

BOOK of ABSTRACT



**International
Conference on
Sustainability
Accounting and
Business
Jakarta,
May 16-17th 2023**



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In Collaboration With:



“Economic Recovery and SDG Achievement Post Covid-19 Pandemic.”

**SEKOLAH TINGGI ILMU EKONOMI TRISAKTI
2023**

BOOK OF ABSTRACTS INTERNATIONAL CONFERENCE ON SUSTAINABILITY, ACCOUNTING AND BUSINESS 2023

“Economic Recovery and SDG Achievement Post Covid-19 Pandemic.”

Jakarta, May 16-17th 2023

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“Economic Recovery and SDG Achievement Post Covid-19 Pandemic.”
Jakarta, May 16-17th 2023

Hak Cipta pada Sekolah Tinggi Ilmu Ekonomi Trisakti

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WELCOME REMARKS CHIEF EXECUTIVE OF ICSAB 2023

Good morning,

Distinguished Prof. Ainun Naim, M.B.A., Ph.D. as head of Trisakti Foundation,

Mr. Arya Pradipta, S.E., Ak., M.E., CA. as head of Trisakti School of Management,

Speakers, reviewers, moderators and delegates. It is my great pleasure to welcome you all to the first International Conference on Sustainability, Accounting and Business (ICSAB).

This conference aims to bring together leading experts, lecturers, students, practitioners from Indonesia, Taiwan, Thailand and Malaysia to discuss and share their knowledge and experiences on sustainable business practices, accounting for sustainability, and the role of business in creating a sustainable future for us all.

As we all know, the world is facing an unprecedented environmental crisis. Climate change, pollution, and natural resource depletion are threatening our planet's health and sustainability. As a result, it is imperative that we come together to explore solutions and strategies that will help us address these issues and ensure a sustainable future for generations to come.

This conference provides an excellent opportunity for us to engage in constructive dialogue and knowledge sharing, to disseminate research in Sustainability Accounting and Business, and to explore new approaches and ideas for creating a sustainable future. We hope that this conference will provide a platform for fruitful discussions and meaningful collaborations that will help us move towards a better research and a more sustainable world.

I would like to express my sincere gratitude to all the participants who have come from different parts of the world to join us today. Your presence and contributions are essential to the success of this conference. I would also like to thank our keynote speakers, speakers, distinguished guests, and all those who have worked tirelessly to organize this event. The summary of this event is published in TSM website with the link: <https://www.tsm.ac.id/trisakti-school-of-management-menyelenggarakan-1st-international-conference-on-sustainability-accounting-and-business-icsab/>

I wish you all a productive and enjoyable conference and hope that you take this opportunity to make new connections, learn from each other, and leave with new insights and ideas that will help us all create a more sustainable future.

Thank you.

Jakarta, May 16th 2023



Dr. Astrid Rudyanto, CSRS., CMA., CAP.

Chief Executive of 1st ICSAB



WELCOME REMARKS

PRESIDENT OF TRISAKTI SCHOOL OF MANAGEMENT

Bismillahirrahmanirrahim, In the Name of Allah, the Most Beneficent, the Most Merciful.

Assalamualaikum Warahmatullahi Wabarakatuh, May the peace, mercy, and blessings of Allah be with you.

Distinguished expert keynote speakers, professors, researchers, lecturers, colleagues. On behalf Trisakti School of Management, I would like to welcome you to the International Conference on Sustainability Accounting and Business 2023.

I would like to thank everyone for being part of this prominent conference, and it is a great honor for us to have so many distinguished and high-level speakers on the agenda, and participants.

Moreover, I honorably welcome our expert keynote and invited speakers, Prof Ainun Naim, MBA., Ph.D, President of Trisakti Foundation and Secretary General, Ministry of Research, Technology and Higher Education Indonesia (2019-2022), Prof. Dr. Juhary Ali (Asia e University, Malaysia), Assoc. Prof. Yi-Mu Chen, Ph.D. (I-Shou University, Taiwan), Assoc. Prof. Dr. Mohd. Rizal Palil (Universiti Kebangsaan Malaysia, Malaysia), and Calvin Wong (ACCA Global).

I would also like to say great thank you to all those who have been involved in organizing this event.


Excellency, ladies and gentlemen,

The COVID-19 pandemic has had a huge impact on economies all over the world. Therefore, the biggest challenge for us right now is how to recover the economy post COVID-19 for achieving sustainable and high-quality economic development. Therefore, in two days you will hear presentations and discussions on the main topic about sustainability. Through the active discussions, we will definitely absorb from one another by exchanging valuable viewpoints.

I hope you all find the 2 days' conference enjoyable and rewarding experience, and on behalf of Trisakti School of Management, we apologize if there are any shortcomings in the operation of this conference.

Thank you, I wish you all — us all — the very best for a most successful and very productive conference. All the best.

Jakarta, May 16th 2023



SEKOLAH TINGGI ILMU EKONOMI
TRISAKTI

Arya Pradipta, SE., Ak., ME., CA.

President of Trisakti School of Management



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SK NO. 036/KPTS/STIE/IV/2023

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EVENT SCHEDULE OF ICSAB 2023
TUESDAY – WEDNESDAY / 16 – 17th MAY 2023
TRISAKTI SCHOOL OF MANAGEMENT

Day I	Tuesday, May 16th 2023
09.00-09.30	Registration
09.30-09.40	Welcome Speech: 1. Chief Executive: Dr. Astrid Rudyanto, CSRS., CMA., CAP. 2. Chief of Trisakti School of Management: Arya Pradipta, S.E., Ak., ME., CA.
09.40-10.00	Keynote Speakers: Head of Trisakti Foundation and Secretary General, Ministry of Research, Technology and Higher Education Indonesia (2019-2022): Prof. Ainun Naim, MBA., Ph.D.
10.00-12.00	1st Session 1. Dr. Sudeep Debkuumar (BUUIC, Thailand) 2. Irwanto Handojo, S.E., M.Si. (Trisakti School of Management, Indonesia) Moderator: Muhammad Ghazi, S.E., M.Sc.
12.00-13.00	Photo Session and Lunch Break
13.00-14.30	Parallel Session 1

Day II	Wednesday, May 17th 2023
08.00-08.30	Registration
08.30-11.00	2nd Session 1. Prof. Dr. Juhary Ali (Asia e University, Malaysia) 2. Assoc. Prof. Yi-Mu Chen, Ph.D. (I-Shou University, Taiwan) 3. Calvin Wong (ACCA Global) 4. Assoc. Prof. Dr. Mohd. Rizal Palil (Universiti Kebangsaan Malaysia, Malaysia) Moderator: Dr. Wibisono Soediono, S.E., MBA.
11.00-12.30	Parallel Session 2
12.30-13.30	Lunch Break
13.30-14.00	Best Paper and Best Presenter Announcement, Closing



REVIEWER / MODERATOR LIST
ICSAB 2023
SK NO. 036/KPTS/STIE/IV/2023

NO	NAME	UNIVERSITY
1	Asst. Prof. Dr. Siwaporn Kunnapapdeelert	Burapha University International College
2	Dr. Kongkidakarn Sakulsinlapakorn	Burapha University International College
3	Asst. Prof. Tuangporn Pinudom / Dr Paulina Sutrisno	Burapha University International College / Trisakti School of Management
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10	Dr. Sudeep Debkuumar	Burapha University International College
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13	Dr. Julisar	Trisakti School of Management
14	Dr. Tjhai Fung Jin	Trisakti School of Management
15	Dr. Yohanes	Trisakti School of Management
16	Dr. Deasy Ariyanti Rahayuningsih	Trisakti School of Management

**PRESENTATION SCHEDULE OF
ICSAB 2023**



ROOM 1: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	FIN	01	1. SHELLA BEATRIX IMELDA TARIGAN 2. HENDRA	FACTORS AFFECTING DIVIDEND YIELD IN MINING SECTOR	TRISAKTI SCHOOL OF MANAGEMENT	ASST. PROF. DR. SIWAPORN KUNNAPAPDEELERT
2	FIN	07	1. VINISA SALIM 2. WIDYAWATI LEKOK	FACTORS AFFECTING FIRM VALUE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE	TRISAKTI SCHOOL OF MANAGEMENT	
3	SCH	01	1. THANG PHAN MINH 2. LINH CHI PHAN MINH	HUNGARY'S IOT APPLICATIONS IN THE LOGISTICS INDUSTRY	1. BURAPHA UNIVERSITY INTERNATIONAL COLLEGE 2. VODAFONE GROUP	

ROOM 2: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	MKT	01	1. THEODORUS ANGELO JOHANES 2. DENNY SEPTA HARYANTI	INFLUENCE OF SERVICE QUALITY AND PRODUCT QUALITY TOWARDS CUSTOMER LOYALTY THROUGH CUSTOMER SATISFACTION TO MC	TRISAKTI SCHOOL OF MANAGEMENT	Dr. KONGKIDAKARN SAKULSINLAPAKORN

				DONALD'S CUSTOMERS IN JAKARTA		
2	MKT	05	1. FAHRIZA ALMANAF MAHAMERU 2. IRMA SATYA INDRIYANTI	FACTORS THAT AFFECT CUSTOMER LOYALTY IN USERS OF TOKOPEDIA APPLICATIONS IN JAKARTA	TRISAKTI SCHOOL OF MANAGEMENT	
3	ACC	05	1. YUDIDITHIA HANJAYA 2. FANNY ANGGRAENI	ANALYSIS OF FACTORS AFFECTING THE LEVEL OF TAXPAYER COMPLIANCE IN THE CITY OF TANGERANG	TRISAKTI SCHOOL OF MANAGEMENT	
4	FIN	13	1. ANDRIANI DWI PUTRI BODAS 2. EMIR KHARISMAR	FACTORS AFFECTING STOCK RETURN IN FOOD AND BEVERAGES COMPANIES	TRISAKTI SCHOOL OF MANAGEMENT	

ROOM 3: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	FIN	06	1. JAMES ELIAN NATHANIEL 2. ERIKA JIMENA ARILYN	ANALYSIS OF FACTORS AFFECTING DIVIDEND YIELD IN NON-CYCLICAL CONSUMER COMPANIES PERIOD 2017-2021	TRISAKTI SCHOOL OF MANAGEMENT	Dr. PAULINA SUTRISNO

2	FIN	08	1. ANGGI DWI PRATIWI 2. BENY	FACTORS AFFECTING COMPANY VALUE IN THE FOOD AND BEVERAGE SUB-SECTOR ON THE IDX	TRISAKTI SCHOOL OF MANAGEMENT	
3	CSG	04	1. JOSEPHINE AZALIA CONSELO 2. DEASY ARIYANTI RAHAYUNINGSIH	THE ROLE OF CORPORATE GOVERNANCE AND FIRM CHARACTERISTICS IN EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	
4	ACC	39	1. MUHAMMAD APRIANSYAH 2. ARLEEN HERAWATY	FACTORS AFFECTING TAX AVOIDANCE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE	TRISAKTI SCHOOL OF MANAGEMENT	
5	CSG	06	1. AGNES GUNAWAN 2. ITA TRISNAWATI	CORPORATE GOVERNANCE AND OTHERS VARIABLES AFFECTING EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	



ROOM 4: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)

NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	HRM	02	1. MADA TRI MAJAYA 2. YUPITER GULO	HRM PRACTICES, WORK ENGAGEMENT AND EMPLOYEE TURNOVER INTENTION	TRISAKTI SCHOOL OF MANAGEMENT	Dr. MONPARATH CHARATWATTANANICH
2	PFM	36	1. FRANSISCA JENITA KRISTIANTI 2. IDA FARIDA	THE INFLUENCE OF LEADERSHIP STYLE, WORK ENVIRONMENT, WORK STRESS, ON EMPLOYEE PERFORMANCE AT PT. SHIPPING DOG KODJA	TRISAKTI SCHOOL OF MANAGEMENT	
3	HRM	12	1. REFAEL TEOFILUS 2. MUKTI WIYANTO	INFLUENCE OF RECRUITMENT, SELECTION, COMMITMENT, AND WORKING DISCIPLINE AGAINST EMPLOYEE PRODUCTIVITY PT KAKA INTI BOGA KOSAMBI BRANCH	TRISAKTI SCHOOL OF MANAGEMENT	
4	HRM	13	1. FIFIANA LABITA 2. SETIA TJAHYANTI	THE EFFECT OF TRAINING, SUPERVISION, AND WORK DISCIPLINE	TRISAKTI SCHOOL OF MANAGEMENT	

				ON EMPLOYEE PERFORMANCE AT PT. XYZ		
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ROOM 5: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	27	1. MUHAMMAD RIFKY ARFIANTO 2. NICO ALEXANDER	FRAUD PENTAGON THEORY: DETECTING FRAUDULENT FINANCIAL REPORTING ON MANUFACTURING SECTOR	TRISAKTI SCHOOL OF MANAGEMENT	Dr. SUDEEP DEBKUUMAR
2	ACC	31	1. MONICA YULY CARRIE 2. MEINIE SUSANTY	THE INFLUENCE OF SOCIAL RESPONSIBILITY DISCLOSURE AND OTHER INFLUENCES ON TAX AVOIDANCE	TRISAKTI SCHOOL OF MANAGEMENT	
3	ACC	32	1. FARIS HUSAIN 2. SUGIARTO PRAJITNO	THE EFFECT OF CORPORATE GOVERNANCE, FINANCIAL RATIO AND FIRM CONDITION ON EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	

4	CSG	02	1. AQIILAH SYIFAA AL KHIRANI 2. REGI MUZIO PONZIANI	THE EFFECT OF GOOD CORPORATE GOVERNANCE AND OTHER FACTORS ON EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	
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ROOM 6: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)

NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	01	1. FERDI FERNANDO 2. MUHAMMAD ARIEF EFFENDI	THE EFFECT OF FINANCIAL PERFORMANCE AND AUDIT COMMITTEE ON AUDIT REPORT LAG IN MANUFACTURING COMPANY	TRISAKTI SCHOOL OF MANAGEMENT	Dr. TJHAI FUNG JIN
2	CSG	01	1. EMILIA DWI AGUSTINE 2. ARIES JONATHAN	THE INFLUENCE OF CORPORATE GOVERNANCE AND FREE CASH FLOW TO EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	
3	ACC	30	1. VERNISHA VALENCIA KHO 2. FRISKA FIRNANTI	MOTIVATIONAL BONUSES AND EARNINGS	TRISAKTI SCHOOL OF MANAGEMENT	

				MANAGEMENT IN NON-FINANCIAL COMPANIES		
4	FIN	05	1. STELLA HANA PARENICA UTAMI 2. HARYO SUPARMUN	THE DETERMINANT OF FIRM VALUE ON MANUFACTURING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE	TRISAKTI SCHOOL OF MANAGEMENT	
5	ACC	07	1. MEIRINA 2. NOVIA WIJAYA	THE EFFECT OF ACCRUAL AND OTHER FACTORS ON EARNINGS PERSISTENCE	TRISAKTI SCHOOL OF MANAGEMENT	

ROOM 7: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	26	1. MAURIEN 2. FUNG JIN, TJHAI	THE IMPACT OF AUDIT AND COMPANY'S CHARACTERISTICS ON REAL EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	Dr. YOHANES
2	ACC	28	1. IVONNE 2. PAULINA SUTRISNO	THE EFFECT OF THE PROPORTION OF FEMALE DIRECTORS AND OTHER FACTORS ON	TRISAKTI SCHOOL OF MANAGEMENT	

				REAL EARNINGS MANAGEMENT		
3	FIN	09	1. DARWIN DWIJAYANTO ADITIO 2. RUDI SETIADI TJAHJONO	EFFECT OF PROFITABILITY AND FIRM SIZE ON STOCK RETURN	TRISAKTI SCHOOL OF MANAGEMENT	
4	ACC	33	1. APRIANI 2. SILVY CHRISTINA	FACTORS AFFECTING TAX AVOIDANCE	TRISAKTI SCHOOL OF MANAGEMENT	
5	ACC	35	1. TANTRA DHAMMA CITTA 2. GLENN MARTINUS MARJONO	THE INFLUENCE OF AUDIT COMMITTEE AND COMPANY CHARACTERISTICS ON AUDIT DELAY	TRISAKTI SCHOOL OF MANAGEMENT	

ROOM 8: Tuesday, 16th May 2023, 13.00-14.30 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	09	1. GUNTUR SURYANTO 2. JULISAR	FACTORS AFFECTING TAX AVOIDANCE IN NON- FINANCIAL COMPANIES THAT REGISTERED ON IDX	TRISAKTI SCHOOL OF MANAGEMENT	Dr. HARYO SUPARMUN
2	ACC	38	1. PANDU SATRIO ADJIE 2. ANNISA KANTI	THE EFFECT OF SALES GROWTH, THIN CAPITALIZATION, COMPANY SIZE,	TRISAKTI SCHOOL OF MANAGEMENT	

				INDEPENDENT COMMISSIONERS, COMPANY AGE, CORPORATE GOVERNANCE ON TAX AVOIDANCE		
3	FIN	12	1. EVELINE FLORENSIA 2. FRESTIN CHRISNANTI	THE INFLUENCE OF COMPANY GROWTH, LEVERAGE, DIVIDEND POLICY, AND OTHER FACTORS TO THE FIRM VALUE	TRISAKTI SCHOOL OF MANAGEMENT	
4	ACC	34	1. LINDA FAUSTINE 2. KARTINA NATALILOVA	THE INFLUENCE OF OWNERSHIP, CORPORATE BOARD, MOTIVATION, AND OTHER FACTORS ON EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	
5	ACC	16	1. FELICIA MELI FONNENTI 2. IRWANTO HANDOJO	GENDER AND OTHER FACTORS AFFECTING REAL EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	



ROOM 1: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	24	1. YOANDA STEPFANI BIANTORO 2. INDRA ARIFIN DJASHAN	INTELLECTUAL CAPITAL AND FIRM PERFORMANCES' INFLUENCE ON FINANCIAL DISTRESS	TRISAKTI SCHOOL OF MANAGEMENT	Dr. PHAN MINH THANG
2	HRM	09	1. MUHAMMAD KEVIN NUR FADHILLA 2. SURAHMAN PUJIANTO	EFFECT OF COMMUNICATION, MOTIVATION AND WORK ENVIRONMENT ON THE PERFORMANCE OF EMPLOYEES IN PT X	TRISAKTI SCHOOL OF MANAGEMENT	
3	FIN	10	1. ANGEL WIDJAYA 2. NILA PUSVIKASARI	FACTORS AFFECTING LEVERAGE IN RETAIL TRADE SUB- SECTOR COMPANIES PERIOD 2012-2020	TRISAKTI SCHOOL OF MANAGEMENT	

ROOM 2: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	MAN	01	1. CHARLTON BRUTON	ADDRESSING POST- PANDEMIC INTEGRATIVE EDUCATION: ENHANCING	BURAPHA UNIVERSITY INTERNATIONAL COLLEGE	Asst. Prof. Dr. PEKHANANG YODMANEE

			2. DR. NAVINEE RODKAEW MANEECHOTPEETI	STUDENTS' WELL-BEING & EMPLOYABILITY AT A THAI INTERNATIONAL COLLEGE		
2	HRM	11	1. LIE SIAN 2. IAN NURPATRIA SURYAWAN	THE INFLUENCE OF COMPENSATION, WORK DISCIPLINE, AND WORK MOTIVATION ON THE WORK PRODUCTIVITY	TRISAKTI SCHOOL OF MANAGEMENT	
3	ACC	36	1. RESTI RACHMA HIDAGUSTI 2. ASTRID RUDYANTO	MONITORING VS OWNERSHIP WHICH ONE IS MORE POWERFUL TO INFLUENCE EARNINGS MANAGEMENT	TRISAKTI SCHOOL OF MANAGEMENT	
4	MAN	02	1. BRUCE CARLSON CHANG 2. NURWANTI	INFLUENCE OF TRANSFORMATIONAL LEADERSHIP, ORGANIZATIONAL JUSTICE, ORGANIZATIONAL COMMITMENT: A MEDIATION OF JOB SATISFACTION	TRISAKTI SCHOOL OF MANAGEMENT	



ROOM 3: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	MKT	02	1. MUHAMAD RIF'AD SYAUQI 2. MUWAFICK HIDAYAT	INFLUENCE OF BRAND CREDIBILITY, EMOTIONAL BRAND ATTACHMENTS, AND CONSUMER SATISFACTION TOWARD CONSUMER-BASED BRAND EQUITY (CONSUMER-NU SKIN ON SOCIAL MEDIA)	TRISAKTI SCHOOL OF MANAGEMENT	ASST. PROF. PASSARIN PHALITNONKIAT
2	COM	01	1. ADITHIO NOVANTO HALIM 2. VITA BRILIANA	THE INFLUENCE OF SOCIAL MEDIA MARKETING ON CAC BRAND LOYALTY OF SAMSUNG SMARTPHONE USERS IN JAKARTA	TRISAKTI SCHOOL OF MANAGEMENT	
3	MKT	03	1. MICHAEL GABRIEL ANTONIUS 2. MARIS AGUNG TRIANDEWO	FACTORS AFFECTING BRAND LOYALTY OF BCA'S CUSTOMER IN JAKARTA	TRISAKTI SCHOOL OF MANAGEMENT	



ROOM 4: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	PFM	01	1. TIARA AMELIA MIDAS 2. NURTI WIDAYATI	THE INFLUENCE OF MOTIVATION AND OTHER FACTORS ON THE PERFORMANCE OF EMPLOYEES OF BANK RAKYAT INDONESIA KCP OPEN UNIVERSITY	TRISAKTI SCHOOL OF MANAGEMENT	Dr. MARIS AGUNG TRIANDEWO
2	MKT	08	1. IRENE RAHMADHITA 2. AULIA DANIBRATA	THE INFLUENCE OF BRAND PERCEPTION, TRUST, AND BEHAVIOR ON REPURCHASE PATTERNS	TRISAKTI SCHOOL OF MANAGEMENT	
3	MKT	04	1. MAICHEL LOUIS 2. ARTON BRIYAN PRASETIO	EFFECT SMME ON CONSUMER BRAND ENGAGEMENT, BRAND AWARENESS, BRAND IMAGE AT TOKOPEDIA IN JAKARTA	TRISAKTI SCHOOL OF MANAGEMENT	
4	MKT	07	1. ANGELIN MURTIANTA 2. KLEMENS WEDANAJI PRASASTYO	DOES HYUNDAI'S SOCIAL MEDIA CONTENT WORK FOR INDONESIAN CONSUMERS?	TRISAKTI SCHOOL OF MANAGEMENT	



ROOM 5: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	HRM	03	1. THERESIA JENIFER SHEREN 2. DENTA FELLI ANANDA	THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP AND OTHER FACTORS ON OCB OF PT SRM JAKARTA EMPLOYEES	TRISAKTI SCHOOL OF MANAGEMENT	Dr. CHARLTON BRUTON
2	HRM	10	1. FARAH NADIYAH APRILIANY 2. WAWA SANTOSO	THE INFLUENCE OF WORK MOTIVATION, WORK DISCIPLINE, WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT PT. X	TRISAKTI SCHOOL OF MANAGEMENT	
3	HRM	08	1. YUKE ERICA MAULIA 2. SYAHRIAN	THE INFLUENCE OF LEADERSHIP STYLE, WORK MOTIVATION, AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE OPERATIONAL DIVISON PT. X	TRISAKTI SCHOOL OF MANAGEMENT	



ROOM 6: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	22	1. INDIRA NARARYA HANAFI 2. MAGDA SIAHAAN	FACTORS INFLUENCING TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED ON THE IDX	TRISAKTI SCHOOL OF MANAGEMENT	Dr. MEINIE SUSANTI
2	ACC	29	1. CHRISTINA JOCELIN 2. YULIUS KURNIA SUSANTO	FACTORS INFLUENCING TAX AVOIDANCE DECISION IN MANUFACTURING COMPANY	TRISAKTI SCHOOL OF MANAGEMENT	
3	FIN	15	1. PRISILIA PRETTY ANASTASIA 2. EDDY JONI	FACTORS CAUSING TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE	TRISAKTI SCHOOL OF MANAGEMENT	
4	ACC	21	1. NABILA SALSABILA TATYANA 2. HILARY FLORA AGUSTINA TULLI LASAR	FACTORS THAT INFLUENCE TAX AVOIDANCE IN MANUFACTURING COMPANIES ON THE INDONESIAN STOCK EXCHANGE	TRISAKTI SCHOOL OF MANAGEMENT	

5	ACC	04	1. MICHELLE SUSANTO 2. ARIESTA TIKA K.P.S. PUTRI	FACTORS AFFECTING TAX AVOIDANCE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE 2019-2021	TRISAKTI SCHOOL OF MANAGEMENT	
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ROOM 7: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	ACC	23	1. NINA SIMONE BUAMAH 2. DEWI KURNIA INDRAMASTUTI	FACTORS DRIVING EARNINGS MANAGEMENT: AUDIT QUALITY AS MODERATING VARIABLE	TRISAKTI SCHOOL OF MANAGEMENT	Dr. JULISAR
2	ACC	25	1. ANGZENEGER 2. NICKEN DESTRIANA	DETECTING FRAUDULENT FINANCIAL REPORTING	TRISAKTI SCHOOL OF MANAGEMENT	
3	CSG	03	1. EKA BUDI DAMAYANTI 2. YULIANI ALMALITA	CORPORATE GOVERNANCE AND OTHER FACTORS ON FIRM VALUE	TRISAKTI SCHOOL OF MANAGEMENT	
4	FIN	04	1. I GUSTI AYU MAYKA GITA MAHESWARI 2. SATRIYO WIBOWO	THE INFLUENCE OF FINANCIAL RATIOS ON PROFIT GROWTH IN PROPERTY AND REAL	TRISAKTI SCHOOL OF MANAGEMENT	

				ESTATE SUB-SECTOR COMPANIES LISTED IN THE INDONESIA STOCK EXCHANGE IN 2016-2020		
5	FIN	17	1. MICHELLE THERESA ANDRIYANTI 2. DEBORA	PROFITABILITY AS A MEDIATING OF LEVERAGE AND OTHER FACTORS ON FIRM VALUE	TRISAKTI SCHOOL OF MANAGEMENT	

ROOM 8: Wednesday, 17th May 2023, 10.30-12.00 (GMT+7)						
NO	PAPER CODE	PAPER NUMBER	AUTHOR NAME	MANUSCRIPT TITLE	AUTHOR INSTITUTION	MODERATOR
1	FIN	15	1. STELLA MONICA 2. ARWINA KARMUDIANDRI	THE EFFECT OF FINANCIAL RATIO AND GOOD CORPORATE GOVERNANCE ON FINANCIAL DISTRESS	TRISAKTI SCHOOL OF MANAGEMENT	Dr. DEASY ARIYANTI RAHAYUNINGSIH
2	FIN	16	1. AFRODINDA INTAN 2. STELLA	DETERMINANTS OF STOCK RETURN ON AGRICULTURAL COMPANY	TRISAKTI SCHOOL OF MANAGEMENT	
3	ACC	08	1. SHEREN CHARISTA 2. MEIRISKA FEBRIANTI	ANALYSIS OF THE INFLUENCE OF MANAGEMENT COMPENSATION, TAX	TRISAKTI SCHOOL OF MANAGEMENT	

				FACILITIES, AND OTHER FACTORS ON TAX MANAGEMENT		
4	ACC	03	1. ULFA SELVIANA ANGGRAENI 2. AGUSTIN PALUPI	CSR' DIMENSIONS: ECONOMIC, SOCIAL, AND ENVIRONMENTAL ON TAX AGGRESSIVENESS	TRISAKTI SCHOOL OF MANAGEMENT	

ABSTRACT PAPER
ACCOUNTING (ACC)



ACC_01

THE EFFECT OF FINANCIAL PERFORMANCE AND AUDIT COMMITTEE ON AUDIT REPORT LAG IN MANUFACTURING COMPANY

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Abstract: *The purpose of this research is to obtain empirical evidence about the effect of Profitability, Solvability, Liquidity, Firms Size, Size of Sublc Accounting Firm, Leverage, Audit Committee Gender, and Audit Committee Size on Audit Report Lag. Population in this study is manufacturing companies that are consistently listed on the Indonesia Stock Exchange (IDX) for the period 2019 to 2021. The sample obtained in this study were 117 manufacturing companies listed on the Indonesia Stock Exchange (IDX) using a purposive sampling method. Methods of data analysis in this research using multiple regression analysis. The results of the research show that the independent variables are; Profitability, Solvability, and Firm Size have an influence on Audit Report Lag. While the variables Liquidity, Size of Sublc Accounting Firm, Leverage, Audit Committee Gender, and Audit Committee Size have no effect on Audit Report Lag.*

Keywords: Audit Report Lag, Profitability, Solvability, Audit Committee, Firm Size



ACC_03

CRS' DIMENSIONS: ECONOMIC, SOCIAL, AND ENVIRONMENTAL ON TAX AGGRESSIVENESS

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Abstract: *This study examines the effect of CSR disclosure on tax aggressiveness. CSR is measured by the GRI, divided into three dimensions: economic, social, and environmental. Tax aggressiveness is a manipulative activity carried out by companies to reduce taxable income through legal (tax evasion) or illegal (tax evasion) methods. The sampling technique used in this study was purposive sampling. The population for this research is manufacturing companies listed on the Indonesia Stock Exchange for 2019 – 2021, and 72 companies or 216 firm-year data are synchronized with the sample criteria. The hypothesis used in this study is multiple regression analysis. The results of this study state that economic performance has a significant and positive effect on tax aggressiveness. While social and environmental performance does not affect tax aggressiveness. Moderation of profitability is only able to strengthen economic performance against tax aggressiveness.*

Keywords: Tax aggressiveness, corporate social responsibility, liquidity, profitability, leverage, company size, capital intensity, and inventory intensity



ACC_04

FACTORS AFFECTING TAX AVOIDANCE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE 2019-2021

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ARISTA TIKA K.P.S PUTRI

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Abstract: *This writing was written to test how influential earnings management, firm age, leverage, revenue growth, profitability, audit committee, firm size, corporate social responsibility, and capital intensity on tax avoidance. Research uses the CETR formula to measure tax avoidance. This research uses data for 2019-2021 from manufacturing companies listed on the IDX. Based on the data, there were 60 companies included as criteria from a total of 180 company data. The results of this study make it clear that leverage has a negative effect on tax avoidance. Audit committee, social responsibility and capital intensity have a positive effect on tax avoidance. Earnings management, firm age, sales growth, profitability and firm size have no effect on tax avoidance.*

Keywords: Tax Avoidance, Earnings Management, Firm Age, Leverage, Sales Growth, Audit Committee, Firm Size, Corporate Social Responsibility and Capital Intensity



ACC_05

ANALYSIS OF FACTORS AFFECTING TAXPAYER COMPLIANCE IN THE TANGERANG CITY

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Abstract: *The purpose of this study was to empirically examine the effect of the independent variables consisting of tax authorities, tax sanction, level of understanding, tax awareness, tax socialization, perceptions of tax effectiveness, and service quality on the dependent variable, namely individual taxpayer compliance. The object of this research is individual taxpayers in the Tangerang City area. This research is primary research that uses quantitative methods and data collection techniques are carried out through questionnaires with the media google form. The sampling method used in this study is convenience sampling which is used to select samples according to the criteria. Samples that met the criteria in this study were 81 respondents and were analyzed using the multiple regression method through SPSS 25. The results of this study indicate that the variables of tax authorities, tax sanction, perceptions of tax effectiveness and service quality have a positive and significant effect on taxpayer compliance. Meanwhile, the variable level of understanding, awareness of taxation, and socialization of taxation do not have a significant effect on taxpayer compliance.*

Keywords: Tax Officer Services, Tax Sanction, Tax Understanding, Tax Awareness, Tax Socialization, Perception of Effective Tax System



ACC_07

THE EFFECT OF ACCRUAL AND OTHER FACTORS ON EARNINGS PERSISTENCE

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Abstract: *This research aims to obtain empirical evidence about the influence of discretionary accrual, cash flow volatility, and independent commissioner on earnings persistence. The population of this research is manufacturing companies listed in Indonesia Stock Exchange during the period of 2019 to 2021. The samples were selected using the purposive sampling method which yield 97 companies with 291 data. These data were analysed by using multiple linear regression analysis. The results of this research show that discretionary accrual has negative influence on earnings persistence. However, cash flow volatility and independent commissioners have no influence on earnings persistence.*

Keywords: Earnings Persistence, Discretionary Accrual, Cash Flow Volatility, Independent Commissioner



ACC_08

ANALYSIS OF THE INFLUENCE OF MANAGEMENT COMPENSATION, TAX FACILITIES, AND OTHER FACTORS ON TAX MANAGEMENT

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Abstract: *This research is conducted with the aim of investigating empirical evidence on the factors that influence tax management. The independent variables tested on the dependent variable of tax management are management compensation, tax facilities, profitability, leverage, auditor reputation, company size, independent commissioners, and fixed asset intensity. The research object used in this study was taken from manufacturing companies listed on the Indonesia Stock Exchange in the period 2019 to 2021. The sample selection method used was the purposive sampling method. The number of companies that were sampled in this study were 77 companies, with a total of 231 companies during 3 periods. The technique used to analyse the research data is the multiple linear regression analysis method. The results of this study prove that profitability, leverage, and auditor reputation have effects on tax management. Meanwhile, management compensation, tax facilities, firm size, independent commissioners, and fixed asset intensity have no effect on tax management.*

Keywords: Tax Management, Management Compensation, Tax Facilities, Profitability



ACC_09

FACTORS AFFECTING TAX AVOIDANCE IN NON-FINANCIAL COMPANIES THAT REGISTERED ON IDX

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Abstract: *The purpose of this research is to determine foreign board of commissioners, foreign ownership, leverage, company size, audit committee, company risk, and profitability in affecting tax avoidance. The population of this research is non-financial companies listed in Indonesia Stock Exchange from the year 2019 to 2021. Samples were obtained through purposive sampling method in which 31 companies were taken as sample. Data analysis method was performed using multiple linear regression analysis. This research results showed that foreign board of commissioners and company risk affect tax avoidance, while foreign ownership, leverage, company size, audit committee, and profitability do not affect tax avoidance.*

Keywords: Tax Avoidance, Leverage, Company Risk, Profitability



ACC_15

FACTORS CAUSING TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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EDDY JONI

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Abstract: *This study aims to analyze and obtain empirical evidence regarding the factors that influence tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX). This study uses seven variables, namely audit committee, leverage, return on assets (ROA), company size, sales growth independent commissioners and capital intensity. In this study, the population comes from manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The sample selection method was determined by purposive sampling technique. There are 61 manufacturing companies that meet the criteria so as to produce 183 data as research samples. The sample data of this study were analyzed using the multiple regression method. The results of this study indicate that leverage and capital intensity affect tax avoidance while the audit committee, return on assets (ROA), company size, sales growth, and independent commissioners have no effect on tax avoidance.*

Keywords: Tax Avoidance, Audit Committee, Leverage, Return On Assets (ROA), Company Size, Sales Growth, Independent Commissioner, Capital Intensity



ACC_16

GENDER AND OTHER FACTORS AFFECTING REAL EARNINGS MANAGEMENT

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Abstracts: This research intends to investigate the influence of audit quality, firm size, firm age, firm leverage, profitability, female CEO, female BOD, and female audit committee on real earnings management. The sample of this study consist of 342 data from 114 manufacturing companies that has been listing in Indonesia Stock Exchange from 2017-2021 by purposive sampling method. This study uses multiple regression method to find out the relation between each independent variable to real earnings management. The result of this research shows that audit quality, firm age, profitability, female BOD and female audit committee have an influence on real earnings management, while the other 3 variables, which are firm size, firm leverage, and female CEO have no influence on real earnings management.

Keywords: Real Earnings Management, Gender, Audit Quality, Firm Size, Firm Age, Firm Leverage, Profitability, Female CEO, Female BOD, Female Audit Committee



ACC_21

FACTORS THAT INFLUENCE TAX AVOIDANCE IN MANUFACTURING COMPANIES ON THE INDONESIAN STOCK EXCHANGE

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Abstract: *The purpose of this study is to obtain empirical evidence regarding the factors that can affect tax avoidance. The independent variables tested in this study were institutional ownership, independent commissioners, audit committees, audit quality, profitability, firm size, and leverage. This study uses the multiple regression method in data analysis. The research data used in this research is secondary data. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange during the period 2019 to 2021 with a sample selection method using purposive sampling. The sample companies in this study were 67 samples with a total of 201 data. The results of this study indicate that profitability has an influence on tax avoidance. While the different results show that institutional ownership, independent commissioners, audit committees, audit quality, firm size, and leverage have no effect on tax avoidance.*

Keywords: Tax Avoidance, Institutional Ownership, Independent Commissioners, Audit Committees, Audit Quality, Profitability, Firm Size, Leverage



ACC_22

FACTORS INFLUENCING TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED ON THE IDX

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Abstract: *This study aims to obtain empirical evidence regarding the effect of independent variables, which are profitability, leverage, firm size, fixed asset intensity, sales growth, institutional ownership, and audit committee on tax avoidance. This study uses manufacturing companies listed on the Indonesia Stock Exchange from 2019 to 2021 as research objects. The sampling technique used is purposive sampling. Sixty-three companies meet the criteria, so the total data used is 189 data. This research uses multiple regression analysis methods for data analysis. The results of this study showed that profitability, leverage, fixed asset intensity, and sales growth affected tax avoidance. While company size, institutional ownership, and audit committee did not affect tax avoidance.*

Keywords: Profitability, Leverage, Firm Size, Fixed Asset Intensity, Sales Growth, Institutional Ownership, Audit Committee



ACC_23

FACTORS DRIVING EARNINGS MANAGEMENT: AUDIT QUALITY AS MODERATING VARIABLE

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Abstract: *This study investigates how managerial ownership, institutional ownership, leverage, firm size, deferred tax expense, deferred tax asset, and profitability affect earnings management, moderated by audit quality. The sample was chosen using a purposive sampling method and 216 data met the criteria from manufacturing companies registered on the Indonesia Stock Exchange from 2019 to 2021. Path analysis was the chosen method for analysis. The findings suggest that deferred tax asset negatively impacts earnings management, while profitability positively impacts it. A higher deferred tax asset reduces a company's earnings management due to uncompensated tax losses and unused tax charges. As for profitability, this is caused by the higher return on asset (ROA) reflecting the more streamlined use of assets by the company in an effort to generate profits. However, the greater the profitability causes the greater possibility of fluctuating profit, then the tendency of management to do earnings management is bigger. On the other hand, managerial ownership, institutional ownership, leverage, firm size, deferred tax expense, and audit quality have no impact on earnings management. Management ownership, institutional ownership, leverage, firm size, deferred tax assets and liabilities, and profitability on earnings management cannot be moderated by audit quality.*

Keywords: Earnings Management, Firm Size, Deferred Tax Expense, Deferred Tax Assets, Profitability, Audit Quality



ACC_24

INTELLECTUAL CAPITAL AND FIRM PERFORMANCES' INFLUENCE ON FINANCIAL DISTRESS

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Abstract: *The purpose of this research is to obtain an empirical evidence about the influence of independent variables on financial distress. These independent variables are intellectual capital, institutional ownership, managerial ownership, proportion of independent commissioner, operating cash flow, profitability, financial leverage, liquidity, and firm size. The population of this research are manufacturing companies listed in Indonesia Stock Exchange during 2019-2021. There are 140 companies with 420 amounts of data selected as a final research samples and this research using purposive sampling method. The result of this research shows that operating cash flow, profitability, financial leverage, proportion of independent commissioner and firm size have influence toward financial distress. While intellectual capital, institutional ownership, managerial ownership, and liquidity have no influence toward financial distress.*

Keywords: Financial Distress, Intellectual Capital, Operating Cash Flow, Firm Performances



ACC_25

DETECTING FRAUDULENT FINANCIAL REPORTING

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Abstract: *This research is a study on Fraudulent Financial Statements. This study aims to obtain empirical evidence regarding the effect of financial stability, leverage, individual financial needs, financial targets, nature of industry, ineffectiveness of supervision, auditor turnover, rationalization, audit opinion, capability, size, and liquidity on fraudulent financial statements. The population used is a manufacturing company listed on the Indonesia Stock Exchange for the period 2017 to 2021 with certain criteria. A total of 58 companies were selected as samples using purposive sampling method. The samples were processed and tested using multiple regression methods. The results of this study indicate that leverage, individual financial needs, financial targets, ineffectiveness of supervision, auditor turnover, audit opinion, capability, size, and liquidity do not have an insignificant effect on financial reporting fraud while for financial stability, nature of industry, and rationalization have an influence on fraudulent financial statements.*

Keywords: Fraudulent Financial Reporting, Beneish M-Score model, Leverage, Liquidity, Financial Stability



ACC_26

THE IMPACT OF AUDIT AND COMPANY'S CHARACTERISTICS ON REAL EARNINGS MANAGEMENT

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Abstract: *The objective of this research is to obtain empirical evidences regarding the effect of audit quality, audit committee size, firm age, firm size, profitability, firm leverage, and board size on real earnings management. Earnings management has become one of the practices that is often carried out by management to intervening their financial statements with a specific purpose, but there are still various parties who are not aware of the existence of real earnings management practices. This research was conducted on all manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2021. The sampling method used in this research is purposive sampling, which requires various criteria to obtain the number of samples to be researched. After conducting the sampling process, this research will use 116 companies with a total of 348 data that have passed the criteria. Hypothesis testing used in this research is a multiple linear regression model. The results of this research showed that profitability have effect on real earnings management, it means that the value of profitability generated by a company is influenced by real earnings management activities carried out by the management. Besides that, audit quality, audit committee size, firm age, firm size, firm leverage, and board size do not show any effect on real earnings management.*

Keywords: Real Earnings Management, Audit Quality, Audit Committee Size, Firm Characteristics, Profitability



ACC_27

FRAUD PENTAGON THEORY: DETECTING FRAUDULENT FINANCIAL REPORTING ON MANUFACTURING SECTOR

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Abstract: *The problem of fraudulent financial statements is increasingly being carried out by company managements, therefore this study was conducted to obtain evidence regarding the factors that causes fraudulent financial statements based on the fraud pentagon theory. F-score is used to measure the level of fraudulent financial statements and the 5 factors that causes fraud are used as independent variables. 68 manufacturing companies were sampled using purposive sampling and hypothesis testing using multiple regression. The results showed that pressures measured using financial targets, opportunities measured by the nature of the industry had a negative effect on fraudulent financial statements. While capability as measured using director changes has a positive effect on fraudulent financial statements. Financial targets and the nature of industry have a negative effect because if the company's financial condition is in good condition, the company does not need to commit fraudulent financial statement. The change of director has a positive effect because the selection of an inappropriate director will make fraudulence financial statement increase to improve his own welfare. This research is expected to provide an overview of the factors that cause financial statement fraud so that companies can do things that can reduce the occurrence of fraudulent financial statements in the company.*

Keywords: Fraud pentagon theory, Fraudulence Financial Reporting, F-Score, Financial Reporting, Indonesia.



ACC_28

THE EFFECT OF THE PROPORTION OF FEMALE DIRECTORS AND OTHER FACTORS ON REAL EARNINGS MANAGEMENT

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Abstract: *This study aims to determine the effect of female proportion, leverage, profitability, audit quality, institutional ownership, firm age, and firm size on real earnings management. This study used a sample of 115 manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2021. The sample selection method used a purposive sampling method. The results of this study indicate that profitability and firm age have a negative effect on real earnings management. In contrast, female proportion, leverage, audit quality, institutional ownership, and firm size do not affect real earnings management.*

Keywords: Real Earnings Management, Female Proportion, Profitability, Audit Quality, Institutional Ownership, Company Age, Company Size, Leverage



ACC_29

FACTORS INFLUENCING TAX AVOIDANCE DECISION IN MANUFACTURING COMPANY

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Abstract: Taxes are required contributions that must be paid by the taxpayer to the state, are used for the public good, and develop the country. However, for them tax was a burden which they tried to reduce legally and called as tax avoidance. The purpose of this research is to investigate how tax avoidance is influenced by business strategy, leverage, profitability, sales growth, firm size, executive characters, capital intensity ratio, and institutional ownership. Secondary data from manufacturing companies that are listed on the Indonesia Stock Exchange in the 2019-2021 was used in this research. The purposive sampling method and multiple regression models used in this research, and obtain 58 manufacturing companies that meet the sampling criteria. The result of this research shows that leverage, sales growth, and capital intensity ratio have an effect on tax avoidance decision. Meanwhile, the rest of variables have no effect on tax avoidance decision in manufacturing company.

Keywords: Tax Avoidance, Business Strategy, Leverage, Profitability, Sales Growth, Firm Size, Executive Characters, Capital Intensity Ratio, Institutional Ownership



ACC_30

MOTIVATIONAL BONUSES AND EARNINGS MANAGEMENT IN NON-FINANCIAL COMPANIES

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Abstract: *The purpose of this research is to obtain empirical evidence regarding how motivational bonuses and other factors influence earnings management in non-financial companies listed on Indonesia Stock Exchange (IDX). The other factors are leverage, firm size, audit committee size, independent commissioners, institutional ownership, managerial ownership, free cash flow, and firm age. The population of this research is non-financial companies that listed in Indonesia Stock Exchange (IDX) with a period of 3 years, from 2019 to 2021. Sample in this research was selected using purposive sampling method based on certain criteria, with total of 521 data from 181 companies. This research used multiple regression and hypothesis testing to analyze the data. The results of this research indicate that motivational bonuses and free cash flow affect earnings management while leverage, firm size, audit committee size, independent commissioners, institutional ownership, managerial ownership, and firm age do not affect earnings management.*

Keywords: Earnings Management, Motivational Bonuses, Free Cash Flow, Firm Age



ACC_31

THE INFLUENCE OF SOCIAL RESPONSIBILITY DISCLOSURE AND OTHER INFLUENCES ON TAX AVOIDANCE

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Abstract: *The purpose of this research is to obtain empirical evidence about the effect of audit committee, institutional ownership, independent commissioner, firm size, sales growth, leverage, profitability, capital intensity, and Corporate Social Responsibility (CSR) disclosure on tax avoidance. This study uses samples from all manufacturing companies listed on the Indonesia Stock Exchange also known as IDX from 2019 to 2021 with 62 listed manufacturing companies used for sample in this research. The selection of these sample used the purposive sampling method with research data totalling to 186 and using multiple linear regression for hypothesis testing. The results of this study showed that audit committee, firm size, leverage, and profitability have effect on tax avoidance while the other 5 variables which is institutional ownership, independent commissioner, sales growth, capital intensity, and CSR disclosure had no effect to tax avoidance.*

Keywords: Tax Avoidance, Effective Tax Rate (ETR), Institutional Ownership, Independent Commissioner, Capital Intensity, CSR Disclosure



ACC_32

THE EFFECT OF CORPORATE GOVERNANCE, FINANCIAL RATIO AND FIRM CONDITION ON EARNINGS MANAGEMENT

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Abstract: *This study aims to determine the effect of managerial ownership, institutional ownership, the size of the audit committee, the size of the board of directors, profitability, leverage, operating cash flow, firm age and firm size on earnings management. This research was conducted on all non-financial companies that were consistently listed on the Indonesia Stock Exchange during the period 2019 to 2021. The sampling technique in this study is a purposive sampling method and uses secondary data obtained from the official website of the Indonesia Stock Exchange and the company's website. The sample used in this study was among 114 non-financial companies that met the criteria with a total of 342 data, but found 5 extreme data so that they were excluded from the study. Therefore, the data used in this study was 337 data. The research data used are then processed and tested using multiple regression analysis. The results of this study show that the size of the audit committee, profitability, leverage and operating cash flow have effect on earnings management. On the other hand, managerial ownership, institutional ownership, the size of the board of directors, firm age and firm size have no effect on earnings management.*

Keywords: Earnings Management, Profitability, Leverage, Operating Cash Flow



ACC_33

FACTORS AFFECTING TAX AVOIDANCE

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Abstract: *The purpose of this study is to obtain empirical evidence regarding fiscal loss compensation, profitability, leverage, firm size, capital intensity ratio, and inventory intensity ratio on tax avoidance. This study uses manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2019 to 2021. This income produces a sample of 72 companies with a total of 198 data. The sampling method in this study used a purposive sampling technique and this study used multiple regression analysis. The results of this study show that profitability has an effect on tax avoidance. Meanwhile, fiscal loss compensation, leverage, firm size, capital intensity ratio, and inventory intensity ratio have no effect on tax avoidance. High profitability will lead to a lower CETR value, which means it can lead to higher tax avoidance. The amount of tax that the company pays is based on the profit generated. Companies expect to get high profits, but high profits will result in a high tax expense that needs to be paid. This is the basis for companies to avoid taxes to reduce the tax expense that must be paid.*

Keywords: Fiscal Loss Compensation, Profitability, Capital Intensity Ratio, Inventory Intensity Ratio, Tax Avoidance



ACC_34

THE INFLUENCE OF OWNERSHIP, CORPORATE BOARD, MOTIVATION, AND OTHER FACTORS ON EARNINGS MANAGEMENT

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Abstract: *The purpose of this research is to obtain empirical evidence about the influence of internal ownership, board size, board independence, female in board of directors, audit committee meeting frequency, tax avoidance, firm's performance, motivation debt contracts, and earnings power to earnings management on non-financial companies in Indonesia. This research was conducted on 99 non-financial companies listed on Indonesia Stock Exchange that were selected based on certain criteria with the research period from 2018 to 2020. The result of this research states that tax avoidance has an influence on earnings management. This is because an increased CETR value means companies are more compliant with tax regulations and less tax avoidance practices. While internal ownership, board size, board independence, female in board of directors, audit committee meeting frequency, firm's performance, motivation debt contracts, and earnings power have no influence on earnings management.*

Keywords: Earnings Management, Internal Ownership, Audit Committee Meeting Frequency, Tax Avoidance



ACC_35

THE INFLUENCE OF AUDIT COMMITTEE AND COMPANY CHARACTERISTICS ON AUDIT DELAY

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Abstract: *The purpose of this research is to obtain empirical evidence about the effect of leverage, company size, size of a public accounting firm, profitability, accounting complexity, audit committee, audit committee meeting, and audit committee gender on audit delay. This research used a sample of manufacturing companies consistently listed in the Indonesia Stock Exchange ranging from 2019 to 2021 as the population. The sample was obtained using the purposive sampling method and obtained a final sample of 108 manufacturing companies listed in the Indonesia Stock Exchange to obtain a total of 324 research data and used multiple regression statistics. The result of this research showed that company size, profitability, and audit committee gender had a negative effect on audit delay, while leverage, size of a public accounting firm, accounting complexity, audit committee, and audit committee meeting had no effect on audit delay.*

Keywords: Audit Delay, Audit Committee, Complexity, Size of a Public Accounting Firm, Audit Committee Meeting, Audit Committee Gender



ACC_36

MONITORING VS OWNERSHIP: WHICH ONE IS MORE POWERFUL TO INFLUENCE EARNINGS MANAGEMENT?

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Abstract: Previous literature argued that the power of audit committee should be bigger than management to control earnings management. However, one of the most important things to control earnings management is the support from owners (multiple blockholders). If multiple blockholders enjoy the private benefits of control by doing earnings management, the power of audit committee would be useless. The purpose of this research is to test and analyze the impact of power status of audit committee and multiple blockholder on accrual earnings management. In this research, manufacturing companies were used as samples listed on the Indonesia Stock Exchange with a total 4 years ranging from the period of 2018 – 2021. The sample was selected based on purposive sampling technique. This research used Fixed Effect Driscoll-Kraay Standard Error. The result of this research shows that multiple blockholder has a positive impact on accrual earnings management while power status of audit committee has no impact on accrual earnings management. It can be implied that without support from owners, the power of audit committee cannot control earnings management

Keywords: Accrual Earnings Management, power status of audit committee, multiple blockholder, monitoring, ownership



ACC_38

THE EFFECT OF SALES GROWTH, THIN CAPITALIZATION, COMPANY SIZE, INDEPENDENT COMMISSIONERS, COMPANY AGE, CORPORATE GOVERNANCE ON TAX AVOIDANCE

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Abstract: *The research objective is to obtain empirical evidence about the effect of the independent variables on the dependent variable. The independent variables used in this study are sales growth, thin capitalization, company size, independent commissioners, company age, corporate governance. While the dependent variable is tax avoidance. The research object used in this study is a company listed on the Indonesia Stock Exchange. The sample used is a sample of companies from 2018-2020 with a total sample of 63 companies with a total of 189 data. The method used by researchers in this study is a purposive sampling method. This study uses multiple regression analysis. The analysis used in this research is multiple regression. The research results obtained are sales growth has an effect on tax evasion. Meanwhile, firm size, thin capitalization, independent commissioners, firm age, and corporate governance have no effect on tax avoidance.*

Keywords: Sales Growth, Thin Capitalization, Company Size, Independent Commissioners, Company Age, Corporate Governance



ACC_39

FACTORS AFFECTING TAX AVOIDANCE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE

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Abstract: The purpose of this research is to obtain empirical evidence and analyze the firm size, audit quality, return on assets, composition of independent commissioner, leverage, sales growth and capital intensity on tax avoidance. This research using sample from manufacturing companies that listed in Indonesia Stock Exchange (IDX) form year 2019 until 2021. The research data was obtained through the Indonesia Stock Exchange website (www.idx.co.id). The sampling process was carried out by purposive sampling with 5 criterias. The number of samples in this study were 70 companies with a total of 210 data. Hypothesis testing used in this study is multiple regression. Th result of this study indicate that leverage and return on assets (ROA) has an effect on tax avoidnce, Leverage positively affects tax avoidance. This shows the more debt the company has, the higher the interest paid by the company so that the taxable profit obtained will be smaller. With the incidence of interest, the company can use it to ease the burden of taxes paid. Return on asset negatively affects tax avoidance. This shows that the higher the ROA value, indicating that there is an increase in profits obtained by the company so that the company will carry out tax planning optimally so that the tax burden paid can be minimized. while firm size, composition of independent commissioner, sales growth and capital intensity have no effect on tax avoidance.

Keywords: Firm Size, Sales Growth, Leverage, Capital Intensity, Tax Avoidance

ABSTRACT PAPER
BUSINESS CORPORATE (COM)



COM_01

THE INFLUENCE OF SOCIAL MEDIA MARKETING ON CAC BRAND LOYALTY OF SAMSUNG SMARTPHONE USERS IN JAKARTA

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Abstract: The purpose of this study is to analyze as well as to determine the influence of Social Media Marketing Activities (SM) as a predictor of Cognitive Brand Loyalty (CGL), Affective Brand Loyalty (AL), Conative Brand Loyalty (CNL), then Value Consciousness (VC), Brand Consciousness (BC) and Brand Love (BL) as mediating variables on Samsung smartphone users in DKI Jakarta. The objects used in this research is Samsung smartphones. The method used to select the sample in this study was convenience sampling and then 200 respondents who were buyers and users of smartphones from Samsung were taken. Then the method used in this study using structural equation modeling (SEM) and Regression. The results obtained in this study are that the SM variable has an influence on the VC, BC, and BL variables. The VC variable has no influence on the CGL, AL, CNL variables. The BC variable has an influence on CGL, AL, and CNL. The BL variable has an influence on CGL, AL, and CNL. The CGL variable has an influence on AL. The AL variable has an influence on the CNL of Samsung smartphone users in DKI Jakarta.

Keywords: Social Media Marketing Activities, Value Consciousness, Brand Consciousness, Brand Love, Cognitive Brand Loyalty, Affective Brand Loyalty, Conative Brand Loyalty

ABSTRACT PAPER
CSR AND CG (CSG)



CSG_01

THE INFLUENCE OF CORPORATE GOVERNANCE AND FREE CASH FLOW TO EARNINGS MANAGEMENT

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Abstract: *The purpose of this study is to obtain empirical evidence regarding the effect of board of commissioner independence, board of director gender diversity, director share ownership, audit quality, ownership concentration, free cash flow, and leverage on earnings management. The second objective is to identify the results consistency of the eight independent variables influence to the dependent variable based on the results of previous research. The data used in this study are the financial statements of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for three years, from year 2019 until year 2021. Earnings management, board of commissioner independence, board of director gender diversity, director share ownership, ownership concentration, free cash flow, and leverage are measured using ratio's scale. Audit quality is measured using dummy variable with nominal scale. Multiple regression analysis is used as a hypothesis testing method. The results of this study show that director share ownership, audit quality, and free cash flow have an influence on earnings management. Companies with good audit quality, high directors' share ownership and free cash flow can encourage management to reduce earnings management. Other variables such as board of commissioner independence, board of director gender diversity, ownership concentration, and leverage have no effect on earnings management.*

Keywords: Earnings Management, Ownership Concentration, Board of Director Gender Diversity, Free Cash Flow



CSG_02

THE EFFECT OF GOOD CORPORATE GOVERNANCE AND OTHER FACTORS ON EARNINGS MANAGEMENT

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Abstract: *This study aims to obtain empirical evidence regarding the effect of independent variables, namely institutional ownership, managerial ownership, board of commissioner's frequency meeting, audit committee frequency meeting, firm size, leverage, audit quality, board size, and profitability on earnings management as dependent variable. The population used in this study was non-financial companies listed in the Indonesian Stock Exchange (IDX) from 2019 to 2021. The samples used were 108 companies or 324 data obtained through purposive sampling method and the data analysis method is used multiple linear regression method. This study used discretionary accruals which are calculated by modified Jones model as a proxy for earnings management. The results of this study indicate that audit quality has a negative effect on earnings management, while firm size and profitability have a positive effect on earnings management. The other 6 variables are institutional ownership, managerial ownership, board of commissioner frequency meeting, audit committee frequency meeting, leverage, and board size has no effect on earnings management. Companies that use auditors from Big 4 public accounting firms will reduce earnings management, while companies with large sizes and high profitability ratios will tend to do earnings management.*

Keywords: Earnings Management, Good Corporate Governance, Firm Size, Audit Quality, Profitability



CSG_03

CORPORATE GOVERNANCE AND OTHER FACTORS ON FIRM VALUE

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Abstract: *The purpose of this research was to obtain empirical evidence about the effect of the board of directors, board of commissioner, commissioner independent, institutional ownership, managerial ownership, public ownership, family ownership, firm size, and profitability as independent variables to firm value as a dependent variable. The population in this research using non-financial companies that were listed in Indonesia Stock Exchange (IDX) from 2019-2021. The sample used for this research consists of 73 listed non-financial companies. The selection of this sample used the purposive sampling method with a total of 217 research data and the data analysis method in this research used multiple regression analysis. The result of this research indicated that the board of director, independent commissioner, and profitability have a positive effect on firm value. The board of commissioner and firm size have a negative effect on firm value while institutional ownership, managerial ownership, public ownership, and family ownership have not affected firm value.*

Keywords: Firm Value, Corporate Governance, Firm Size, Profitability



CSG_04

THE ROLE OF CORPORATE GOVERNANCE AND FIRM CHARACTERISTICS IN EARNINGS MANAGEMENT

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Abstract: The purpose of this study was to obtain empirical evidence regarding the effect of corporate governance and company characteristics on earnings management. Corporate governance consists of: managerial ownership, institutional ownership, board of directors and audit quality. Company characteristics consist of: firm size, profitability, leverage and firm age. The sample in this study was 116 non-financial companies listed on the IDX from 2019-2021. A total of 348 data were selected using purposive sampling and the hypothesis was tested using multiple regression. The results of this study indicated that two variables namely profitability which has a positive effect and audit quality has a negative effect. The remaining six variables have no effect on earnings management because the variables managerial ownership and institutional ownership are less effective in reducing earnings management in companies. The number of boards doesn't affect the function and ability of the board of directors, the existence of public attention, the company's obligation to pay debts and the age of the company which does not guarantee a company do earnings management makes company characteristics such as the size of the board of directors, firm size, leverage and company age cannot be used as an indication a company performs earnings management.

Keywords: Earnings Management, Corporate Governance, Company Characteristics, Audit Quality, Profitability



CSG_06

CORPORATE GOVERNANCE AND OTHERS VARIABLES AFFECTING EARNINGS MANAGEMENT

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Abstract: The purpose of this research was to obtain empirical evidence regarding the effect of institutional ownership, managerial ownership, board of commissioner's frequency meetings, audit committee frequency meeting, firm size, leverage, profitability, audit tenure, auditor industry specialization on earnings management. The population of this research are nonfinancial companies listed on the Indonesia Stock Exchange (IDX) with a research period of 2019-2021. The sample used in this study amounted to 132 companies with 393 data obtained from data collection techniques in the form of purposive sampling. The hypothesis testing method used in this study is the multiple regression method. The results of this study found that leverage and profitability have positive effect on earnings management, meanwhile firm size and audit tenure has negative effect on earnings management. On the other hand, variables of institutional ownership, managerial ownership, board of commissioner's frequency meetings, audit committee frequency meeting, and auditor industry specialization have no effect on earnings management. A company who has high level of leverage and profitability tend to make financial statements looks good. Therefore, they are motivated to do earnings management. Meanwhile, the smaller the company and the shorter relationship between auditor and company, the bigger possibility for earnings management practiced occurred.

Keywords: Earnings Management, Corporate Governance, Profitability, Audit Tenure

ABSTRACT PAPER
FINANCE (FIN)



FIN_01

FACTORS AFFECTING DIVIDEND YIELD IN MINING SECTOR

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Abstract: *The purpose of this study is to examine and analyze the factors that affect dividend yields in the mining sector on the IDX in 2013-2021. The research data taken comes from secondary data, namely the annual financial reports that have been published by the company. The sampling technique using purposive sampling with certain criteria and there are 5 companies in the mining sector, which consistently distribute dividends during the study period, so that the amount of data used is 45 data. The data were analyzed using descriptive statistics and regression panel with a CEM model to testing all hypothesis. The results of the study show that debt to equity ratio has a negative influence to dividend yield. The reason is because a company that have much liabilities will concern to liquidate their debt so they will retain the dividend payment. Meanwhile there is no influence between the current ratio, return on equity, return on assets, return on capital employed to dividend yield.*

Keywords: Dividend Yield, Current Ratio, Return On Equity, Debt to Equity Ratio, Return on Assets, Return on Capital Employed, Dividend Yield



FIN_04

THE INFLUENCE OF FINANCIAL RATIOS ON PROFIT GROWTH IN PROPERTY AND REAL ESTATE SUB-SECTOR COMPANIES LISTED IN THE INDONESIA STOCK EXCHANGE IN 2016-2020

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Abstract: *This research aims to determine and examine the effect of several financial ratios on profit growth. The object of this research is the property and real estate sub-sector companies in 2016-2020. The sampling technique used in this research is purposive sampling in which 30 companies met the research sample criteria. The data used in this research were obtained from the financial statements of each company in the property and real estate sub-sector in 2016-2020 which were part of the sample of this research. This research uses multiple linear regression analysis of panel data models to analyze the data. The results of this research indicate that the Quick Ratio, Return on Investment, Debt to Equity Ratio, Current Ratio, and Total Asset Turnover do not affect Profit Growth. Meanwhile, Net Profit Margin has a positive effect on Profit Growth.*

Keywords: Profit Growth, Quick Ratio, Return on Investment, Debt to Equity Ratio, Net Profit Margin, Total Asset Turnover



FIN_05

THE DETERMINANT OF FIRM VALUE ON MANUFACTURING COMPANY LISTED ON INDONESIA STOCK EXCHANGE

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Abstract: Firm value is an important aspect that need to be calculated by company's management and investors. Investors are more interested to invest in companies that have higher value. The study aims to obtain the empirical evidence about the determinant of firm value by using gender of board of director, gender of board of commissioner, CEO Tenure, dividend policy, company productivity, profitability, firm size, and firm age as an independent variable. The firm value is as the dependent variable. This study uses multiple regression analysis. There are 102 manufacturing companies from 2019 until 2021 in Indonesia Stock Exchange selected by purposive sampling method. The results indicate that dividend policy, profitability, and firm size have significant influence on firm value. While gender of board of director, gender of board of commissioner, CEO Tenure, firm productivity, and firm age do not have influence on firm value.

Keywords: Firm Value, CEO Tenure, Profitability, Gender on Board of Directors And Commissioners



FIN_06

ANALYSIS OF FACTORS AFFECTING DIVIDEND YIELD IN NON-CYCLICAL CONSUMER COMPANIES PERIOD 2017-2021

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Abstract: *The purpose of this research is to examine the effect of financial ratios such as liquidity, leverage, firm size, market-to-book value, and return on equity on dividend yield. The objects of this study are companies in the Consumer Non-Cyclical sector which are listed on the Indonesia Stock Exchange (IDX) for the five-year period 2017-2021. The research sample was selected using a purposive sampling technique and there were 16 companies that were used as research samples based on the research criteria that the researchers had set. The multiple regression method was used by researchers to analyze research data which was obtained from www.idx.co.id and www.idnfinancials.com. The results of this study can be summarized as follows. There are three independent variables that have an influence on dividend yield, where liquidity and return on equity have a positive effect on dividend yield and market-to-book value has a negative effect on dividend yield, while leverage and firm size have no effect on dividend yield.*

Keywords: Liquidity, Leverage, Firm Size, Market to Book Value, Return on Equity, Dividend Yield



FIN_07

FACTORS AFFECTING FIRM VALUE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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Abstract: The purpose of this research is to analyze the effect of financial ratios on firm value in manufacturing companies that were listed on the Indonesia Stock Exchange from 2019-2021. The independent variables used in this research are profitability ratio, debt to asset ratio, current ratio, firm size, dividend policy, total asset turn over and price earnings ratio, while the dependent variable is firm value. The study used in this research from the financial statement of the public manufacturing companies that were listed consistently in Indonesia Stock Exchange (IDX) period from 2018–2021, the samples selected in this study by purposive sampling method with a total 111 data and model used test the hypothesis is a multiple regression. The results of this research shows that profitability ratio, debt to asset ratio, current ratio, and price earnings ratio had an effect on firm value. While firm size, dividend policy and total asset turn over had no effect on firm value.

Keywords: Firm Value, Profitability, Debt to Asset Ratio, Current Ratio, Price Earnings Ratio, Indonesia



FIN_08

FACTORS AFFECTING COMPANY VALUE IN THE FOOD AND BEVERAGE SUB-SECTOR ON THE IDX

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Abstract: *The purpose of this research is to test and analyze the effect of investment decisions, funding decisions, dividend policy, firm size, profitability, and liquidity on company's value. The research sample used was companies listed in the food and beverages subsector in Indonesia Stock Exchange for the period 2010-2020. The sampling method in this purpose used purposive sampling. With this sampling method used purposive sampling, there were 7 companies that meet the sampling criteria and 77 data were obtained to be used as samples. The research method used in this study was descriptive statistics, and panel data regression, with the chose model the fixed effect model. The result of this study indicate that investment decisions and firm size have a positive effect on company's value. While funding decisions, dividend policy, profitability, and liquidity do not affect company's value.*

Keywords: Investment Decisions, Funding Decisions, Dividend Policy, Firm Size, Profitability, Liquidity, Company's Value



FIN_09

EFFECT OF PROFITABILITY AND FIRM SIZE ON STOCK RETURN

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Abstract: *The purpose of this study is to obtain empirical evidence regarding the effect of financial ratios and firm size on stock returns. The financial ratios in this study consist of liquidity, profitability, activity, leverage, price earnings ratio, and firm value. The sample used in this study is a manufacturing companies listed on the Indonesia Stock Exchange for 3 consecutive years from 2019 to 2021. The sample companies obtained were 75 manufacturing companies with total of 225 research data. Sampling was selected using the purposive sampling method. The research data was then analyzed using multiple regression methods using SPSS 25 software. In this study, the results showed that the profitability variable had a positive effect on stock returns, while the firm size variable had a negative effect on stock returns. In addition, other variables, namely the variables of liquidity, activity, leverage, price earnings ratio, and firm value do not have a significant effect on stock returns.*

Keywords: Stock Return, Profitability, Firm Size, Price Earnings Ratio, Firm Value



FIN_10

FACTORS AFFECTING LEVERAGE IN RETAIL TRADE SUB-SECTOR COMPANIES PERIOD 2012-2020

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Abstract: *The purpose of this study is to examine the effect of the independent variables consisting of Free Cash Flow, Liquidity, Profitability, Dividend Policy, Firm Size, and Earning Volatility on the dependent variable, namely Leverage. The objects in this study are the Retail Trade sub-sector companies listed on the Indonesia Stock Exchange during the 2012-2020 period. This study uses a purposive sampling method resulting in five companies that meet the criteria. Five companies that meet the criteria will be analyzed using Eviews 10 panel data regression with the Random effect model to test the hypothesis. The results of this study indicate that Free Cash Flow, Liquidity, Profitability, and Earning Volatility affect Leverage. Meanwhile, Dividend Policy and Firm Size have no effect on Leverage.*

Keywords: Leverage, Free Cash Flow, Liquidity, Profitability, Dividend Policy, Firm Size, Earning Volatility



FIN_12

THE INFLUENCE OF COMPANY GROWTH, LEVERAGE, DIVIDEND POLICY, AND OTHER FACTORS TO THE FIRM VALUE

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Abstract: *The purpose of this research is to obtain empirical evidence about the influence of company size, dividend policy, leverage, liquidity, profitability, company growth, managerial ownership, and board of directors on firm value. This research is developed from the prior research with three additional variables. This addition is conducted because of the inconsistency of the prior result. This research used non-financial companies listed on the Indonesian Stock Exchange from 2019 to 2021. The sample selection is using a purposive sampling method, with a total of 174 data from 58 companies. This research used multiple regression and hypothesis testing to analyze the data. The result of this research shows that company size, leverage, profitability, company growth, and board of directors have influence on firm value. While other variables such as dividend policy, liquidity, and managerial ownership have no influence on firm value.*

Keywords: Firm Value, Company Size, Dividend Policy, Board of Director



FIN_13

FACTORS AFFECTING STOCK RETURN IN FOOD AND BEVERAGES COMPANIES

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Abstract: *The purpose of this research is to examine the effect of financial ratios such as liquidity, leverage, firm size, market-to-book value, and return on equity on dividend yield. The objects of this study are companies in the Consumer Non-Cyclical sector which are listed on the Indonesia Stock Exchange (IDX) for the five-year period 2017-2021. The research sample was selected using a purposive sampling technique and there were 16 companies that were used as research samples based on the research criteria that the researchers had set. The multiple regression method was used by researchers to analyze research data which was obtained from www.idx.co.id and www.idnfinancials.com. The results of this study can be summarized as follows. There are three independent variables that have an influence on dividend yield, where liquidity and return on equity have a positive effect on dividend yield and market-to-book value has a negative effect on dividend yield, while leverage and firm size have no effect on dividend yield.*

Keywords: Return on Assets, Return on Equity, Current Ratio, Debt to Equity Ratio, Price Earnings Ratio, Firm Size



FIN_15

THE EFFECT OF FINANCIAL RATIO AND GOOD CORPORATE GOVERNANCE ON FINANCIAL DISTRESS

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Abstract: *The purpose of this research is to obtain empirical evidence about the effects of independent commissioners, managerial ownership, audit committees, liquidity, leverage, profitability, institutional ownership, operating capacity and sales growth on financial distress as a dependent variable. The population in this research is manufacturing companies that are listed on the Indonesia Stock Exchange (IDX) from 2019 to 2021. This study uses purposive sampling and produces a sample of 72 companies. This study uses multiple regression methods to examine the variables that affect financial distress. The results are managerial ownership, profitability, institutional ownership, and operating capacity have an effect on financial distress. However independent commissioner, audit committee, liquidity, leverage, and sales growth have no effect on financial distress.*

Keywords: Financial Distress, Good Corporate Governance, Liquidity, Profitability, Operating Capacity, Sales Growth



FIN_16

DETERMINANTS OF STOCK RETURN ON AGRICULTURAL COMPANY

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Abstract: *The purpose of this research is to test and to analyze empirically the effect of current ratio, debt to equity ratio, return on assets, earnings per share, and price to earning ratio on the stock return. The population of this research is the companies of agriculture sectors, that are listed on the Indonesia Stock Exchange. Using purposive sampling method, with 15 companies as the sample of this research and also representing each of the mining sub-sector during 2014-2020 period. The data analysis technique used is the Multiple Linear Regression Analysis and Panel Data Approach. The result of this research showed that the Current Ratio (CR), Debt to Equity Ratio (DER), Return on Asset (ROA), Earnings per share (EPS), and Price to earning ratio (PER) have no influence on stock returns.*

Keywords: Stock Return, Current Ratio, Debt to Equity Ratio, Return on Assets, Earning per Share, Price to Earning Ratio



FIN_17

PROFITABILITY AS A MEDIATING OF LEVERAGE AND OTHER FACTORS ON FIRM VALUE

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Abstract: *The purpose of this study is to obtain empirical evidence regarding the effect of firm size, leverage, liquidity, dividend policy, company growth, and institutional ownership on firm value. This study also aims to determine the indirect effect of firm size and leverage on firm value through profitability. This study uses 33 manufacturing companies listed on the Indonesia Stock Exchange. This study uses the last three years from 2019 to 2021 and was selected using a purposive sampling method. The analysis was performed using multiple regression analysis method. The results of this study prove that profitability has a positive effect on firm value. Firm size, leverage, liquidity, dividend policy, company growth, and institutional ownership have no effect on firm value. Profitability is able to mediate the influence of leverage on firm value, but profitability is unable to mediate the effect of firm size on firm value*

Keywords: Firm Value, Firm Size, Leverage, Liquidity, Dividend Policy, Company Growth, Institutional Ownership, Profitability

ABSTRACT PAPER
HUMAN RESOURCE MANAGEMENT (HRM)



HRM_02

HRM PRACTICES, WORK ENGAGEMENT AND EMPLOYEE TURNOVER INTENTION

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Abstract: *This study aims to determine the impact of employee satisfaction with human resource management (HRM) practices (training satisfaction, performance appraisal satisfaction, pay satisfaction) on work engagement and turnover intention of employees of Sygma Exa Grafika. In addition, the mediating role of work engagement between employee satisfaction with HRM practices and turnover intention is also assessed. In this study, the data used came from questionnaires distributed to respondents using likert scale measurement and collected respondents from a total of 123 employees who receive training, performance appraisal, and pay. The sampling technique used in this study is saturated sampling. Partial least squares structural equation modeling (PLS-SEM) is used as data analysis method. The results of this study state that training satisfaction and pay satisfaction each have an effect on work engagement. However, performance appraisal satisfaction has no effect on work engagement. Furthermore, work engagement mediates the relationship between training satisfaction, pay satisfaction and turnover intention. However, it did not have any mediating effect on performance appraisal satisfaction and turnover intention.*

Keywords: HRM Practices, Training Satisfaction, Performance Appraisal Satisfaction, Pay Satisfaction, Work Engagement, Turnover Intention



HRM_03

THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP AND OTHER FACTORS ON OCB OF PT SRM JAKARTA EMPLOYEES

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Abstract: *The purpose of this study is to test and analyze the effect of Transformational Leadership, Psychological Empowerment, Personality on Organizational Citizenship Behavior of employees of PT Sutindo Raya Mulia Jakarta. This study uses a causality and descriptive research design. Sampling in this study was purposive sampling and a sample of 114 respondents was obtained. This study uses statistical methods with the statistic application. The results showed that Personality influences Organizational Citizenship Behavior, but Transformational Leadership and Psychological Empowerment have no effect on Organizational Citizenship Behavior.*

Keywords: Transformational Leadership, Psychological Empowerment, Personality, Organizational Citizenship Behavior (OCB)



HRM_08

THE INFLUENCE OF LEADERSHIP STYLE, WORK MOTIVATION, AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE OPERATIONAL DIVISION PT. X

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Abstract: *This study aims to determine the effect of leadership style, work motivation, and work discipline on the employee performance. This research was conducted at PT. X, by taking 60 employees as research samples using saturation sampling technique. Collecting data using observation methods and questionnaires. The data analysis technique used is multiple regression analysis. Based on the study conduct, the results of the analysis showed that leadership style has an effect positive and significant on employee performance, work motivation had no effect positive on employee performance, and work discipline had no effect negative on employee performance.*

Keywords: Leadership Style, Work Motivation, Work Discipline, Employee Performance



HRM_09

EFFECT OF COMMUNICATION, MOTIVATION AND WORK ENVIRONMENT ON THE PERFORMANCE OF EMPLOYEES IN PT X

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Abstract: *The purpose of this research is to see the effect of communication, motivation and work environment on the performance of employees in the project building division PT X. The form of research used is causality. The population used in this study were all employees of project building division totaling 103 employees. The technique used in this research is technique saturation sampling involving 103 employees in the project building division PT. X as a respondent. The technique used to collect data is in the form of a questionnaire with a likert scale. The method of analysis in this research is multiple linear regression analysis. The results of this study are the results of this study are that motivation and work environment do not influence employee performance and that motivation have a negative effect on employee performance at PT X.*

Keywords: Communication, Motivation, Work Environment, Employee Performance



HRM_10

THE INFLUENCE OF WORK MOTIVATION, WORK DISCIPLINE, WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT PT. X

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Abstract: *The research's purpose of this study was to examine the influence of the independent variables of work motivation, work discipline and work environment on the dependent variable, employee performance at PT. Century Mitra Sukses Sejati. The object in this research is PT. Century Mitra Sukses Sejati located in the Cikupa industrial area, Tangerang. The sampling technique is by saturation sampling with a total of 126 employees. Data acquisition was carried out by distributing questionnaires. The data analysis method used in this study was multiple linear regression analysis.*

Keywords: Work Motivation, Work Discipline, Work Environment



HRM_11

THE INFLUENCE OF COMPENSATION, WORK DISCIPLINE, AND WORK MOTIVATION ON THE WORK PRODUCTIVITY

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Abstract: *The purpose of this study was to analyze and determine the effect of compensation, work discipline, and work motivation on employee productivity. The object of this research is PT. XYZ. Respondents in this study were 57 employees. Samples were obtained using saturated sampling techniques. Data collection techniques using a questionnaire and likert scale. Testing the hypothesis in this study using multiple linear regression method. The result of hypothesis testing show that compensation and work discipline have no effect on employee work productivity, and work motivation has an effect on employee work productivity.*

Keywords: Compensation, Work Discipline, Work Motivation, Work Productivity



HRM_12

INFLUENCE OF RECRUITMENT, SELECTION, COMMITMENT, AND WORKING DISCIPLINE AGAINST EMPLOYEE PRODUCTIVITY PT KAKA INTI BOGA KOSAMBI BRANCH

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Abstract: *Employee Productivity is one aspect that plays an important role in the development of a company or organization. In this study, its aims to test the influence between employee productivity and recruitment, selection, commitment, work discipline on employees of PT Kaka Inti Boga Branch Kosambi. In this study, used questionnaires to collect data. The sample in this study was 58 employees. The sampling technique in this study used a Nonprobability Sampling method with the saturated sample. The data analysis method used is multiple linear regression. The analytical data used in this study used classical assumption tests, normality tests, model tests, and hypothesis tests. The results of the analysis in this study indicate that recruitment, selection, commitment, and work discipline have an influence on employee productivity. So that PT Kaka Inti Boga Branch Kosambi needs to pay attention to the level of recruitment, selection, commitment and work discipline as an effort to improve employee productivity.*

Keywords: Employee Productivity, Recruitment, Selection, Commitment, Work Discipline



HRM_13

THE EFFECT OF TRAINING, SUPERVISION, AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE AT PT. XYZ

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Abstract: *The purpose of this research was to determine the effect of Training, Supervision, and Work Discipline on Employee Performance at PT. XYZ. This form of research uses descriptive and causality research. The population in this research was all permanent employees of PT. XYZ. with a sample of 89 non-managerial permanent employees using a sampling technique that is purposive sampling purposive sampling. Data collection using questionnaires with likert scale measurements. The data analysis method used is multiple linear regression analysis. The results of this study show that training, supervision, and work discipline have a positive effect on employee performance at PT. XYZ.*

Keywords: Training, Supervision, Work Discipline, Employee Performance

ABSTRACT PAPER
MANAGEMENT (MAN)



MAN_01

ADDRESSING POST-PANDEMIC INTEGRATIVE EDUCATION: ENHANCING STUDENTS' WELL-BEING & EMPLOYABILITY AT A THAI INTERNATIONAL COLLEGE

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Abstract: *In the following research, 3 international educators explored their post-COVID classrooms using Fully Inclusive Practitioner Research (FIPR) that put students' quality of life first (Hanks, 2017). The inquiry was guided by a UNESCO report, detailing post-COVID-19's effects on student well-being, "lost learning"; and digital preparedness (World Bank & UNESCO, 2021). Accordingly, the research addresses current Post-Pandemic integrative concerns that could hinder long-term country-level developmental goals. In Thailand, COVID-19 has the potential to minimize Employability Enhancement Programs (EEP), such as Thailand's Cooperative and Work-Integrated Education (CWIE) model. Therefore, to address Post-Pandemic educational concerns, in an English as a Medium of Instruction (EMI) context, the objectives of this research were to explore and better understand the following: (i) Student well-being & employability; (ii) Lost learning; and (iii) Disruptive pedagogy & technology. Data were generated and collected from regular classroom activities, post-COVID-19 when students first returned to the classroom. The data were analyzed deductively and inductively, using codes, concepts, and category constructions. The idiographic findings suggested that students enhanced their integrative development and employability when classroom activities: (i) considered quality of life; (ii) allowed students the time and space to explore their learning experiences, and (iii) were incorporated with digital literacy and technology.*

Keywords: Employability, Integration, Pedagogy, Post-COVID, Wellbeing



MAN_02

INFLUENCE OF TRANSFORMATIONAL LEADERSHIP, ORGANIZATIONAL JUSTICE, ORGANIZATIONAL COMMITMENT: A MEDIATION OF JOB SATISFACTION

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Abstract: *This purpose of this study is to examine the effect of variables of Transformational Leadership, Organizational Justice on Organizational Commitment with the mediation variables of Job Satisfaction of Institution Z. The form used in this research is descriptive and causality research. The sampling techniques used on this research is purposive sampling with a total of 56 employees, data was collected by spreading questionnaires and the data being analyze with SEM-PLS. This study result indicates that the variables of organizational justice affect organizational commitment, however transformational leadership does not affect organizational commitment, job satisfaction indicates that mediate between variable organizational justice with organizational commitment but not with transformational leadership on organizational commitment.*

Keywords: Transformational Leadership, Organizational Justice, Organizational Commitment, Job Satisfaction

ABSTRACT PAPER
SUPPLY CHAIN (SCH)



SCH_01

HUNGARY'S IOT APPLICATIONS IN THE LOGISTICS INDUSTRY

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Abstract: *IoT technology, widely known as the Internet of Things is rapidly growing and expected to improve various industries in upcoming years. This report focuses on the applications of IoT in the logistics industry in Hungary. It is evident that the supply chain management and logistics is a significant impacting sector to economies and therefore it is vital to boost its efficiency and effectiveness. Through research from journals and reports, this paper examines the current utilization of IoT technology in the Hungarian supply chain and logistics industry, its growth and trends, as well as provides insights on major issues that hinders more companies in this industry from adopting IoT technologies.*

Keywords: IOT, Hungary, Logistics

ABSTRACT PAPER
MARKETING (MKT)



MKT_01

INFLUENCE OF SERVICE QUALITY AND PRODUCT QUALITY TOWARDS CUSTOMER LOYALTY THROUGH CUSTOMER SATISFACTION TO MCDONALD'S CUSTOMERS IN JAKARTA

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Abstract: *The purpose of this study was to determine the effect of Service Quality and Product Quality on Customer Loyalty through Customer Satisfaction on McDonald's customers in Jakarta. The design of this study uses descriptive and causal research, the measurement of each variable uses a 5-point Likert Scale. This study uses primary and secondary data and data collection through questionnaires. The research sample was obtained through purposive sampling method and obtained as many as 205 respondents. This study uses a statistical method with SmartPLS 4.0 as a testing tool. The results of this study indicate that Service Quality and Product Quality have an influence on Customer Satisfaction, Customer Satisfaction has an influence on Customer Loyalty.*

Keywords: Service Quality, Product Quality, Customer Satisfaction, Customer Loyalty



MKT_02

INFLUENCE OF BRAND CREDIBILITY, EMOTIONAL BRAND ATTACHMENTS, AND CONSUMER SATISFACTION TOWARD CONSUMER-BASED BRAND EQUITY (CONSUMER-NU SKIN ON SOCIAL MEDIA)

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Abstract: *The purpose of this study was to determine the effect of brand credibility, emotional brand attachment and consumer satisfaction on consumer-based brand equity (a study of nu skin followers on social media). This research uses descriptive research and causality research and the measurement of each variable uses a 5-point Likert scale. This study uses primary data by collecting data through questionnaires. The sample used in this study was purposive sampling and a sample of 222 respondents was obtained. In this study using statistical methods with SMART PLS 3.2.9 as a testing tool. This study shows the results that brand credibility has no effect on consumer-based brand equity for Nu Skin followers on social media, while emotional brand attachment and consumer satisfaction influence consumer-based brand equity for Nu Skin followers on social media.*

Keywords: Brand Credibility, Emotional Brand Attachment, Consumer Satisfaction, Consumer- Based Brand Equity



MKT_03

FACTORS AFFECTING BRAND LOYALTY OF BCA'S CUSTOMER IN JAKARTA

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Abstract: *The purpose of this study is to determine the effect of Corporate Social Responsibility through the mediation of Brand Satisfaction and Perceived Quality towards BCA Brand Loyalty in Jakarta. This research design uses descriptive and causal research. Measurement of each variable uses a five-point Likert scale. Data collection was obtained through the distribution of questionnaires with 143 respondents. This research method uses the Structural Equation Modeling (SEM) analysis method assisted by Partial Least Square (PLS) 7.0 software as a tool. The results of this study indicate that Corporate Social Responsibility has a positive and significant influence on Brand Satisfaction and Perceived Quality which acts as a mediator. Corporate Social Responsibility has no effect on Brand Loyalty, but Brand Satisfaction and Perceived Quality have a significant influence on Brand Loyalty. Brand Satisfaction and Perceived Quality significantly mediate the full effect of Corporate Social Responsibility on Brand Loyalty.*

Keywords: Corporate Social Responsibility, Brand Satisfaction, Perceived Quality, Brand Loyalty, BCA



MKT_04

EFFECT SMME ON CONSUMER BRAND ENGAGEMENT, BRAND AWARENESS, BRAND IMAGE AT TOKOPEDIA IN JAKARTA

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Abstract: *The purpose of this study was to examine and analyze the influence of SMME on Consumer Brand-Engagement, Brand Awareness, and Brand Image of Tokopedia in Jakarta. Sampling in this study was purposive sampling and a sample of 212 respondents was obtained. This research method uses the Partial Least Squares Structural Equation Modeling PLS-SEM method using the Smart PLS program as a test tool. The results of the study show that SMME which consists of Interaction, Trendiness, and EWOM has an effect on Consumer brand-engagement, but not Entertainment and Customization. In addition, consumer brand-entertainment also influences brand awareness and brand image.*

Keywords: Social Media Marketing Element, Consumer Brand Engagement, Brand Awareness, Brand Image



MKT_05

FACTORS THAT AFFECT CUSTOMER LOYALTY IN USERS OF TOKOPEDIA APPLICATIONS IN JAKARTA

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Abstract: *This study aims to examine the effect of mobile interactivity on customer loyalty through customer engagement among Tokopedia application users in Jakarta. The research design used in this research is descriptive research and causality research, where variables are measured using 5 point Likert. Sampling was carried out by incidental sampling technique and used 202 respondents according to the criteria. The research data is processed using Structural Equation Modeling – Partial Least Square. The results of this study show that there is an effect of personalization, ubiquitous connectivity, connectedness, and synchronicity on customer engagement. Whereas for active control and responsiveness there is no effect on customer engagement. Then there is the influence of customer engagement on customer loyalty so that companies can focus on increasing customer engagement with Tokopedia application users in Jakarta.*

Keywords: Active Control, Personalization, Ubiquitous Connectivity, Connectedness, Responsiveness, Synchronicity, Customer Engagement, Customer Loyalty



MKT_07

DOES HYUNDAI'S SOCIAL MEDIA CONTENT WORK FOR INDONESIAN CONSUMERS?

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Abstract: *This study aims to examine the effect of social media advertising content, social media sales promotion content, hedonic brand image, functional brand image on behavioral intention, and also to determine the mediating effect of hedonic brand image and functional brand image on the influence of social media advertising content and social media sales promotion content on the behavioral intention of the Hyundai Stargazer in Jakarta. The sampling technique uses cluster sampling. The number of samples used in this study were 278 respondents. Data processing was carried out using the Structural Equation Model technique using Warp PLS software version 7.0. The results show that there is a positive and significant relationship between social media advertising content, social media sales promotion content, hedonic brand image, functional brand image, and behavioral intention. Hedonic brand image and functional brand image were found to mediate between social media advertising content and social media sales promotion content on behavioral intention significantly. The effect of social media advertising content is proven to have a positive, but not significant, effect on behavioral intention.*

Keywords: Social Media Advertising Content, Social Media Sales Promotion Content, Functional Brand Image, Behavioral Intention



MKT_08

THE INFLUENCE OF BRAND PERCEPTION, TRUST, AND BEHAVIOR ON REPURCHASE PATTERNS

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Abstract: *The purpose of this study is to find out the effect of product brand perception, trust in the webstore, and store brand perception on repurchase pattern through behavioral intention for Tokopedia users in DKI Jakarta. The discussion described in this study is regarding purchases at Tokopedia e-commerce. The form of this study uses descriptive and casual research, the measurement of each variable using 5 points Likert scale. This study uses primary data and data collection through the questionnaire. The research sample was obtained through the purposive sampling method and used as many as 249 respondents who met the criteria. This study used SEM as a test tool. The results of this research show that product brand perception, trust in the webstore, store brand perception have an effect on behavioral intention, behavioral intention have an effect on repurchase pattern.*

Keywords: Product Brand Perception, Trust in The Webstore, Store Brand Perception, Behavioral Intention, Repurchase Pattern

ABSTRACT PAPER
PERFORMANCE MEASUREMENT (PFM)

THE INFLUENCE OF MOTIVATION AND OTHER FACTORS ON THE PERFORMANCE OF EMPLOYEES OF BANK RAKYAT INDONESIA KCP OPEN UNIVERSITY

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Abstract: *This research aims to determine Motivation, Job Satisfaction and Work Discipline on Employee Performance. Motivation (X1), Job Satisfaction (X2), and Work Discipline (X3) are the independent variables and employee performance is the dependent variable (Y). The Population and sample of this study were 53 employees of Bank Rakyat Indonesia KCP Universitas Terbuka. Data obtained using a questionnaire with a Likert scale. Data were processed using multiple linear regression analysis and statistical data analysis. Based on the results of the hypothesis testing in this study, the results of motivation did not affect the Performance of Bank Rakyat Indonesia KCP Universitas Terbuka Employees, while Job Satisfaction and Work Discipline had an effect on Employee Performance of Bank Rakyat Indonesia KCP Universitas Terbuka*

Keywords: Motivation, Job Satisfaction, Work Discipline, Employee Performance



PFM_36

THE INFLUENCE OF LEADERSHIP STYLE, WORK ENVIRONMENT, WORK STRESS, ON EMPLOYEE PERFORMANCE AT PT. SHIPPING DOG KODJA BAHARI

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Abstract: *The purpose of this study was to determine the effect of Leadership Style, Work Environment, Job Stress on Employee Performance. The research design used in this study used descriptive research and causal research. The sample in this study amounted to 81 employees using a non-probability sampling technique. Where the data comes from primary data collected through a questionnaire with a Likert scale. The research data test instrument was processed with statistical data. The results of the study show that Leadership Style, Job Stress have an influence on employee performance while the work environment has a negative influence on employee performance*

Keywords: Leadership Style, Work Environment, Job Stress, Employee Performance

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