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

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

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

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

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

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Jakarta, 2 November 2020

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

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PENGARUH LEVERAGE, PROFITABILITAS, CAPITAL INTENSITY, KARAKTER EKSEKUTIF DAN UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE**Hannasya Cahaya, Liviawati, Satria Tri Nanda**

Fakultas Ekonomi Universitas Lancang Kuning, Pekanbaru, Indonesia

E-mail : satriatrinanda@unilak.ac.id

Abstract

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

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

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

Devi Artika, Febri Rahmi, Leny Nofianti, Identiti

Akuntansi, Fakultas Ekonomi dan Ilmu Sosial, UIN Suska Riau

Email: febri.rahmi@uin-suska.ac.id dan artika.devi94@gmail.com

Abstract

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

Keywords: Fixed Assets, Biological Assets, Financial Statements

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

Nurul Dwi Septiyani, Resti Yulistia Muslim, Yunilma, Arie Frinola Minovia

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta

Email: Nuruldwiseptiani@gmail.com

ABSTRACT

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

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

**KETERKAITAN PENERAPAN AKUNTANSI HIJAU DAN UKURAN ORGANISASI DALAM
KEBERLANJUTAN USAHA RUMAH SAKIT UMUM DI MALANG RAYA****Muhammad Hasyim Ashari , Yudhi Anggoro***Sekolah Tinggi Ilmu Ekonomi Indocakti Malang*

Email: muhammadhasyimashari@gmail.com

Abstract

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

Keywords : Green Accounting, Organizational Size, Business Sustainability

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

Hamdi Agustin, Firdaus Abd. Rahman

Fakultas Ekonomi, Universitas Islam Riau

Email: hamdiagustin@eco.uir.ac.id

Abstract

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

Keywords: *ERM, bank, company value and ownership*

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

Harkaneri, Nurul Akidah, Henni Indrayani
Universitas Islam Negeri Sultan Syarif Kasim Riau
Email : harkaneri@gmail.com

Abstract

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

Keywords: *Biological Assets, Coconut Plantation, Ethnography*

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

Radiatul Husna

Fakultas Ekonomi dan Bisnis, Pascasarjana Universitas Riau

ABSTRACT

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

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

**TINGKAT KEUNTUNGAN OPERASI ASET DAN MEDIA PENGUNGKAPAN PADA
PENGUNGKAPAN EMISI KARBON PERUSAHAAN BUMN-PUBLIK****Ari Purwanti , Harnovinsah**

Departemen Akuntansi Fakultas Ekonomi & Bisnis Universitas Mercu Buana

Email: aripurwanti2501@gmail.com, dr.harnovinsah@gmail.com**Abstract**

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

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

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

Rina Soviani, Emrinaldi, Novita

Fakultas Ekonomi dan Bisnis Universitas Riau

Email: rinasoviani29@gmail.com

ABSTRACT

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

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

**THE INFLUENCE OF LIQUIDITY AND CAPITAL STRUCTURE ON COMPANY VALUE
WITH PROFITABILITY AS INTERVENING**
*(Study of the Goods Consumption Industry Sector Companies Listed on the Indonesia
Stock Exchange in 2016-2019)*

Seprini, Kamaliah, Azwir Nasir

ABSTRACT

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

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

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

**PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN DAN KEBIJAKAN
DIVIDEN TERHADAP NILAI PERUSAHAAN****Egi Hadi Luthfi, Herawati, Arie Frinola Minovia***Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Bung Hatta*

Email: egiputra9725@gmail.com

Abstract

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

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

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

Syafruddin Siregar

Prodi Akuntansi, Fakultas Ekonomi, UNIVERSITAS AZZAHRA

Abstract

The background of the problem in this study is based on interviews about the influence of Covid 19 to online motorcycle taxi drivers who have to work in order to have an income working at night until dawn every day on the covid 19 mass and the community around the housing where I live, they prefer to order consumer goods which increased in the covid 19 mass especially food and beverages online and delivered by motorcycle taxis.

Several vital companies in the midst of the corona virus that have high demand and strengthen the trade balance are Personal Protective Equipment (PPE), Pharmaceutical Companies, Mask Companies, Food and Beverage Companies, Logistics Services and Telecommunication Services.

The purpose of this study is to analyze the impact of Covid 19 on the financial performance of companies in the consumer goods sector, the 5 (five) subsectors and the impact of Covid on consumers of consumer goods in society.

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

Basic research as a hypothesis assuming the impact of Covid 19 on the consumer goods sector of 57 companies, has a positive effect on 21 companies or 37%, namely the food and beverage industry 9 (nine) companies, cigarettes 3 (three), pharmacy 5 (five), cosmetics 3 (three)), and others 1 (one); 31 companies or 31% negative influence, the food and beverage industry 16, cigarettes 2 (two) pharmaceuticals 5 (five), cosmetics and household goods 4 RT equipment, 4, and 5 (five) companies in the food and beverage sub-sector whose performance is not analyzed because supporting data for analysis was not obtained.

The results of the analysis have positive and negative impacts on sales on the mass of Covid, and there is a decrease in the ability to generate profits, the ability to pay short and long term debt.

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

STRATEGI BERSAING UMKM MAKANAN DAN MINUMAN DI INDONESIA**Mega Metalia, Sari Indah Oktanti Sembiring**

*Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Lampung, Jl. Soemantri
Brojonegoro No.1, Bandar Lampung*

Email: lia_meta_m2m@yahoo.com , sariindahoktanti@yahoo.co.id

Abstract

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

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

**PENGARUH *LEVER'S OF CONTROL* TERHADAP KINERJA MANAJERIAL DENGAN
AMBIGUITAS PERAN DAN PEMBERDAYAAN PSIKOLOGIS SEBAGAI MEDIASI
(STUDI EMPIRIS PADA PERUSAHAAN DISTRIBUTOR ROKOK DI KOTA
PEKANBARU)**

Vince Ratnawati, Alfianti Silvi, Maharani

Abstract

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

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

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

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

KERAGAMAN PEMBIAYAAN MURABAHAH PADA BAITUL MAAL WA TAMWIL**Elis Mediawati**

elis.mediawati@upi.edu

Silviana agustami

silviana.agustami@upi.edu

Puspasari

puspasari015@student.upi.edu

Pepi Nur Susilawati

pepinur@pertanian.go.id

Tsara Azizah tsaraa@student.upi.edu**Andi Irwansyah Mattupuang**

andi.irwansyah.mattupuang@student.upi.edu

Neng Hasnah Siti Aminah nenghasnah@upi.edu**Abstract**

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

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

ANALISIS PENERAPAN AKUNTANSI KEUANGAN PADA MASJID PARIPURNA DI PEKANBARU

Ratih Murniati, Zulhelmy

Universitas Islam Riau

Email: ratihmurniati@student.uir.ac.id, zulhelmy@eco.uir.ac.id

ABSTRACT

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

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

ANALISIS IMPLEMENTASI PEDOMAN AKUNTANSI PESANTREN PADA PELAPORAN KEUANGAN DI PONDOK PESANTREN KHALID BIN WALID ROKAN HULU, RIAU**Irzalifah Darmi, Febri Rahmi**

Akuntansi, Fakultas Ekonomi dan Ilmu Sosial, UIN Suska Riau

Email: febri.rahmi@uin-suska.ac.id dan irzalifah074@gmail.com

Abstract

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

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

ANALISIS PENERAPAN AKUNTANSI MURABAHAH BERDASARKAN PSAK 102 PADA BAITUL MAAL WAT TAMWIL (BMT) AL ITTIHAD RUMBAL**Yulius Daular, Harkaneri, Febri Rahmi, Leny Nofianti, Identiti**

Akuntansi, Fakultas Ekonomi dan Ilmu Sosial, UIN Suska Riau

Email febri.rahmi@uin-suska.ac.id dan yuliusdaular17.yd@gmail.com**Abstract**

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

Keywords: *Murabahah Accounting, PSAK 102, Islamic Financial Institutions*

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

Muhammad Yasir, Leny Nofianti, Febri Rahmi, Identiti

Universitas Islam Negeri Sultan Syarif Kasim Riau

Email : Muhammadyasir@students.uin-suska.ac.id, leny.nofianti@uin-suska.ac.id

ABSTRACT

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

Keywords: Profit Distribution Management, Capital Adequacy, Effectiveness of Third Party Funds, Proportion of Third Party Funds, Rate of Inflation, Gross Domestic Product Growth, Bank Age, BI Rate, Proportion of Non-Investment Financing, Allowance for Earning Asset Losses.

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

Wandi Lestari, Harkaneri

Universitas Islam Negeri Sultan Syarif Kasim Riau

Email : Wandilestari97@gmail.com, Harkaneri@gmail.Com

ABSTRACT

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

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

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

Muhammad Syahwivi, Harkaneri, Nasrullah Djamil, Anna Nurlita, Aras Aira
(Akuntansi, Fakultas Ekonomi dan Ilmu Sosial, UIN Suska Riau, Pekanbaru)
Email syahwivi@gmail.com dan harkaneri@gmail.com

Abstract

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

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

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

Hardi , Meilda Wiguna , Eka Hariyani , Adhitya Agri Putra

Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru

E-mail : meilda.wiguna@lecturer.unri.ac.id

Abstract

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

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

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

Rio Wandrianto, Rita Anugerah, Poppy Nurmayanti,
Fakultas Ekonomi dan Bisnis Universitas Riau, Pekanbaru
E-mail : rio.wandrianto@yahoo.co.id

Abstract

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

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

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

Azwirman , Ari Suryadi, Efi Susanti

Akuntansi, Ekonomi, Universitas Islam Riau, Jl. Kaharudin Nasution. Pekanbaru

Correspondent: efisusanti@eco.uir.ac.id

Abstract

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

Keywords: fraud diamond, audit quality, financial statement fraud

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

Riyan Setiawan, Lin Oktris, Harnovinsah, Hadri Mulya.

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Mercubuana Jakarta

Email : lin.oktris@mercubuana.ac.id

ABSTRACT

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

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

**GANGGUAN INDEPENDENSI, ETIKA PROFESI, DAN KOMPETENSI AUDITOR PADA
INDEPENDENSI AUDITOR INTERNAL PEMERINTAH****Shintia Intan Permatasari , Yesi Mutia Basri, Julita***Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. HR.**Subrantas, Pekanbaru*Email : i.yesimutia@yahoo.com**Abstract**

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

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

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

Wahyuni Pratiwi¹, Desmiyati, Julita

Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Kampus Binawidya KM 12,5, Pekanbaru, Riau
Wahyunipratiwi1998@gmail.com

Abstract

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

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

PENGARUH GANGGUAN PRIBADI, GANGGUAN EKSTERNAL, GANGGUAN ORGANISASI DAN ETIKA PROFESI TERHADAP INDEPENDENSI AUDITOR**Ibrahim Husein Rambe, Julita, Desmiyawati***Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. HR.**Subrantas, Pekanbaru*

Email : i.huseinrambe@gmail.com

Abstract

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

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

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

R. Erwin Saputra, Andreas, Nasrizal

Riau of University

Corresponding Author : rajaerwinsaputra@gmail.com

Abstract

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

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

**PENGARUH TINDAKAN SUPERVISI, KEAHLIAN AUDITOR, DAN KESEMPATAN
KENAIKAN PANGKAT TERHADAP KERJA AUDITOR PEMULA DENGAN PERLAKUAN
AUDITOR SENIOR SEBAGAI VARIABEL MODERATING
(Studi Kasus Pada Inspektorat Daerah se- Provinsi Riau)**

Sri Mulyani

Jurusan Akuntansi, Fakultas Ekonimo dan Bisnis, Universitas Riau, Pekanbaru

Email : Yeni1981.Y1@gmail.com

ABSTRACT

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

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

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

Irma Suryani¹, Rita Anugerah², Novita Indrawati³

¹Mahasiswa Magister Akuntansi, Fakultas Ekonomi Bisnis

^{2,3}Dosen Magister Akuntansi, Fakultas Ekonomi Bisnis

Universitas Riau

E-mail: irma92suryani@gmail.com

ABSTRACT

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

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

KAJIAN FRAUD TENDENCY: PERAN UNETHICAL BEHAVIOR SEBAGAI MEDIASI**Siti Hamidah¹, Reskino²***Akuntansi, Fakultas Ekonomi dan Bisnis, UIN Syarif Hidayatullah Jakarta^{1,2}
siti.hamidah16@mhs.uinjkt.ac.id; reskino@uinjkt.ac.id****Abstract***

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

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

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

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

Abdul Rahman¹, Deliana Deliana², Daniel Gopas³

Program Studi Akuntansi Keuangan Publik, Politeknik Negeri Medan, Medan

Email : delianatar@gmail.com

ABSTRACT

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

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

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

Yolanda Shady Vidrin, Fivi Anggraini

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta, Padang

email: fivianggraini@bunghatta.ac.id

Abstract

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

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

**MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP NILAI PERUSAHAAN
YANG DIMEDIASI KUALITAS LABA DAN KINERJA KEUANGAN**
(Studi Empiris pada Perusahaan Manufaktur yang *Listing* di Bursa Efek Indonesia (BEI)
tahun 2015 – 2017)

Imam Wahyudi , Umi Muawanah, Kohar Adi Setia

Magister Akuntansi, Program Pascasarjana, Universitas Gajayana Malang

email : wahyudhie.akt12@gmail.com

Abstract

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

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

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

Sudjono, Sugeng

Magister Manajemen, Pascasarjana, Universitas Mercubuana, Jakarta
Magister Akuntansi, Sekolah Tinggi Ilmu Ekonomi Y.A.I, Kramat Raya, Jakarta
Email: sudjono@mercubuana.ac.id

Abstract

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

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

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

Joshua Sanders Gunawan, Adji Suratman Maksi, Yuniza Rova

STIE YAI, Jakarta.

Email : joshua101097.js@gmail.com , prof.adji1101@gmail.com

Abstrac

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

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

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

Fatimah¹, Putri Dwi Wahyuni²

Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana, Jakarta
Email: fafafirha18@gmail.com, putri.dwi@mercubuana.ac.id

Abstract

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

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

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

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

Karina Rasaki*, Resti Yulistia Muslim, Neva Novianti, Arie Frinola Minovia

Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta, Padang

* karina_rasaki@yahoo.com

Abstract

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

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

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

Jadi Nugroho^{1*}, Giawan Nur Fitria²

Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana, Jakarta

Correspondent: jadinugroho30@gmail.com

Abstract

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

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

**PENERAPAN GOOD GOVERNANCE DALAM PENGELOLAAN KEUANGAN
DESA KUALA ALAM KECAMATAN BENGKALIS**

Endang Sri Wahyuni¹, Fatmawati²

*Politeknik Negeri Bengkalis, Program Studi Akuntansi Keuangan Publik,
Riau, Indonesia*

e-mail : endang.sri@polbeng.ac.id¹

Abstract

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

Keywords: *Management, Participation, Responsibility, Accountability, Transparency*

**KEBERAGAMAN GENDER DIREKSI DAN KINERJA PERUSAHAAN PADA SEKTOR
HOTELS, RESTAURANTS, DAN LEISURE DI ASEAN****Jeslyne Anggi Winata, Neysa Natania, Rinaningsih, Retno Yuliati***Akuntansi, Universitas Prasetiya Mulya, BSD City Kavling Edutown I.1, Jl. BSD Raya Utama,
BSD City, Kec. Pagedangan, Tangerang, Banten 15339*Correspondent: rinaningsih@pmbs.ac.id, retno.yuliati@pmbs.ac.id**Abstract**

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

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

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

Gita Mustika, Ria Nelly Sari, Novita Indrawati

Fakultas Ekonomi Dan Bisnis, Universitas Riau

ABSTRACT

Objective - this study aims to examine the effect of environmental information disclosure on firm value with corporate governance mechanisms and industrial sensitivity as moderating variables in non-financial companies listed on the Indonesia Stock Exchange in 2018.

Design and Methodology - this study uses secondary data in the form of reports financial non-financial sub-sector companies listed on the Indonesia Stock Exchange in 2018. Secondary data from this study are quantitative data obtained from the website www.idx.co.id and the Indonesian capital market directory (ICMD). The data collection process was carried out by tracing the annual reports selected as samples of non-financial sub-sector companies listed on the Indonesia Stock Exchange in 2018 which were obtained from the official website at www.idx.co.id.

The results of this study prove that disclosure of environmental information has an effect on firm value, corporate governance mechanisms strengthen the effect of environmental information disclosure on firm value and industry sensitivity strengthens the effect of environmental information disclosure on firm value.

Limitations and suggestions - this study is limited to the variable corporate governance mechanisms used in the study. Disclosure of Environmental Information has not followed the Global Reporting Initiative standards too much.

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

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

Amelia Ika Pratiwi¹, Dinda Ayu Nur Afni²

Program Pendidikan Vokasi Universitas Brawijaya Jl. Veteran 12-16 Malang 65145 Telp.
0341-553240

e-mail: amelia.pratiwi@ub.ac.id

Abstract

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

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

PENGARUH KARAKTERISTIK PERUSAHAAN DAN RASIO KEUANGAN TERHADAP PENGHINDARAN PAJAK

Ruth Kiandrinirmala¹, Nico Alexander²

Trisakti School of Management (Ekonomi, Kyai Tapa no.20, Jakarta)^{1,2}

alexanderocin@gmail.com

Abstract

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

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

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

Fauzan Effendi.AM

Magister Akuntansi, Fakultas Ekonomi Universitas Riau, Jl. HR. Soebrantas, Pekanbaru
Email: fauzaneeffendiam@gmail.com

ABSTRACT

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

Keywords: Local Tax, Target, Strategy, Constraints

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

Atira Kamila¹, Popi Fauziati^{2*}, Mukhlizul Hamdi³

^{1, 2, 3} *Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta, Padang, Indonesia*

Email: *popifauziati@bunghatta.ac.id

Abstract

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

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

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

Nita Wahyuni¹, Pipin Kurnia², Astrid Faradisty³
*Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau,
Kampus Binawidya Jl.HR.SubrantasKM 12.5 Panam, Pekanbaru*
email: nita.wahyuni@lecturer.unri.ac.id

Abstract

Taxpayer compliance is a condition that shows the taxpayer fulfills all tax obligations and exercises his taxation rights.

This study aims to determine the effect of the application of taxation e-system and tax sanctions on the compliance of corporate taxpayers at KPP Pratama Bangkinang.

The type of research used is quantitative research with primary data sources obtained from questionnaires distributed to 315 corporate taxpayers registered at KPP Pratama Bangkinang who were selected based on the incidental technique. The scale used in measuring variables is the Likert scale.

To test the hypothesis, multiple linear regression analysis was used. Partial testing shows that the tax e-system variable has an effect on taxpayer compliance, while the taxation sanction variable has no effect on taxpayer compliance.

Simultaneous testing shows that together the taxation e-system variables and tax sanctions have an effect on taxpayer compliance. These results indicate that the ability of the independent variable in predicting corporate taxpayer compliance variables at KPP Pratama Bangkinang is 22.8%, the remaining 77.2% is influenced by variables not examined in this study.

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

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

Rosmida ¹, Julaidah ²

Program Studi Akuntansi Keuangan Publik, Jurusan Administrasi Niaga

Politeknik Negeri Bengkalis

Email: rosmida@polbeng.ac.id ¹

Abstract

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

Pengaruh Jumlah PKP, Nilai SKPKB dan Tingkat Inflasi Terhadap Realisasi Penerimaan PPN di Wilayah Kalimantan Selatan dan Kalimantan Tengah

Sustinah Limarjani, Rawintan Endas Binti, Kasyful Anwar

Universitas Lambung Mangkurat Banjarmasin

[\(sustinah.limarjani@ulm.ac.id\)](mailto:sustinah.limarjani@ulm.ac.id)

ABSTRACT

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

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

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

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

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

Agus Widodo¹, Hetty Muniroh²

*Prodi Akuntansi, STIE YPPI Rembang, Jl Raya Rembang-Pamotan KM.04, Rembang
aguswidodo.yppi@gmail.com*

Abstract

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

Keywords: Tax Rates, Tax Compliance, UMKM

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

Danang Eko Prasetyo¹, Agustin Palupi²

Trisakti School of Management-Jakarta

palupiresearch@gmail.com

Abstract

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

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

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

Eka Chandra Halim Hasibuan, Ruhul Fitrius, Andreas

ABSTRACT

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

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

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

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

Vini Zenita¹, Yesi Mutia Basri² Rofika³,

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru, Indonesia

Email: vinizenita@gmail.com

ABSTRACT

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

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

**ANALISIS FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KINERJA INSTANSI
PEMERINTAH DAERAH KOTA DUMAI****Eka Syarlita Mahardhika***Magister Akuntansi Universitas Riau, Kota Pekanbaru*Email: mekasyarlita@gmail.com**Abstract**

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

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

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

Novia Zakhiya Alzahra¹⁾ Nasrizal²⁾ Rasuli³⁾

Departemen Kota Pekanbaru, Fakultas Magister Akuntansi, Universitas Riau

Email: noviazakhiyasakti@gmail.com

Abstract

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

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

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

Wan Maulana Akbar, Kamaliah, Novita Indrawati

ABSTRACT

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

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

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

Angela Fransisca^{1,2}, Taufeni Taufik², Yesi Mutia Basri²

¹ STIE KBP, Padang, Sumatera Barat, Indonesia

² Jurusan Akuntansi, Fakultas ekonomi dan Bisnis, Universitas Riau, Pekanbaru,
Indonesia

ABSTRACT

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

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

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

Novira Sartika¹, M.Lazuardi²

^{1,2}*Program Studi Sarjana Terapan Akuntansi Keuangan Publik, Jurusan Administrasi Niaga, Politeknik Negeri Bengkalis, Jl. Bathin Alam, Sungai Alam, Bengkalis-Riau*
Email: novirasartika@polbeng.ac.id¹, mlazuardi2998@gmail.com²

Abstract

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

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

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

Husni Mubarak, Nuraini

Program Studi Akuntansi Keuangan Publik Politeknik Negeri Bengkalis

Email: husnimubarak@polbeng.ac.id¹, nuraini060798@gmail.com²

Abstract

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

Key words: Village Budget Effectiveness, Human Development.

PERANAN APARATUR DAN MASYARAKAT DALAM PENGELOLAAN DANA DESA**Vera Oktari, Ulfa Afifah, Arumega Zarefar, Mayla Khoiriyah***Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau*

E-mail: vera.oktari@lecturer.unri.ac.id

Abstract

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

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

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

Hendri Mulyadi

Abstract

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

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

ANALISIS TINGKAT PENYERAPAN ANGGARAN PEMERINTAH DAERAH PROVINSI RIAU

Muhammad Syafda Al Fayyed, Nasrizal, Nur Azlina

Jurusan akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau

Correspondent: nur.azlina@lecture.unri.ac.id

Abstract

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

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

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

Muhammad Raihan Adianta, Nur Azlina, Rofika

Jurusan akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau

Correspondent: nur.azlina@lecture.unri.ac.id

Abstract

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

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

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

Jenny Morasa, Syermi Stella Emma Mintalangi
Jurusan Akuntansi, FEB Universitas Sam Ratulangi

Abstract

The Sangihe Regency Government has a very important role in carrying out the mandate of Law No. 23 of 2014 on Local Government. The intended financial performance is financial performance in a transparency, accountable and participatory way.

The purpose of this study is to analyze the financial performance of Sangihe Regency district whether it has grown, able, fit, effective, efficient and independent.

This type of research is quantitative research, using secondary data taken from BPKAD and BAPELITBANGDA in the form of Budget Realization Report and research methods used is by comparative descriptive analysis of financial performance through Growth Ratio, Trend Analysis, Comparison Ratio, Regional Financial Dependency Ratio, Regional Financial Capability Ratio, Activity Ratio, Routine Capability Index Ratio, Decentralization Degree, Harmony Ratio, Effectiveness Ratio, Efficiency Ratio and Self-Reliance Ratio.

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

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

Keywords : Local Government Financial Performance

PENGARUH SISTEM INFORMASI AKUNTANSI, E-COMMERCE, DAN KARAKTERISTIK KEWIRAUSAHAAN TERHADAP KINERJA USAHA MIKRO KECIL DAN MENENGAH**Nuraida Fitri, Desmiyawati, Hariadi***Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau***Abstract**

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

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

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

**PENGARUH KOMITMEN PEMILIK DAN DUKUNGAN PEMERINTAH TERHADAP
PENGUNAAN SISTEM INFORMASI AKUNTANSI**

Maulina Fauziah, Ruhul Fitrioso dan Azhari Sofyan

Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau

Email : maulinafauziah00@gmail.com

Abstract

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

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

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

Miswaty

Universitas Balikpapan, Kalimantan Timur

E-mail : miswaty@yahoo.co.id

Abstract

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

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

Faktor-Faktor Yang Mempengaruhi Implementasi Sistem Informasi Pembayaran Non Tunai Dan Dampaknya Terhadap Efisiensi Kerja Organisasi

Arlen Yasni¹, Ruhul Fitrioso², Nasrizal³

Magister Akuntansi, Fakultas Ekonomi, Universitas Riau, Pekanbaru

Correspondent: asnymedia@gmail.com

Abstract

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

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

**PENILAIAN PERUSAHAAN FINTECH: PERBADINGAN METODE DCF-PERTUMBUHAN
JANGKA PANJANG, DCF-MULTIPLE FASE DAN REAL OPTION
(Studi Pada Perusahaan Fintech yang Listing di BEI)**

Fenny Marietza

Jurusan Akuntansi, FEB Universitas Bengkulu

Mari3tza@gmail.com

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

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

**Siapa Yang Dimaksud Dengan *Publik* Di Dalam Rumpun Ilmu Akuntansi
Sektor Publik ?
(a literature study)**

Emkhad Arif

(Program Studi Akuntansi S1, Fakultas Ekonomi, Universitas Islam Riau)
emkhadarif@eco.uir.ac.id

Abstract

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

**FAKTOR YANG MEMPENGARUHI KUALITAS INFORMASI LAPORAN KEUANGAN
(STUDI KASUS PADA RSUD ARIFIN ACHMAD PROV. RIAU)****Aljufri¹, Arini², Serly Novianti³, Arini****Universitas Lancang Kuning¹**(Akuntansi, Fakultas Ekonomi, Universitas Lancang Kuning, Jl. Yos Sudarso No. KM. 8,
Pekanbaru)*Correspondent: arini@unilak.ac.id**Abstract**

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

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

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

Renda Malenza

Pembimbing: Dr. Novita Indrawati, SE., M.Si., Ak., CA.,

*Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. HR Subrantas
KM 12.5, Pekanbaru*

Email: rendamalenza.rm@gmail.com

Abstract

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

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

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

Yezi Isnita Laili

Pembimbing: Dr. Novita Indrawati, SE., M.Si., Ak., CA.

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau,

Jl. H.R. Soebrantas KM 12,5 Pekanbaru, Riau.

Email: yeziisnita15@gmail.com

ABSTRACT

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

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

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

Elfia Rahmi

Pembimbing : Dr. Novita Indrawati, SE., M.Si., Ak., CA.

*Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. H.R. Soebrantas KM
12.5, Pekanbaru*

Email : elfiarahmi036@gmail.com

Abstract

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

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

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

Ressa Lini

Pembimbing: Dr. Novita Indrawati, SE., M.Si., Ak., CA.

*Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. H.R. Soebrantas KM
12.5, Pekanbaru*

Email: ressalini@gmail.com

Abstract

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

Keywords: accounting conservatism

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

Istiqomah

Pembimbing : Dr. Novita Indrawati, SE., M.Si., Ak., CA
Fakultas Ekonomi dan Bisnis, Universitas Riau, Pekanbaru
Email : iq300499@gmail.com

Abstract

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

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

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

Mayang Senjari

Abstract

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

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

(Studi Empiris pada OPD Kabupaten Pelalawan)

Sofia Gusmartina

Abstract

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

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

Septina Dwi Wulandari

Pembimbing: Dr. Poppy Nurmayanti, SE., M.Si., Ak., CA.

*Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. H.R. Soebrantas KM
12.5, Pekanbaru*

Email: septinadwiwulandari5@gmail.com

Abstract

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

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

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

Siska Rohaliza

Pembimbing: Dr. Poppy Nurmayanti, S.E., M.Si., Ak., CA.

*Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Riau, Jl. H.R. Soebrantas KM
12,5, Pekanbaru.*

Email : rohalizasiska@gmail.com

Abstract

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

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

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

Fitri Hariyani, Emrinaldi Nur, Alfiati Silfi

Universitas Riau

e-mail: fitrihariyani16977@gmail.com

Abstract

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

Keywords: Perceptions of compensation, work motivation.