

Nomor : 118/KIA12/FEB/IV/2025
Lampiran : Rundown & Flyer
Perihal : Undangan

Jakarta, 18 April 2025

Kepada Yth :

Bapak/Ibu Peserta

Konferensi Ilmiah Akuntansi XII & 2nd International Conference

Di Tempat

Dengan hormat,

Sehubungan akan dilaksanakannya **Konferensi Ilmiah Akuntansi XII dan 2nd International Conference** yang diselenggarakan oleh Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Trisakti kami mengundang Bapak/Ibu untuk berkenan hadir dalam kegiatan **Konferensi Ilmiah Akuntansi XII dan 2nd International Conference** yang akan dilaksanakan pada:

Hari/Tanggal : Senin – Selasa, 21 dan 22 April 2025
Waktu : 08.30 – 17.00 WIB
Tempat : Gedung Hendrawan Sie Lt 08 Ruang Auditorium
Fakultas Ekonomi dan Bisnis, Universitas Trisakti
Jl. Kyai Tapa No.1, RT.6/RW.16, Tomang,
Kec. Grogol Petamburan, Jakarta Barat 11440

Bagi Bapak/Ibu yang berhalangan hadir secara langsung, kami juga menyediakan **tautan Zoom** untuk mengikuti kegiatan ini secara **hybrid**.

Tautan Link :

<https://trisakti-ac-id.zoom.us/j/97520852111?pwd=vxXBuh6Mm49SkfbQXKxS8lAez8f9kG.1>

ID Rapat: 975 2085 2111

Kode Sandi: 341239

Kepada Bapak/Ibu yang akan melakukan presentasi secara luring (offline), kami mohon kesediaannya untuk membawa perangkat laptop pribadi guna kelancaran presentasi.

Adapun untuk ketentuan pakaian, Bapak/Ibu dipersilakan mengenakan pakaian batik atau busana formal yang sopan.

Demikian undangan ini kami sampaikan. Atas perhatian dan kesediaan Bapak/Ibu, kami ucapkan terima kasih.

Ketua Pelaksana



Dr. Murtanto, M.Si., Ak., CA., CPIA., CCFA

Lampiran Rundown

Konferensi Ilmiah Akuntansi XII (KIA-12) dan 2nd International Conference

WAKTU	KEGIATAN
HARI KE-1: Senin, 21 April 2025 Tempat : Gedung Hendriawan Sie Lt 08, Fakultas Ekonomi dan Bisnis Universitas Trisakti	
07.30 – 08.30	<i>Registration, coffee/tea morning, entertainment</i>
08.30 – 08.40	Pembukaan oleh MC Doa Lagu Indonesia Raya Mars Universitas Trisakti Mars IAI
08.40 – 09.05	Sambutan dan laporan 1. Ketua Panitia : Dr. Murtanto, M.Si., Ak., CA., CPIA., CCFA 2. Rektor Universitas Trisakti : Prof. Dr. Ir. Kadarsah Suryadi, DEA 3. Koordinator IAI FDAPT DK Jakarta : Dr. Wiwi Idawati 4. Ketua IAI Wilayah DKI Jakarta: Ayub Amali, S.E, M.M, Ak, CA, CSFA 5. Ketua IAI KAPd Prof. Dr. Dian Agustia, S.E., M.Si., Ak., CA
09.05 – 09.45	<i>Keynote Speaker:</i> Dr. Erawati, SH, K.N, MT Kepala Pusat Pembinaan Profesi Keuangan, Kementrian Keuangan



TIME	ACTIVITIES
09.45 – 12.00	<i>Panel Discussion</i> 1. AP Kanitsorn Terdpaopong, PhD. Assoicate Professor of Accounting and Director of Master Accounting Program at Faculty of Accountancy, Rangsit University Thailand 2. Nguyen Thi Hong Thuy, PhD. Dean, Faculty of Accounting and Auditing, University of Economics and Business, Vietnam National University Hanoi Vietnam (VNU-UEB) 3. Associate Prof. Dr. Muhammad Hakimi Bin Mohd Shafia, Islamic Economics Cluster (EKONIS), Center of Sustainable and Inclusive Development (SID) Faculty of Economics and Management, Universiti Kebangsaan Malaysia, Malaysia 4. Sarpi, MM Koordinator Asisten Deputy Bidang Manajemen Risiko dan Kepatuhan Kementrian BUMN 5. Prof. Dr. Drs. Prasetyo, Ak, CA, SH, M.Hum Direktur Keuangan & Manajemen Risiko PT Garuda Indonesia (Persero) Tbk 6. Dr. Regina Jansen Arsjah, Ak, Msi, CA, CPIA Dosen FEB Universitas Trisakti
12.00 – 12.30	Penyerahan sertifikat penghargaan kepada Co-Host dan Sponsor
12.30 -13.00	ISHOMA
13.00 – 13.30	Penandatanganan MOU Penandatanganan MOA Penandatanganan IA
13.30 – 14.00	Presentasi BPKH - Dr. H. Mulyadi, S.E., Akt., M.M., M.Si., CPMA., SAS., CA.
14.00 – 16.00	Workshop Digitalitation in Auditing (by Sponsorhip SSA Network)
16.00	Penutup



UNIVERSITAS TRISAKTI
Fakultas Ekonomi dan Bisnis



Sekretariat: Fakultas Ekonomi dan Bisnis Universitas Trisakti
Jl. Kyai Tapa No.1, RT.6/RW.16, Tomang, Kec. Grogol Petamburan,
Kota Jakarta Barat, Daerah Khusus Ibukota Jakarta 11440



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

HARI KE-2: Selasa, 22 April 2025 Tempat : Gedung Hendriawan Sie Lt 08, Fakultas Ekonomi dan Bisnis Universitas Trisakti	
TIME	ACTIVITIES
07.30 – 08.30	<i>Registration, coffee/tea morning, entertainment</i>
08.30 – 10.30	<i>Workshop ICoFR</i> Abdiansyah Prahasto, SE, MM, IIAP, CIA <i>Assurance Director PT. Deloitte Indonesia</i> Seleksi Calon Host KIA 14, KIA 15 dan KIA 16
10.30 – 11.30	<i>Parallel Session 1</i>
11.30 – 12.30	<i>Parallel Session 2</i>
12.30 – 13.30	Break
13.30 – 14.30	<i>Parallel Session 3</i>
14.30 – 15.30	<i>Parallel Session 4</i>
15.30 – 16.00	<i>Coffee break dan Entertainment</i>
16.00 – 17.00	<i>Parallel Session 5</i>
17.00 – 17.30	Pengumuman 3 Best Paper Pengumuman KIA XIII & 3rd International Conference Penutup (Sambutan Dekan FEB Trisakti)



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SKP

KONFERENSI ILMIAH AKUNTANSI XII & 2nd INTERNATIONAL CONFERENCE



Prof. Dr. Yolanda Masita Siagian
Dean of FEB Universitas Trisakti



Dr. Murtanto
Chairman of KIA XII



Prof. Dr. Dian Agustia
Chairman of IAI KAPd



Ayub Amali, S.E., M.M., Ak, CA, CIFA
Chairman of IAI DKI Jakarta



Dr. Wiwi Idawati
Coordinator of FDAPT IAI DK Jakarta

- Seminar
- Workshop
- Call For Papers

Keynote Speaker



Dr. Erawati, SH, K.N, MT
Head of Financial Professional Development Center
Ministry of Finance



AP Kanitsorn Terdpaopong, PhD
Rangsit University
Thailand



Nguyen Thi Hong Thuy, PhD
Vietnam National University
Vietnam



AP Dr. Muhammad Hakimi Bin Mohd Shafia
Universiti Kebangsaan Malaysia
Malaysia



Sarpi, MM
Deputy Assistant Coordinator for Risk
Management and Compliance
Kementerian BUMN



Prof. Dr. Drs. Prasetyo, Ak, CA, SH, M.HUM
Director of Finance & Risk Management
PT Garuda Indonesia (Persero) Tbk



Dr. Regina Jansen Arsjah
Lecturer of FEB
Universitas Trisakti



Abdiansyah Prahasto, MM, IIA, CPA
Assurance Director
PT. Deloitte, Indonesia

www.kia12.feb.trisakti.ac.id

Theme

ICoFR:

Opportunities and Challenges for the Accounting
Profession in Financial Reporting to Support
Entity Sustainability

Topics for the paper are as follows

- ✓ Financial Accounting and Capital Markets
- ✓ Information Systems, Auditing, and Professional Ethics of Accountants
- ✓ Accounting related to Taxation
- ✓ Management and Behavioral Accounting
- ✓ Corporate Governance, Fraud and Forensic Accounting
- ✓ Accounting related to Accounting Education
- ✓ CSR and Sustainability Reporting
- ✓ Public Sector Accounting
- ✓ Accounting for Non-Profit
- ✓ Sharia Accounting
- ✓ Contemporary in Accounting



21 - 22 April 2025

Important Dates

Contribution Fee

Description	Domestic	Overseas
Presenter Offline	Rp 750.021,-	US \$50
Presenter Offline Early Bird	Rp 650.021,-	US \$48
Presenter Online	Rp 700.021,-	US \$45
Participant Offline	Rp 500.021,-	US \$35
Participant Online	Rp 250.021,-	-

Registration & Template Article



Accepted and selected paper get a chance to be published in the alliance of IAI KAPd Journals SINTA 2 - Sinta 6, proceedings. Awards are provided in the form of cash and certificates for the 10 best papers.

<https://bit.ly/3BZ7HCE>

16 Jan 2025

Paper
Submission

28 Mar 2025

Paper
Submission
Deadline

08 Apr 2025

Rolling
Notification of
Acceptance

20 Jan - 20 Mar
2025

Registration
Early Bird

08 Mar - 12
Apr 2025

Registration

21-22 April 2025

Conference
Date

Co-Host



Sponsor



Campus A Hendriawan Sie Building Lt. 08
Faculty of Economics and Business
Universitas Trisakti
Jl. Kyai Tapa No.1, RT.6/RW.16, Tomang,
Kec. Grogol petamburan, Jakarta Barat
11440

More Information

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OFFLINE SESSION

Building I Room K.201

Session 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Murtanto, Ak., M.Si., CA., CPIA

License Officer 1: Hilda Mumtazah

Discussant: Kandi Sofia Senastri D Kandi Sofia Senastri Dahlan, M.B.A., Ph.D.

License Officer 2: Fatimah Alia Asolia

No	Presenter	Title
1	Dading Damas Ario Wicaksono	GREENHOUSE GAS EMISSIONS, SUSTAINABILITY DEVELOPMENT GOALS THROUGH ENVIRONMENTAL PERFORMANCE TOWARDS CORPORATE VALUE
2	Budhi Setiya Yoga	INVESTOR PERCEPTIONS AND CORPORATE SUSTAINABILITY REPORTING PRACTICES - EVIDENCE FROM INDONESIA
3	Astrid Rudyanto	FEMALE BOARD MEMBERS, TONE IN SUSTAINABILITY REPORTS AND EARNINGS ANNOUNCEMENTS: EVIDENCE DURING THE COVID-19 PANDEMIC
4	Islamiyah Silih Sulistyowati	THE INFLUENCE OF FINANCIAL PERFORMANCE AND CORPORATE GOVERNANCE ON ESG DISCLOSURE: THE PERSPECTIVE OF LEGITIMACY THEORY
5	Atik Djajanti	THE ROLE OF SUSTAINABILITY AND FINANCIAL PERFORMANCE ON PUBLIC COMPANY VALUE IN INDONESIA
6	Jocelyn Larisa Jono Sia	THE EFFECT OF SUSTAINABILITY REPORTING ON FINANCIAL PERFORMANCE WITH INVESTMENT EFFICIENCY AS A MODERATING VARIABLE IN FINANCIAL COMPANIES
7	Randy Kuswanto	EXPLORING THE ROLE OF KEY AUDIT MATTERS DISCLOSURE IN MITIGATING INVESTMENT RISK: EVIDENCE FROM INDONESIA

Building I Room K.201

Session 2 : 13.30 - 16.00 - INTERNATIONAL

Moderator: Dr. Murtanto, Ak., M.Si., CA., CPIA

License Officer 1: Hilda Mumtazah

Discussant: Dr. MF. Christiningrum, Ak, CA

License Officer 2: Fatimah Alia Asolia

No	Presenter	Title
1	Megawati Oktorina	THE ROLE OF CARBON EMISSION DISCLOSURE, INDEPENDENT COMMISSIONERS, AND LEVERAGE ON INCREASING FIRM VALUE
2	Chyntia Adelina Hutabarat	THE INFLUENCE OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON COMPANY PROFITABILITY
3	Dian Sulistyorini Wulandari	CORPORATE SUSTAINABILITY AND SOCIAL RESPONSIBILITY: A GAME CHANGER IN TAX AVOIDANCE PRACTICES
4	Yvonne Margareviana	THE IMPACT OF NEUROTRANSMITTERS AND FINANCIAL LITERACY ON INVESTMENT DECISIONS
5	Salsabila Dian Argyanti	THE EFFECT OF PROFITABILITY, INVESTMENT DECISIONS, FUNDING DECISIONS, AND DIVIDEND POLICIES ON COMPANY VALUE
6	Patricia Diana	IMPACT OF FUNDAMENTAL PERFORMANCE, SIZE, AND AGE IN DETERMINATION OF BONDS RATING

Building I Room K.202

Session 1 : 10.30 - 12.00 - NATIONAL

Moderator: Dr. Hexana Sri Lastanti, Ak., M.Si, CA

License Officer 1: Josephine Graziella Setiawan

Discussant: Reskino, SE., M.Si., Ph.D., Ak., CA., CMA., CERA

License Officer 2: Ravena Fatmawati

No	Presenter	Title
1	Kukuh Hadi Utomo	DIVIDEND POLICY AS A MODERATOR OF FINANCIAL AMBIDEXTERITY ON FIRM VALUE
2	Tita Nurvita	THE EFFECT OF CARBON ACCOUNTING DISCLOSURE AND ENVIRONMENTAL PERFORMANCE ON FIRM VALUE
3	Tiwi Herninta	PERTUMBUHAN PENJUALAN, LEVERAGE DAN UKURAN PERUSAHAAN, PENGARUHNYA TERHADAP KINERJA PERUSAHAAN SEKTOR KONSUMEN PRIMER
4	Wijaya Triwacananingrum	PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN BUMN DENGAN GENDER DIVERSITY DEWAN KOMISARIS DAN DEWAN DIREKSI SEBAGAI VARIABEL MODERASI
5	Inung Wijayanti	ANALISIS PENGARUH GOODWILL, PROFITABILITAS, LEVERAGE, DAN RASIO AKTIVITAS TERHADAP NILAI PERUSAHAAN MEDIA YANG TERDAFTAR DI BEI SELAMA TAHUN 2018 - 2023
6	Sparta	PENGARUH REALISASI SUMBER DANA DESA, REALISASI SUMBER ALOKASI DANA DESA, DAN REALISASI SUMBER PENDAPATAN ASLI DESA TERHADAP REALISASI BELANJA ANGGARAN DESA

OFFLINE SESSION

Building I Room K.202

Session 2 : 13.30 - 16.00 NATIONAL

Moderator: Dr. Hexana Sri Lastanti, Ak., M.Si, CA

License Officer 1: Josephine Graziella Setiawan

Discussant: Reskino, SE., M.Si., Ph.D., Ak., CA., CMA., CERA

License Officer 2: Ravena Fatmawati

No	Presenter	Title
1	Martha Yuniarti Sinaga	ANALISIS PENGUNGKAPAN GREEN INTELLECTUAL CAPITAL DAN DAMPAKNYA TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR DI INDONESIA
2	Alviana Anggita	PENGARUH PEMANGKU KEPENTINGAN DAN REPUTASI PERUSAHAAN TERHADAP SUSTAINABILITY REPORT DISCLOSURE (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR TRANSPORTASI DAN LOGISTIK YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2022)
3	Farhan Febriansyah	OPTIMALISASI NILAI PERUSAHAAN: PERAN GCG DALAM MEMODERASI DAMPAK KINERJA KEUANGAN DAN PASAR
4	Evy Roslita	PENGUNGKAPAN ESG DAN PROFITABILITAS PERUSAHAAN: STUDI EMPIRIS PADA BURSA SAHAM INDONESIA
5	Dwi Handarini	PENGARUH PENGADAAN BARANG/JASA, REFORMASI BIROKRASI, AKUNTABILITAS PUBLIK, DAN SISTEM PENGENDALIAN INTERN PEMERINTAH TERHADAP PENYERAPAN ANGGARAN
6	Nova Novita	DISPARITAS VERTIKAL, MODAL ORGANISASI DAN PRODUKTIVITAS PERUSAHAAN

Building I Room K.203

Session 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Sekar Mayangsari, Ak., M.Si., CA

License Officer 1: Evi Agustin

Discussant: Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., ASEAN CPA

License Officer 2: Nasywa Rizky Azizah

No	Presenter	Title
1	Hendro Paulus	DYNAMICS OF EARNING MANAGEMENT, TRANSFER PRICING, AND SALES GROWTH ON TAX AVOIDANCE: THE ROLE OF MANAGERIAL OWNERSHIP MODERATION
2	Mira Falatifah	THE EFFECT OF SALES GROWTH AND LEVERAGE ON TAX AVOIDANCE WITH FIRM SIZE AS A MODERATING VARIABLE IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN THE PERIOD OF 2020-2022
3	Florencia Irena Lawita	UNVEILING THE IMPACT: HOW PROFITABILITY, LEVERAGE, AND INSTITUTIONAL OWNERSHIP SHAPE TAX AVOIDANCE IN INDONESIA'S NON-CYCLICAL CONSUMER MANUFACTURING SECTOR
4	Dading Damas Ario Wicaksono	THE EFFECT OF TAX PLANNING AND TAX AVOIDANCE ON COMPANY VALUE WITH TRANSPARENCY AS A MODERATING VARIABLE
5	Yohanes	THE INFLUENCE OF CEO POWER, BUSINESS STRATEGY, POLITICAL CONNECTIONS, AND GENDER ON TAX AVOIDANCE
6	Asyari	ANALISA PERKEMBANGAN PENERIMAAN PAJAK PPN PADA PERUSAHAAN E-COMMERCE YANG DIMODERASI OLEH PENGENAAN SANKSI PAJAK

Building I Room K.203

Session 2 : 13.30 - 16.00 - NATIONAL

Moderator: Dr. Christina Dwi Astuti, SE, Ak, MM, CA, CSRS, CSRA

License Officer 1: Evi Agustin

Discussant: Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., ASEAN CPA

License Officer 2: Nasywa Rizky Azizah

No	Presenter	Title
1	Herlina Lusmeida	KEPEMILIKAN INSTITUSIONAL MEMODERASI PENGARUH TINGKAT KESEHATAN BANK, KINERJA KEUANGAN DAN TAX AVOIDANCE TERHADAP KEUANGAN BERKELANJUTAN
2	Hotma Glorya Ika Sari	SOSIALISASI, PEMAHAMAN PAJAK, DAN TAX AMNESTY: ANALISIS KEPATUHAN WAJIB PAJAK DI KOTA TANGERANG
3	Hotma Glorya Ika Sari	TRANSFORMASI NIK KE NPWP: MENGUNGKAP FAKTOR-FAKTOR YANG MENDORONG KEPATUHAN PAJAK DI TANGERANG SELATAN
4	Ernest Hermawan	PENGARUH TRANSFER PRICING, CAPITAL INTENSITY, DAN SALES GROWTH TERHADAP TAX AVOIDANCE (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2023)
5	Eva Herianti	APAKAH KARAKTERISTIK PERUSAHAAN BERPENGARUH TERHADAP PENGHINDARAN PAJAK? SUATU PENGUJIAN SENSITIVITAS
6	Ratnawati Kurnia	DETERMINAN UNDERPRICING PADA SAAT INITIAL PUBLIC OFFERING DI BURSA EFEK INDONESIA TAHUN 2019-2023
7	Nicolaus Wahana Darato	CAPITAL STRUCTURE DECISIONS IN INDONESIAN CONSUMER NON-CYCLICAL COMPANIES: AN EMPIRICAL ANALYSIS

OFFLINE SESSION

Building I Room K.204 - FINANCE

Session 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Vinola Herawaty, Ak., M.Sc., CA

License Officer 1: Tiara Santika Putri

Discussant: Dr. Ririn Breliastiti, S.E., M.M., CSRS

License Officer 2: Vivy Yunita

No	Presenter	Title
1	Richard Santoso	TIME-SERIES FORECASTING OF THE STOCK INDEX OF INDONESIAN STATEOWNED ENTERPRISES (SOE)
2	Felix Cahyo Nugroho	FINANCIAL DISTRESS IN INDONESIA'S CONSUMER NON-CYCLICAL SECTOR: ASSESSING THE IMPACT OF FIRM SIZE, OPERATING CASH FLOW RATIO, AND INVESTMENT EFFICIENCY
3	Skolastika Anabel	THE EFFECT OF DIGITAL TRANSFORMATION ON BANK FINANCIAL PERFORMANCE WITH FEE BASED INCOME AS AN INTERVENING VARIABLE IN COMMERCIAL BANKS LISTED ON THE IDX IN THE 2020-2023 PERIOD
4	Hyasshinta Dyah S. L. Paramitadewi	UNVEILING THE IMPACT: HOW FINANCIAL PERFORMANCE AND SUSTAINABILITY REPORT DISCLOSURE INFLUENCE FIRM VALUE
5	Agus Maulana	THE IMPACT OF MENTAL ACCOUNTING ON FINANCIAL MANAGEMENT WITH FINANCIAL LITERACY AS A MODERATOR: A STUDY ON MICROTRANSACTION BUYERS IN ONLINE GAMES

Building I Room K.204 - FINANCE

Session 2 : 13.30 - 16.00 - INTERNATIONAL

Moderator: Dr. Sekar Mayangsari, Ak., M.Si., CA

License Officer 1: Tiara Santika Putri

Discussant: Dr. Ririn Breliastiti, S.E., M.M., CSRS

License Officer 2: Vivy Yunita

No	Presenter	Title
1	Edi Triwibowo	UNLOCKING MARKET REACTIONS: THE ROLE OF GROWTH OPPORTUNITY AND PROFITABILITY IN SHAPING EARNINGS RESPONSE COEFFICIENT IN INDONESIA'S FOOD & BEVERAGE INDUSTRY
2	Dahlia Tri Anggraini	THE EFFECT OF ACCOUNTING INFORMATION SYSTEM QUALITY AND TRUST ON CUSTOMER SATISFACTION IN USING MOBILE BANKING WITH PERSONAL DATA SECURITY AS A MODERATING VARIABLE
3	Cherilyn Sandyova Kristanto	THE ROLE OF THE HEURISTICS EFFECT ON STUDENT INVESTMENT DECISION-MAKING
4	Maulina Dyah Permatasari	UNMASKING FINANCIAL FRAUD: THE POWER OF THE FRAUD HEXAGON IN EXPOSING MANIPULATION AMONG IDX-LISTED MANUFACTURERS
5	Vinola Herawaty	THE INFLUENCE OF CARBON PERFORMANCE AND CLIMATE GOVERNANCE ON CARBON EMISSION DISCLOSURE WITH ASSURANCE AS MODERATION VARIABLE

Building I Room K.205 - CG, FRAUD

Session 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Nurhastuty Kesumo Wardhani, SE, Ak, MSc, Ph.D, CPIA

License Officer 1: Muhamad Rafif Naffi Khansa Utomo

Discussant: Dr. Temy Setiawan, S.E., M.Ak., M.Th., Ak., CA., CIBA., CPMA., CSRS.,

License Officer 2: Agistha Raissanaya

CertDA., ASEAN CPA

No	Presenter	Title
1	Fangela Myas Sari	ANALYSIS OF LOAN PERFORMANCE FRAUD DETECTION (Case Study on BMT AN – Najjah in Central Java)
2	Meisya Angellina	THE EFFECT OF CORPORATE GOVERNANCE, PROFIT MANAGEMENT AND AUDIT MECHANISMS ON THE INTEGRITY OF FINANCIAL STATEMENTS (AN EMPIRICAL STUDY ON MANUFACTURING COMPANIES IN THE CONSUMER GOODS INDUSTRY SECTOR LISTED ON THE INDONESIAN STOCK EXCHANGE IN THE PERIOD 2018-2022)
3	Angelita	KEY AUDIT MATTERS IN PRACTICE: AN EMPIRICAL STUDY OF AUDITOR REPORTING IN INDONESIA
4	Deas Shaqilla Putri	BLOCKCHAIN TECHNOLOGY IN AUDITING: EXPLORING CHALLENGES AND OPPORTUNITIES

OFFLINE SESSION

Gedung I Ruang K.205

Session 2 : 13.30 - 16.00 - NATIONAL

Moderator: Dr. Hendro Lukman

License Officer 1: Muhamad Rafif Naffi Khansa Utomo

Discussant: Dr. Temy Setiawan, S.E., M.Ak., M.Th., Ak., CA., CIBA., CPMA., CSRS.,
CertDA., ASEAN CPA

License Officer 2: Agistha Raissanaya

No	Presenter	Title
1	Paulina Sutrisno	APAKAH HISTORIS PENJUALAN, STABILITAS KEUANGAN, TEKANAN EKSTERNAL DAN FAKTOR LAINNYA MENDORONG PROBABILITAS TERJADINYA KECURANGAN LAPORAN KEUANGAN?
2	Veny	ANALISIS PENGARUH PERENCANAAN PAJAK, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN
3	Veny	FAKTOR FUNDAMENTAL YANG MEMPENGARUHI HARGA SAHAM SEKTOR KONSUMSI TAHUN 2020-2023
4	Sparta	ANALISIS FAKTOR-FAKTOR YG MEMPENGARUHI KETEPATAN WAKTU DALAM PENYAMPAIAN LAPORAN KEUANGAN PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI BARANG KONSUMSI DI BURSA EFEK INDONESIA
5	Budi Kurniawan, Kenny Fernando	THE EFFECT OF SALES GROWTH AND SOCIAL MEDIA NUMBERS ON THE TREND OF GOOD COMPANY PERFORMANCE
6	Dedeh Suryani	ANALYSIS OF LIQUIDITY, LEVERAGE, AND INFLATION ON FIRM VALUE WITH DIVIDEND POLICY AS A MODERATING VARIABLE IN ENERGY SECTOR COMPANIES ON THE IDX
7	Rosita Suryaningsih	DETERMINAN PENINGKATAN LABA PADA PERUSAHAAN TERBUKA YANG TELAH TERDAFTAR DI PUBLIC DISCLOSURE PROGRAM FOR ENVIRONMENTAL COMPLIANCE (PROPER) DAN BURSA EFEK INDONESIA TAHUN 2020-2022

ONLINE SESSION

Link Zoom:

<https://trisakti-ac-id.zoom.us/j/97520852111?pwd=vxXBuh6Mm49SkfbQXKxS8lAez8f9kG.1>

ID Rapat: 975 2085 2111

Kode Sandi: 341239

ROOM 1

SESSION 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Deni Darmawati, SE., AK., M.Si., CA., CSRS., CSRA., CGRPCA, CPIA, CIIQA License Officer 1: Aisyah Huwaida Hilmi
Discussant: Dr. Indra Pahala, M.Si License Officer 2: Muhammad Amar Muzevy

No	Author	Title
1	Natasya Sabrina Azalia	FINANCIAL PERFORMANCE, DIVIDEND POLICY AND EXECUTIVE GENDER DIVERSITY ON FIRM VALUE
2	Dinda Aprilianti Desky	COMPANY CHARACTERISTICS, FINANCIAL PERFORMANCE, AND EXECUTIVE GENDER DIVERSITY ON FIRM VALUE
3	Karmilah	THE ROLE OF AUDIT QUALITY IN MODERATING THE EFFECT OF FREE CASH FLOW, GOOD CORPORATE GOVERNANCE AND PROFITABILITY ON EARNINGS MANAGEMENT
4	Triyani Budyastuti	LIQUIDITY, SOLVENCY, AND FINANCIAL PERFORMANCE ANALYSIS OF PT SMART TELECOM: INDUSTRY BENCHMARKING AND STRATEGIC SOLUTIONS FOR SUSTAINABLE GROWTH
5	Diah Ayu Anggraeni	NAVIGATING FINANCIAL DISTRESS: HOW BOARD GENDER DIVERSITY MODERATES THE IMPACT OF LEVERAGE AND TOTAL ASSET TURNOVER
6	Silviana Albertha Japo	THE ART OF ACCOUNTING: DRIVING ACCURACY AND ACCOUNTABILITY IN BUSINESS
7	Lia Dahlia Iryani	AUDIT DELAY, CORPORATE OPERATIONAL COMPLEXITY, AND COMPUTER-ASSISTED AUDIT TECHNIQUES

ROOM 1

SESSION 2 : 13.30 - 16.00 INTERNATIONAL

Moderator: Dr. Deni Darmawati, SE., AK., M.Si., CA., CSRS., CSRA., CGRPCA, CPIA, CIIQA License Officer 1: Aisyah Huwaida Hilmi
Discussant: Dr. Indra Pahala, M.Si License Officer 2: Muhammad Amar Muzevy

No	Author	Title
1	Arya Ajhie Saputra	THE ROLE OF FINANCIAL HEALTH AND PROFITABILITY IN HEDGING STRATEGIES: MODERATING EFFECTS OF CEO NARCISSISM
2	Josua Suhariyono	THE INFLUENCE OF ACCOUNTING KNOWLEDGE FACTORS, BUSINESS SIZE, AND ONLINE ACCOUNTING SOFTWARE ON THE QUALITY OF UMKM FINANCIAL STATEMENTS IN NGANJUK DISTRICT
3	Vanisha Novianti Mailangkay	INFLUENCE OF INVENTORY TURNOVER, EXCHANGE RATE, AND NET PROFIT MARGIN ON FINANCIAL PERFORMANCE
4	Sri Komalasari	THE EFFECT OF NET PROFIT, GROSS PROFIT, OPERATING CASH FLOW AND DEBT TO ASSET RATIO ON STOCK PRICES (Case Study of Jakarta Islamic Index 70 Company on IDX 2019-2023)
5	Muhammad	THE MODERATING ROLE OF COMPANY SIZE IN THE RELATIONSHIP BETWEEN PROFITABILITY AND ENERGY SECTOR STOCK PRICES
6	Bella Erinda Tri Beckzyona	THE EFFECT OF MINIMUM CAPITAL, PERCEPTION OF RETURN AND KNOWLEDGE TO INTEREST STUDENT INVEST ON MARKET CAPITAL

ONLINE SESSION

ROOM 2

SESSION 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Sofie, SE., Ak., M.Si., CA

License Officer 1: Cindi Natasya Kurnia

Discussant: Dr. Indrian Supheni, M.Aks., CSRS

License Officer 2: Nadira Putri Awaliyah

No	Author	Title
1	Fairas Panca Yudha	TAX AVOIDANCE POTENTIAL BASED ON FINANCIAL PERFORMANCE, CSR, AND FIXED ASSET INTENSITY
2	Matthew Aryo Suseno	THE INFLUENCE OF TAX UNDERSTANDING OF DIGITAL TRANSACTIONS, EDUCATION LEVEL, AND INCOME LEVEL ON COMPLIANCE IN REPORTING CRYPTOCURRENCY ASSETS IN INDIVIDUAL ANNUAL TAX RETURNS
3	Dewi Ernita Silaban	THE EFFECT OF LOCUS OF CONTROL, ETHICS AND SOCIAL RESPONSIBILITY, MACHIAVELLIANISM ON ETHICAL DECISIONS OF TAX CONSULTANTS
4	Erica Octavia Wijaya	ESG MODERATES THE EFFECT OF BOARD INDEPENDENCE, CEO DUALITY, AND BOARD GENDER DIVERSITY ON TAX AVOIDANCE
5	Anastasya Simanjuntak	THE INFLUENCE OF PROFITABILITY, INVENTORY INTENSITY, CSR COSTS ON TAX AVOIDANCE IN VARIOUS INDUSTRY SECTORS COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE
6	Lina	OWNERSHIP STRUCTURE, FIRM CHARACTERISTICS, AND CARBON EMISSION DISCLOSURE: EMPIRICAL EVIDENCE FROM INDONESIA AND CHINA

ROOM 2

SESSION 2 : 13.30 - 16.00 INTERNASIONAL

Moderator: Nurhastuty Kesumo Wardhani, SE, Ak, MSc, Ph.D, CPIA

License Officer 1: Cindi Natasya Kurnia

Discussant: Dr. Lia Dahlia Iryani, Msi. CAP

License Officer 2: Nadira Putri Awaliyah

No	Author	Title
1	Khairunnisa Diva Pertiwi	THE INFLUENCE OF TAX AWARENESS, TAX DIGITALIZATION, AND GENDER DIVERSITY ON INDIVIDUAL TAXPAYER COMPLIANCE IN PAYING TANGERANG MOTOR VEHICLE TAX
2	Annathasia Puji Erasashanti	THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, PROFITABILITY, EARNINGS MANAGEMENT ON TAX AGGRESSIVENESS, AND GOOD CORPORATE GOVERNANCE AS MODERATION
3	Nirmala Sari	COMPLIANCE IN ANNUAL TAX RETURN (SPT) REPORTING AMONG STATE CIVIL APPARATUS (ASN) AT SMA NEGERI 4 TANA TORAJA
4	Giawan Nur Fitria	TAX COMPLIANCE COSTS, TAX INCENTIVES, AND SME PERFORMANCE: EXAMINING THE MODERATING EFFECT OF TAX DIGITALIZATION EXPECTANCY
5	Ita Sitasari	ANALYSIS OF FACTORS INFLUENCING MUZAKKI'S INTEREST IN PAYING ZAKAT IN YAPI RAWAMANGUN ENVIRONMENT
6	Iga Purnama Mukti	THE INFLUENCE OF INVESTMENT OPPORTUNITY SET, EARNINGS MANAGEMENT, AND CAPITAL STRUCTURE ON STOCK RETURNS

ROOM 3

SESSION 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Susi Dwimulyani, A Dr. Susi Dwimulyani, Ak, MM, CA

License Officer 1: Zalsa Putri Anita Lestari

Discussant: Dr. Deden Tarmidi

License Officer 2: Fazli Yudhistira Baren

No	Author	Title
1	Iren Meita	THE INFLUENCE OF THE AUDIT COMMITTEE, COMPANY GROWTH, AND KAP SIZE ON AUDIT DELAY
2	Antonius Herusetya	DOES GOING CONCERN MISCLASSIFICATION IN AUDIT PARTNER REPORTS TRIGGER A CHANGE OF AUDITORS?
3	Daniel Alusinsing	MITIGATING ESG REPORT IN INDONESIA FROM GREENWASHING BY THE INVOLVEMENT OF FORENSIC AND FRAUD ACCOUNTING

ONLINE SESSION

4	Venessa	THE IMPACT OF TAX AVOIDANCE, LEVERAGE, PROFITABILITY, AND FINANCIAL DISTRESS ON AUDIT DELAYS
5	Muhammad Fadli	THE ROLE OF ARTIFICIAL INTELLIGENCE IN THE INFLUENCE OF AUDITOR'S ABILITIES ON AUDIT QUALITY
6	Karsam	LEVERAGING GREEN DYNAMIC CAPABILITIES IN DEVELOPING GREEN MARKETING STRATEGIES TO EXPLAIN GREEN COMPETITIVE ADVANTAGE

ROOM 3

SESSION 2 : 13.30 - 16.00 INTERNATIONAL

Moderator: Dr. Hermi, Ak, M.Si

License Officer 1: Zalsa Putri Anita Lestari

Discussant: Dr. Deden Tarmidi

License Officer 2: Fazli Yudhistira Baren

No	Author	Title
1	Slamet Wahyudi	ANTECEDENTS OF AUDIT QUALITY: THE IMPACT OF AUDIT RISK AND ORGANIZATIONAL COMPLEXITY MEDIATED BY PROFESSIONAL JUDGMENT
2	Made Aristia Prayudi	EXPLORING THE DYNAMICS OF HEALTHCARE INTERNAL AUDIT: A TRANSCENDENTAL PHENOMENOLOGICAL STUDY OF TEAM EXPERIENCES IN AN INDONESIAN GOVERNMENT HOSPITAL
3	Dhea Kenswary	ACCOUNTING STUDENTS' PERCEPTION OF THE IMPORTANCE OF ETHICS IN AUDIT PRACTICE
4	Afdatil	THE EFFECT OF AUDIT QUALITY AND PROFITABILITY ON PROFIT MANAGEMENT IN ENERGY SECTOR COMPANIES LISTED ON THE IDX (2019-2023)
5	Alisha Putri Aulia	THE EFFECT OF TRADING DAYS ON STOCK RETURNS IN COMPANIES THAT ARE MEMBERS OF THE LQ45 INDEX FOR THE PERIOD JANUARY - DECEMBER 2023
6	Harsono Yoewono	THE IMPACT OF TRANSFER PRICING, RETURN ON ASSET, AND LEVERAGE ON INCOME SHIFTING MODERATED BY FIRM SIZE (Empirical Study on Energy Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019 – 2022)

ROOM 4

SESSION 1 : 10.30 - 12.00 - INTERNASIONAL

Moderator: Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS., CA.

License Officer 1: Kesya Amanda Rusdiana

Discussant: Dr. Eva Herianti

License Officer 2: Regirda Diety Puandiandra

No	Author	Title
1	Dimas Ananta	IMPLEMENTATION OF GOOD GOVERNANCE IN BUDGET MANAGEMENT OF VILLAGE FINANCIAL SECTOR: A STUDY ON THE REGIONAL GOVERNMENT OF LANGKAT REGENCY
2	Stella Maretia	DECODING MSME SUCCESS THE ROLE OF INTERNAL CONTROL, BUSINESS SCALE, AND EDUCATION IN ORGANIZATIONAL INTEGRITY
3	Lucky Rafas Pratiwi	EXAMINING THE ROLE OF GOVERNANCE AND AUDIT INDEPENDENCE IN IMPROVING THE QUALITY OF FINANCIAL STATEMENTS: A MODERATION STUDY OF FIRM SIZE
4	Andriagasi	THE IMPACT OF SUSTAINABILITY REPORTING AND FOREIGN OWNERSHIP ON INFORMATION ASYMMETRY
5	Ria Ningsih	THE EFFECT OF GREEN ACCOUNTING, ENVIRONMENTAL COSTS, AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON FINANCIAL PERFORMANCE
6	Vinna Veronika Caca Putri	THE IMPACT OF CLIMATE CHANGE, GREEN FINANCE AND CRISIS PERIOD ON CSR DISCLOSURE IN ENERGY COMPANIES LISTED ON THE IDX 2020-2023

ROOM 4

SESSION 2 : 13.30 - 16.00 INTERNATIONAL

Moderator: Dr. Susi Dwimulyani, Ak, MM, CA

License Officer 1: Kesya Amanda Rusdiana

Discussant: Dr. Verawati SE., M.Ak., CA

License Officer 2: Regirda Diety Puandiandra

No	Author	Title
1	Dade Nurdiniah	ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND DURING COVID-19 IN PROPERTY AND REAL ESTATE SUB-SECTOR COMPANIES

ONLINE SESSION

2	Ermad M.J	THE EFFECT OF RELATED PARTY SALES ON FIRM PERFORMANCE: A COLLECTION OF PREVIOUS RESEARCH RESULTS
3	Baiq Intan Komalasari	THE INFLUENCE OF GOODS/SERVICES PROCUREMENT ON BUDGET ABSORPTION WITH REGULATION AS A MODERATING VARIABLE IN THE CENTRAL LOMBOK GOVERNMENT
4	Sentot Basuki Prayitno	THE DETERMINANTS OF BANK NET INTEREST MARGINS: EVIDENCE FROM INDONESIAN COMMERCIAL BANKS LISTED ON THE INDONESIA STOCK EXCHANGE
5	Indrian Supheni	ESG PERFORMANCE, EARNINGS MANAGEMENT AND COMPREHENSIVE INCOME PROFITABILITY: A STUDY IN ASIA REGION
6	Lusy	UNVEILING TRENDS IN SUSTAINABILITY ACCOUNTING: A BIBLIOMETRIC AND SYSTEMATIC LITERATURE REVIEW

ROOM 5

SESSION 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Hendro Lukman, S.E., M.M., Ak, CA, CPMA, CPA (Aust.), CSRS		License Officer 1: Farhan Febriansyah
Discussant: Dr. Trinandari Prasetya Nugrahanti SE. Ak., MSi., CA., Asean CPA		License Officer 2: Sherina Fatimah Azzahra
No	Author	Title
1	Nazhara Ayuningtyas	THE INFLUENCE OF FIRM CHARACTERISTICS AND CORPORATE GOVERNANCE STRUCTURE ON SDGS DISCLOSURE
2	Marhaendra Kusuma	ESG PERFORMANCE AND NON-CONTROLLING INTEREST : EVIDENCE IN ASIA-PASIFIC MARKET
3	Nico Alexander	THE ROLE OF GREEN INNOVATION IN MEDIATING THE RELATIONSHIP BETWEEN GENDER DIVERSITY AND FIRM VALUE
4	Rieke Pernamasari	DOES BOARD GENDER DIVERSITY ENHANCE ESG PERFORMANCE? EMPIRICAL EVIDENCE FROM INDONESIA
5	Tri Tunggal Wahyuning Lestari	THE INFLUENCE OF COMPANY CHARACTERISTICS ON SOCIAL RESPONSIBILITY DISCLOSURE IN PUBLICLY LISTED COMPANIES (Case Study on Mining on the IDX)
6	Rizal Mawardi	ANALYSIS OF THE USE OF THE FRAUD HEXAGON MODEL IN DETECTING FRAUD IN STATE-OWNED ENTERPRISES IN INDONESIA

ROOM 5

SESSION 2 : 13.30 - 16.00 INTERNATIONAL

Moderator: Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS., CA.		License Officer 1: Muhammad Aqil Ilham Putra Anwar
Discussant: Dr. Trinandari Prasetya Nugrahanti SE. Ak., MSi., CA., Asean CPA		License Officer 2: Benedict Eleazar Sulaba
No	Author	Title
1	Raden Jessica Fharina Muhsin	THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, SUSTAINABILITY REPORT AND CAPITAL STRUCTURE ON FIRM VALUE
2	Sherla winanda putri	DIGITAL HARMONY: BUILDING A SUSTAINABLE PHILOSOPHY OF SCIENCE BY INTEGRATING SHARIA ACCOUNTING AND SDG'S
3	Maghfira Nur Fatikasari	THE INFLUENCE OF INTELLECTUAL CAPITAL, GOOD CORPORATE GOVERNANCE, AND CORPORATE SOCIAL RESPONSIBILITY COSTS ON FINANCIAL PERFORMANCE
4	Diyanti Putri	CHARACTERISTICS OF THE BOARD OF DIRECTORS AND SUSTAINABILITY REPORTING (CASE STUDY OF COMPANIES LISTED ON THE HEALTH BEI IN 2021-2023)
5	Naswa Angelita Saputri	THE EFFECTS OF CARBON EMISSION DISCLOSURE AND ECO-EFFICIENCY ON FIRM VALUE WITH PROFITABILITY AS A MEDIATING VARIABLE (AN EMPIRICAL STUDY ON ENERGY SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2019-2023)
6	Dina Amalia Mahmudah	THE ROLE OF ISO 14001 AND ENVIROMENTAL PERFORMANCE IN ENHANCHING FINANCIAL PERFORMANCE
7	Erwin saraswati	GREENWASHING IN ESG DISCLOSURE: DOES IMPACT CREATING SHARE VALUE?

ONLINE SESSION

ROOM 6

SESSION 1 : 10.30 - 12.00 - INTERNATIONAL

Moderator: Dr. Christina Dwi Astuti, SE, Ak, MM, CA, CSRS, CSRA

License Officer 1: Nova Zamitah Putri

Discussant: Dr. Suyanto, S.E., M.M., M.Ak., C.A.

License Officer 2: Ade Sonia Agustina

No	Author	Title
1	Rosenta Febri Mutiara Sinaga	ANALYSIS OF THE INFLUENCE OF BEHAVIORAL ASPECTS ON THE USE OF ACCOUNTING INFORMATION SYSTEMS AT PT GADAI SENYUM SUKACITA
2	Muhammad Takrim	STOCK PRICES: SEVERAL FACTORS INFLUENCING THEM IN THE FINANCIAL SUB-SECTOR
3	Kadek Wisnu Bhuana	THE ROLE OF COMPANY SIZE IN MODERATING THE EFFECT OF PROFITABILITY ON DIVIDEND POLICY WITH LIQUIDITY AS A CONTROL
4	Mutmainah	UNVEILING THE ROLE OF DIGITAL TRANSFORMATION IN MANAGERIAL ACCOUNTING PRACTICES: AN EMPIRICAL ANALYSIS AND CASE STUDY OF INDONESIAN COMPANIES
5	Elfira Melinda	THE INFLUENCE OF INFORMATION TECHNOLOGY UTILIZATION, USER EXPERTISE, AND INTENSITY OF USE ON ACCOUNTING INFORMATION QUALITY
6	Pingky Nurikadini	THE INFLUENCE OF FINANCIAL TECHNOLOGY , FINANCIAL LITERACY AND LIFESTYLE ON FINANCIAL BEHAVIOR OF STIE NGANJUK STUDENTS
7	Ira Yuliyanti	THE EFFECT OF BANKRUPTCY PREDICTION WITH ALTMAN Z-SCORE AND GROVER METHODS ON STOCK PRICES IN TECHNOLOGY SECTOR COMPANIES

ROOM 6

SESSION 2 : 13.30 - 16.00 INTERNATIONAL

Moderator: Dr. Harti Budi Yanti, Ak., M.Si

License Officer 1: Muh. Fadli Rahmat

Discussant: Dr. Suyanto, S.E., M.M., M.Ak., C.A.

License Officer 2: James Bonggas

No	Author	Title
1	Johanes Felix Gunawan	BEYOND NUMBERS: UNRAVELING THE IMPACT OF IT, HUMAN CAPITAL, AND BUSINESS SIZE ON DATA ACCURACY
2	Dhea Kenswary	COMPANY TRAITS, SKILLED HUMAN CAPITAL, AND DIGITAL ACCOUNTING SHAPE FINANCIAL REPORTS QUALITY: EVIDENCE FROM BANDUNG MSME
3	Agus Rahmat	THE EFFECT OF CHATGPT USE ON ACADEMIC PERFORMANCE OF ACCOUNTING STUDENTS: THE MODERATING ROLE OF ETHICAL ORIENTATION
4	Ignatius Aryono Putranto	THE ANALYSIS OF THE INTENTION OF ECONOMIC FACULTY LECTURERS TO USE THE LEARNING MANAGEMENT SYSTEMS: THE STUDY OF PERCEIVED EASE OF USE DETERMINANTS
5	Eliada Herwiyanti	FACTORS THAT INFLUENCE INTEREST IN CRYPTO INVESTMENT AMONG GENERATION Z
6	Endah Puji Lestari	THE DETERMINANT FACTORS OF SUSTAINABILITY OF MICRO, SMALL AND MEDIUM BUSINESS BATIK IN PEKALONGAN CITY
7	Benny Oktaviano	CORPORATE SUSTAINABILITY AND GOVERNANCE IN TAX AVOIDANCE: ETHICAL RESPONSIBILITY OR STRATEGIC NECESSITY?

ROOM 7

SESSION 1 : 10.30 - 12.00 - NATIONAL

Moderator: Dr. Harti Budi Yanti, Ak., M.Si

License Officer 1: Vania Belva Abidah

Discussant: Dr. Lady Karlinah, SE., SH., Ak., M.Ak., BKP., ACPA., CTC

License Officer 2: Khairunnisa

No	Author	Title
1	Anggel Liza Kusmia	PENGARUH PEMUTAKHIRAN LAYANAN TERHADAP TINGKAT KEPUASAN WAJIB PAJAK PADA KANTOR LAYANAN INFORMASI DAN PENGADUAN DIREKTORAT JENDERAL PAJAK (KRING PAJAK)

ONLINE SESSION

2	Keddrick Lay	PENGARUH TATA KELOLA PERUSAHAAN DAN KUALITAS TANGGUNG JAWAB SOSIAL PERUSAHAAN TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN PERBANKAN
3	Tintje Beby	PENGARUH KECERDASAN INTELEKTUAL, SELF EFFICACY, DAN STEREOTIP GENDER TERHADAP PILIHAN PROFESI SEBAGAI KONSULTAN PAJAK DENGAN LINGKUNGAN KERJA SEBAGAI VARIABEL MODERATING
4	Nadia Lailatul Isnaini	ENVIRONMENTAL UNCERTAINTY AS MODERATION IN THE EFFECT OF TRANSFER PRICING AND FOREIGN OWNERSHIP ON TAX AVOIDANCE
5	Amanda Rochellea Bachtiar	EXAMINING THE BEHAVIORAL DETERMINANTS OF INVESTOR ATTITUDE IN DIGITAL GOLD
6	Carolina Maria Melati	PENGARUH EARNINGS PERSISTENCE DAN MANAGERIAL ENTRENCHMENT TERHADAP DIVIDEND POLICY DENGAN FREE CASH FLOW SEBAGAI PEMODERASI

ROOM 7

SESSION 2 : 13.30 - 16.00 - NATIONAL

Moderator: Dr. Muhammad Nuryatno Amin , Ak., CA

License Officer 1: Mauliddini Nadhifah, S.Ak., M.Ak

Discussant: Dr. Andi Kushermanto, SE, MM

License Officer 2: Inayah, SE

No	Author	Title
1	Khairiza Purti Nadina Ramadhanty	ANALISIS PENGENDALIAN INTERNAL PIUTANG USAHA ATAS PENJUALAN AIR BERSIH DI PERUSAHAAN AIR MINUM DAERAH (PERUMDAM) TIRTA KHATULISTIWA PONTIANAK
2	Dhea Kenswary	ACCOUNTING STUDENTS' PERCEPTION OF THE IMPORTANCE OF ETHICS IN AUDIT PRACTICE
3	Ferdie Lorenzo	IMPACT AND DEVELOPMENT OF DIGITAL TAX INFORMATION SYSTEM IN INDONESIA
4	Rafri Amyulianthy	THE INFLUENCE OF GOOD CORPORATE GOVERNANCE, GOVERNMENT OWNERSHIP, AND AUDIT QUALITY ON ANTI-CORRUPTION POLICIES IN INDONESIAN STATE-OWNED ENTERPRISES
5	Hilda Agustin	PENERAPAN GREEN ACCOUNTING DAN GREEN INNOVATION PADA PENGELOLAAN LIMBAH PABRIK SARI ABADI (Studi Kasus pada Pabrik Sari abadi produksi Tutup Galon)

ROOM 8

SESSION 2 : 13.30 - 16.00 NATIONAL

Moderator: Dr. Titik Aryati, Ak., MSi., CA

License Officer 1: Nova Zamitah Putri

Discussant: Dr. Lady Karlinah, SE., SH., Ak., M.Ak., BKP., ACPA., CTC

License Officer 2: Ade Sonia Agustina

No	Author	Title
1	Ati Sumiati, Chusnanik Mufidah	PENGARUH NILAI TUKAR DAN ROE TERHADAP HARGA SAHAM LQ45 (2018-2023)
2	Endah Puji Lestari	PENGARUH DIVIDEN STABIL, DIVIDEN FLUKTUATIF, EARNINGS DAN ACCRUALS TERHADAP LABA DI MASA DEPAN
3	Lisda Riayanti Sitanggang	IMPACT OF INVESTOR SENTIMENT, OIL AND GOLD PRICES ON STOCK VOLATILITY IN ASEAN
4	Novarialdi	PENGARUH PROPORSI KOMISARIS INDEPENDEN, JUMLAH KOMITE AUDIT, PROPORSI DIREKSI DAN KOMISARIS PEREMPUAN TERHADAP PROFITABILITAS BUMN DENGAN TARGET DIVIDEN SEBAGAI VARIABEL MODERASI
5	Suwaldiman	REPUTASI AUDITOR MEMODERASI PENGARUH FREE CASH FLOW, LEVERAGE DAN PROFITABILITAS TERHADAP RETURN SAHAM



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2. Mengikuti seluruh rangkaian kegiatan KIA XII & 2nd International Conference 2025 secara offline di Kampus A Universitas Trisakti.

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1. Saat sesi paralel dimulai, presenter memasuki ruang presentasi sesuai dengan jadwal presentasinya.
2. Setiap ruangan akan dipandu oleh satu chairperson sebagai moderator dan satu pembahas.
3. Presenter offline dapat menggunakan laptop personal/laptop panitia selama presentasi.
4. Urutan presentasi akan disesuaikan dengan urutan paper pada daftar presenter (Nomor terkecil ke-nomor terbesar).
5. Presenter diberikan waktu presentasi maksimal 10 menit (7 menit presentasi dan 3 menit diskusi tanya-jawab). Time Keeper akan memberi notifikasi waktu presentasi anda dan selanjutnya apabila presentasi melebihi batas waktu, maka presentasi anda akan dihentikan.
6. Dihimbau kepada para presenter untuk tidak meninggalkan grup whatsapp setelah kegiatan berakhir dikarenakan sertifikat dan publikasi akan diinformasikan oleh panitia pada presenter/peserta melalui group whatsapp KIA-12 Universitas Trisakti dan e-mail.



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3. Menggunakan Virtual Background yang telah disediakan oleh panitia.

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3. Urutan presentasi akan disesuaikan dengan urutan paper pada daftar presenter (Nomor terkecil ke-nomor terbesar).
4. Presenter menampilkan PPT melalui share screen personal.
5. Presenter diberikan waktu presentasi maksimal 10 menit (7 menit presentasi dan 3 menit diskusi tanya-jawab). Time Keeper akan memberi notifikasi waktu presentasi anda melalui chat box dan selanjutnya apabila presentasi melebihi batas waktu maka, presentasi anda akan dihentikan.
6. Dihimbau kepada para presenter untuk tidak meninggalkan grup whatsapp setelah kegiatan berakhir dikarenakan sertifikat dan publikasi akan diinformasikan oleh panitia pada presenter/peserta melalui group whatsapp KIA-12 Universitas Trisakti dan e-mail.