



CERTIFICATE OF PARTICIPATION

Certificate Number: 007-I/FEB-UMY/VIII/2023

This Certificate is awarded to:

Sumaryanto

In acknowledgement of your participation as

PRESENTER

At 9th International Conference on Accounting and Finance
held from 9th - 10th August 2023 at Universitas Muhammadiyah Yogyakarta

16 SKP

Head of IAI Regional D.I Yogyakarta



Hardo Basuki, Dr., M.Soc.Sc., CSA., CA., Ak., CA., ASEAN CPA

Head of Accounting Department



Dr. Dyah Ekaari Sekar J, S.E., M.Sc., QIA., Ak., CA

Chairperson of 9th ICAF



M. Bahrul Ilimi, SE., ME.Sy., Ph.D





9TH INTERNATIONAL CONFERENCE ON ACCOUNTING AND FINANCE 2023

ADDRESS
Accounting Department
Ki Bagus Hadikusumo Building, E3 2 Floor
Kampus Terpadu UMY
Jl. Brawijaya, Tamantirto, Kasihan, Bantul
Yogyakarta 55183, Indonesia

CONTACT
Phone : +62 274 387656 ext. 174
Email : icaf.acc@umy.ac.id
Web : www.icaf.umy.ac.id

BACKGROUND

International Conference on Accounting and Finance (ICAF) is an international event organized by the Department of Accounting, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta (UMY), Indonesia. The conference aims to gather the academicians, scholars, researchers and professionals to share their idea in the respective fields. It consist of two main activities, namely plenary talk and parallel discussion. The plenary talk serves as a scientific forum enabling mutual information exchange and discussion among diverse stakeholder backgrounds and expertise regarding the latest yet globally happening issues in the accounting sector. The parallel session is designated to facilitate the dissemination of valuable research progresses related to the selected scopes of studies. As the output of the conference, all papers are carefully reviewed by our highly selected scientific committees to ensure their qualification to be recommended for both international and national publications. Considering the previous ICAF events, this conference had gained great success in both years and been considered as a potential international event that also offered a promising output through the publication in a reputable journal and proceeding.

ADDRESS

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Phone : +62 274 387656 ext. 174
Email : icaf.acc@umy.ac.id
Web : www.icaf.umy.ac.id

The Speakers



**Prof. Dr. Noraini Bt
Mohd Ariffin**

*International Islamic
University Malaysia,
Malaysia.*

Prof. Dr. Noraini Mohd Ariffin is currently a Deputy Dean of Academic and Internationalisation, Kulliyyah of Economics and Management Sciences, International Islamic University Malaysia (IIUM). She joined IIUM in 1992. She holds a PhD in Accounting for Islamic Banks from the University of Surrey, United Kingdom (UK). She also holds a Masters in Accounting (with distinction) from University of Dundee, UK, and BSc (Econs) in Accounting from Aberystwyth University, UK.

She teaches several subjects such as Financial Accounting and Reporting, Accounting for Islamic Banks, Accounting, Auditing and Governance of Islamic Financial Institutions and Risk Management for Islamic Financial Institutions for undergraduate and postgraduate levels. She also supervises postgraduate students mainly in the area of Shariah audit, Shariah governance, risk management and accounting for Islamic financial institutions. She is an Associate Member of the Malaysian Institute of Accountants (MIA). She has published numerous articles related to Islamic accounting and finance, mainly on risk management for Islamic banks, Shariah audit and corporate governance of Islamic banks. She has been participated as a speaker at national and international conferences. In addition, she has conducted several public and in-house trainings on Accounting for Islamic Banks, Shariah Audit and Risk Management for Islamic Financial Institutions.

She has also been involved in consultancy projects to develop Islamic banking regulations in a few developing countries. She is currently one of the members of the Shariah Committee for United Overseas Bank (Malaysia) Berhad, Amanah Raya Berhad and AmMetLife Takaful Berhad. Dr. Noraini has also been appointed as the Treasurer for the Association of Shariah Advisors in Islamic Finance (ASAS) and the Vice President for the International Council of Islamic Finance Educators (ICIFE).



**Assoc. Prof. Dr.
Krittapha
Saenchaiyathon**

*Khon Kaen University,
Thailand*

Dr. Krittapha Saenchiyathon, a distinguished academic with a Ph.D., holds the esteemed position of Associate Professor within the Department of Management at the Faculty of Business Administration and Accountancy. Dr. Saenchiyathon's journey is marked by remarkable achievements. Her academic capability is evident through her qualifications, including a Ph.D. earned from Ramkhamhaeng University in 2007 and prior to this, she earned her M.B.A. from Khon Kaen University in 1997. Eager to seek knowledge, she also pursued studies at Sukhothai Thammathirat Open University in 1994 and Boromarajonani College of Nursing in 1990, underlining her diverse interests. A dedicated educator, Dr. Saenchiyathon's teaching portfolio is diverse and expansive. Among the courses she has adeptly taught are those covering a wide spectrum of business administration, including Basic Knowledge of Business Administration, Electronic Commerce, Entrepreneurship, Logistics and Supply Chain Management, Management Information Systems, Production Management and Service, Seminar in Logistics Management, and Seminar in Management



**Andri Effendi., S.E.,
CPA.**

*Partner at PwC
Indonesia*

Andri Effendi, S.E., CPA is a Partner in the assurance group with more than 16 years experience in accounting services. Formerly auditor, now Andri act as advisor in the area of Accounting Advisory Services, Financial Reporting Improvement and Governance Risk and Compliances. He graduated from the University of Indonesia for his bachelor's degree in 2007. His academic ability is evident through his certification as a Certified Public Accountant (CPA). He has a professional background in Accounting Advisory Services (PwC Indonesia), Governance, Risk and Control (PC Indonesia), and Assurance Services - Financial Audit (PC Indonesia). As an auditor he has some experience in companies engaged in industries such as Telecommunications, Tobacco, FMCG, Auto. As Accounting Advisor and Business Process Improvement he has several experiences, such as Accounting advisory services for complex areas including for business combinations, complex accounting, and other complex areas; Implementation of new accounting standards; and Improvement of financial reporting. Besides that, he also has experience as an Instructor for internal training at PwC; Speaker for China Business Desk event PC; Speaker for EPB event PWC; Speaker for ESG Accounting for PwC Client Technical Update; and Speaker for Perbanas Institute - Accounting Event.



**M. Bahrul Ilmi, S.E.,
ME.Sy., Ph.D**

*Universitas
Muhammadiyah
Yogyakarta, Indonesia*

M. Bahrul Ilmi, SE., ME.Sy., Ph.D an Accounting lecturer, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. He earned his PhD in Accounting from the International Islamic University of Malaysia (IIUM). He holds a Master of Management and Islamic Banking degree from the Islamic Institute of Surakarta (IAIN Surakarta). He was appointed Reviewer in the reputable journal Scopus and National Accredited. Became Managing Editor in 2020 at the Journal of Accounting Review and Business Indonesia. He has published in several journals on several topics such as in Islamic Accounting, Islamic Banking and Intellectual capital.

Program Schedule Day 1
9th International Conference on Accounting and Finance (ICAF)
2023 Accounting Department

Faculty of Economics and Business
Universitas Muhammadiyah Yogyakarta (UMY)
Wednesday - Thursday, August 9 – 10, 2023

| Day 1, Wednesday, August 9, 2023 | | |
|----------------------------------|--|---|
| 08.00 – 12.00 | <p align="center">Opening Ceremony Internatonal Conferane on Sustainable Innovation (ICoSI) Universitas Muhammadiyah Yogyakarta</p> <p align="center">Online Link Zoom:</p> <p align="center">https://us02web.zoom.us/j/82382865043?pwd=NTE4SWMvTU1yR0hTSzGdCQzArL0dldz09</p> <p align="center">Keynote Speakers:</p> <p align="center">1. Shariq Siddiqui, JD, Ph.D.</p> <p align="center">Director of the Muslim Philanthropy Initiative (Lilly Family School of Philanthropy Indiana University, USA</p> <p align="center">2. Prof. Rofikoh Rokhim, S.E., SIP., DEA., Ph.D.</p> <p align="center">Deputy Chief Commissioner (Bank Rakyat Indonesia, Indonesia)</p> <p align="center">3. Prof. Dr. Dyah Mutiarin, S.IP., M.Si.</p> <p align="center">Head of Research an Innovation Center (Universitas Muhammadiyah Yogyakarta, Indonesia</p> | AR Building. Fachruddin B 5th Floor |
| 12.30 - 13.00 | Registration Offline | Ibrahim Building E7 A 5th Floor |

| | | |
|---------------|---|------------------------------------|
| 12.00 - 13.00 | Opening Ceremony Preparation 9th ICAF | Ibrahim Building E7 A 5th Floor |
| 13.00 - 13.05 | Opening Ceremony 9th ICAF | Ibrahim Building E7 A 5th Floor |
| 13.05 - 13.10 | Reading the Qur'an | Ibrahim Building E7 A 5th Floor |
| 13.10 - 13.20 | National Anthem, Sang Surya | Ibrahim Building E7 A 5th Floor |
| 13.20 - 13.30 | Welcoming Speech The Chairperson of IAI | Ibrahim Building E7 A 5th Floor |
| 13.30 - 13.35 | Welcoming Speech The Dean of Faculty of Economics and Business and Opened 9th ICAF | Ibrahim Building E7 A 5th Floor |
| 13.35 - 13.40 | Closing | Ibrahim Building E7 A 5th Floor |
| 13.40 - 13.45 | First Plenary Preparation | Ibrahim Building E7 A 5th Floor |
| 13.45 - 14.10 | <p>First Plenary https://bit.ly/9thICAFPlenary</p> <p>Keynote Speaker: Prof. Dr. Noraini Bt Mohd Ariffin (International Islamic University Malaysia, Malaysia)</p> <p>Moderator: Peni Nugraheni, S.E, M.Sc, Ak, CA (Universitas Muhammadiyah Yogyakarta, Indonesia)"</p> | Ibrahim Building E7 A 5th Floor |
| 14.10 - 15.40 | <p>Second Plenary https://bit.ly/9thICAFPlenary</p> <p>Speakers:</p> <p>1. Assoc. Prof. Dr. Krittapha Saenchaiyathon (Khon Kaen University, Thailand)</p> <p>2. M. Bahrul Ilmi, S.E., ME.Sy., Ph.D (Universitas Muhammadiyah Yogyakarta, Indonesia)</p> | Ibrahim Building E7 A 5th Floor |

| | | |
|---------------|--|------------------------------------|
| | <p>3. Andri Effendi., S.E., CPA. (Partner at PwC Indonesia)</p> <p>Moderator: Peni Nugraheni, S.E, M.Sc, Ak, CA (Universitas Muhammadiyah Yogyakarta, Indonesia)</p> | |
| 15.40 - 16.00 | Question and Answer Session | Ibrahim Building E7 A 5th Floor |
| 16.00 - 16.15 | Closing Plenary Session | Ibrahim Building E7 A 5th Floor |

Program Schedule Day 2
9th International Conference on Accounting and Finance (ICAF) 2023
Accounting Department

Faculty of Economics and Business
Universitas Muhammadiyah Yogyakarta (UMY)
Thursday, August 10, 2023

| Day 2, Thursday, August 10, 2023 | | |
|---|--|--|
| Time (Jakarta Time) | Agenda | Venue |
| 08.00 - 09.50 | Parallel Session 1 Day 2 https://bit.ly/9thICAFParallelSession | Ibrahim Building E7 Room 401-402 and Virtual Room A-C |
| 10.15 - 12.00 | Parallel Session 2 Day 2 https://bit.ly/9thICAFParallelSession | Ibrahim Building E7 Room 401-402 and Virtual Room A-C |
| 12.15 - 13.15 | Break | Ibrahim Building E6 and E7 |
| 13.15 - 14.30 | Parallel Session 3 Day 2 https://bit.ly/9thICAFParallelSession | Ibrahim Building E7 Room 401-402 and Virtual Room A-C |
| 14.30 - 15.00 | Announcement of The Best Paper | Ibrahim Building E7 A 5th Floor |
| 15.00 - 16.00 | Closing Ceremony ICOSI https://us02web.zoom.us/j/82382865043?pwd=NTE4SWMvTU1yR0hTSGdCQzArL0dldz09 | AR Building. Fachruddin B 5th Floor |

**Parallel Session Schedule
Session 1
9th International Conference on Accounting and Finance 2023**

**Faculty of Economic and Business,
Universitas Muhammadiyah Yogyakarta (UMY)
Wednesday – Thursday, August 9 – 10, 2023**

| ROOM 1 (E7.401) | | |
|--|--|--|
| Parallel Session 1 Day 2, Wednesday, 10th August 2023 Time: 08.00 – 09.50 WIB/Western Indonesia Time (GMT+7) | | |
| | MODERATOR | : Evi Rahmawati, M.Acc., Ph.D., Ak., CA |
| | OPERATOR | : Puji Utami |
| No. Abs | Title | First Author |
| ABS-10699 | Corporate Governance and Audit Quality in Thailand | Thanida Uthayapong <i>Khon Kaen University</i> |
| ABS-10706 | The Novel Strategy of Differential Evolution for Multi-Fleet Size and Vehicle Routing Problem in Logistics Service Providers | Kongkidakhon Worasan <i>Khon Kaen University</i> |
| ABS-12034 | Determinant Analisis Of Transfer Pricing In Energy Sector Companies Listed On The Indonesia Stock Exchange | Ani Kusbandiyah <i>Universitas Muhammadiyah Purwokerto</i> |
| ABS-11991 | The Impact of CEO Tenure on CSR Performance: Does Institutional Ownership Matter? | Nandya Octanti Pusparini <i>Universitas Muhammadiyah Surakarta</i> |

ROOM 2 (E7.402)

Parallel Session 1 Day 2, Wednesday, 10th August 2023 Time:
08.00 – 09.50 WIB/Western Indonesia Time (GMT+7)

| | MODERATOR | : Dr. Dyah Ekaari Sekar J, S.E., M.Sc., QIA., Ak., CA |
|------------------|---|--|
| | OPERATOR | : Hendi Surya Ahdim |
| No. Abs | Title | First Author |
| ABS-10709 | Supply chain strategy under VUCA world for Sustainable of the Tea Entrepreneur in Thailand | Konpapha – Jantapoon <i>Khon Kaen University</i> |
| ABS-10983 | Supply Chain Strategy Under VUCA World for Sustainable of The Tea Entrepreneur In Thailand | Konpapha – Jantapoon <i>Khon Kaen University</i> |
| ABS-11389 | Sun Based Fisheries Energy Fish Light Commersalization for Tapal Kuda Fishermen Region | Resha Dwi Ayu Pangesti Mulyono <i>Universitas Jember</i> |
| ABS-11390 | "Adiplat": Platform Design Based E-Commerce and Crowdfunding Use Improvement of Agricultural Business in Dieng Region | Ivo Rajava Fiba <i>Universitas Jember</i> |

ROOM 3 (E7.404)
VIRTUAL ROOM A

<https://bit.ly/9thICAFParallelSession>

**Parallel Session 1 Day 2, Wednesday, 10th August 2023 Time:
08.00 – 09.50 WIB/Western Indonesia Time (GMT+7)**

| | | |
|------------------|--|--|
| | MODERATOR | : Ayudyah Dian Imasari, BBA., MBA., MSc |
| | OPERATOR | : Hendri Prastiawan |
| No. Abs | Title | First Author |
| ABS-10710 | The Study of Complex Adaptive System and Supply Chain Resilience | Thapanee Phengsuk <i>Khon Kaen University</i> |
| ABS-11138 | The Influence of Belief System on Public Service Motivation With Psychological Empowerment as an Intervening Variable: an Empirical Study in Local Government Organizations in Yogyakarta City | Ietje Nazaruddin <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-11193 | The Influence of Belief Control, Interactive Control, and Ethical Climate on Innovation Behavior | Ietje Nazaruddin <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-11466 | Assessing the Implementation of Sustainable Development Goals in Indonesia: What Determinants Effect? | Sigit Arie Wibowo <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-11932 | Digital Transformation: Optimizing the Use of E-Payment Gateways on MSME Performance | Duwi Agustina <i>Universitas Bangka Belitung</i> |

ROOM 3 (E7.404)

VIRTUAL ROOM B

<https://bit.ly/9thICAFParallelSession>

Parallel Session 1 Day 2, Wednesday, 10th August 2023 Time:
08.00 – 09.50 WIB/Western Indonesia Time (GMT+7)

| | MODERATOR | : Evy Rahman Utami, S.E., M.Sc |
|-----------|---|---|
| | OPERATOR | : Asyarf Rayhan |
| No. Abs | Title | First Author |
| ABS-12009 | An Assessment of Intellectual Capital Disclosure : Do CEO Characteristics, Profitability, Leverage and Firm Size Matter? | Rina Trisnawati <i>Universitas Muhammadiyah Surakarta</i> |
| ABS-11062 | Efektifitas E-Government dalam Pengaruh Akuntabilitas dan Transparansi Pengelolaan Dana Desa terhadap Kepercayaan Masyarakat | Barbara Gunawan <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-11434 | Determinants of Timeliness of Financial Reporting in Local Governments With The Internal Control System as a Moderating Variable (Empirical Study on The Work Unit of The Sleman Regency) | Muhammad Choirul Huda <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12021 | The Effectiveness of Zakat Management Institutions in Empowering The Community: Do Professionalism, Accountability, and Islamic Corporate Governance Matter? | Sartini - Wardiwiyo <i>Universitas Ahmad Dahlan</i> |
| ABS-12039 | The Effect of Local Government Size, Leverage, Audit Findings, Follow-Up of Audit Recommendations, and Audit Opinion on Local Government Performance | Dewi Amalia <i>Universitas Ahmad Dahlan</i> |
| ABS-11901 | Pengaruh Komitmen dan Kompetensi Aparatur Desa, serta Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa dengan Pemanfaatan Teknologi Informasi sebagai Variabel Moderasi (Studi Empiris pada Pemerintah Desa di Kabupaten Magelang) | Firdaus Firdaus Firmansyah <i>Universitas Muhammadiyah Yogyakarta</i> |

ROOM 3 (E7.404)
VIRTUAL ROOM C

<https://bit.ly/9thICAFParallelSession>

**Parallel Session 1 Day 2, Wednesday, 10th August 2023 Time:
08.00 – 09.50 WIB/Western Indonesia Time (GMT+7)**

| | | |
|------------------|---|---|
| | MODERATOR | : Wahyu Manuhara Putra, S.E., M.Si., Ak., CA |
| | OPERATOR | : Bintang Janathal Chasya |
| No. Abs | Title | First Author |
| ABS-12003 | Analysis of Value and Capital Growth Investment Strategy: Study on Company Listed on Indonesia Stock Exchange | Firman Pribadi <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12006 | The Effect of Audit Opinion, Profitability, and Solvency on Audit Delay with Financial Distress as a Moderation Variable | Lu'lu' Nafiati <i>Universitas Ahmad Dahlan</i> |
| ABS-12007 | The Impact of Ownership Structure on Dividend Policy Evidence from Indonesian Manufacturing Companies: | Firman Pribadi <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12012 | Analysis of The Effect of Financial Ratios and Company Size on Market Capitalization of Banks Listed on the IDX (2017-2021) | Pita Kurniasari <i>Universitas Muhammadiyah Surakarta</i> |
| ABS-12038 | The Influence of Corporate Social Responsibility on Firm Value With Company Size and Foreign Ownership as Moderating Variables (Case Study on LQ45 Company) | Rintan Nuzul Ainy <i>Universitas Ahmad Dahlan</i> |

Parallel Session Schedule
Session 2
9th International Conference on Accounting and Finance 2023

Faculty of Economic and Business,
Universitas Muhammadiyah Yogyakarta (UMY)
Thursday, August 10, 2023

| ROOM 1 (E7.401) | | |
|--|---|---|
| Parallel Session 2 Day 2, Wednesday, 10th August 2023 Time: 10.15 – 12.00 WIB/Western Indonesia Time (GMT+7) | | |
| | MODERATOR | : Fitri Wahyuni, S.E, M.Sc |
| | OPERATOR | : Fajar Novan Dwi Putra |
| No. Abs | Title | First Author |
| ABS-11205 | Factors Affecting Fraud in Management of Village Funds | Kholifah Fil Ardhi <i>Universitas Gadjah Mada</i> |
| ABS-11950 | Detection of Village Fund Financial Fraud Through the Fraud Model, Corporate Governance and Organizational Culture | Wahyu Manuhara Putra <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12031 | Effectiveness Analysis and Personal Determinant Factors Influencing Rural and Urban Land and Building Tax Revenue in Klaten | Desi Susilawati Susilawati <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12065 | Application of Web-Based Archiving Information System (E-Sip) at Bpk Ri Yogyakarta | Desi Susilawati Susilawati <i>Universitas Muhammadiyah Yogyakarta</i> |

ROOM 2 (E7.402)

Parallel Session 2 Day 2, Wednesday, 10th August 2023 Time:
10.15 – 12.00 WIB/Western Indonesia Time (GMT+7)

| | MODERATOR | : M. Bahrul Ilmi, SE., ME.Sy., Ph.D. |
|-----------|--|---|
| | OPERATOR | : Bintang Janathal Chasya |
| No. Abs | Title | First Author |
| ABS-11497 | An Optimal Analysis of the Contractual Performance of Islamic Banks in Indonesia | Dimas Bagus Wiranatakusuma <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-11944 | The Disclosure of Code of Ethic in Sharia Compliant Companies in Indonesia: Preliminary Research | Peni Nugraheni <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-11965 | Waqf and Mosque Financial Independent | Yuli Utami <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12019 | Analysis of Financial Distress Determinants | Tiara Pandansari <i>Universitas Muhammadiyah Purwokerto</i> |

ROOM 3 (E7.404)
VIRTUAL ROOM A

<https://bit.ly/9thICAFParallelSession>

Parallel Session 2 Day 2, Wednesday, 10th August 2023 Time:
10.15 – 12.00 WIB/Western Indonesia Time (GMT+7)

| | MODERATOR | : Sigit Arie Wibowo, S.E., M.Acc., Ak., CA |
|-----------|--|--|
| | OPERATOR | : Qanitah Amaliah |
| No. Abs | Title | First Author |
| ABS-10990 | Information Technology Governance and Performance of Local Government Organizations: Testing Mediation Role of Accounting Information System Quality | Hafiez Sofyani <i>Universitas Muhammadiyah Sidoarjo</i> |
| ABS-12018 | The Role of IT Mindfulness Against Technostress in The Accountant Profession in Indonesia | Santi Putriani <i>Universitas Muhammadiyah Surakarta</i> |
| ABS-12024 | Behavioral Intention of Gen Z Muslims Toward the Decision Touse Digital Payment Technology | Nihlatul Qudus SN <i>Universitas Muhammadiyah Sidoarjo</i> |
| ABS-12057 | The Role Of The Dynamic Environment In SMEs In Indonesia | Sumaryanto Sumaryanto <i>Universitas Ahmad Dahlan</i> |

ROOM 3 (E7.404)
VIRTUAL ROOM B

<https://bit.ly/9thICAFFParallelSession>

Parallel Session 2 Day 2, Wednesday, 10th August 2023 Time:
10.15 – 12.00 WIB/Western Indonesia Time (GMT+7)

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|--------------------|---|---|
| | MODERATOR | : Rintan Nuzul Ainy, S.E., M.Sc |
| | OPERATOR | : Dini Larasati |
| No. Abs | Title | First Author |
| ABS-11975 | Performance Measurement Systems, Internal Control, Accountability, Good Government Governance and Fraud Prevention | Evi Rahmawati <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12028 | Independent Commissioners Moderate the Influence of Institutional Ownership, Gender Diversity, Corporate Social Responsibility Tax Aggressiveness | Sarwenda Biduri <i>Universitas Muhammadiyah Sidoarjo</i> |
| ABS-12029 | Does Good Corporate Governance Able to be a Variable Moderation? | Eny Maryanti <i>Universitas Muhammadiyah Sidoarjo</i> |
| ABS-12032 | Determinants of Village Fund Management to Realize Good Village Governance | Ruci Arizanda Rahayu <i>Universitas Muhammadiyah Sidoarjo</i> |

ROOM 3 (E7.404)
VIRTUAL ROOM C

<https://bit.ly/9thICAFParallelSession>

**Parallel Session 2 Day 2, Wednesday, 10th August 2023 Time:
10.15 – 12.00 WIB/Western Indonesia Time (GMT+7)**

| | MODERATOR | : Evy Rahman Utami, S.E., M.Sc |
|------------------|--|---|
| | OPERATOR | : Muhammad Choirul Huda |
| No. Abs | Title | First Author |
| ABS-10693 | Institutional Ownership, CFO Competency and Environmental Uncertainty as Moderating on Tax Avoidance Evidence: Indonesia | Lolita Riantida Simamora <i>Universitas Indonesia</i> |
| ABS-10957 | Proposal of Technical Guidance in Implementation of CFC Rules (Case Study in Pt. X) | Alvin Adrian <i>Universitas Indonesia</i> |
| ABS-12014 | Detecting Financial Statement Fraud Through Hexagon Theory with Audit Committee as Moderation in Mining Companies | Krisdiyanto Pujoningrum <i>Universitas Muhammadiyah Surakarta</i> |
| ABS-12041 | Determinants of Whistleblowing Intention with Retaliation and Organizational Support as Moderating Variables | Fitriani Baruwati <i>Universitas Muhammadiyah Yogyakarta</i> |
| ABS-12063 | Governance, Political Connections, and Anti-Corruption Disclosure: A Developing Country Perspective | Siti Fatimah Az-Zahro <i>Universitas Muhammadiyah Yogyakarta</i> |

Parallel Session Schedule
Session 3
9th International Conference on Accounting and Finance 2023

Faculty of Economic and Business,
Universitas Muhammadiyah Yogyakarta (UMY)
Thursday, August 10, 2023

| | | |
|---|---|---|
| <p>ROOM 3 (E7.404)</p> <p>VIRTUAL ROOM A</p> <p>https://bit.ly/9thICAFParallelSession</p> | | |
| <p>Parallel Session 3 Day 2, Wednesday, 10th August 2023 Time: 13.15 – 14.30 WIB/Western Indonesia Time (GMT+7)</p> | | |
| | <p>MODERATOR</p> <p>OPERATOR</p> | <p>: Ayudyah Dian Imasari, BBA., MBA., MSc</p> <p>: Hendri Prastiawan</p> |
| No. Abs | Title | First Author |
| ABS-12011 | Integrated Reporting Disclosure in Annual Report: Analysis of Ownership Structure and Firm Value | <p>Rita Wijayanti <i>Universitas Muhammadiyah Surakarta</i></p> |
| ABS-12030 | Profitability Mediates the Influence of Women's Presence on Corporate Value: A Corporate Governance Perspective | <p>Sarwenda Biduri <i>Universitas Airlangga</i></p> |
| ABS-11989 | Influence of Environmental, Social and Governance on Investment Risk (CEO Power as a Moderating Variable) | <p>Olivia Rahmala Ihwan <i>Universitas Muhammadiyah Surakarta</i></p> |
| ABS-12027 | Determinants of Investment Decisions in Accounting Students With Investment Interest as an Intervening Variable | <p>Nur Ravita Hanun <i>Universitas Muhammadiyah Sidoarjo</i></p> |

ROOM 3 (E7.404)
VIRTUAL ROOM B

<https://bit.ly/9thICAFParallelSession>

Parallel Session 3 Day 2, Wednesday, 10th August 2023 Time:
 13.15 – 14.30 WIB/Western Indonesia Time (GMT+7)

| | MODERATOR | : Dr.Sigit Hermawan, SE.,M.Si.,CIQaR.,CRP |
|-----------|---|---|
| | OPERATOR | : Afifah Hasna |
| No. Abs | Title | First Author |
| ABS-12064 | ESG Score and Banking Performance: Board of Commissioners as Moderation | Laely Aghe Africa <i>Universita Airlangga</i> |
| ABS-12069 | Shariah-Compliant Asset Pricing Model: A Sector Focused Analysis | Igo Febrianto <i>Universitas Lampung</i> |
| ABS-12070 | Impact of Money Laundering, Political Instability and Shadow Economy on the Economic Growth of The Developing Countries | Al Mamun Liton <i>Universiti Teknologi Mara</i> |
| ABS-12071 | Factors Affecting Shariah Non-compliance Risk Judgment Among Shariah Auditors: A Theoretical Framework | Azeira Binti Ahmad <i>Universiti Teknologi Mara</i> |

| <p style="text-align: center;">ROOM 3 (E7.404)</p> <p style="text-align: center;">VIRTUAL ROOM C</p> <p style="text-align: center;">https://bit.ly/9thICAFParallelSession</p> | | |
|---|--|---|
| <p style="text-align: center;">Parallel Session 3 Day 2, Wednesday, 10th August 2023 Time: 13.15 – 14.30 WIB/Western Indonesia Time (GMT+7)</p> | | |
| | <p style="text-align: center;">MODERATOR</p> <p style="text-align: center;">OPERATOR</p> | <p style="text-align: center;">: Fitri Wahyuni, S.E., M.Sc</p> <p style="text-align: center;">: Asyarf Raihan</p> |
| No. Abs | Title | First Author |
| ABS-12015 | Sticky Cost Behaviour of Compensation, Prudence and Firm Performance During Covid-19 Pandemic | <p style="text-align: center;">Etik Kresnawati</p> <p style="text-align: center;"><i>Universitas Muhammadiyah Yogyakarta</i></p> |
| ABS-12016 | Risk Taking Behaviour and Firm Performance: Response of Material Risk Taker' Clawback and Holdback Policy | <p style="text-align: center;">Etik Kresnawati</p> <p style="text-align: center;"><i>Universitas Muhammadiyah Yogyakarta</i></p> |
| ABS-12026 | Corporate Governance, Political Connections, and Anticorruption Disclosure: Developing Country Perspective | <p style="text-align: center;">Evy Rahman Utami</p> <p style="text-align: center;"><i>Universitas Muhammadiyah Yogyakarta</i></p> |
| ABS-12035 | The Influence of Social Entrepreneurship Orientation and Social Capital on the Performance of Village Owned Enterprises (BUMDES) With Social Innovations as Moderating Variables | <p style="text-align: center;">Harjanti Widiastuti</p> <p style="text-align: center;"><i>Universitas Muhammadiyah Yogyakarta</i></p> |
| ABS-10680 | Propose: Family Ownership, Political Connections and Tax Aggressiveness | <p style="text-align: center;">Siti Rahma Siregar</p> <p style="text-align: center;"><i>Universitas Indonesia</i></p> |



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| 4 | Drs. M. Safar Nasir, M.Si. | 60960152 | EP |
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| 7 | Firsty Ramadhona Amalia Lubis, S.E., M.Ec.Dev. | 60181150 | EP |
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Surat tugas ini diberikan kepada yang bersangkutan untuk dilaksanakan sebaik-baiknya dan setelah selesai agar melaporkan hasilnya kepada Pimpinan Fakultas.

Dikeluarkan di: Yogyakarta
Pada tanggal : 10 Maret 2023

Dekan,




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