

# 2<sup>ND</sup> ICAF UMY 2016

## International Conference on Accounting and Finance



Wilayah D.I. Yogyakarta

# *Proceeding*

## **"Behavioral Accounting Issues in South East Asia"**

Accounting Department

Faculty of Economics

Universitas Muhammadiyah Yogyakarta



**PROCEEDING  
2<sup>nd</sup> INTERNATIONAL CONFERENCE ON  
ACCOUNTING AND FINANCE  
(2<sup>nd</sup> ICAF UMY 2016)**

**“Behavioral Accounting Issues in South East Asia”**



**ACCOUNTING DEPARTMENT  
FACULTY OF ECONOMICS  
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA  
2016**

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ICAF UMY 2016

**PROCEEDING  
2<sup>nd</sup> INTERNATIONAL CONFERENCE ON  
ACCOUNTING AND FINANCE (2<sup>nd</sup> ICAF UMY 2016)**

**“Behavioral Accounting Issues in South East Asia”**

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2 ICAF UMY 2016

## PREFACE

Assalamu'alaikum Warahmatullahi Wabarakatuh

*Alhamdulillahirabbilalamin*, let's be grateful to our God, Allah SWT, due to His blessing and mercy so the agenda of the *2<sup>nd</sup> International Conference of Accounting and Finance* (ICAF) of UMY 2016 held on February 24<sup>th</sup>-26<sup>th</sup> in 2016 can be implemented. Let's give our regards, *Shalawat*, to our prophet Muhammad SAW, who has given us pattern as the way of life as his *ummah* (follower).

The *2<sup>nd</sup> International Conference of Accounting and Finance* (ICAF) of UMY 2016 is held by Accounting Department, Faculty of Economics, UMY and has become the annual agenda of the Accounting Department. The theme of this *2<sup>nd</sup> ICAF UMY 2016* is "*Behavioral Accounting Issues in South East Asia*". So, we hope that this agenda gives contribution for academician or researchers mainly in the *Behavioral Accounting* sector and other Accounting sectors.

The concept of the agenda combining the international seminar and call for papers has invited participants from the academician or researchers to attend this agenda. There are about 250 participants attending this international seminar and 61 papers selected to be presented and published in the proceeding.

Finally, to all of you having taken contribution on this *2<sup>nd</sup> ICAF UMY 2016* and this proceeding; presenters, reviewers, and the committee, we give our high appreciation. We apologize if there are mistakes found in this proceeding which is beyond of our precision. Thank you.

Wassalamu'alaikum Warahmatullahi Wabarakatuh

Yogyakarta, February 17<sup>th</sup> 2016.

Head of Committee



**ICAF UMY 2016**

## TABLE OF CONTENT

PREFACE ..... i

TABLE OF CONTENT ..... ii

RUNDOWN 2<sup>nd</sup> ICAF UMY 2016 ..... iii

SCHEDULE CONCURRENT (PARALLEL) SESSION ..... x

### MANAGEMENT ACCOUNTING

Dampak Partisipasi Anggaran dan *Reinforcement Contingency* terhadap Komitmen Organisasi  
*Mia Selvina; Yuliansyah; Pigo Nauli* ..... 1

Budaya dan Religiusitas dalam Mencegah Korupsi di Indonesia  
*Junaidi dan Rismawati* ..... 2

Fobi(A)Kuntansi: Puisiasi dan Refleksi Hakikat  
*Ari Kamayanti* ..... 3

Peranan Etika Profesi dalam Akuntansi Keperilakuan  
*Mispiyanti* ..... 4

Pengaruh Sistem Pengendalian Manajemen dan Kecerdasan Emosional terhadap Kinerja Staff ATC dengan *Locus Of Control* sebagai Variabel Pemoderasi  
*Fathul Huda Anjumi dan Rizal Yaya* ..... 5

Analisis Faktor-Faktor yang Mempengaruhi *Fraud* Pengadaan Barang/Jasa  
*Nashirotun Nisa Nurharjanti* ..... 6

Pemetaan Sektor Strategis Domestik Akselerasi Pembangunan Industri Nasional  
*Amrizal dan Agus Munandar* ..... 7



*The Influence of Organizational Commitment Toward the Implementation of the System Accounting Information at Regencies and Cities in North Sumatra, Indonesia*

*Eka Nurmala Sari dan Fitriani Saragih..... 8*

Peran Keadilan, Sistem Informasi Akuntansi Manajemen, dan Komitmen pada Tujuan Anggaran dalam Proses Penyusunan Anggaran

*Mirna Indriani ..... 9*

## AUDIT

Kontruksi Tanggung Jawab Auditor Perspektif Mamayu Hayuning Bawono  
*Nourida Qudsi Lutfillah; Yenni Mangoting; Riesanti Edie Wijaya ..... 10*

Pengaruh *Tenure*, Rotasi Audit, dan Spesialisasi Auditor terhadap Kualitas Audit

*Aldilla Agustira Eka Saputri; Achmad Syaiful Hidayat A; Gina Harventy ..... 11*

Pengaruh Audit *Tenure*, Rotasi Audit dan Ukuran Kantor Akuntan Publik terhadap Kualitas Audit

*Rahmita Dwinesia Paputungan; Aham Juanda; Eris Tri Kurnia W..... 12*

Peran Auditor Internal dan Pengendalian Intern dalam Pelaksanaan Tata Kelola Pemerintahan yang Baik

*Widia Astuty..... 13*

Pengaruh Audit *Tenure*, Auditor Spesialis, dan Komite Audit terhadap Asimetri Informasi

*Easty Safitry Tinumbia; Sri Wahjuni Latifah; Adi Prasetyo ..... 14*

Kualitas Audit: Sebuah Meta Analisis

*Rifzita Vinda Arianestasya Putri; Ihyaul Ulum; Achmad Syaiful Hidayat A... 15*

Analisis Faktor-Faktor yang Mempengaruhi Pergantian Kantor Akuntan Publik

*Miftahurrohmat Amalia dan Wahyu Manuhara Putra..... 16*



Analisis Determinan Keberhasilan <i>Turnaround</i> pada Perusahaan yang Mengalami Kondisi <i>Financial Distress</i> <i>Nur Wulandari dan Barbara Gunawan</i> .....	55
<i>The Effect of Ownership Structure, Number of Audit Committee Meetings and Cost of Proprietary Towards Voluntary Disclosure (Independent Audit Committe As Moderating Variable)</i> <i>Nisa Ilma Arifi dan Evi Rahmawati</i> .....	56
Relevansi Nilai Laba dan Arus Kas Operasi untuk Penentuan Kompensasi Manajemen dengan <i>Mandatory Disclosure IFRS</i> sebagai Variabel Pemoderasi <i>Ratna Pujayanti dan Harjanti Widiasuti</i> .....	57
<i>Constructing Share Investment Portfolio: Valuing and Measuring Performance of Idx30 as A Stock-Based Investment in Indonesian Financial Market With Risk Adjusted Performance</i> <i>Yovi Hendriana dan Arum Indarsari</i> .....	58
<i>The Influence of Intellectual Capital to Financial Performance at Insurance Companies</i> <i>Deta Sonia Febriyanti dan Arum Indrasari</i> .....	59
<i>Influence of Environmental Performance Against Corporate Social Responsibility Disclosure And Financial Performance of The Extractive Company</i> <i>Hadiyah Fitriyah dan Dwi Indraswiti</i> .....	60
Pengaruh <i>Good Corporate Governance</i> terhadap Kinerja Perbankan dengan Kualitas Pengungkapan Informasi sebagai Variabel <i>Intervening</i> <i>Yeni Wulandari dan Wiwit Hariyanto</i> .....	61
<b><i>Profile of International Program of Accounting (IPAcc)</i></b> .....	62
<b><i>Profile of Jurnal Akuntansi dan Investasi (JAI)</i></b> .....	63
<b><i>Yogyakarta Tourism Map</i></b> .....	64





**SCHEDULE CONCURRENT (PARALLEL) SESSION**

Moderator : Dr. Rizal Yaya, S.E., M.Si., Ak., CA

Time : 13.00 – 15.00 WIB, Ruang Komisi Dua (Session I)

AR. Fahrudin A Building, 5th Floor, UMY

CODE	PRESENTER	TITLE
<b>AM-001</b>	1. Mia Selvina 2. Yuliansyah 3. Pigo Nauli	Dampak Partisipasi Anggaran dan <i>Reinforcement Contingency</i> terhadap Komitmen Organisasi
<b>AM-003</b>	Ari Kamayanti	Fobi(A)Kuntansi: Puisisasi dan Refleksi Hakikat
<b>AM-006</b>	Nashirotun Nisa Nurharjanti	Analisis Faktor-Faktor yang Mempengaruhi Fraud Pengadaan Barang/Jasa
<b>AM/SIA-008</b>	1. Eka Nurmala Sari 2. Fitriani Saragih	<i>The Influence of Organizational Commitment Toward The Implementation of The System Accounting Information at Regencies and Cities in North Sumatra, Indonesia</i>
<b>SHARIA -002</b>	1. Diah Ayu Ningsih 2. Emile Satia D	<i>The Influence of Corporate Governance Mechanism Toward Financial Performance in Islamic Banking in Indonesia</i>



AM-001

## DAMPAK PARTISIPASI ANGGARAN DAN REINFORCEMENT CONTINGENCY TERHADAP KOMITMEN ORGANISASI

Mia Selvina; Yuliansyah; Pigo Nauli  
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### ABSTRACT

The purpose of this study is to examine the effect of participation in budgeting on organizational commitment through reinforcement contingency in the service sector companies listed in the Indonesian Stock Exchange and have the branch offices in Bandar Lampung. In order to achieve the aim of the study, we develop new construct, reinforcement contingency, through focus group discussion and several pilot studies before it is used in the main survey. According to 42 respondents, the data are analyzed using Smart PLS. It found that reinforcement contingency as the mediation variable provides more significant effect in the relation between participation in budgeting and organization commitment. This study suggests no reward and no punishment system as the part of reinforcement contingency appropriate to be applied to employees to enhance their commitment organization.

**Keywords:** Participation in Budgeting, Reinforcement Contingency, Organization Commitment, Service Sector



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AM-002

## BUDAYA DAN RELIGIUSITAS DALAM MENCEGAH KORUPSI DI INDONESIA

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### **ABSTRACT**

*Corruption is no longer a local or regional issue but has become a global issue because it is very disturbing cycle of the world economy. In many places democracy is one factor reduces the level of corruption, but on the other hand makes corruption democracy becomes more fertile. This research uses the literature approach and is expected to be one of the concepts for future research in conducting research on the prevention of corruption. Based on literature study we found that the approach to culture and religiosity in Indonesia will be more effective in preventing corruption. This is caused by the people of Indonesia, which consists of many tribes, cultures, beliefs and religions.*

**Keywords:** *Corruption, Democracy, Culture, Religiosity*

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