG TERDAFTAR DI BURSA EFEK INDONESIA**

**Noor Hikmah  
Chairina  
Desilarina Rahmayanti**

(Universitas Lambung Mangkurat Banjarmasin)

**Abstract**

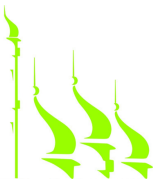
*This research aims to test and to prove empirically factors which affect the level of corporate governance disclosure in annual report of banking companies listed in Indonesian Stock Exchange. The factors tested in this research are company size, firm listing age, dispersed ownership, profitability, and size of commissioner board.*

*Population of this research is banking companies listed in Indonesian Stock Exchange during 2007 until 2009. There have been 19 companies selected as the sample of this research by using purposive sampling method. There are 126 disclosure items to detect the level of corporate governance disclosure which include mandatory and voluntary disclosure. The technique for examining hypothesis is multiple regression analysis by SPSS 16.0 program. It uses F-test to examine simultaneously and t-test to examine partially.*

*The results indicate that company size, firm listing age, dispersed ownership, profitability and size of commissioner simultaneously affect corporate governance disclosure. Partially, company size and size of commissioner board have positive significant influence on corporate governance disclosure, and firm listing age has a significant negative influence to corporate governance disclosure. Dispersed ownership and profitability have insignificant influence to corporate governance disclosure. Adjusted  $R^2$  is 0,521 which means that 52,1% variety of corporate governance disclosure can be explained by variety of the five independent variables: total asset, firm listing age, dispersed ownership, profitability, and size of commissioner board. The rest, 47,9% can be explained by other factors unexamined in this research.*

**Keywords :** *Corporate Governance, Annual Report, Corporate Governance disclosure, Banking Companies.*

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**PERSEPSI AUDITOR, AKUNTAN PENDIDIK DAN AKUNTAN MANAJEMEN TENTANG  
KONSEP DASAR, PENGUKURAN DAN PENGUNGKAPAN AKUNTANSI LINGKUNGAN**

**Lili Sugeng Wiyantoro  
Agus Solikhan Yulianto  
Munawar Muchlis  
Dadan Ramdhani  
(Universitas Sultan Ageng Tirtayasa)**

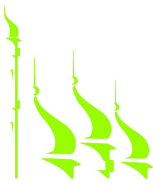
**Abstract**

*The main objective of this study is to examine the existence of any expectation gap between auditor, education accountant (lecturer of accounting) and management accountant in Indonesia. The expectation gap may arise through diverse perceptions of the role of environmental accounting.*

*This research represents the empirical test which used random sampling technics in data collection. Data were collected using a survey of 644 respondents (259 auditors, 229 lecturers, and 156 management accountants). Hypothesis testing uses Kruskal-Wallis test Independent to known existence audit expectation gap in Indonesia.*

*The result found evidence of a wide audit expectatin gap in Indonesia in conceptual of environmental accounting, measurement of environmental accounting and disclosure of environmental accounting. Result of hypothesis examination indicate that there are significantly perception difference auditor, education accountant and management accountant on conceptual of environmental accounting, there are significantly perception difference auditor, education accountant and management accountant on measurement of environmental accounting, and there aren't significantly perception difference auditor, education accountant and management accountant on disclosure of environmental accounting*

**Keywords: Perception, Conceptual of Environmental Accounting, Measurement of Environmental Accounting, Disclosure of Environmental Accounting**



**INOVASI PRODUK DAN PROSES ; IMPLIKASI AKUNTANSI MANAJEMEN  
LINGKUNGAN**

**(Studi pada Manajer Perusahaan Manufaktur di Banten)**

**Budi Ramadhani**

**Munawar Muchlish, SE., Ak, M.Si**

**Elvin Bastian, SE, M.Si**

**(FE Universitas Sultan Ageng Tirtayasa, Banten)**

**ABSTRACT**

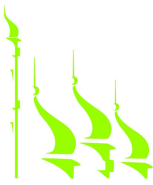
*Increased awareness regarding environmental issues has encouraged organisations to use environmental management accounting(EMA), which has been said to deliver many benefits to users, including an increase in innovation. This research aims to test the relationship between strategy as antecedent variable of EMA, environmental management accounting (EMA), and both of innovation product and innovation process as consequent variable of EMA.*

*Data were collected from 270 managers of manufacturing companies in Banten with purposive sampling. The hypothesis was analysed using Structural Equation Model (SEM) with the Program AMOS (Analysis of Moment Structure) version 7.0.*

*The result indicate that there is a positive relationship between prospector strategy and environmental management accounting (EMA), there is a positive relationship between environmental management accounting (EMA) and both of innovation product and innovation process, and there is a negative relationship between strategy and both of innovation product and innovation process. This research was used R&D effort, size, and industry as control variable, and only industry that have positive relationship with environmental management accounting (EMA).*

**Keywords:** *Environmental management accounting, Innovation, Corporate strategy, AMOS*

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**Pengaruh Tanggungjawab, Motivasi Intrinsik dan Pembingkai Informasi Anggaran  
Dalam Pengambilan Keputusan Investasi Dengan *Group-Shifts* Sebagai Variabel  
Pemoderasi  
(Studi Eksperimen)**

Barkah Susanto  
Universitas Muhammadiyah Magelang

**ABSTRACT**

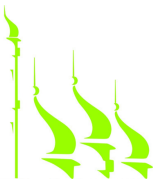
Previous researchers have found that group decisions are either more or less riskier compared to decisions made by individual group members. This study proposes and tests three conditions that may influence whether group decisions become more or less risky: (1) the framing of decision alternatives, and (2) the level of responsibility for a prior related decision, and (3) the reward of successful project.

This research uses 2 x 2 within subject experimental designs. Participants are 80 undergraduate students. In order to test hypothesis, paired sample t-test is used as different test analysis tool. Result of an experiment shows that the decisions made by subject differ in information framed positively and negatively, and when reward was given for successful project.

**Key Words :** *Responsibility, Intrinsic Motivation, Framing and Group-Shift*

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**FAKTOR-FAKTOR YANG MEMPENGARUHI KEBIJAKAN PENGUNGKAPAN  
TANGGUNGJAWAB SOSIAL DAN LINGKUNGAN  
PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA**

**Febrina**

**Agung Suaryana**

*Fakultas Ekonomi Universitas Udayana*

**Abstrak**

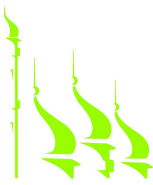
Tanggung jawab sosial dan lingkungan menjadi salah satu komponen pengungkapan perusahaan yang terdaftar di Bursa Efek Indonesia (BEI). Pengungkapan item-item pengungkapan biasanya dilakukan melalui laporan tahunan atau *sustainability report*. Penelitian ini menguji faktor-faktor yang mempengaruhi kebijakan pengungkapan tanggung jawab sosial dan lingkungan pada perusahaan manufaktur di BEI dengan memperluas item-item pengungkapan. Item pengungkapan diidentifikasi berdasarkan *Reporting Guidelines* yang termuat dalam *General Reporting Initiatives* (GRI). Peneliti memperoleh 79 item pengungkapan. Faktor-faktor yang diduga mempengaruhi kebijakan pengungkapan tanggung jawab sosial dan lingkungan adalah *leverage*, profitabilitas, ukuran dewan komisaris, ukuran perusahaan, dan kepemilikan manajerial.

Sampel penelitian adalah perusahaan manufaktur yang mengungkapkan tanggung jawab sosial dan lingkungan pada periode 2007-2009. Jumlah observasi yang digunakan adalah 75 observasi. Kebijakan pengungkapan tanggung jawab sosial dan lingkungan diukur dengan indeks pengungkapan. Indeks ini diukur dengan item pengungkapan dalam *Reporting Guidelines* yang termuat dalam *General Reporting Initiatives* (GRI). Pengujian hipotesis dilakukan dengan analisis regresi berganda.

Hasil pengujian gagal membuktikan pengaruh *leverage*, profitabilitas, ukuran dewan komisaris, dan kepemilikan manajerial terhadap pengungkapan tanggung jawab sosial dan lingkungan. Ukuran perusahaan sebagai satu-satunya faktor yang mempengaruhi kebijakan pengungkapan sosial dan lingkungan, sehingga mendukung hipotesis ukuran perusahaan dalam teori akuntansi positif.

Kata kunci: Pengungkapan tanggung jawab sosial dan lingkungan, *General Reporting Initiatives*

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**RELEVANSI NILAI LABA DAN NILAI BUKU: PERAN PENGUNGKAPAN  
CORPORATE SOCIAL RESPONSIBILITY DAN DEWAN KOMISARIS INDEPENDEN**

**Rosalita Rachma Agusti**  
*Universitas Negeri Malang*

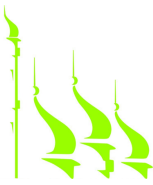
**Aulia Fuad Rahman**  
*Fakultas Ekonomi dan Bisnis Universitas Brawijaya*

**Abstract**

Value relevance of accounting information is influenced by both financial and non financial factors. The objective of this research is to assess the impact of CSR disclosure on value relevance of earnings and book value. This research is also investigate the different effect of CSR disclosure on value relevance of earnings and book value between firm that have and do not have independence board of directors. Result shows that earnings and book value have value relevance. Further, CSR disclosure have negative impact on the value relevance of earnings but positive impact on the value relevance of book value. Result from Chow test shows that there is different impact of CSR disclosure on the value relevance of earnings and book value between firm that have and do not have independence board of directors.

**Keywords:** value relevance, earnings, book value, CSR disclosures, independence board of directors.

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**TREN DAN VARIASI INTELLECTUAL CAPITAL DISCLOSURE  
PADA PERUSAHAAN-PERUSAHAAN PERBANKAN DI EROPA**

Ascaryana Rafinda  
Bambang Agus Pramuka  
Poppy Dian Indira Kusuma

Universitas Jenderal Soedirman

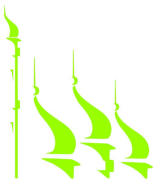
*The objectives of this study are: (1) to identify trend on the volume of Intellectual Capital (IC) disclosure, and (2) to measure variation on the volume of IC disclosure on the annual report of banks that operate in Europe. Using purposive sampling method, the sample consists of 6 banks with highest rank of market value in different countries in Europe. Including in the sample are BNP Paribas (France), Banco Santander (Spain), Intesa Sanpaolo (Italy), UBS (Switzerland), Deutsche Bank (Germany), and ING Group (Netherlands).*

*Data were analyzed using trend least square to identify the trend of IC disclosure. ANOVA test was employed to measure the differences in the volume of IC disclosure among banks.*

*The result of this study revealed that 5 of 6 banks show positive trends on the volume of IC disclosure. The result also showed that there are variations on external and human capital disclosure among 6 banks while otherwise for internal capital disclosure.*

*The result implied that a global standard which is principle based in nature may cause variations in the IC disclosures in European Banks. It suggests that the regulator should set standard for voluntary reporting to minimize the the variation on the format and content of the report and to eventually diminish asymetry information between agent and principal.*

**Keywords : intellectual capital, internal capital, external capital, human capital, disclosure, variation, trend.**



**PENGARUH KETERLIBATAN DALAM PEMILIHAN INISIATIF STRATEGIS DAN  
LAPORAN INISIATIF STRATEGIS TERHADAP EVALUASI INISIATIF  
STRATEGIS DAN KINERJA MANAJER DIVISI YANG MENGGUNAKAN BALANCED  
SCORECARD**

**Syaiful Anas  
Universitas Padjajaran**

**Mahfud Sholihin  
Universitas Gadjah Mada**

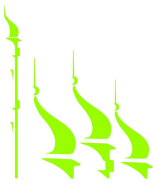
**ABSTRACT**

This study examines the impact of involvement in the selection of a strategic initiatives and the strategic initiatives report on strategic initiatives and managerial performance evaluation in the Balanced Scorecard context. It is argued that managers' involvement in the selection of strategic initiatives will increase the tendency to arrive at conclusions that are consistent with their preference especially when they receive a complex information. Strategic initiatives report is expected to reduce the impact of motivated reasoning by providing strong evidence about initiative's effectiveness.

Using a 2x2 between subjects experiment involving 63 undergraduate students we find that the involvement has no significant effect on both the evaluation of strategic initiative effectiveness and division manager's performance. The strategic initiatives report has only effect on division manager's performance but at the unexpected direction. The study also failed to obtain evidence on the interaction effect of the two independent variables. In other words, there is no significant difference of the evaluation of strategic initiative and division manager's performance between by whom are involved in the initiative selection and whom are not involved. Likewise, the strategic initiatives report does not matter.

**Keywords:** Balanced Scorecard (BSC), strategic initiatives, involvement, strategic initiatives report, motivated reasoning, strategy evaluation, performance evaluation.

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PENGARUH KARAKTERISTIK PERUSAHAAN DAN *CORPORATE GOVERNANCE*(CG)  
TERHADAP PRAKTIK PENGUNGKAPAN *SUSTAINABILITY REPORT* (SR)  
( Studi Pada Perusahaan – Perusahaan yang *Listed* (Go-Public)  
di Bursa Efek Indonesia (BEI) Periode 2007 - 2009 )

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HARI SURYONO<sup>1</sup> dan ANDRI PRASTIWI<sup>2</sup>  
Universitas Diponegoro Semarang

*The motivation of this research is the research on Sustainability Report (SR) in Indonesia is still relatively new research topic. The research has been in Indonesia is generally more likely to use a qualitative approach. It is encouraging researcher to conduct research using quantitative methods for generalization purpose. The aim of this study is analyzing the difference between, companies which make SR with companies which do not make SR, based on characteristics and the corporate governance In Indonesia.*

*This study uses secondary data on the companies listed in Indonesia Stock Exchange (BEI) in 2007-2009. Company did not disclose the SR was collected using stratified random sampling method. The method of statistical analysis used t-test analysis and logistic regression.*

*The results of this study indicate that there are significant differences based on corporate characteristics and implementation of corporate governance for the companies which disclose sustainability reports and which don't disclose.*

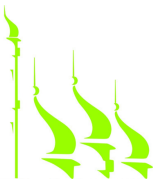
**Keywords:** Sustainability report, Profitability, Liquidity, Leverage, Activity, Company size, Board of directors, Audit committee, Governance committee.

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<sup>1</sup> Alumni FE UNDIP Semarang

<sup>2</sup> Staf Pengajar FE UNDIP Semarang

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**ABSTRAKSI**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI KEUANGAN DAN PASAR MODAL**  
**(AKPM)**

**PENGARUH MODAL INTELEKTUAL DAN PENGUNGKAPAN MODAL**  
**INTELEKTUAL PADA NILAI PERUSAHAAN**

**Wahyu Widarjo**

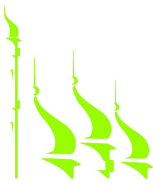
*Universitas Tunas Pembangunan Surakarta*

***Abstract***

*The objective of this research is to investigate the influence of intellectual capital and intellectual capital disclosure on the value of the firm after an initial public offering. The Value Added Intellectual Capital (VAIC™) method is used to measure of intellectual capital. Intellectual capital disclosure in this research is measure with Zingh and Zahn (2008) indeks, and value firm is determined by market value of the firm. The research data are taken from the prospectus issued by company that did an initial public offering (IPO) during 1999 to 2007. The result of the analysis fails to support the first hypothesis that intellectual capital is affected to firm's values. The result probably is an indication that market is incapable to assess the value of a company's intellectual capital because it has no standardized measure and the limited quantitative disclosure regarding intellectual capital. The result of the study support the second hypothesis that intellectual capital disclosure influences positively to firm's value. This matter is indication that intellectual capital disclosure will lessen asimetri information so that assist the investor in valuations of performance company and can conduct the correct analysis regarding the company prospect in the future.*

***Keywords: Intellectual capital, intellectual capital disclosure, and value firms.***

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**PENGARUH PROFITABILITAS DAN KEPEMILIKAN INSIDER TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN UTANG DAN KEBIJAKAN DIVIDEN SEBAGAI VARIABEL INTERVENING**  
(Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia)

**Muhammad Ikbal**

*Universitas Mulawarman, Samarinda*

**Sutrisno**

*Universitas Brawijaya, Samarinda*

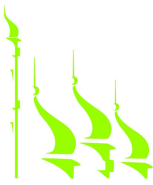
**Ali Djamhuri**

*Universitas Brawijaya, Samarinda*

**Abstract:** *The aim of this research test and prove empirically profitability and ownership insider on firm value that mediated by debt policy (leverage) and dividend policy as intervening variable. Data that used was secondary data of 32 manufacturing company in Indonesia Stock Exchange (BEI) with year of perception for 4 years, since 2005 till 2008. Method of data analysis use mediated path model to test the theory in line with research purpose. Result finding indicated profitability positively and significantly on firm value, nevertheless is not to debt policy and dividend policy. Insider ownership negative and significantly on debt policy, nevertheless is not to policy dividend and firm value, meanwhile debt policy has an effect on significant to dividend policy, but is not to firm value, finally dividend policy not has a significant effect on firm value. This research finding also oppose against with static tradeoff theory. Static trade off theory focuses discussion at trade off between cost of debt and benefit of debt (Huang and Ritter, 2004). Static trade off assumed that capital structure of company is determined by considered tax-deductible benefit when increasing level of debt and increasing level of agency cost in other side.*

**Keywords:** profitability, insider ownerships, debt policy, dividend policy, firm value.

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**MANAJEMEN LABA DAN *TUNNELING* MELALUI TRANSAKSI PIHAK ISTIMEWA  
DI SEKITAR PENAWARAN SAHAM PERDANA**

**Aaron Guing  
Aria Farahmita  
*Universitas Indonesia***

**Abstract**

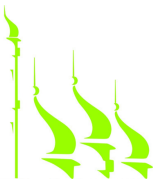
*This study aims to show that related party transactions in the form of sales and purchases tends to encourage earnings management in the period before IPO. Such actions can also be motivated by the opportunity to do tunneling in the period after IPO, such as the use of economic resources from the minority shareholders for the benefit of the parent company. But the results of this study in Indonesia indicate that earnings management and tunneling does not occur through related party transactions. However our result shows that the expropriation of minority shareholders will cause the company's declining stock performance in the period after the IPO. This led to increase investment risk for investors, and so we need more protection for minority shareholders.*

**Keywords:**

*Related party transactions, earnings management, IPO, tunneling, minority shareholders*

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## **KUALITAS AUDIT DAN MANAJEMEN LABA PADA INITIAL PUBLIC OFFERINGS DI INDONESIA**

Ari Sita Nastiti  
Tatang Ary Gumanti

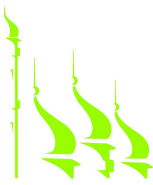
### **Abstract**

This study investigates the relationship between audit quality (as measured by auditor size) and earnings management (as measured by discretionary current accruals) for Indonesian IPO firms. It employs modified Jones model to measure earnings management. The hypothesis predicts that Indonesian IPO firms with higher quality auditors engage less earnings management in periods prior to the IPO date. The sample consists of 62 IPOs between 2000 and 2006.

The results show that high quality auditors are related to less earnings management in the periods prior to the IPO year. The finding reveals that audit quality constrains the extent of earnings management for Indonesian IPO firms and provides more precise information so that management has less incentive to manage earnings in their attempt to gain greater proceeds. The study contributes to the literature that audit quality is an important determinant in earnings management practices for Indonesian IPO firms.

**Keywords:** Audit Quality, Earnings Management, Initial Public Offering, Firm Size, Accruals.

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**APAKAH TRANSAKSI PIHAK HUBUNGAN ISTIMEWA MERUPAKAN INSENTIF  
UNTUK MELAKUKAN MANAJEMEN LABA ?**

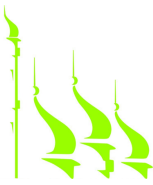
**Aria Farahmita**  
*Universitas Indonesia*

**Abstract**

*The objective of this study is to investigate the association between related party transactions (RPT) and earnings management. If companies engage in RPT to expropriate the firm's resources, then they have incentives to manage earnings to mask such expropriation. An alternative view is that RPT rationally fulfill other economic demands of a company, then there would be no incentives to manage earnings since the related party transaction need not be obscured or offset. Using a priori theory in classifying RPT proposed by Cheung (2006), this study argues there is a different influence between RPT apriori likely to result in expropriation and RPT apriori not likely to result in expropriation. RPT apriori likely to result in expropriation creates an incentive to management or controlling shareholder to overstate income to cover or mask their expropriation. This study uses non-absolute discretionary accruals based on Kazsnik model to proxy earnings management. Multiple Regressions method is used to test hypotheses developed in this study. The results of this study show that concerns about related party transactions as an incentive factor to manage earnings are not warranted.*

**Keyword:** *Related Party Transactions, Earnings Management, Discretionary Accruals, Corporate Governance.*

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**PENGARUH CORPORATE SOCIAL RESPONSIBILITY  
TERHADAP KINERJA KEUANGAN PERUSAHAAN**

**FEB TRI WIJAYANTI<sup>3</sup>**  
**Mahasiswa Fakultas Ekonomi UNS**

**SUTARYO**  
**Fakultas Ekonomi UNS**

**MUHAMMAD AGUNG PRABOWO**  
**Fakultas Ekonomi UNS**

ABSTRACT

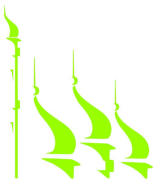
This study aims to investigate how the influence of Corporate Social Responsibility toward the company's financial performance. Corporate Social Responsibility in the company's activities in achieving a balance or integration between the economic, environmental, and social development without compromising the expectations of shareholders. Corporate Social Responsibility consists seven categories environment, energy, health and safety of workers, other labor, products, people, and the public. In research, the company's financial performance is measured using *return on asset*, return on equity, earning per share. The sample used in this study are all manufacturing companies listed in Indonesian Stock Exchange and publishes annual report in 2008 the website [www.idx.co.id](http://www.idx.co.id) using purposive sampling method, 44 sample companies. The result show the CSR has no effect on the financial performance of all financial ratios. CSR is only significantly positive effect on ROE, CSR but did not effect ROA and EPS.

Key words: Corporate Social Responsibility, *return on asset*, return on equity, earning per share.

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<sup>3</sup> Contact author:pepep.tri@gmail.com

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**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PREDIKSI PERINGKAT  
OBLIGASI PADA PERUSAHAAN KEUANGAN YANG TERDAFTAR  
DI BURSA EFEK INDONESIA**

**Rika Yuliana,  
Agus Budiarmanto  
Muhammad Agung Prabowo,  
Taufik Arifin**

**Universitas Sebelas Maret**

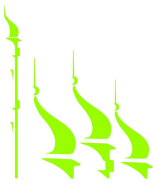
**ABSTRACT**

*Bond rating is a risk scale of all traded bonds, indicating how secure a bond is. Such the security is indicated by its ability of paying interest and of repaying the principal loan. The objective of research is to find out what factors affecting the corporate bond rating prediction. There are two factors studied: the first is accounting factor consisting size, leverage, profitability, activity and market value ratio. And the second is non-accounting factor consisting of secure, maturity, and auditor reputation.*

*This study is a hypothesis testing, with 45 companies enlisted in Indonesian Stock Exchange in 2009 and 2010, as the sample, issuing bond and rated by PT. PEFINDO during 2009 and 2010 periods. The type of data used in this research was secondary data. The required data was obtained from the official website of Indonesian Stock Exchange and PT. PEFINDO. The data collected was then analyzed using data analysis in which the classical assumption test was done first before the hypothesis testing. The hypothesis testing in this research employed a multiple linear regression with t-, F- tests, and determination coefficient. The result of research shows that all variables studied generally can be the instrument for predicting the corporate bond rating. However, out of all variables tested, only few variables as size, profitability, secure, and auditor reputation, affect significantly the corporate bond rating prediction.*

**Keywords:** *bond, bond rating, accounting factor, non-accounting factor.*

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**KUALITAS LAPORAN KEUANGAN UMKM SERTA  
PROSPEK IMPLEMENTASI SAK ETAP**

Rizki Rudiantoro  
Sylvia Veronica Siregar

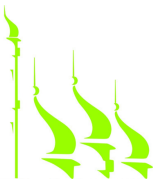
Universitas Indonesia

**Abstract**

*This study examines the effect of quality of the financial statements of SMEs on level of credit received by SMEs, as well as prospect of financial accounting standard for entity without public accountability (SAK ETAP) implementation in 2011 to improve the quality of the financial statements of SMEs. The data of this study obtained from the questionnaire with the respondents are 50 SME entrepreneurs who are in the area of Jakarta, Bogor, Depok, and another part of Java. The results of this study show that the quality of SME financial statements do not affect the amount of credit received by SMEs. This may be due to the low quality of financial statements of SMEs so that banks are still in doubt with the relevancy and reliability of financial reporting. Prospect of SAK ETAP implementation to improve the quality of financial report may has been constrained due to the low understanding of the SME entrepreneurs over the SAK ETAP.*

**Keywords:** *financial statement quality, SMEs, SAK ETAP*

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**MENDETEKSI MANAGEMEN LABA  
DENGAN MENGGUNAKAN CLASSIFICATION SHIFTING:  
PENGUJIAN CORE EARNINGS DAN EXTRAORDINARY ITEMS  
(STUDI EMPIRIS DI NEGARA-NEGARA ASEAN)**

**Soliyah Wulandari  
(Universitas Gadjah Mada)**

**Indra Wijaya Kusuma  
(Universitas Gadjah Mada)**

**Abstract**

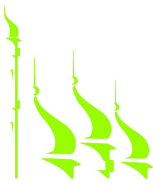
Earnings management using classification shifting is interesting because many previous researches have shown that analyst and investors give more attention to core earnings (investors give low weight on transitory earnings). Extraordinary items are transitory items or irregular items and their allocation require management subjectivity, thus allowing management to exercise classification shifting using extraordinary items to increase core earnings. This research aims to detect earnings management through classification shifting by classifying core expenses as extraordinary items to increase core earnings.

Samples of this research obtained with purposive sampling from all companies listed in the capital markets of Indonesia, Malaysia, Singapore, Philippines, Thailand, and Vietnam. Final samples are 126 observations from 2004 until 2008. Data analysis was performed using multiple regressions.

Results show that extraordinary items this year are positively associated with unexpected core earnings this year, but extraordinary items this year are also positively associated with unexpected change in core earnings in the following year. It can be concluded that this research does not provide empirical support for classification shifting by companies listed in the capital markets of Indonesia, Malaysia, Singapore, Philippines, Thailand, and Vietnam. An unexpected increase in core earnings is more consistent with real economic improvements.

**Keywords:** *extraordinary items, classification shifting, unexpected core earnings, unexpected change in core earnings.*

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**PENGARUH DIVERSITAS DEWAN PADA LUAS PENGUNGKAPAN MODAL  
INTELEKTUAL**

NI WAYAN YUNIASIH  
NI KETUT RASMINI  
MADE GEDE WIRAKUSUMA  
Fakultas Ekonomi Universitas Udayana

**ABSTRACT**

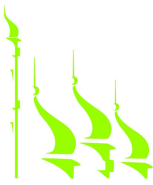
*Board structure as one of corporate governance mechanism has two primary roles, which are service or advisory role and control role. One of the main issues associated with board structure and board role is board diversity. Board diversity is divided into demographic diversity and cognitive diversity. This research is purposed to examine the effect of board of commissioner and director diversity to intellectual capital disclosure. In order to measure board diversity, this research using five variables which are the presence of women on the board, the presence of native on the board, variation of formal education background, and proportion of outside director. Firm size is used as a control variable.*

*This research using finance companies listed in Indonesia Stock Exchange in period 2004-2009 as a research sample. The sample obtained by purposive sampling, and 33 companies fit with the sample criteria. The final sample consists of 183 observations. The hypothesis tested by using multiple regression analysis.*

*The result of hypothesis testing shows that presence of women on the board (gender diversity), presence of native on the board (nationality diversity) influence the intellectual capital disclosure. The result also shows that variation of formal education background (education diversity) and proportion of outside director (board's independence) has no effect on intellectual capital disclosure. Firm size as a control variable is also has positive effect on intellectual capital disclosure.*

**Keywords:** *diversity, board of director, board of commissioner, intellectual capital disclosure.*

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**ESKALASI DAN DE-ESKALASI KOMITMEN PADA INDIVIDU YANG BERKARAKTER  
INTERNAL LOCUS OF CONTROL DALAM KASUS INVESTASI BERTAHAP****Endah Suwarni**

(Politeknik Negeri Malang)

**Bambang Subroto**

(Fakultas Ekonomi Universitas Brawijaya Malang)

**Gugus Irianto**

(Fakultas Ekonomi Universitas Brawijaya Malang)

**ABSTRACT**

This study is the test whether escalation of commitment at individual has the character of internal locus of control will be bigger than individual has the character of external locus of control if getting the negative information and escalation of commitment at individual has the character of internal locus of control can be mitigated by the information of future benefit of alternative investment.

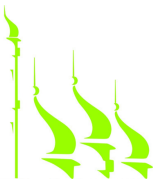
Research conducted by using controlled laboratory experiment approach with gradually investment case that was adapted from experiment designed Ghost (1997). Sixty subjects were participation in experiment is the student at six semester of Accounting Study Program - Politeknik Negeri Malang. Experiment applies 2 x 2 factorial designs (negative information of investment performance and information of future benefit of alternative investment) and (external locus of control and internal locus of control). Escalation of commitment variable is investment decision, whereas internal-external locus of control was measured by using Rotter's instrument (1966). Hypothesis testing by using one-way ANOVA (F-Test) and the treatment effect tested by using post hoc test with scheffe method.

Experiment result expresses that escalation of commitment on individual has internal locus of control was bigger than individual has external locus of control, when they got the negative information and escalation of commitment at individual has internal locus of control can be mitigated by the information of future benefit of alternative investment.

**Keywords:** escalation and de-escalation of commitment, *internal-external locus of control*, gradually investment.

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**ANALISIS PENGUNGKAPAN *TRIPLE BOTTOM LINE* DAN FAKTOR YANG  
MEMPENGARUHI; LINTAS NEGARA INDONESIA DAN JEPANG**

Sandra Aulia Z

Program Vokasi Akuntansi Universitas Indonesia

TB MH Idris Kartawijaya

Alumni pascasarjana Universitas Indonesia

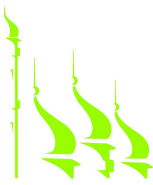
*Abstract*

*Current firm performance is measured not only enough economically (single bottom line) but also in social and environmental (triple bottom line). This paper investigates Triple Bottom Line (TBL) disclosure of 50 of the largest Indonesian and Japanese companies. Twenty two disclosure criteria were developed for each of the TBL disclosure areas: economic, social, and environmental. Disclosure information was examined in annual reports, separate or stand-alone report and website reports. Regression analysis was used to examine empirically the determinants of TBL disclosure practice.*

*Our result indicate that, for total TBL disclosure (combining economic, social and environmental categories), the extent of reporting is higher for firm with larger size and higher liquidity, and special for environmental disclosure for firm with membership in the manufacturing industry for Indonesian companies. Further analysis indicates that the results for the total TBL disclosure are primarily driven by non-economic disclosures. We also find that the extent of overall TBL disclosure is higher for Japanese firms, with environmental disclosure being the key driver. This result could be attributed to the differences in national cultures and the regulatory environment between Indonesian and Japan.*

**Keywords:** *TBL, economic, social, environment, Indonesia, Jepang.*

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**KONSERVATISMA AKUNTANSI, PERBEDAAN RELEVANSI NILAI AKRUAL DAN ALIRAN KAS, TAHAPAN SIKLUS HIDUP DAN NILAI PERUSAHAAN: ANALISIS BERDASAR FO MODEL (1995)**

**Lodovicus Lasdi\***  
**Unika Widya Mandala Surabaya**

**ABSTRAK**

Dengan menggunakan model penilaian yang diusulkan oleh Feltham dan Ohlson (1995), studi ini menginvestigasi pengaruh konservatisme akuntansi terhadap perbedaan relevansi nilai akrual dan aliran kas dan pengaruh tahapan siklus hidup perusahaan pada nilai ekuitas perusahaan. Sampel penelitian ini adalah perusahaan yang terdaftar secara publik di Bursa Efek Indonesia (BEI) selama tahun 2000 sampai dengan 2007. Pengambilan sampel dilakukan dengan metoda bertujuan (*purposive*). Terdapat sebanyak 177 sampel perusahaan yang digunakan dalam pengujian hipotesis. Sebelum melakukan pengujian hipotesis, dalam studi ini dilakukan pemilihan model penelitian yang efektif terlebih dahulu. Hasil menunjukkan semua model pengujian hipotesis menggunakan model prediksi yang lebih efisien, yaitu model *fixed effect*. Hasil pengujian asumsi klasik juga menunjukkan bahwa semua model pengujian hipotesis telah lolos uji asumsi klasik.

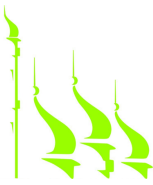
Hasil studi ini menemukan bahwa konservatisme akuntansi, mempengaruhi perbedaan relevansi nilai informasi akuntansi dan nonakuntansi. Penelitian ini juga menemukan bahwa pasar mengevaluasi informasi akuntansi secara berbeda untuk perusahaan pada tahapan siklus hidup yang berbeda. Studi ini didorong dari implikasi penilaian ekuitas perusahaan terhadap hubungan antara konservatisme akuntansi dan aset operasi serta hubungan antara aset operasi dan akrual operasi dalam model Feltham & Ohlson (1995). Dengan semakin banyaknya perusahaan yang mengadopsi praktik akuntansi konservatif, seharusnya pasar lebih merespon akrual operasi dibanding aliran kas.

**Kata Kunci:** Konservatisme akuntansi, pengungkapan sukarela, tahapan siklus hidup, dan penilaian ekuitas perusahaan.

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\* Terimakasih kepada Prof. Dr. Zaki Baridwan, Prof. Dr. Suwardjono, dan Dr. Sony Warsono, MAFIS atas saran dan masukannya selama penulisan artikel ini.

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**TITIK KRITIS MANAJEMEN LABA PADA PERUBAHAN TAHAP LIFE CYCLE  
PERUSAHAAN: ANALISIS  
MANAJEMEN LABA RIIL DIBANDINGKAN  
DENGAN MANAJEMEN LABA AKRUAL<sup>4</sup>**

Sri Hastuti

UPN Veteran Yogyakarta

**ABSTRACT**

The objective of the study was to examine the difference of earnings management choices based on the changes of corporate life cycles (growth to mature and mature to stagnant). This earnings management behavior differences were shown by real earnings management and accrual earnings management.

The real earnings management was indicated by three proxy such as abnormal CFO, abnormal discretionary expenses, and abnormal production costs, while accrual earnings management was indicated by discretionary accruals, which is bigger than null.

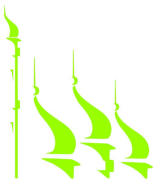
The sample of the study was the manufacturing companies listed in the Indonesia Stock Exchange. The data observation period was 10 years (2000-2009). The data was collected using purposive sampling method. Total samples were 66 firms. The samples are classified into various life cycle using dividend payout, sales growth, capital expenditure value, and age. Firm size are classified by total assets.

As predicted, the empirical results indicate firms in growth-mature and mature-stagnant are conducting income increasing. And then, firms in growth-mature and mature-stagnant choose real earnings management.

**Keywords:** real earnings management, accrual earnings management, corporate life cycle, growth, mature, stagnant.

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<sup>4</sup> Artikel ini merupakan hasil hibah penelitian yang dibiayai oleh DIPA Kopertis Wilayah V Nomor: 0600/023-04.01/14/2011.



**DAMPAK KUALITAS LABA TERHADAP KEMAMPUAN PREDIKSI LABA,  
ARUS KAS, DAN KOMPONEN AKRUAL**

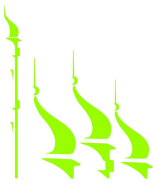
Triyono  
Universitas Muhammadiyah Surakarta

**Abstract**

This paper performs an empirical investigation the impact of earnings quality on accounting information prediction capacity, particularly profit, operating cash flow and accrual component for predicting the forthcoming operating cash flow. The hypothesis tests are based on a sample of 96 manufacturing firms listed at Indonesian Stock Exchange. The result of this research indicates that earnings quality has an impact on the increase in accounting information prediction capacity. In addition, it indicates that earnings are superior to the operating cash flow in predicting the forthcoming operating cash flow. This paper contributes for both the user of financial and the literature. They indicate that the user of financial gets an effective operating cash flow model. For literature by showing that it can enrich non market based accounting research, particularly in terms of accounting profit information with further explanation of income statement as stated in conceptual framework.

**Keywords:** *accounting information, earnings quality, operating cash flow*

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**ABSTRAKSI**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI SYARIAH**  
**(AKSR)**

**ANALISIS PENGARUH DANA PIHAK KETIGA, TINGKAT BAGI HASIL, DAN NON  
PERFORMING FINANCING TERHADAP VOLUME PEMBIAYAAN BERBASIS BAGI  
HASIL PADA PERBANKAN SYARIAH DI INDONESIA**

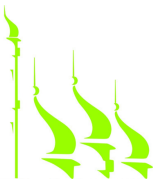
**DITA ANDRAENY**

**Alumnus Universitas Jenderal Soedirman**

***Abstract***

*The objective of this study is to analyze factors that influencing volume of profit and loss sharing based-financing in sharia banking in Indonesia during 2006-2010. Analysis method used is Partial Least Square (PLS), the results show that depositors' funds and also profit and loss sharing level have positive and significant influence toward volume of profit and loss sharing based-financing, while non performing financing doesn't have significant influence.*

**Key words :** *Depositors' Funds, Profit and Loss Sharing Level, Non Performing Financing, Volume of Profit and Loss Sharing Based-Financing.*



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**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI KEUANGAN**  
**(ASPAK)**

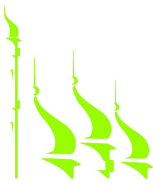
**HUBUNGAN KETERGANTUNGAN KEUANGAN, KEMAMPUAN KEUANGAN,  
KOMPLEKSITAS, DAN UMUR PEMERINTAHAN DENGAN OPINI AUDIT  
LAPORAN KEUANGAN PEMERINTAH DAERAH (LKPD) KABUPATEN/KOTA DI  
INDONESIA**

Syurmita

Eko Suwardi

*Universitas Gadjah Mada*

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**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI MANAJEMEN**  
**(ASPAM)**

**PENGARUH *STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS* TERHADAP  
*MANAGER PERFORMANCE* DENGAN *JOB-RELEVANT INFORMATION*, *ROLE*  
*AMBIGUITY*, *ROLE CONFLICT* DAN *BURNOUT* SEBAGAI VARIABEL INTERVENING  
(Studi Empiris Pada Rumah Sakit Swasta di Wilayah Jawa Tengah)**

**Agus Purwanto**

Fakultas Ekonomi Universitas Diponegoro

**Siti Nur Hadiyati**

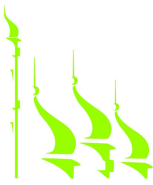
Magister Akuntansi Universitas Diponegoro

**ABSTRACT**

*This research aims to analyze the effect of strategic performance measurement system (SPMS) on manager performance (PERF) with job-relevant information (JRI), role ambiguity (RA), role conflict (RC), and burnout as intervening variable. This study adopted research by Burney and Widener (2007) with some modification. The object of the research was individuals who have a job title of manager or above (director) at 164 private hospital at the Central Java.*

*This study used judgment sampling technique in the data collection. The data was obtained by disseminate questionnaire with mail survey method as much as 137 of 750 questionnaire. While the data was obtained by disseminate questionnaire with direct delivery method as much as 80 of 112. All of mail survey respondent was returned questionnaire is manager Data analysis was conducted using Structural Equation Model (SEM) with AMOS program version 5.0.*

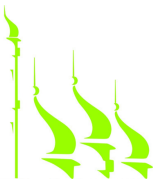
*This results of this study show that SPMS had significantly positive effect on JRI. SPMS do not associate with RA. JRI had significantly positive effect on RA. SPMS and JRI do not associate with RC. RA had significantly negative effect on burnout. RC do not associate with burnout. JRI had significantly positive effect on PERF. RA, RC and burnout do not associate with PERF. SPMS affect PERF indirectly through RA and RC. RA affects PERF indirectly through burnout.*



**Key words:** *strategic performance measurement system, job-relevant information, role ambiguity, role conflict, burnout, manager performance, Structural Equation Model (SEM).*

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**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN GOOD GOVERNANCE**  
**(ASPGG)**

**Pengaruh Implementasi Pengendalian Intern dan *Total Quality Management***  
**Terhadap Penerapan *Good Governance***  
**(Studi pada Lembaga Amil Zakat Seluruh Indonesia)**

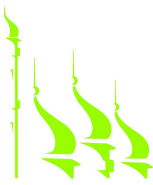
**Sri Fadilah**

**Abstrak**

*Di Indonesia sekarang ini, perkembangan organisasi non pemerintah seperti Lembaga Amil Zakat yang mengelola dana zakat, infak dan shadaqah demikian menjamur sebagai gerakan sosial (civil society). Realitasnya, terjadi gap antara potensi zakat yang besar (20 triliun) dengan realisasi zakat yang sangat kecil (1 triliun). Hal tersebut berdampak pada tuntutan masyarakat yang tinggi akan akuntabilitas dan transparansi dari LAZ. Tuntutan tersebut menjadi tantangan bagi LAZ untuk melakukan tata kelola yang baik (good governance). Hasil penelitian ini diharapkan menjadi referensi bagi pengembangan model pengelolaan zakat di Indonesia dengan melihat faktor-faktor good governance. Sesuai tujuan penelitian ini maka variabel yang diteliti adalah implementasi pengendalian intern, implementasi total quality management dan penerapan good governance. Unit analisis penelitian adalah LAZ yang menjadi anggota aktif Forum Zakat berjumlah 50 LAZ dan sampel penelitian berjumlah 44 LAZ (propornionate stratified sampling). Adapun tujuan penelitian ingin melihat pengaruh implementasi pengendalian intern dan implementasi TQM terhadap penerapan good governance baik secara parsial maupun simultan. Metode penelitian yang digunakan adalah penelitian yang bersifat penjelasan (explanatory research), karena merupakan penelitian yang menjelaskan hubungan kausal di antara variabel-variabel, sedangkan alat analisis data yang digunakan adalah SEM dengan pendekatan PLS. Adapun teknik pengumpulan data yang digunakan adalah kuesioner, wawancara dan dokumentasi.*

**Kata Kunci:** pengendalian Intern, *Total Quality Management* dan *Good Governance*

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**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI SISTEM INFORMASI DAN AUDITING**  
**(ASPSIA)**

**PENGARUH UKURAN, PERTUMBUHAN, DAN KOMPLEKSITAS TERHADAP  
PENGENDALIAN INTERN PEMERINTAH DAERAH STUDI KASUS DI INDONESIA**

**Dwi Martani**  
**Fazri Zaelani**

**Departemen Akuntansi**  
**Fakultas Ekonomi Universitas Indonesia**

**Abstrak**

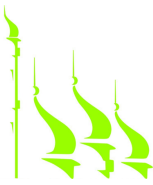
Penelitian ini membahas bagaimana pengaruh ukuran pemerintah daerah, tingkat pertumbuhan, porsi pendapatan asli daerah (PAD), jumlah kecamatan, dan jumlah penduduk terhadap kelemahan pengendalian intern dalam pelaporan keuangan pemerintah daerah. Kelemahan pengendalian intern terdiri dari tiga kelompok besar yaitu kelemahan sistem akuntansi dan pelaporan, kelemahan sistem pengendalian pelaksanaan APBD, dan kelemahan struktur pengendalian.

Hasil dari uji regresi berganda terhadap 229 pemerintah daerah menunjukkan bahwa ukuran pemerintah daerah dan jumlah penduduk memiliki pengaruh signifikan negatif terhadap tingkat kelemahan pengendalian intern. Tingkat pertumbuhan dan pendapatan asli daerah memiliki pengaruh signifikan positif terhadap tingkat kelemahan pengendalian intern. Sedangkan jumlah kecamatan dari pemerintah daerah tidak berpengaruh signifikan.

**Kata kunci:**

Kelemahan pengendalian intern, ukuran, pertumbuhan, PAD, kecamatan, populasi.

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**HUBUNGAN EFEKTIFITAS SISTEM AKUNTANSI KEUANGAN DAERAH DAN  
PENGENDALIAN INTERN DENGAN KUALITAS AKUNTABILITAS KEUANGAN:  
KUALITAS INFORMASI LAPORAN KEUANGAN SEBAGAI VARIABEL INTERVENING  
(Penelitian pada Laporan Realisasi Anggaran di Pemda  
Kabupaten/Kota  
Wilayah Propinsi Jawa Barat)**

**Aristanti Widyaningsih  
Alvian Triantoro  
(Universitas Pendidikan Indonesia)  
Lili Sugeng Wiyantoro  
(Universitas Sultan Ageng Tirtayasa)**

**Abstract**

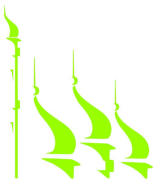
*The objective of this research is to analyze the relationship of effectiveness of regional financial accounting system and internal control system and the quality of financial accountability, with the quality of information of financial report as intervening variable.*

*This research uses the survey method. The population of this research is all of 26 district/municipal city in West Java, and the sample is saturated sampling. The analysis method used is path analysis, with the effectiveness of regional financial accounting system, internal control system, and the quality of information of financial report as independent variables, and the quality of financial accountability as dependent variables.*

*The result of the analysis shows: (1) a strong relationship between effectiveness of regional financial accounting system and internal control system, and that the effectiveness of regional financial accounting system has a significant influence on internal control system (2) a moderate relationship between effectiveness of regional financial accounting system and internal control system with the quality of information of financial report. The regional financial accounting system has a significant and direct influence on the quality of information of financial report, also a significant and indirect influence on the quality of information of financial report through the internal control system; (3) a strong relationship between a moderate relationship between effectiveness of regional financial accounting system and internal control system with the quality of financial accountability. The regional financial accounting system has a positive, significant and direct influence on the quality of financial accountability, also a significant and indirect influence on the quality of financial accountability through the quality of information of financial report; and the internal control system has a significant, and direct influence on the quality of financial accountability, also a significant, and indirect influence on the quality of financial accountability through the quality of information of financial report.*

**Keyword:** *effectiveness of regional financial accounting system, internal control system the quality of financial accountability, the quality of information of financial report.*

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**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN CORPORATE GOVERNANCE**  
**(CG)**

**PENGARUH *CORPORATE GOVERNANCE*, KINERJA PERUSAHAAN, DAN UMUR  
PERUSAHAAN TERHADAP PENGUNGKAPAN MODAL INTELEKTUAL**

**Meizaroh**

Universitas Bakrie Jakarta

**Jurica Lucyanda**

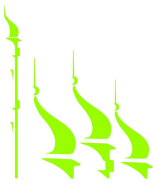
Universitas Bakrie Jakarta

**Abstract**

The objective of this study was to analyze the influence of corporate governance, business performance, and age of firm on intellectual capital disclosure. This research is an empirical study using multiple regression analysis. The sample used in this study was the secondary data from Indonesian Stock Exchange, i.e. the annual report of listed company at 2007-2009 in BEI. The sample was taken using purposive sampling method and those which meeting the selection criteria. The sample used was 84 annual reports. The analysis result of all independent variables suggested that corporate governance had positive significant influence on intellectual capital disclosure, business performance had negative significant influence on intellectual capital disclosure, and age of the firm had no significant influence on intellectual capital disclosure. The average value of ICDI is 0.238192 in a scale of 0 until 1. It indicates that intellectual capital disclosure in Indonesia remains low.

**Keywords:** intellectual capital disclosure; corporate governance; business performance; age of firm.

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**Pengaruh Corporate Governance dan Konsentrasi Kepemilikan  
pada Pengungkapan Enterprise Risk Management**

**NI WAYAN RUSTIARINI\***

Universitas Mahasaraswati Denpasar

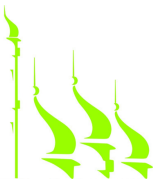
**Abstract**

Enterprise risk management is a popular strategy to evaluate and manage all of the risks in a firm. The purpose of this paper is to investigate how independent commissioners, board of commissioner size, existence of risk management committee, auditor reputation, and concentrated ownership are related to Enterprise Risk Management (ERM) implementation. The ERM practice is measured based on ERM index, which considers the eight dimension of ERM by COSO framework.

Population consists of Indonesian Stock Exchange listed companies from manufacturing industry in 2009. Sample was collected based on purposive sampling and resulted in 103 companies as a final sample. Data was collected from the annual report and company website, and was analyzed with multiple regression analysis. The results indicated that existence of risk management committee, auditor reputation, and concentration ownership have significant effect on enterprise risk management, but other variables which are independent commissioners and board of commissioner size does not have a significant effect on enterprise risk management.

**Keywords:** independent commissioners, board of commissioner size, risk management committee, auditor reputation.

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**PENGARUH MEKANISME *CORPORATE GOVERNANCE* TERHADAP KINERJA:  
TRANSPARANSI SEBAGAI VARIABEL INTERVENING**

**Haryani**

STIE Dharmaputera

**Linggar Pratiwi –**

Universitas Diponegoro

**Muchamad Syafruddin**

Universitas Diponegoro

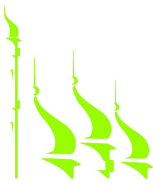
**ABSTRACT**

*While there are contradictory research result on relationship between mechanisms of corporate governance and organizational performnace, this study examine the influence of corporate governance mechanisms on firm performance with transparency as an intervening variable. This research was conducted with a purposive sampling method of secondary data from annual reports of companies listed in Indonesia Stock Exchange in 2007 and analyzed with multiple regression. Corporate governance mechanisms are analyzed on firm performance (Tobin's Q) and the transparency of corporate governance. To test the intervening variables, corporate governance mechanisms and transparency are analyzed on firm performance and extended with path analysis.*

*In partially, the results showed that only external mechanism form of audit quality BIG4 / non-BIG4 that affect firm performance and corporate governance transparency. Transparency is not proved to be an intervening variable in the influence of corporate governance mechanisms on firm performance. By looking at the results of the path analysis testing, we can conclude that corporate governance mechanisms more directly affects the company's performance.*

*Keywords: agency theory, mechanism of corporate governance, transparency, corporate performance, Tobin's Q*

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**KOMITE AUDIT DAN KINERJA PERUSAHAAN:  
AGENCY THEORY ATAU STEWARDSHIP THEORY?**

**Linda, Lilis Maryasih dan Nuraini**

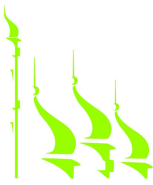
Fakultas Ekonomi Unsyiah

E-Mail: [lindarisjad@gmail.com](mailto:lindarisjad@gmail.com); [lilis.maryasih@gmail.com](mailto:lilis.maryasih@gmail.com); [aini\\_anzib@yahoo.com](mailto:aini_anzib@yahoo.com)

**ABSTRACT**

*Recently, Audit committee has been accepted as apart of good corporate governance. This paper examines the impact of audit committee on financial performance: voluntary disclosure as an intervening variable. This analysis uses a PLS technique. The results show that the corporate governance has a positive and statistically significant associated with voluntary disclosure. Further, the result shows voluntary disclosure has a positive and statistically significant associated with financial performance. These results indicate that stewardship theory still dominates at financial sector in Indonesia Stock Exchange.*

Key words: audit committee, voluntary disclosure, corporate performance.



**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN PENDIDIKAN AKUNTANSI**  
**(PAK)**

**PENINGKATAN PEMAHAMAN MAHASISWA TERHADAP PROSEDUR DAN BUKTI**  
**AUDIT DENGAN STRATEGI PENINJAUAN KEMBALI ALA PERMAINAN "HOLLY-**  
**WOOD SQUARES"**

*Indah Anisykurlillah<sup>5</sup>*

**ABSTRACT**

The purpose of this study was to test the effectiveness of the implementation of the strategy review style games "*Hollywood Squares*" presented in the learning process Auditing I taught courses about the audit procedure and evidence, in enhancing students' learning ability and prove the application of game-style review of strategy "*Hollywood Squares*" on Auditing I on the procedures and audit evidence can enhance students' understanding of and active in teaching and learning. The research was conducted on students of Semester 4 Accounting Studies Program Level S1 in Accounting Department of Economics, Semarang State of University who follow courses Auditing I.

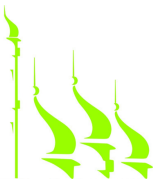
Research steps to be taken on each cycle of planning, acting, observing and reflecting. Results showed students' learning achievement has increased in each cycle. Student test results before the strategy review style games "*Hollywood Squares*" which is applied to obtain a minimum value of 71 as much as 0%, after implementation of this strategy is to obtain a minimum value of 71 as much as 75.35%. The observation of a lecturer in management learning skills with a range 1-4 showed good results with a mean cycle 1 and cycle 2 by 3.4. While interest, liveliness and cooperation of students in the learning process a good result (3.5). The score is the average of all the aspects that were observed in two cycles.

**Keywords :** Game-style review of strategy "*Hollywood Squares*", planning, acting, observing and reflecting.

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<sup>5</sup> Staf Pengajar Jurusan Akuntansi FE Unnes





**STUDI PERAN GANDA GURU SEBAGAI PEJABAT STRUKTURAL SEKOLAH DAN  
PENGARUHNYA TERHADAP KEPUASAN KERJA: ORIENTASI PROFESIONAL DAN  
KETIDAKJELASAN PERAN SEBAGAI VARIABEL MODERATING**

**Maksum Hizbullah  
Wiwik Utami**

**Universitas Mercu Buana**

**Abstract**

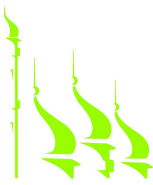
*The aims of this study is to predict and explains empirically about: (1) The effect of dual role as a teacher and a manager towards job satisfaction and (2) the interaction effect of professional orientation and the ambiguity roles towards job satisfaction.*

*The research population of the study are teachers with additional duty as vice principals in State's High Schools in The City of Administration of West Jakarta. 51 questionnaire sent to 17 State's Senior High Schools, 43 had returned or 84.31%. Managerial orientation variables are measured using instruments developed by Heneman, (1974), professional orientation developed by Riduwan (2002), role ambiguity developed by Rizzo, House and Lirtzman (1970) and job satisfaction developed by Celluci and De Vries (1978). The data was analyzed using the linear regression model with residual test*

*The Analyze concluded: (1) Professional orientation was the moderating variable between the managerial Orientation towards job satisfaction. This means that the higher demands of the teaching profession (professional orientation) will affect the decline of job satisfaction of teachers who have additional duties as vice-principal (managerial orientation). (2) Role Ambiguity (the lack of clarity in certain role) is not the moderating variable between the Managerial Orientation and the Job Satisfaction. This means that the role ambiguity contained in the teachers with the additional task of the vice principal's can be adapted to work involvement and loyalty to the organization.*

**Keywords:** *Orientation Managerial, Professional Orientation, Role ambiguity, and Job Satisfaction*

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**PERBANDINGAN METODA PEMBELAJARAN AKUNTANSI PENGANTAR ANTARA  
METODA KONVENSIONAL DAN METODA BERBASIS MATEMATIKA TERHADAP  
PRESTASI DAN KEPUASAN BELAJAR**

**Pigo Nauli<sup>6</sup>**

**Email: pigonauli@yahoo.com**

***ABSTRACT***

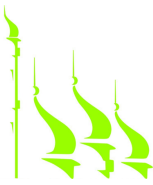
The objective of this study to compare learning achievement and learning satisfaction on Accounting Principles learning process between mathematical-based and conventional method, with Technology Assisted Learning as a moderating variable. This study use quasi-experiment method, with 208 accounting student in Bussines and Economic Faculty Gadjah Mada University and Social and Economic Faculty Yogyakarta State University as a participant. The result show that, student learning achivement with mathematical-based method is better than conventional method for journalizing and trial balance competencies. On the other hand for posting, adjutment entry, corection entry, and financial statement competencies, at average different but not statically significant.

***Keyword:*** *Accounting Principles, Accounting Conventional Learning Method, Accounting Mathematical-based Learning Method*

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<sup>6</sup> Dosen Universitas Lampung

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**PENGARUH KECERDASAN EMOSIONAL, PERILAKU BELAJAR, DAN BUDAYA  
TERHADAP TINGKAT PEMAHAMAN AKUNTANSI DENGAN KEPERCAYAAN DIRI  
SEBAGAI VARIABEL PEMODERASI**

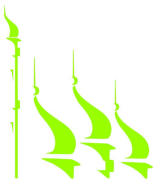
**Septian Hariyoga  
Edy Suprianto**

**Abstract**

*Education was one of the way human increased their welfare. It's also power integrity which effected by emosion, ethics, trust and etc. In Framework of Development of Accounting Education Research which promulgated by the American Accounting (AAA), state that there were special research needs for accounting education. Rissyo Melandy RM dan Nurna Aziza (2006) conducted about effect of emotional intelligence on degree of accounting knowladge understanding with self confidence as modarating variable. They found that increased emotional intelligence with support from student self confidence would be increased degree of accounting knowladge understanding. Following previous study, we try to evaluated effect of emotional intelligence, study behaviour, cultur on degree of accounting knowladge understanding with self confidence as modarating variable.*

*The research population were all of student in semarang. Samples were collected by used purposive sampling method, so acquired about 120 student from 2 state university and 1 private university. We used regression analysis to enalyse the data's. The result of research revealed that emotional intelligence and study behaviour have significantly positive effect on degree of accounting knowladge understanding. On the other hands culture have not significantly effect on degree of accounting knowladge understanding and self confidence not as modarating variable to increase degree of accounting knowladge understanding.*

**Keyword** : *emotional intelligence, study behaviour, cultur accounting knowladge, understanding and self confidence.*



**PENDEKATAN BARU PENGEMBANGAN ETIKA PROFESI AKUNTAN:  
ANTESEDEN PERILAKU MORAL MAHASISWA AKUNTANSI PERSPEKTIF REST  
COGNITIVE MODEL**

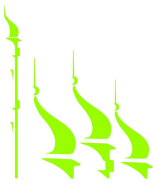
Lili Sugeng Wiyantoro  
Agus Solikhan Yulianto  
Dadan Ramdhani  
(Universitas Sultan Ageng Tirtayasa)  
Marwanto  
(Politeknik Negeri Samarinda)

**Abstract**

*The purposes of the study are to find out the effect of moral reasoning and the personal factors of accounting students on the ethical behavior of accounting students in four Rest cognitive model; those are sensitivity, judgment, motivation, and character, and to examine the effect of students' demographic, such as age, gender, and grade point average to their ethical tendency. The data of study was collected from students of accounting department of Universitas Sultan Ageng Tirtayasa who completed and returned the questionnaires. The data was gotten by distributing the questionnaires directly to the students. 254 questionnaires was distributed and 233 of them (87,8%) was used as the analysis samples. The data analysis used was multiple regression in SPSS. The result showed that moral reasoning and idealism level had a significant effect to the ethical behavior tendency of accounting students. The result of the study showed moral reasoning and idealism level had significant effect to the ethical behavior are sensitivities, judgment and moral motivation of accounting students of UNTIRTA. Moral reasoning, idealism level and relativism level had a significant to moral character. Locus of control (LoC) and demographic factor (gender, grade point average and age) hadn't significant effect to sensitivities, judgment and moral motivation of accounting students of UNTIRTA. And Locus of control (LoC) and demographic factor hadn't significant effect to relativism of accounting students of UNTIRTA.*

**Keyword:** *Sensitivity, Judgment, Motivation, Character, Moral Reasoning, Idealism level, Relativism level, Locus of control and Demographic.*

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**Bagaimanakah *Knowledge Sharing Intention*  
Antar Mahasiswa Akuntansi di Internet?**

**M Rafki Nazar**

***STEKPI School of Business and Management***

**[rafky\\_nazar@yahoo.com](mailto:rafky_nazar@yahoo.com); [mrafki@stekpi.ac.id](mailto:mrafki@stekpi.ac.id)**

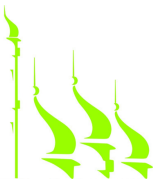
**Abstract**

*The objective of this research is to examine the effect of extrinsic motivation, absorptive capacity, and channel richness, perceived social, personal control, knowledge sharing attitude and knowledge sharing intention. The subjects of this research are 234 respondents S1 Accounting Department in Trisakti University, Tarumanagara University, Bina Nusantara University, Atmajaya Jakarta University, Muhammadiyah University, Pancasila University, Gunadarma University, Bunda Mulia University and YAI University. This research used survey method with questionnaire instrument and the sample was taken using non probability sampling method, namely purposive sampling. Convergent validity and Discriminant validity is used to test the validity and reliability of the questionnaire.*

*The findings of this research are: 1) extrinsic motivation has a negative and significant influence on the knowledge sharing attitude, 2) absorptive capacity will have a positive and significant influence on the knowledge sharing attitude, 3) channel richness will have a positive and significant influence on the knowledge sharing attitude, 4) knowledge sharing attitude will have a positive and significant influence on the knowledge sharing intention, 5) perceived social will have a positive and significant influence on the knowledge sharing intention and 6) personal control will not have a positive and significant influence on the knowledge sharing intention*

**Keywords:** *extrinsic motivation, absorptive capacity, channel richness, knowledge sharing attitude, perceived social, personal controll, knowledge sharing intention.*

---



**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN PERPAJAKAN**  
**(PPJK)**

**PRAKTIK MANAJEMEN LABA PERUSAHAAN DALAM MENANGGAPI**  
**PENURUNAN TARIF PAJAK SESUAI UU NO. 36 TAHUN 2008**

**Maxson Wijaya**

**Dwi Martani**

**Departemen Akuntansi**

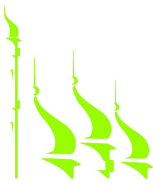
**Fakultas Ekonomi Universitas Indonesia**

**ABSTRACT**

*This study aims to determine whether the company will perform earnings management practices in response to corporate tax rate reduction from 30 percent to 28 percent. This research also aims to determine whether earnings management practices by loss firms is similar to profit firms.*

*The results suggest that (1) companies make earnings management in response to corporate tax rate reduction, (2) earnings management performed by profit firms is affected by tax incentives (tax planning and net deferred tax liabilities) and non-tax incentives (earnings pressure), (3) earnings management performed by loss firm is also affected by tax incentives (net deferred tax liabilities) and non-tax incentives (earnings pressure), (4) earnings management performed by sample companies were not affected by the percentage of total paid-up shares of companies traded in IDX.*

**Keywords:** *corporate tax rate reduction, earnings management, tax incentives, non-tax incentives.*



**ABSTRAK**  
**ARTIKEL KUANTITATIF-NASIONAL**  
**BIDANG KAJIAN SISTEM INFORMASI DAN PROFESI**  
**(SIPE)**

**PENGARUH SISTEM INFORMASI TEHNOLOGI ELEKTRONIK ATAS**  
**TASK PERFORMANCE - AUDITOR KAP THE BIG 4**

**Antonius Herusetya**

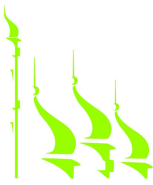
Universitas Pelita Harapan (UPH)  
Mahasiswa Doktoral Pascasarjana Ilmu Akuntansi (PIA)  
Universitas Indonesia (UI)

**Abstract**

*Auditors of public accounting firms frequently deal with the tasks oriented to the audit judgement decision makings. And due to the nature of these tasks are frequently complex and unstructured, they need electronic technology based information system to achieve higher audit quality and to minimize audit risks. The purpose of this study is to examine whether the information system used by the auditors of public accounting firms in the form of group support systems (GSS), group decision support systems (GDSS) or other electronic information technology software could increase auditors' performance in their audit tasks. With the respondent of practicing auditors from the Big 4 public accounting firms in Indonesia, and by using structural equation model (SEM) analysis, we found evidence that the usage of electronic information system technology has significantly positive impact on audit task performance. We found evidence that the perceived ease of use from the Big 4 auditors has positive significant impact on the perceive usefulness of electronic information system technology (EIST) adopted by public accounting firms. We have also found evidence that the nature of critical, judgmental, and non-routine audit task complexities in the audit fields has significant impact on the system usage. On the other hands the perceived of ease of use, and the perceived usefulness of electronic information system technology have weak significant impact on the system utilization of the Big 4 auditors.*

**Keywords:** *information technology, information system management, auditor, public accounting firm, system usage, task complexities, perceived of usefulness, perceived of ease, audit performance, audit judgemen.*

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**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PERUSAHAAN DI INDONESIA  
MELAKUKAN AUDITOR SWITCHING**

**Evi Dwi Wijayani dan Indira Januarti**  
**Universitas Diponegoro**

*ABSTRACT*

*This research aim to know the factors that influence companies in Indonesia to do such auditor switching. Variables that used in this research are management changes, audit opinion, financial distress, change percentage of Return on Assets, public accountant firm's size, client size, and auditor switching.*

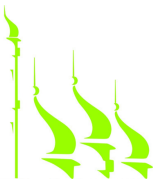
*This research uses financial statements data of non-financial company listed in Bursa Efek Indonesia (BEI) from year 2003-2009. Based on method purposive sampling, research sample total is 912 companies. Hypothesis in this research are tested by logistics regression.*

*Result of this research indicates that variables having which significantly effect the auditor switching are management changes and public accountant firm's size. On the other hand, other variables in this research like audit opinion, financial distress, change percentage of Return on Assets, and client size do not have significant effect on company decision to do auditor switching.*

**Keyword** : *audit oponion, client size, financial distress, auditor switching*

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**ANALISIS PENGARUH PENGALAMAN AUDITOR, KOMITMEN PROFESIONAL,  
ORIENTASI ETIS DAN NILAI ETIKA ORGANISASI  
TERHADAP PERSEPSI DAN PERTIMBANGAN ETIS  
(AUDITOR BADAN PEMERIKSA KEUANGAN INDONESIA)**

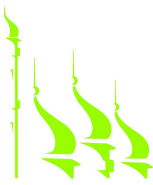
**Indira Januarti**  
**Universitas Diponegoro**

*The aims of this study are to analyze auditor experience, professional commitment, ethical orientation, corporate ethical value to perception and ethical judgement. 183 the goverment auditors BPK Jakarta and Semarang are used as a sample. Analyzed with regresion*

*The result ethical orientation is significant related to perception and ethical judgment, but experience, professional commitment and corporate ethical value are not significant to perception and ethical judgement.*

**Keywords** : *experience, professional commitment, ethical orientation, corporate ethical value, perception and ethical judgement*





Eksposur Risiko Instrumen Derivatif, Volatilitas Nilai  
Perusahaan,  
dan Opini Audit *Going Concern*

IRA GERALDINA  
STIE Indonesia Banking School

HILDA ROSSIETA  
Universitas Indonesia

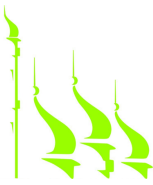
#### Abstract

This study aims to explain the effect of risk exposure on the going concern audit opinion mediated by volatility of firm's value. First, it examined the effect of risk exposure on volatility of firm's value; second the effect of volatility of firm's value on going concern audit opinion. By using path analysis methodology, the study found that risk of covenant violation and risk of foreign exchange positive indirectly affect the going concern audit opinion which is mediated by volatility of firm's value. The effect of volatility of firm's value on going concern audit opinion and the finding as well are the contributions of this study.

#### **Keywords:**

Risk exposure, Volatility of firm's value, Going concern audit opinion, Information asymmetry.

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**PERSEPSI KETIDAKPASTIAN LINGKUNGAN, AMBIGUITAS PERAN DAN KONFLIK  
PERAN SEBAGAI MEDIASI ANTARA PROGRAM MENTORING DENGAN KEPUASAN  
KERJA,  
PRESTASI KERJA DAN NIAT INGIN PINDAH  
Studi Empiris di Lingkungan Kantor Akuntan Publik (KAP) Besar**

**Dwi Cahyono**

**Universitas Muhammadiyah Jember**

**ABSTRACT**

The objective of this research to investigate empirically and analyze whether mentoring program in large Public Accountant Firms had influence job satisfaction, job performance and turnover intention which was mediated by role ambiguity, role conflict and perception of environmental uncertainty.

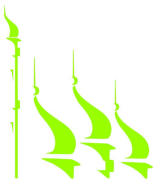
This investigation is needed since those mediating variable mention above will be expected to increase job satisfaction and job performance as well as reducing intention. Respondent of this research were staff of large Public Accounting Firm in Jakarta. Total questionnaires that can be processed 184.

The result show, not all hypothesis were supported. Hypothesis that have been supported are mentoring program has a negative effects on perception of environmental uncertainty, role conflict and role ambiguity. Role conflict has negative effect on job performance and has a positive effect turnover intention. Role conflict has influence negatively to job performance and role ambiguity influence positively to turnover intention. Hypothesis that are not supported are relationship between perceptions of environment uncertainty and job performance as well as turnover intention, while negative relationship between role conflict and job satisfaction is not supported.

This result indicated mentoring program in large Public Accounting Firm can be used to reduce role stress. Perception of environment uncertainty is unable to mediate relationship between mentoring program and job performance as well as between job satisfaction and turnover intention.

**Keywords:** mentoring, role conflict, role ambiguity, perception of environment uncertainty, role theory.

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**PENGARUH WORKLOAD DAN SPESIALISASI AUDITOR TERHADAP KUALITAS  
AUDIT DENGAN KOMITE AUDIT SEBAGAI VARIABEL PEMODERASI**

**Liswan Setiawan W  
Fitriany**

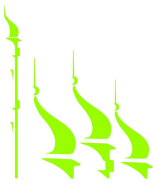
**Abstract**

This research aims to find empirical evidence about the effect of workload and specialization of auditors on audit quality with the quality of the audit committee as a moderating variable. In this research, the audit quality proxies with accrual discretionary and quality of the audit committee judged on a score derived from the role, activities and responsibilities of audit committees. Samples taken in this research are firms listed non-financial industries in Indonesia Stock Exchange period 2006 until 2008. Data processed by the panel data with Eviews 6.

The results of this research indicate that the workload has a negative effect on audit quality. Audit specialization and audit committee have a positive effect on audit quality. Audit committee proved to be a moderating variable that can reduce the negative relationship between workload and audit quality. Therefore, Accounting Firm must consider the workload of their auditor. Governments also need to consider rules on workload in an accounting firm to maintain audit quality. The role of audit committees also need to be increased because it proved can reduce the negative relationship between workload and audit quality.

**Keywords:** Audit Quality, Workload, Auditor Specialization, Audit Committee.

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**PENGARUH TIGA KECERDASAN DAN PROBLEM BASED LEARNING TERHADAP  
HASIL PEMBELAJARAN SOFTWARE AKUNTANSI**

**Amilin  
Febrian Kwarto**

**ABSTRACT**

*Most of universities and educational institutions often to put intelligence in the form of value achievement and performance ratings that should be obtained which can be seen from the numbers that have been generated through a few of tests*

*The purpose of this study was to analyze the influence of emotional intelligence, adversity intelligence, emotional intelligence and problem based learning on the learning outcomes of accounting software*

*This research is the development of pre-existing research; these study populations are students majoring in accounting economics, majoring in fiscal administration and computerized accounting majors at three institutes in Jakarta and Tangerang. The method used by researcher in this study sample selection was purposive sampling. The data analysis technique in this study is multiple regression analysis*

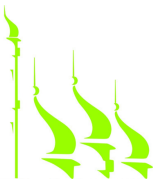
*Based on descriptive analysis of respondents, the results of intellectual intelligence tests (IQ), the majority of students that is as much as 72% have normal intelligence with the classification, 15,3% classified as high average, 1% with superior classification, 10% with low average classification and 1,8% with the classification of feeble-minded*

*The results showed there is significant relationship between emotional intelligence, adversity intelligence, intellectual intelligence and problem based learning on the learning outcomes of accounting software simultaneously, although partially intelligence has no effect on the learning outcomes of accounting software*

*Suggestions that could be recommended in this research for educational institutions to provide training for students to increase adversity intelligence, emotional intelligence, and intellectual intelligence, and apply learning with problem based learning methods in order to improve the competence of the three intelligence above.*

**Keywords:** *emotional, intellectual, adversity, problem based learning.*

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**PENGARUH INDEPENDENSI AUDITOR, KOMITMEN ORGANISASI,  
PEMAHAMAN *GOOD GOVERNANCE*, INTEGRITAS AUDITOR, BUDAYA  
ORGANISASI, DAN ETOS KERJA TERHADAP KINERJA AUDITOR**  
(*Studi Empiris pada Kantor Akuntan Publik Big Four yang Berafiliasi di Indonesia Tahun 2011*)

*Yuskar*

*Selly Devisia*

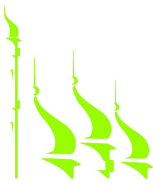
(*Jurusan Akuntansi Fakultas Ekonomi Universitas Andalas*)

**ABSTRACT**

The objective of this research is to determine and to examine the influence of independent variables such as auditor independence, organizational commitment, good governance comprehension, auditor integrity, organizational culture and work ethic to auditor performance as a dependent variable in this paper (empirical study on the affiliated Big Four public accounting firms in Indonesia 2011). The methodology used in this research is causal comparative approach that is through examination of problem characteristics in the form of causal relationship between two variables or more. There are two types of data that are used in this research, primary and secondary data. Primary data are collected by distributing questionnaires to each Big Four accounting firm's webmail where each respondent work for. Meanwhile secondary data are obtained from library research. The population of this study is the auditors who work for big four accounting firms that are affiliated in Indonesia in 2011. Convenience sampling and purposive sampling are the two sampling method that are used in this research while data analysis uses multiple regression analysis in SPSS. The results shown that some variables such as auditor independence, organizational commitment, auditor integrity and organizational culture have significant effect to the performance of auditors, meanwhile other variables such as good governance comprehension and work ethics do not have direct impact to auditor performance. In this case, the writer has identified that there are several other-factors that directly affect auditor performance such as personnel competencies, cognitive ability and work motivation.

***Keywords:*** *auditor independence, organizational commitment, good governance comprehension, auditor integrity, organizational culture, work ethic, auditor performance.*

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## HUBUNGAN ANTARA KOMITMEN ORGANISASI, KEPUASAN KERJA DAN NIAT BERPINDAH AUDITOR

**Rahayu**  
**Universitas Jambi**

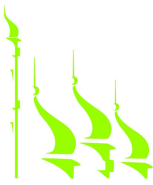
*The purpose of this study is to prove empirically the relationship between organizational commitment and job satisfaction on organizational turnover intentions of the auditors. Organizational commitment is divided into three components of affective organizational commitment, normative, and continuance. Sampling technique used is purposive and snowballing sampling. The primary data obtained are as many as 128 of the questionnaires filled out by auditors who worked on KAP, BPKP auditors, internal auditors and banks / companies.*

*The study found that only affective organizational commitment negatively affect turnover intentions. While normative organizational commitment, continuance organizational commitment, and job satisfaction was found not affect auditor turnover intentions. The study also found that the interaction between affective organizational commitment and continuance organizational commitment negatively affect the desire to move.*

*This research is expected to help the workforce to reduce turnover auditors who have the intention to move the organization, because of high turnover can be both loss of morale and financial.*

**Keywords:** *affective commitment, normative commitment, continuance commitment, job satisfaction, and turnover intentions*

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**ABSTRAK**  
**ARTIKEL KUALITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI MANAJEMEN DAN KEPERILAKUAN**  
**(AKMK)**

**TANGGUNGJAWAB LINGKUNGAN DAN PERAN INFORMASI BIAYA**  
**LINGKUNGAN DALAM PENGAMBILAN KEPUTUSAN MANAJEMEN:**  
**STUDI KUALITATIF**

**ANDAYANI**

**AKHMAD RIDUWAN**

Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya

**ABSTRACT**

*The aim of this research is to know the company's environmental responsibility, the opinion of the internal accountant to information which has to do with environmental costs and the types of environmental costs is considered important, and also the use of the environmental cost information in taking management decisions.*

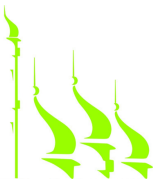
*The type of this research is qualitative, and this research is done in PT REIS (Persero), PT MDSA Laboratories, and PT RMSH Tbk. Data is collected by questionnaire, interview, observation, and documentation. Interview is done with the internal accountant, financial manager, and company's production manager, or the side who represent.*

*The result of this research shows that the company's environmental responsibility can be known through the result of measurement of environmental performance by identifying through the key elements ISO 14001. The company's internal accountant has the opinion that environmental costs are the costs which related to company production process and product influencing company net profit, also costs related to society, company community. Some type of environmental costs said very important although according to spectrum of environmental costs is stated to have very difficult level in measuring. It happened because there is no the standard of accounting that arrange the problem of environmental reporting and measurement. The company's internal accountant can play an important role in transforming the data become information about environment by identification environmental costs that is important, informing it as cost information, and integrating the costs in management decisions. Whether or not a cost is environmental, the goal is to ensure that relevant costs receive appropriate attention.*

**Keywords :** *environmental responsibility, environmental costs, environmental cost information, management decisions.*

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**MOTIVASI IMPLEMENTASI *ENTERPRISE RESOURCES PLANNING SYSTEM*  
DAN PERUBAHAN PERAN AKUNTAN MANAJEMEN:  
STUDI KUALITATIF**

**HERLINA**

Alumnus Program Magister Sains Akuntansi STIESIA Surabaya

**AKHMAD RIDUWAN**

**ANDAYANI**

Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya

**ABSTRACT**

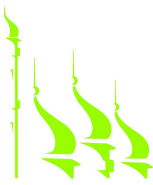
*The aim of this study is understanding the company's motivation in applying enterprises resources planning systems, and understanding how management accountant's role is change. Using the qualitative approach, this study is done in PT KLM, a company with business sector in entertainment services and restaurant. Data is collected by questionnaire, interview, observation, and documentation. Interview is done with the steering committee, project manager and project secretary as the member of ERP implementation team and the side who represent.*

*The result of this study shows that the company's motivation in applying enterprises resources planning systems is to integrating and automating business processes related with the aspects of the operation, production and distribution. ERP also is expected can improve the quality of information processing affected the quality of management in carrying out its operational activities. Improvement of existing information systems and the desire to improve overall management performance, also motivate company management to implementing ERP.*

*On the other hand, the ERP implementation cause decreasing the role of management accountant in providing data and information, because data collection has been takeover by all divisions, while processing data easily replaced by the existing software.*

**Keywords :** *Enterprise Resource Planning, Information technology, quality information, management accountants.*

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**PENGARUH *ECO-CONTROL* TERHADAP KINERJA EKONOMI DENGAN KINERJA LINGKUNGAN SEBAGAI VARIABEL INTERVENING  
(Penelitian Empiris pada Perusahaan Manufaktur di Propinsi Banten )**

**Tubagus Ismail  
Ewing Yuvisa Ibrani  
Fachlia Ulmi**

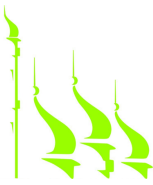
(FE Universitas Sultan Ageng Tirtayasa - Serang)

**Abstract**

*The purpose of this study is to examine the effect of eco-control on economic performance with environmental performance as an intervening variable. Eco-control defined as the formal procedures and systems using financial and ecological information to maintain or alter patterns of environmental activity. In this research eco-control consists of three indicators, namely the use of performance measurement, budgeting and incentives. Indicators are chosen because it has been represented as tool of control in the literature developed by management accounting. Based on the test result can be said that the application of eco-control significant positive influence to the increasing economic performance. Application of eco-control significant positive influence to increase environmental performance. Eco-control is also an indirect influence on economic performance through environmental performance as an intervening variable.*

**Keywords:** *Eco-control, Environmental Management Accounting, Environmental Performance, Economic Performance.*

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**DIALEKTIKA DAN REFLEKSI KRITIS REALITAS “SUSTAINABILITY” DALAM PRAKTIK SUSTAINABILITY REPORTING: SEBUAH NARASI HABERMAS**

I Gusti Ayu Agung Omika Dewi  
(Fakultas Ekonomi Universitas Pendidikan Nasional)

Gugus Irianto  
Eko Ganis Sukoharsono  
(Fakultas Ekonomi Universitas Brawijaya)

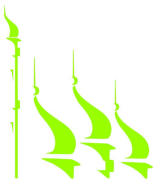
**ABSTRACT**

*This study aims at achieving the understanding about sustainability reality which is reflected in the practice of sustainability reporting on State-Owned Enterprise of mine sector which is go public in Indonesian Stock Exchange. The paradigm of this study differs from the previous accounting researches which is used legitimacy theory as an analysis instrument. The analysis method which is used in this study is critical dialectic method on document in order to reflect sustainability reality in the practice of sustainability reporting according to Habermas perspective frame which known as: (1) Pseudo Sustainability; (2) Obligatory Sustainability; and (3) Humanism Sustainability. The use of Habermas perspectives frame as an analysis instrument is hoped to give conscientism and enlightenment in performing the practice of sustainability reporting.*

*The result of this study shows that sustainability reality which is reflected in the practice of sustainability reporting on State-Owned Enterprise of mine sector which is go public in Indonesian Stock Exchange known as obligatory sustainability and humanism sustainability. The sustainability reality which is known, is limited to obligatory sustainability which is in accordance with legitimacy theory which is density of capitalistic values. Whereas, sustainability reality which known as humanism sustainability is in accordance with Habermas perspectives, which balanced the role of human being as an individual and as social human being all at once, as the basis of humanism values development. As an effort in realizing humanism sustainability, each State-Owned Enterprise must hold on the ethics and morality principles which based on conscience in order to achieve the real success.*

**Keywords** : *Critical Dialectic, Critical Reflection, “Sustainability” Reality, Sustainability Reporting Practices, Habermas Perspectives.*

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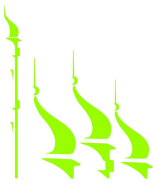
**Menggagas Dimensi Kinerja Perusahaan Berdasarkan Perspektif *Political Economy Of Accounting* (PEA)**

Ayudia Sokarina  
Fakultas Ekonomi Universitas Mataram

**ABSTRACT**

*This study aims to initiate dimensional firm performance by using the perspective of the political economy of accounting. This research is motivated by the fact that the assessment of corporate performance using financial performance is not enough because in principle the financial performance is only capable of representing shareholder ownership by ignoring ownership stakeholders. On the other hand considered the environmental performance assessment meets the interests of stakeholders, especially in terms of environment, however, the implementation has been oriented to the shareholders. By doing critical analysis on the results of the discourse over the issue of privatization, the study find other reality showed that the Government understand privatization as a tool to achieve economic rents, privatization has failed to make the distribution of ownership, and along with it the process of exploitation of consumers in the form of higher rates for increased intensive (case in PT Telkomsel) As a result dimensional performance of the company consists of physical parameters, social justice and socio-political consciousness. According Sztompka (2008: 262) that the awareness (of anything) can be a cheater and even driving the emergence of the idea of a critical and sharp in understanding reality.*

**Keywords:** *Political Economy Of Accounting, privatization, economic rents, distribution of ownership, and exploitation of consumers.*



**ABSTRAK**  
**ARTIKEL KUALITATIF-NASIONAL**  
**BIDANG KAJIAN AKUNTANSI KEUANGAN**  
**(ASPAK)**

**DISKRIMINASI DANA PERIMBANGAN DAN MENUJU POLA DESENTRALISASI**  
**FISKAL YANG BERKEADILAN**

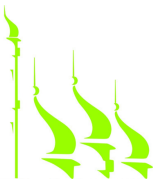
(Suatu telaahan kritis terhadap Alokasi DAU Nasional  
kasus pada Provinsi Kalimantan Timur)

**Muhammad Ikbal**

**Abstract:** Aim of this research is the give us in comprehensive pattern of allocation of DAU (fund transfer) from central government to local government and pared sharper by critical analysis of allocation pattern that at this time felt has been have not yet fair by local government in Indonesia. This Study uses critical paradigm, in order to critics of pattern allocation of DAU by Central government that decanted in UU. 33/2004, condition at this time already happened discrimination among local government, causing injustice in allocation generalization DAU formulation. This critical analysis are expected give input to government, in the effort searching of fiscal decentralization solution with justice, that have moral value and remain not to be free of value.

**Keywords:** critical paradigm, fiscal decentralization, DAU.

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**ARTIKEL KUALITATIF NASIONAL  
ASPAM (AKUNTANSI MANAJEMEN)**

**PERAN AKUNTANSI DALAM PROSES REFORMASI BIROKRASI : STUDI KASUS  
PADA UNIT KERJA KEMENDIKNAS**

**Haryani**

Sekolah Tinggi Ilmu Ekonomi (STIE) Dharmaputera

**Muchamad Syafruddin**

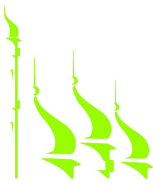
Universitas Diponegoro

**Abstract**

The objective of this research is to explore the role of accounting in the reform process of a continuously evolving governmental agency in one of sub units in ministry of national education. It is important that essentially biocratic reforms still in progress.

Drawing on two complementary organizational change models, the paper investigates how the shifting objectives of *Unit Kerja* of National Education Department rendered its financial management and accountability systems inadequate and how new accounting technologies introduced to anchor the reform process clashed with bureaucratic procedures to create a very challenging context for the organization's management. The paper uses multiple research methods including interviews, archival material and observation to understand the reform process at one of *Unit Kerja* of National Education Department and its implication for public sector accounting and public sector management.

The paper finds that the unique history and continuously evolving nature of *Unit Kerja* of National Education Department make it an important context for re-examining the dynamics of change process and the contribution of accounting technologies within that context. Since the late 2001, the *Unit Kerja* of National Education Department has transformed itself from the budget system was established by top down system called centralized budget system to participative budgeting called decentralized budget system.



**ABSTRAK**  
**ARTIKEL KUALITATIF-NASIONAL**  
**BIDANG KAJIAN GOOD GOVERNANCE**  
**(ASPGG)**

**AKUNTABILITAS DAN PENGELOLAAN KEUANGAN**  
**DI MASJID**

Dahnil Anzar Simanjuntak  
Yeni Januarsi

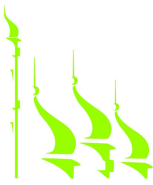
**Universitas Sultan Ageng Tirtayasa, Banten**

**ABSTRACT**

*The purpose of this study is to identify and understand the accounting practices and financial management in the mosque. In particular, this study intends to find out how transparency and accountability in financial management of the Mosque is run. Qualitative Method used in this researched. This study try to verify the accounting practice in Mosque, and describe it. Simple accounting used by mosque official created transparency and accountability, and influences of "ibadah" that done by Muslim society in surrounding Mosque. Accounting practice applied in Baitusalam for transparency and accountability, creating a dilemma of transparency and accountability. In common condition accounting applied could encourage transparency and accountability, but in Ketapang where the Baitusalam Mosque exists, transparency and accountability show a motive, in Islam called as "ria". This Researched important for presenting accountancy that out of mainstream entity and giving contribution for civilization.*

**Keyword:** *Transparency and Accountability, Mosque Accounting, Theology Accounting, Qualitative Research*

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**REKONSTRUKSI KONSEP AKUNTABILITAS ORGANISASI GEREJA:  
(Studi Etnografi Kritis Inkulturatif pada Gereja Katolik di Tana Toraja)****Fransiskus Randa<sup>7</sup>***Fakultas Ekonomi Universitas Atma Jaya Makassar***Abstract**

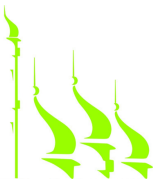
*This study aims to describe the practice of accountability that are understood by the stakeholders, explain the practice of accountability in several dimensions of accountability and to reconstruct accountability concept within the framework of the local culture. This study used an interpretive approach, ethnographic methods and informants of the people and Church officials. Data analysis was performed with a description, interpretation and reconstruction. Result description and meaning on the spiritual dimension was found that the meaning of spiritual accountability is conducted entirely by people with carrying out religious activities, give offerings as an expression of his faith and chose calls consecrated life. On the dimension of leadership found form of leadership that puts the accountability of service form. But on the other hand there is the paradox of ambivalent tendencies of centralized management of organizations to secure the teaching of Christology and ignore the dimension that puts participation of members elements and the involvement of the people. Meanwhile, on the dimensions of ecclesiastical property management at every level in the organization of the Catholic Church indicates not maximized, giving rise to the practice of dishonesty in preparing the report.. This was caused by too much authority in the hands of the leaders of the Church organization and lack of role of the Board of Finance.. At the reconstruction stage the concept of accountability, reconstruction is done by placing the Church as a tongkonan, where members (toma'rapu) bonded inner and outer building as tongkonan Christ Church on the third dimension of accountability. The implication of this study is to confirm the results of previous research that the organization of the Catholic Church including the expressive organizations against the practice of accountability because of the domination of power by its leaders. On the other hand the reconstruction of the concept of accountability in the local culture as Tongkonan acculturative Christ can be developed in building the local church organizations more accountable.*

**Kata Kunci:** *akuntabilitas, inkulturasi, Gereja, spiritual, kepemimpinan, harta benda Gerejawi, tongkonan,*

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<sup>7</sup> Penulis menyampaikan ucapan terima kasih yang sebesar-besarnya kepada Prof. Iwan Triyuwono, SE., Ak., MEc., PhD.; Dr. Unti Ludigdo, SE., Ak., MSi dan Prof. Eko Ganis S.SE., MCom(Hons), PhD (Fakultas Ekonomi Universitas Brawijaya Malang) atas arahan beliau dalam pelaksanaan dan penulisan hasil penelitian ini.





**AKUNTABILITAS DALAM PERSPEKTIF GEREJA PROTESTAN  
(STUDI FENOMENOLOGIS PADA GEREJA PROTESTAN INDONESIA  
DONGGALA JEMAAT MANUNGGAL PALU)**

Janets Silvia  
(NIM: C 30107068 Mahasiswa  
FE Univ. Tadulako Palu)

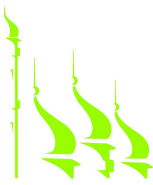
Muhammad Ansar  
(FE Univ. Tadulako Palu)

**ABSTRACT**

Accountability in the Perspective of Protestant Church (Phenomenological study on Indonesian Protestant Church Donggala in Manunggal Church), this thesis is result of kualitatif research and primary data is data that obtained from interviews while secondary data is addititional supporting data. Technical analysis using snowball sampling by selecting the appropriate critical information issues. The result showed that; first, prospective community differently to vertical and horizontal accountability. Second, each individual has his own view in concluding financial management offering sourced from each individuals. Third, ethical and aesthetic values can be illustrated through the numerical value and value of a person in giving so that creating trust in church organizations. Conclusions of this study the trust must be on handheld by church members, not only trust that is applied vertically but horizontal trust in accordance with religious teachings; so with the creation of the trust will simplify the management of value in any form. Beside that, the rule of law of the church organization should be a standard basis for spiritually lead to accountability in running.

**Key words:** Accountability, community perspectives, value and trust.

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**ABSTRAK**  
**ARTIKEL KUALITATIF-NASIONAL**  
**BIDANG KAJIAN PERPAJAKAN**  
**(PPJK)**

**PERSEPSI WAJIB PAJAK TERHADAP DUNIA PERPAJAKAN INDONESIA**  
**SETELAH FENOMENA KASUS “GAYUS TAMBUNAN” DENGAN**  
**PENDEKATAN TRIANGULASI**

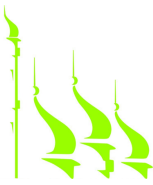
**Dian Purnama Sari**  
Unika Widya Mandala Surabaya

*Abstract*

*Improvement in Indonesian taxation world was being done. But “Gayus Tambunan” case has broken image of Indonesian taxation. Gayus Tambunan, an Indonesian tax officer, did tax fraud, estimated reach trillion rupiahs. “Gayus Tambunan” phenomenon changes people perception also, especially for the tax payer. The main purpose of this research is to understand perception of tax payer to Indonesian taxation world after “Gayus Tambunan” case. Method used in this research is Mixed Method. Mixed method is defined as combination of quantitative and qualitative method. Quantitative method is tested using Partial Least Square (PLS). The result of PLS test showed significant negative correlation between tax payer perception with tax payer’s honesty and obedience. Qualitative method was done using phenomenology method. Result of the deep interview with taxpayer, there are 3 understandings, namely: 1. Image of Indonesian taxation worsens, like saying “sudah jatuh tertimpa tangga”; 2. “Gayus Tambunan” phenomenon finally opens tax payer’s eye and affects tax payer’s behavior; dan 3. The understanding about tax means the understanding between country and God. The research shows that Indonesian people’s perception about Indonesian taxation world before “Gayus Tambunan” case was already bad and after “Gayus Tambunan” case, tax payer more realizes about the deterioration of Indonesian taxation world. But bad perception is not able to make tax payer disobedient and dishonest, because tax payer still has good will to serve his/her country and God.*

**Keyword** : *Perception, tax payer, Gayus Tambunan, mixed method*

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**INTERPRETASI PAJAK DAN IMPLIKASINYA MENURUT PERSPEKTIF WAJIB  
PAJAK USAHA MIKRO, KECIL DAN MENENGAH  
(SEBUAH STUDI INTERPRETIF)**

Mutiara Mutiah  
Gita Arasy Harwida  
Fitri Ahmad Kurniawan

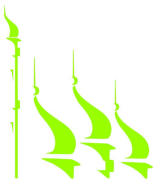
Fakultas Ekonomi Universitas Trunojoyo

***Abstract***

*The SMEs is the nation assets which contributes more than 50% of the Indonesia's Gross Domestic Product (GDP) structure. In fact, the growth of the SMEs' numbers is not followed by the increase of the tax revenue from this sector. Furthermore, as the effect, the SMEs sector became the object of extensification tax from the Directorate General of Taxation (DJP). Besides, some research found that the SMEs also were not handy in making the financial statement as of the basic information to calculate the income tax. Thus, this research objective is to dig the SMEs interpretation towards taxation and its implication. The informant of this research were SMEs taxpayers who live in the Kabupaten Bangkalan who represented the individual or non-individual tax payers whose business were in the manufacturing, trading, or service sector. All the data were gathered from direct interview with the informant and being analyzed by using the phenomenologist approach. Beside the SMEs activist this research also positioned the tax officer as an informant in order to confirm all the information obtained from the SMEs informants. The result showed that the SMEs informant' interpretation towards the taxation were almost associated with its core substances which were as a responsibility, expended by the government for the regard of public interest and based on the law and regulation. However, not all of the SMEs informants were able to implement their taxation obligation appropriately. Moreover, they argued that the taxation obligation and its implication tended to put them in a complicated situation as they had to do many things to fulfill their obligation regarding taxation.*

**Keyword:** *Taxation and Its Implication, Interpretation, Financial Statement, The SMEs*

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**ARTIKEL KUANTITATIF INTERNASIONAL AKMK  
(AKUNTANSI MANAJEMEN DAN KEPERILAKUAN)**

**THE IMPACT OF INFORMATION PRESENTATION FORMATS AND TYPES ON  
DECISION PERFORMANCE: AN EXPERIMENTAL STUDY OF  
COST-BASED DECISION MAKING**

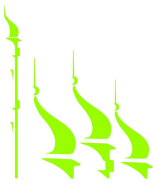
Dyah Ekaari Sekar Jatiningih  
Mahfud Sholihin

**ABSTRACT**

*This study examines the impact of cost information presentation formats and types on decision performance using an experimental method. Using a customer profitability report generated from activity-based costing presented in tabular or graphical format and digital or manual type, subjects in this experiment have the task to determine price which can influence company profitability. The design used in the experiment is 2X2X2 between subjects, with 60 managers in a food manufacturing industry as participants. The results show that information presented digitally or manually in the format of tabular or graphical, has significant impact for decision makers and lead to different profit performance. Further analysis also shows that decision maker's nature of work is the factor which has an impact on decision making process instead of knowledge.*

**Key words:** *ABC Information, Digital and Manual Types, Table and Graphical Formats, Decision Performance, Cost-Based Decision Making*

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## THE ATTITUDINAL AND BEHAVIORAL EFFECTS OF NONFINANCIAL MEASURES

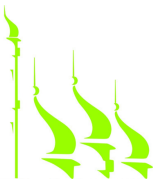
Putri Paramita Agritansia  
Mahfud Sholihin

### Abstract

*The initiation and implementation of nonfinancial measures in management control system is currently an alternative to overcome the limited capabilities of the traditional performance measurement, nonfinancial measures. A recent study by Lau and Moser (2008) found that the use of nonfinancial measures for managerial performance evaluation is positively associated with managerial performance through procedural fairness and organizational commitment. It remains unclear, however, whether the findings are generalizable to other contexts. Using a very different sample which based on 94 Indonesian managers' answered-questionnaires, the objectives of this study are to reexamine and to extend Lau and Moser's model. As this paper only able to partially support the model suggested by Lau and Moser (2008), our findings indicate that nonfinancial performance measures are identified to poorly generate high quality of managerial performance. Possess a design to fit the contexts of performance measurement system especially in Indonesia, this paper brings a suggested management control systems.*

**Key words:** interpersonal trust, managerial performance, nonfinancial measures, organizational commitment, procedural fairness

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**THE IMPACT OF FINANCIAL, NON-FINANCIAL, AND CORPORATE  
GOVERNANCE ATTRIBUTES ON THE PRACTICE OF GLOBAL REPORTING  
INITIATIVE (GRI) BASED ENVIRONMENTAL DISCLOSURE**

Frendy  
Indra Wijaya Kusuma

**ABSTRACT**

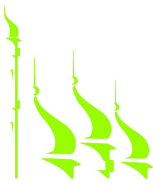
*Business entities are able to exert their influence to particular stakeholders for their benefit by managing the information they disseminate to public, particularly if there is no regulation on such issue in place. Accordingly, the extent of accounting information disclosed to public, specifically voluntary environmental information, is determined by the internal characteristics of the business entities. This research asserts that the internal attributes of listed company in Indonesia: financial, non-financial and corporate governance characteristics, influence the extent of voluntary environmental disclosure information provided in the public companies' annual report. The objective of this research is to test the financial, non-financial, and corporate governance attributes of Indonesian public companies which contribute to the extent of environmental information disclosure in Indonesia.*

*This research measured the extent of Indonesian public companies' environmental disclosure using Environmental Disclosure Index (EDI) as a dependant variable. The index is developed from the parameters under environmental protocols of the Global Reporting Initiative (GRI) G3 framework. The predictor variables in this research are internal attributes of Indonesian public companies which comprise of financial attributes (company size, financial leverage, and economic performance), non-financial attributes (business complexity, extent of international operation, and industry sensitivity), and corporate governance attributes (stock block-holder structure and board of commissioners structure). Samples of 35 companies are chosen for each period during the year 2005-2008 to form a total of 140 observations. This research adopts multiple linear regression model after considering panel data fixed effect.*

*The results show that size of company, economic performance, and industry sensitivity positively affect the disclosure. However, the structure of the board of commissioners only moderately affects the disclosure. Financial leverage, business complexity, and stock-block holder variables show negative relationship with the disclosure. The extent of international operation does not show any relationship with disclosure. This research is limited by the use of annual report as the only means for public companies to publicize their financial and non-financial information to the public.*

**Keywords:** *environmental disclosure, global reporting initiative, annual report, financial, non-financial, corporate governance, Indonesian public company.*

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**ARTIKEL KUANTITATIF INTERNASIONAL AKPM  
(AKUNTANSI KEUANGAN DAN PASAR MODAL)**

**The Effect of Accounting Disclosure, Concentrated Ownership, and Accounting Harmonization to Earnings Quality: The Case of Asia Pacific**

**Alfonsa Ingrid Carolina  
Ratna Wardhani**

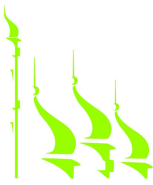
Graduate Program in Accounting Faculty of Economics, University of Indonesia

**Abstract**

This study aims to determine the influence of the level of disclosure and concentrated ownership on the quality of earnings in the context of differences in the degree of local standards to IFRS convergence between countries. This research was carried out against the companies listed on stock exchanges of Indonesia, Singapore, Hong Kong, and Australia. This study will use a multidimensional measure earnings quality using the five measures of earnings quality which are earnings predictability, earnings management, earnings response coefficients, and conservatism. In general, this study found that higher levels of disclosure by companies, the high quality of earnings reported by companies. In the context of increasingly high demand for convergence of accounting standards to IFRS, this study supports the role of convergence in improving the quality of corporate earnings. The use of accounting standards to IFRS convergence will strengthen the influence of the level of disclosure to earnings quality.

*Key words: Disclosure, ownership, degree of convergence of local GAAP to IFRS.*

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**The Effect of Related and Unrelated Diversification of Capital Structure Policy:  
Empirical Evidence on Indonesian Companies**

**Dr. Ratna Wardhani, MSi**

Program Ilmu Akuntansi Fakultas Ekonomi Universitas Indonesia

**Ade Sobrina Hasibuan, SE**

Fakultas Ekonomi Universitas Indonesia

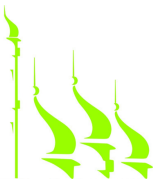
**ABSTRACT**

The objective of this research is to analyze the role of related and unrelated diversification of listed firms in Indonesia on capital structure decision, by using 78 Indonesia companies listed in the Indonesia Stock Exchange for 2002-2007 and panel data methodology. The result shows that in general diversification positively affect firms leverage. This result also apply to unrelated diversification strategy, where firms with unrelated diversification strategy inclined to increasing level of *firm leverage*; in other words, unrelated diversification has a positive effect on debt as source of finance. Therefore, capital structure decisions of unrelated diversified firms seem to be strictly aimed at reaching their target optimal debt level and consistent with the static trade off hypothesis. However the relation between related diversification strategy with firm's capital structure cannot be prove in this study due to the possibility that such strategy will require less cost of investment so that the company can still use internal financing.

**Keywords:** *diversification strategy, capital structure, source of finance*

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**TIMELINESS OF FINANCIAL REPORTING ANALYSIS:  
AN EMPIRICAL STUDY IN INDONESIA STOCK EXCHANGE**

Ika Merdekawati S.E<sup>8</sup>, Dr. Regina J. Arsjah<sup>9</sup>

**ABSTRACT**

This study empirically analyzed timeliness of financial reporting in Indonesia. Timeliness of financial reporting is measured by audit lag and reporting lag. This study utilized an unbalanced panel of 700 firms-years of company listed on the Indonesia Stock Exchange during the period 2007-2009. The mean of audit lag is 74 days and the mean of reporting lag is 94 days. It is found that corporate governance and audit opinion negatively affect both audit lag and reporting lag whereas firm size positively affect audit lag and reporting lag. Debt ratio only negatively affect reporting lag. Auditor's firm, profitability, price earnings ratio and dividend payout ratio are not significantly affect both audit lag and reporting lag. Analysis of audit lag and reporting lag inter-industry reported that financial industry has the shortest audit lag and reporting lag. Trade, service and investment industry has the longest audit lag whereas property, real estate and building construction industry has the longest reporting lag.

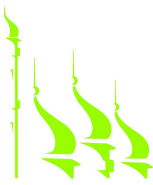
**Key words:** Audit lag, reporting lag, corporate governance, auditor's firm, audit opinion, firm size, profitability, debt ratio, price earnings ratio, dividend payout ratio, industry type.

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<sup>8</sup> Alumni of Universitas Bakrie, Accounting Major

<sup>9</sup> Lecturer in Accounting Major, Universitas Bakrie, Jakarta

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**VALUE RELEVANCE OF REAL EARNINGS MANAGEMENT:  
EVIDENCE FROM INDONESIA**

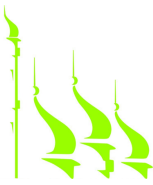
**Imam Subekti  
Universitas Brawijaya**

**Abstract**

This study investigates the impact of real earnings management on value relevance of earnings and book value of equity. The present study uses price model i.e. stock price as firm value. The real earnings management is measured by abnormal cash flow of operation (Abn.CFO), abnormal cash production costs (Abn.PROD), and abnormal cash discretionary expenses (Abn.DISCR). Sample of this study is manufacturing sector. It is due to using of earnings management proxy employed is based on component of production activities i.e. abnormal production cost. Regression analyses on a sample of 1164 firm-years from 1995 to 2006 are employed to test hypotheses. The result of the test shows that earnings and book value of equity are relevant to measure firm value. The value relevance decreased when firms engaged in real earnings management.

**Key words:** earnings, book value of equity, stock price, abnormal cash flow of operation, abnormal production cost, and abnormal discretionary expenses.

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**ROE and EVA: Could They Explain Concurrently in  
Stock Return Association Model?**

**Sumiyana<sup>#</sup>**

*(University of Gadjah Mada)*

**Hendrian<sup>\$</sup>**

*(Open University Indonesia)*

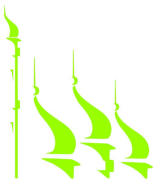
**Abstract**

*Based on empirical theories, EVA could explain better than ROE because it shows wealth creation to shareholders. However, it is still in a contradiction. This study investigates reliability of ROE and EVA in accordance with stock return model. They should explain concurrently in the association of accounting fundamentals and stock return if they are reliable measurement. This study finds that combination of ROE and EVA could not explain stock return variations. This study also finds that combination of high ROE and high EVA could not explain higher stock return variations than others. It means that EVA accompanied by ROE could not show the stockholders' wealthfares. Finally, because of their inconcurrency, this study suggests that they are factually weak and indifference in their ability to show stockholders' wealth creation when they are investigated in a stock return association model.*

**Keywords:** *EVA, ROE, wealth creation, earnings yield, book value, growth opportunities.*

**JEL Classification:** *M41 (accounting); G15 (international financial markets)*

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**Accounting Fundamentals and Variations of Stock Price: Forward Looking Information Inducement<sup>#</sup>****Sumiyana***Gadjah Mada University***Abstract**

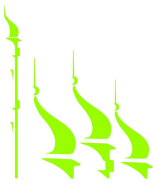
*This study investigates a permanent issue about low association between accounting fundamentals and variations of stock prices. It induces not only historical accounting fundamentals, but also forward looking information. Investors consider forward looking information that enables them to predict potential future cash flow, increase predictive power, lessen mispricing error, increase information content and drives future price equilibrium. The accounting fundamentals are earnings yield, book value, profitability, growth opportunities and discount rate or they could be called as five-related-cash flow factors. The forward looking information are expected earnings and expected growth opportunities.*

*This study suggests that model inducing forward looking information could improve association degree between accounting fundamentals and the movements of stock prices. In other words, they have higher value relevance than not by inducing. Finally, this study concludes that inducing forward looking information could predict stock price accurately and reduce stock price deviations from their fundamental value. It also implies that trading strategies should realize to firm's future rational expectations.*

**Keywords:** *earnings yield, book value, profitability, growth opportunities, discount rate, accounting fundamentals, forward looking, value relevance*

**JEL Classification:** *M41 (accounting); G12 (assets pricing; interest rate); G14 (information and market efficiency); G15 (international financial markets)*

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## Accounting Fundamentals and Variations of Stock Price: Investment Scalability Inducement<sup>#</sup>

Zaki Baridwan,  
Slamet Sugiri,  
Jogiyanto Hartono M.,  
Sumiyana

*University of Gadjah Mada*

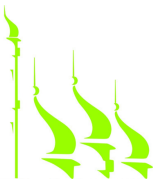
### **Abstract**

*This study develops a new return model in relationship with accounting fundamentals. The new return model is based on Chen and Zhang (2007). This study induces investment scalability information. Specifically, this study splits scale of firm's operation into short-run and long-run investment scalabilities. This study documents that five accounting fundamentals could explain variations of annual stock return. The factors, consist of book value, earnings yield, short-run and long-run investment scalabilities, and growth opportunities vary positively with stock price movements. The remaining factor, pure of interest rate relates to annual stock return negatively. This study finds that inducing short-run and long-run investment scalabilities into the model could improve association degree, in other words they have value relevance. Finally, this study suggests that basic trading strategies would be better if investors revert to accounting fundamentals.*

**Keywords:** *earnings yield, book value, short-run and long-run investment scalabilities, growth opportunities, accounting fundamentals, value relevance, trading strategy.*

**JEL Classification:** M41 (*accounting*); G12 (*assets pricing; interest rate*); G14 (*information and market efficiency*); G15 (*international financial markets*)





FAMILY VOTING RIGHTS, BOARD CHARACTERISTICS, AND SHAREHOLDER VALUE:  
THE EMPIRICAL EVIDENCE FROM INDONESIAN PUBLIC LISTED COMPANIES

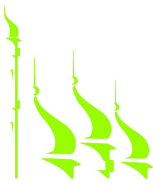
SAIFUL  
Universitas Bengkulu

*Abstract*

*This study examines the relationship between board of director characteristics and shareholder value. Moreover, this study also investigates the moderating role of family voting rights on the relationship between proportion of independent member on board and shareholder value. Based on 88 samples of Indonesian public listed companies for periods 2002 to 2005 (352 observations) and using random effect panel data analysis, the results showed that the proportion of independent member on board is positively significant associated with shareholder value. It means that the role of independent board director in advising and monitoring management to act in the best interest of shareholders is effective whether in developed or in developing market including Indonesia. Furthermore, while this study also found that lower proportion of family voting rights lead to strengthen the positive relationship between independent board and shareholder value.*

**Keywords:** *board characteristics, corporate governance, shareholder value, family voting rights.*

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**ARTIKEL KUANTITATIF INTERNASIONAL ASPSIA  
(SISTEM INFORMASI DAN AUDITING)**

**THE INFLUENCE OF PERCEIVED CHARACTERISTICS OF INNOVATING ON E-  
GOVERNMENT ADOPTION TO THE STUDENTS ON PUBLIC HIGHER EDUCATION  
IN BANYUMAS REGENCY**

***Pipiet Panida***

*Alumni Jenderal Soedirman University*

***Oman Rusmana***

*Jenderal Soedirman University*

***Krishnoe Rachmi Fitrijadi***

*Jenderal Soedirman University*

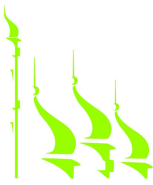
*Abstract*

This research entitled "**The Influence of Perceived Characteristics of Innovating On E-Government Adoption To The Students On Public Higher Education In Banyumas Regency**".

The objective of this research is to find out the influence of perceive characteristics of innovating to intention to use of e-Government adoption. The measurement of intention to use of e-Government is perceived characteristics of innovating (PCI).

The research sample determined by *purposive sampling* from 150 representative population from students on public higher education in Banyumas Regency. The research sample is 50 social students, 50 science students and 50 magister students. Method of analysis in this research used multiple linear regression analysis and one-way anova. The results show that higher level of perceived relative advantage, image and ease of use has significant effect on higher level of intention to use state e-Government services. There is different perception between the groups of students towards intention to use state e-Government services.

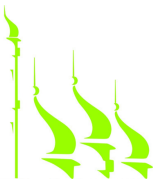
The implications of research is state government agencies should identify and communicate to citizens through socialization by holding seminar and workshop about e-Government and also they should update their web service and make it to be better serve, appearance and information completely in order to enhance citizen's intention to use state e-Government services.



**Keywords:** *e-Government, perceived characteristics on innovating (PCI), relative advantage, image, compatibility, ease of use, intention to use state e-Government services.*







ARTIKEL KUANTITATIF INTERNASIONAL CG  
(CORPORATE GOVERNANCE)

**Remuneration of Board Members in a Two-Tier System:  
The Indonesian Evidence**

**Salim Darmadi**

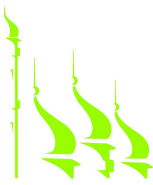
Indonesian Capital Market and Financial Institution Supervisory Agency (Bapepam-LK)  
Jakarta, Indonesia

*Abstract*

*This paper examines the determinants of remuneration level of board members in a developing economy that adopts a two-tier board structure system. Corporate governance structure, firm-specific characteristics, and firm performance are hypothesized as significant determinants. The sample consists of 442 firm-year observations, comprising 255 listed firms on the Indonesia Stock Exchange (IDX) in the financial years 2006 and 2007. I provide empirical evidence that firm size and the number of board members are positively associated with remuneration level. Smaller firms are found to expend higher proportion of their financial resources to compensate their board members. Further, this study investigates pay-performance sensitivity and reveals that changes in the firm's market value are positively associated with changes in total remuneration level.*

**Keywords:** Board remuneration, corporate governance, pay-performance sensitivity, two-tier board, Indonesia

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**DISAGGREGATING THE CONTROL DEVICES OF FAMILY-BASED  
GOVERNANCE: THE CASE OF INDONESIA**

Muhammad Agung Prabowo  
Magister Akuntansi, Fakultas Ekonomi, Universitas Sebelas Maret

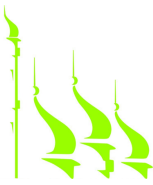
**Abstract**

I extend the family-based governance study by examining the impact of controlling family ownership, controlling family involvements in management, and the involvement on the board on firm performance in Indonesia. This paper is the first to incorporate all possible control devices and investigate its impact on organizational outcome. The conceptual framework is derived from agency theory assuming that the governance mechanisms affect the behaviour of contracting parties. Using a dataset consisting of 190 Indonesian listed firms, I find that all control devices are negatively related to accounting earnings. The presence of family involvement in management and on the board negates the significant impact of family ownership on firm performance. Further analysis reveals that the involvement on the board lessens the significant relationship between the involvement in management and firm performance. These findings have two important implications. First, the presence of controlling families does not necessarily harm firm performance unless they involve in management and on the board. Second, the entrenchment problem of the involvement on the board is higher than those of family ownership and the involvement in management. The result underlines the necessity to disentangle control mechanisms by the family as it potentially creates different impact on organizational outcome.

**Keyword:** Corporate Governance, Control devices, Family-based Governance, Firm Performance

JEL Classification: G32

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**ARTIKEL KUANTITATIF INTERNASIONAL SIPE  
(SISTEM INFORMASI, AUDITING DAN ETIKA PROFESI)**

**Does Mandatory Auditor Rotation Increase Audit Quality? A Test of Indonesian Ministry of Finance's Decree Effectiveness**

**Slamet Sugiri**

(Universitas Gadjah Mada)

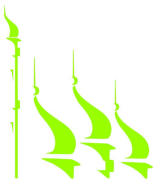
**Rahmat Febrianto**

(Doctoral Student FEB, Universitas Gadjah Mada/Lecturer, FE Univ. Andalas)

**Abstract:** We investigate whether auditor's mandatory rotation affects audit quality. In specific, we test the effectiveness of Ministry of Finance's (MOF) decree no. 423/2002. Following some other researches that investigate audit quality, we use discretionary accruals as the proxy of audit quality. Our test result suggests that audit quality is lower after the rotation than before the switching. This result is surprisingly unexpected since we expect post-rotation auditor will be more skeptical and conservative to its new client and therefore will push the discretionary accrual down. We conjecture that auditors have anticipated that MOF decree for two reasons. Firstly, more than half of our sampled rotations (58%) take place on 2002 or 85% of sampled firms by 2003. It proves that companies and their auditors have anticipated this decree. Secondly, some local accounting firms dissolve their partnerships and re-establish a new one while both of them retaining their foreign associates. If the pre- and post-mandatory auditors are in fact the same accounting firm since they have the same foreign affiliation, there is no surprise that we will not observe some change in the audit the quality. In this research, we, however, consider this switch as a mandatory rotation since lawfully the company is audited by different auditor. Our samples are suffers from this limitation.

**Keywords:** *audit quality, discretionary accruals, earnings management mandatory rotation.*

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**ABSTRAK ARTIKEL KUALITATIF INTERNASIONAL PAK  
(PENDIDIKAN AKUNTANSI)**

**EXPLORING THE PRESENCE OF BEAUTY CAGE IN ACCOUNTING EDUCATION:  
AN EVIDENCE FROM INDONESIA**

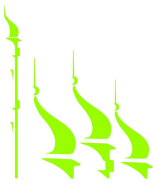
Ari Kamayanti<sup>1)</sup>  
Iwan Triyuwono<sup>2)</sup>  
Gugus Irianto<sup>2)</sup>  
Aji Dedi Mulawarman<sup>2)</sup>

<sup>1)</sup>STIE Mahardhika Surabaya, Juanda Business Centre Kav B1-B7; <sup>2)</sup>Universitas Brawijaya  
E-mail: [kamayanti.ari@gmail.com](mailto:kamayanti.ari@gmail.com)

*Abstract*

Accounting education is presently trapped into reaching concepts of “beauty”. These are masculinity and colonization. Currently, accounting education is regarded beautiful if it uses masculine approach that relies greatly on rationalism and if it is used to control and maintain *status quo* through colonization. Paulo Freire’s dialogic education liberation, particularly coding as the first stage of reflection, namely Freirean Coding, is employed to define and explore the beauty cage. The article provides empirical evidence that such cage exists in Indonesian accounting education. This research aims to awake consciousness that accounting education must embark a change to liberate itself from the beauty cage.

**Keywords:** Accounting Education, beauty cage, colonization, Freirean Coding, masculinity.



**The Gap of Supply and Demand on Accounting Education:  
*A Picture of Readiness of Top 50 Universities in South East Asia toward Green Concern***

**Dianne Frisko**  
University of Surabaya

**Desi Arisandi**  
University of Surabaya

**ABSTRACT**

This paper aims to take a picture on the university commitment toward sustainability development consideration. As a part of it, this paper also try to map the action taken by accounting education through its programs including curriculum development, research, campus activities programs showing green concern in creating sustainability development. As a descriptive study, this research took 50 universities on top South East Asia ranking web of world universities (Webometrics) in 2010. All data taken from information published on web in each universities as well as any information related with each universities provided in public sources. Using descriptive analysis it is found that mostly accounting education put their green-concern on hardcore facilities such as web-based learning as one of their delivery method supporting facilities. While findings shown that accounting education need to put more attention and effort on designing accounting curriculum, campus events, and research that carry ethics and socio-environment consideration to respond the ultimate demand from business sector. Eventually, this result expected to encourage accounting education especially in Indonesia to put more consideration and action in responding business requirement in creating sustainability development.

**Keywords:** *South East Asia, Accounting Education, Environment, and Ethics.*

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