

# **ANALISIS KOMPARATIF *RISK PROFILE* DAN *EARNING* BANK DI INDONESIA, MALAYSIA, DAN SINGAPURA**

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*Revolusi industry 4.0 memberikan peluang dan tantangan sekaligus bagi dunia perbankan tidak hanya di Indonesia namun juga di Negara lain. Untuk menghadapi tantangan revolusi industry 4.0 perusahaan perbankan di ASEAN sudah bersiap dan memiliki strategi masing-masing dalam menghadapinya. Contoh dari strategi tersebut adalah menawarkan transaksi berbasis digital channels untuk para nasabahnya. Dari segi kinerja, perusahaan perbankan harus memiliki kinerja keuangan yang baik dan sehat untuk menarik minat masyarakat dan investor untuk menanamkan deposito maupun berinvestasi.*

*Penelitian ini bertujuan untuk menganalisis perbedaan tingkat kesehatan pada faktor risk profile dan earning pada bank di Indonesia, Malaysia, dan Singapura. Pengambilan sampel menggunakan metode Judgment Sampling yaitu teknik pengambilan sampel yang dilakukan berdasarkan kriteria yang ditetapkan terhadap elemen populasi target yang disesuaikan dengan tujuan atau masalah penelitian. Berdasarkan pengambilan sampel didapat 12 bank secara keseluruhan yaitu 4 bank di Indonesia, 5 bank di Malaysia, dan 3 bank di Singapura. Alat analisis yang digunakan yaitu Uji Kruskal Wallis. Hasil penelitian menunjukkan bahwa terdapat perbedaan tingkat kesehatan bank di Indonesia, Malaysia, dan Singapura untuk rasio NPL dan ROA, sedangkan untuk rasio LDR menunjukkan tidak terdapat perbedaan.*

**Keywords:** *Tingkat Kesehatan Bank, Risk Profile, Earning, Indonesia, Malaysia, Singapura.*

## **ANALISIS MODEL AKAD *MUDHARABAH* YANG SESUAI DENGAN PRINSIP SYARIAH: STUDI KASUS BPRS BAROKAH DANA SEJAHTERA**

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*This research aims to create the best practice model of mudharabah contract in accordance with sharia principles. This study carried out a qualitative method. The data of the research were obtained from BPRS BDS in Yogyakarta. The subjects of this study were the president director, the head of Sleman branch office, the operational manager, the marketing manager, the account officer, the customers, and the sharia experts. Interview and documentation were used to collect data of the research. The validity of the data was tested by doing triangulation with the sharia experts. The findings of the research indicate that mudharabah financing at BPRS BDS has been completely in accordance with the fatwa of National Sharia Council No: 07 / DSN-MUI / IV / 2000. Profit sharing in BPRS BDS is based on realization, but its implementation sometimes still uses projection caused by some factors from the costumers. According to the SOP of BPRS BDS and sharia experts, the calculation of profit sharing should be based on realization. The profit sharing method used is revenue sharing. Revenue sharing is chosen because it facilitates financial pioneering, avoids the manipulation of financial report by the customers, and maintains the customer's good name in the banking system.*

**Keywords:** *Mudharabah contract, BPRS, Profit Sharing, Revenue Sharing*

## **ANALISIS PENGARUH KEPEMILIKAN INSTITUSIONAL DAN LEVERAGE TERHADAP KINERJA KEUANGAN**

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### **ABSTRAK**

*Kinerja keuangan adalah kondisi keuangan perusahaan untuk melihat apakah perusahaan sudah menggunakan aturan pelaksanaan secara benar.*

*Penelitian ini bertujuan untuk meneliti secara empiris*

*Pengaruh Kepemilikan Institusional dan Leverage Terhadap Kinerja Keuangan.*

*Data populasi yaitu seluruh perusahaan Properti Real Estate yang terdaftar di BEI pada periode 2016. Jenis penelitian yang di lakukan adalah Penelitian deskriptif kuantitatif Jenis data yang dipakai yaitu data sekunder. Teknis analisis yang di gunakan yaitu analisis regresi linear berganda Berdasarkan metode ini, populasi sejumlah 48 Perusahaan properti Real estate dan 40 sampel.*

*Hasil penelitian menunjukkan bahwa Kepemilikan Institusional berpengaruh positif terhadap kinerja keuangan dan Leverage tidak berpengaruh terhadap kinerja Keuangan. Manfaat dari penelitian ini untuk pengembangan ilmu akuntansi terkait tentang Kinerja Keuangan.*

**Kata Kunci :** *Kepemilikan, Institusional, Leverage , Kinerja , Keuangan*

# ANALISIS PENGARUH STRUKTUR MODAL, PROFITABILITAS DAN LIKUIDITAS TERHADAP NILAI PERUSAHAAN

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## ABSTRAK

*Dalam era globalisasi sekarang ini perusahaan dituntut untuk memaksimalkan nilai perusahaan dan mampu bersaing. Salah satu perusahaan yang baik dapat dilihat dari nilai perusahaannya, memaksimalkan nilai perusahaan berarti meningkatkan kinerja perusahaan demi mencapai visi perusahaan. Tujuan diadakannya penelitian ini ialah untuk mengetahui apakah terdapat pengaruh antara struktur modal, profitabilitas dan likuiditas terhadap nilai perusahaan. Populasi dalam penelitian ini Perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di BEI periode 2014-2017. Sampel dalam penelitian ini sebanyak 11 perusahaan yang memenuhi kriteria dalam penelitian. Analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian menunjukkan adanya pengaruh yang cukup besar adalah profitabilitas. Manfaat dari penelitian ini yaitu untuk mengetahui apakah ada keterkaitan antara variabel tersebut.*

**Kata Kunci:** *Struktur Modal, Profitabilitas, Likuiditas, Nilai Perusahaan*

## ASPEK- ASPEK YANG MEMPENGARUHI MANAJEMEN LABA

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### Abstrak

*Manajemen Laba adalah Tindakan memanipulasi laporan keuangan yang berhubungan dengan laba yang dilakukan oleh manajer yang memiliki efek jangka panjang pada perusahaan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh Rasio Keuangan (Rasio Likuiditas, Rasio Aktivitas, Rasio Profitabilitas, rasio Leverage, Rasio Pertumbuhan, Arus Kas dari Operasi), Free Cash Flow (FCF) dan Ukuran Perusahaan (UP) Terhadap Manajemen Laba pada perusahaan Makanan dan Minuman th 2014-2017. Teknik pengambilan data menggunakan Purposive Sampling yang mendapatkan 11 perusahaan. Tehnik yang digunakan dalam pengujian adalah Statistik Deskriptif, Uji Asumsi Klasik serta pengujian Hipotesis dengan regresi Linear Berganda dengan program spss versi 23. Hasil dari Penelitian ini adalah rasio Likuiditas, Rasio Aktivitas, rasio Leverage, Rasio Pertumbuhan, Arus Kas dari Operasi dan Ukuran Perusahaan tidak berpengaruh terhadap manajemen laba. Rasio Profitabilitas dan Free Cash Flow berpengaruh terhadap manajemen laba pada perusahaan Makanan dan*

*Minuman th 2014-2017. Manfaat dari penelitian ini untuk mengetahui aspek-aspek yang dapat mempengaruhi dan meminimalisir terjadinya manajemen laba.*

**Keyword :** *Rasio keuangan, FCF, UP, Manajemen Laba*

## **CRITICAL EVENT SEBAGAI PERTIMBANGAN KEPUTUSAN INVESTASI SAHAM TERINDEKS JAKARTA ISLAMIC INDEX (JII)**

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### **ABSTRACT**

*Indonesia is the largest Islamic population country in the world is suspected to have special trend in stock investment indexed by the Jakarta Islamic Index (JII). It can be used as consideration to predict investment timeline. Because, specific timeline for holding investment is still often forgotten as an important recommendation in capital market research. Thus, this study investigated JII stock investment based on critical events on the two calendar systems in Indonesia (National and Islamic Calender). Critical events on both calendar systems are Ramadan and January effects. Data was analyzed by Interrupted Time Series Analysis from the monthly JII closing price which is calculated from the daily closing price. The results showed that the potential for getting abnormal return by paying attention to national calendar critical events is greater than the critical event on Islamic calendar. This abnormal return potentially consistent with the long-term return. That is mean, even though investments on JII indexed (sharia-based) stocks, paying attention to national calendar critical events has the potential to get abnormal returns and long-term benefits compared to the Islamic calendar. Investors just pay attention to immediate changes to critical events and their direction to predict trend changes over the next year.*

**Keyword:** *Interrupted Time Series Analysis, Jakarta Islamic Index, Critical event, Immediate changes.*

## **DETERMINAN KINERJA KEUANGAN PERUSAHAAN PROPERTY REAL ESTATE TERDAFTAR DI BEI 2016–2017**

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### ABSTRAK

*Kinerja keuangan merupakan suatu gambaran mengenai tingkat prestasi dan keberhasilan perusahaan. Jika kinerja keuangan perusahaan kurang baik maka mempengaruhi berbagai aspek terpenting dalam perusahaan itu sendiri terutama bidang keuangan atau dana perusahaan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh Good Corporate Governance (GCG) dan ukuran perusahaan terhadap kinerja keuangan (ROA). Penelitian ini menggunakan populasi sebanyak 48 perusahaan property real estate yang listing di BEI tahun 2016-2017. Dan menghasilkan sampel sebanyak 42 perusahaan. Teknik pengambilan sampel menggunakan purposive sampling. Instrument penelitian berupa dokumentasi (mengambil data laporan keuangan perusahaan). Metode analisis data yang digunakan adalah metode regresi linear berganda. Hasil penelitian menunjukkan bahwa dewan komisaris berpengaruh positif terhadap kinerja keuangan sedangkan dewan direksi, komite audit, komite RN, kepemilikan institusional dan ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan. Manfaat dari penelitian ini adalah sebagai referensi untuk penelitian selanjutnya. Selain itu dapat dijadikan pedoman manajemen dalam menganalisis kinerja keuangan perusahaan.*

**Kata Kunci :** GCG, Ukuran Perusahaan, ROA

## DETERMINAN MINAT MASYARAKAT DALAM BERTRANSAKSI DI PEGADAIAN SYARIAH

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*This research aims to analyze the influence of location, service, promotion, syariah aspect, and transaction cost towards public interest in using islamic pawnshop. The samples used in this study are customer of islamic pawnshop at DI Yogyakarta. The samples were taken using convenience sampling method. Based on the distribution of the questionnaire, 59 respondents were obtained as the samples. The analytical tool in this research uses multiple regression with software applications SPSS v. 15. The result of this research shows that service has a positive effect in the public interest, transaction cost has a negative effect in the public interest. Location, promotion, and syariah aspect has no affect in the public interest.*

**Keywords:** Independence, Expertise, Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence.

## Determinan Perataan Laba Dilihat dari Profitabilitas, Ukuran Perusahaan dan Nilai Perusahaan

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### **Abstrak**

*Laporan keuangan merupakan dasar bagi seorang investor untuk mengetahui tingkatan kenaikan maupun penurunan laba suatu perusahaan. Laba yang stabil merupakan pedoman bagi seorang manajer untuk melakukan tindakan perataan laba. Dalam kondisi tersebut, para investor tertarik untuk menanamkan modalnya. Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh profitabilitas, ukuran perusahaan dan nilai perusahaan terhadap perataan laba. Populasi penelitian ini yaitu perusahaan manufaktur sub sektor makanan dan minuman tahun 2013-2017, diambil sampel sebanyak 11 perusahaan dengan menggunakan purposive sampling. Metode pengumpulan data yang digunakan yaitu dokumentasi. Sedangkan teknik analisis data yang digunakan adalah teknik analisis regresi linier berganda. Berdasarkan hasil uji tersebut dapat disimpulkan bahwa Profitabilitas dan nilai perusahaan tidak berpengaruh terhadap perataan laba, sedangkan ukuran perusahaan berpengaruh terhadap perataan laba. Manfaat penelitian ini yaitu untuk pengembangan ilmu akuntansi yang terkait dengan perataan laba.*

**Keyword :** *Profitabilitas, Nilai Perusahaan, Ukuran Perusahaan, Perataan laba*

## **DETERMINASI PENGUNGKAPAN SYARIAH TERHADAP STANDAR AAOIFI : STUDI TERHADAP DAFTAR EFEK SYARIAH DI INDONESIA**

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*The purpose of this study is to determine the impact of compliance with sharia principles, leverage ratio, revenue recognition ratio and islamic governance score on the disclosure level. Compliance with sharia principles is measured in accordance with the capital market and Financial Institution Supervisory Agency Regulations concerning Criteria for Issuance of List of Sharia Securities. The leverage ratio and revenue recognition ratio are determined using the criteria set by DSN-MUI and written on OJK regulations concerning Criteria and Issuance of List of Sharia Securities. Meanwhile the Islamic Governance Score is a proxy for the characteristics of the Sharia Supervisory Board (DPS). Level of disclosure measured by formulating a disclosure index based on Sharia Company Theory. The sample in this study was 343 Lists of Sharia Securities in Indonesia in 2018. The results of the study indicate that all independent variables are significant for the disclosure level.*

**Keywords:** *Sharia Disclosure, Compliance, Leverage, Revenue Recognition, Islamic Governance*

## **DIMENSI YANG MEMPENGARUHI HARGA SAHAM DI BEI TAHUN 2014-2017**

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### **ABSTRAK**

*Dalam penelitian ini bertujuan menganalisis pengaruh profitabilitas, leverage keuangan dan ukuran perusahaan terhadap harga saham. Sumber data diperoleh dari laporan keuangan perusahaan manufaktur sub sektor perusahaan makanan dan minuman yang terdaftar di BEI pada tahun 2014-2017. Jenis penelitian ini adalah kuantitatif. Populasi dan sampel menggunakan teknik purposive sampling sebanyak 11 perusahaan. Analisis data menggunakan regresi linier berganda dengan hasil penelitian ini menunjukkan bahwa return on assets (ROA), Det to Equity Ratio (DER), dan Ukuran perusahaan (UP) memiliki pengaruh yang signifikan terhadap harga saham secara simultan dengan adanya Koefisien determanasi (Adjusted R<sup>2</sup>) menyumbangkan pengaruh variabel profitabilitas, leverage keuangan, dan ukuran perusahaan sebesar 24,2%. sedangkan 75,8% dipengaruhi oleh variabel lainnya.*

**Kata kunci :** *ROA, DER, Ukuran perusahaan dan Harga saham*

## **FAKTOR-FAKTOR EKSTERNAL YANG MEMPENGARUHI PERTUMBUHAN ASET BANK UMUM SYARIAH DI INDONESIA SELAMA SATU DASAWARSA (2009-2018)**

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### **Abstract**

*Bank total asset is one the main indicator of the bank size. The amount of assets indicate the level of economic scale owned by the bank that are showed from the growth of total asset. Asset growth is influenced by several factors which are classified into internal factors and external factors. This study aims to determine the external factors that affect the growth of assets in Islamic banks in Indonesia, such as inflation, money supply (M<sub>2</sub>), BI rate, office channeling*

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*and remittances. The study is conducted with all Islamic commercial banks in Indonesia as the population. Sample use in this study is an Islamic banking company that meets the sample criteria using purposive sampling methods. The data analyze using multiple linear regression. The results show that external factors that affect the growth of Islamic bank assets are the money supply ( $M_2$ ) and office channeling, meanwhile inflation, the BI rate, and remittances have no affect on the growth of Islamic bank assets in Indonesia.*

**Keywords:** *assets growth, inflation, money supply ( $M_2$ ), BI rate, office channeling, remittance.*

## **FAKTOR-FAKTOR YANG MEMENGARUHI KEBIJAKAN REVALUASI ASET TETAP: STUDI KOMPARATIF INDONESIA DAN MALAYSIA**

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*This study aimed to analyze the factors that influence the policy of fixed asset revaluation at manufacturing companies in Indonesia Stock Exchange (IDX) and Kuala Lumpur Stock Exchange (KLSE) at 2014 until 2016. Samples were taken by purposive sampling method. The samples were manufacturing companies listed in Indonesia Stock Exchange and Kuala Lumpur Stock Exchange (KLSE) at 2014 until 2016. The method of analysis in this study using logistic regression analysis because the dependent variable of this research use dummy variable. By using logistic regression, it can be concluded that the factors influencing the policy of fixed asset revaluation in Indonesia and Malaysia are leverage, and fixed asset intensity. In Indonesia, leverage variable has positive effect on the policy of fixed asset revaluation with sig value equal to 0,030, and fixed asset intensity variable has positive effect on the policy of fixed asset revaluation with sig value equal to 0,016. While in Malaysia, leverage variable has positive effect on the policy of fixed asset revaluation with sig value equal to 0,015, and fixed asset intensity variable has positive effect on the policy of fixed asset revaluation with sig value equal to 0,000. Variable firm size, declining cash flow from operation, ownership control have no effect on the policy of fixed asset revaluation in Indonesia and Malaysia.*

**Keywords:** *Upward revaluation of fixed assets, leverage, firm size, declining cash flow from operation, ownership control.*

## **FAKTOR-FAKTOR YANG MEMPENGARUHI DIVIDEND PAYOUT RATIO**



## (STUDI EMPIRIS PADA PERUSAHAAN YANG TERDAFTAR DALAM INDEKS LQ45 DI BEI TAHUN 2015-2017)

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### Abstract

*The purpose of this study is to determine the effect of cash position, return on assets (ROA), debt to equity ratio, growth, liquidity to dividend payout ratio. The sample used in this study is a LQ 45 company that is listed on the Indonesia stock exchange in 2015-2017 and uses purposive sampling criteria.*

*The method used in this study is multiple linear regression, and the results of this study obtained results of variable cash position, debt to equity ratio, growth, liquidity does not affect the dividend payout ratio while return on assets affects the dividend payout ratio*

**Keywords:** *cash position, return on asset (ROA), debt to equity ratio, growth, likuiditas, dividend payout ratio*

## FAKTOR-FAKTOR YANG MEMPENGARUHI INTEGRITAS LAPORAN KEUANGAN PERUSAHAAN MANUFAKTUR

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### ABSTRAK

*Laporan keuangan adalah laporan yang menggambarkan kondisi keuangan dan hasil operasi perusahaan pada waktu atau periode tertentu. Laporan keuangan yang disajikan harus memiliki integritas sehingga dapat digunakan secara bijak oleh pengguna laporan keuangan. Beberapa kasus manipulasi data keuangan di perusahaan-perusahaan Indonesia menunjukkan bahwa integritas laporan keuangan yang disajikan kepada pengguna laporan keuangan masih rendah. Penelitian ini bertujuan untuk menguji pengaruh komisaris independen dan ukuran perusahaan*

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*terhadap integritas laporan keuangan. Manfaat dari penelitian ini adalah untuk mengetahui apakah ada pengaruh komisaris independen dan ukuran perusahaan terhadap integritas laporan keuangan. Populasi dalam penelitian ini adalah 144 perusahaan manufaktur yang terdaftar di BEI. Teknik pengambilan sampel dalam penelitian ini dilakukan dengan metode purposive sampling untuk 11 perusahaan.*

**Kata Kunci :** *Integritas Laporan Keuangan, Komisaris Independen, Ukuran Perusahaan*

## **FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN ISLAMIC SOCIAL REPORTING (ISR) (Studi Empiris pada Bank Umum Syariah yang terdaftar pada Bank Indonesia tahun 2015-2018)**

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*This research aimed to determine the factors of firm size, profitability, leverage, firm age, and the size of commissioner of Islamic Social Reporting disclosure level of Sharia Banks in Indonesia. The population is sharia banking companies which listed as Sharia Banks (BUS) in Bank Indonesia. The sample is 11 companies which collected by purposive sampling method. Content analysis and multiple regression analysis were used to examine the effect of firm size, profitability, leverage, firm size, and the size of commissioner of Islamic Social Reporting disclosure. The results showed that firm age affect significantly to Islamic Social Reporting disclosure (p value=0.05). While firm size, profitability, leverage, and the size of commissioner doesn't have significant effect to Islamic Social Reporting disclosure.*

**Keywords:** *Islamic Social Reporting, Indonesian Islamic Banks, Firm size, Profitability, Firm Age*

## **FAKTOR-FAKTOR YANG MEMPENGARUHI STRUKTUR MODAL**

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### **ABSTRAK**

*Struktur modal penting bagi setiap perusahaan karena mempengaruhi kelangsungan hidup perusahaan. Struktur modal yang baik dapat menarik minat investor untuk menginvestasikan dananya. Tujuan penelitian ini untuk mengetahui pengaruh kepemilikan institusional, ukuran perusahaan, struktur aktiva, likuiditas, dan profitabilitas terhadap struktur modal. Populasi dalam penelitian ini adalah perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di BEI tahun 2015-2017. Teknik pengambilan sampel menggunakan metode purposive sampling, sehingga memperoleh sampel sebanyak 11 perusahaan. Jenis penelitian yang digunakan kuantitatif. Sumber data berupa data sekunder. Analisis data yang digunakan yaitu analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa secara parsial kepemilikan institusional, ukuran perusahaan, struktur aktiva, dan profitabilitas tidak berpengaruh terhadap struktur modal, sedangkan likuiditas secara parsial berpengaruh terhadap struktur modal. Manfaat dari penelitian ini yaitu menjadi bahan pertimbangan bagi investor dan calon investor dalam menanamkan modalnya pada suatu perusahaan.*

**Kata kunci :** *Kepemilikan Institusional, Ukuran Perusahaan, Struktur Aktiva, Likuiditas, Profitabilitas, Struktur Modal.*

## **IMPLEMENTASI PENYUSUNAN LAPORAN KEUANGAN BERDASARKAN SAK EMKM.**

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### **ABSTRAC**

#### **IMPLEMENTATION OF DEVELOPMENT OF SAK - EMKM FINANCIAL STATEMENTS**

*(Case Study of Oyster Mushroom and Ear Mushroom Industry in Ngijo Village, Karanganyar Regency.)*

*The purpose of this study was to determine the preparation of financial reports compiled by the Oyster Mushroom and Ear Mushroom Industry in Ngijo Village, Karanganyar Regency and to find out the extent to which the owners understood the financial statements according to SAK-EMKM. This research is a case study, the type of data used is quantitative data in the form of financial statements and bookkeeping that have been carried out by the Oyster Mushroom and Ear Mushroom Industry in Ngijo Village, Karanganyar Regency. The data analysis technique used is descriptive qualitative technique.*

*Based on the results of the analysis that have been carried out, it shows that the owners of the Oyster Mushroom and Ear Mushroom Industry in Ngijo Village, Karanganyar Regency have not*

*applied financial statements according to SAK-ETAP. Financial reporting is only limited to a simple record of expenses and income. In addition, bookkeeping is also not done routinely.*

**Kata Kunci:** SAK, SAK- EMKM, *financial statements, and Business Size; MSME.*

## **IMPLEMENTASI PSAK NO. 45 PADA PENYUSUNAN LAPORAN KEUANGAN PONDOK PESANTREN DEMI TERCIPTANYA TRANSPARASI DAN AKUNTABILITAS**

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**Abstract.** *Islamic Boarding Schools are nonprofit organizations that are not profit-oriented. Nonprofit organizations basically do not have absolute ownership because in the process of its establishment carried out by several people and groups, to obtain the capital used can be obtained through loans, while for other operational needs can be obtained through the income of services that have been provided. So from that the financial statements made are demanded for transparency and accountability. Good financial statements are in accordance with the standard financial accounting, namely PSAK No.45 which is used to compile financial statements in non-profit organizations. The purpose of this study is to find out about the Implementation of PSAK No. 45 in the Preparation of Financial Statements of the Islamic Boarding School Foundation for the creation of Transparency and Accountability. The type of research used is in the form of qualitative research. Data obtained by means of Observation, Interview, and Documentation carried out in the Darul Falah Islamic Boarding School foundation center. Data obtained in the form of primary data obtained through information from several informants while secondary data in the form of monthly cash receipts and disbursements. The results of the research carried out explained that the foundation of the Darul Islamic Boarding School Center still had not applied financial statements that were in accordance with the accounting standards of PSAK*

*No.45, reports made only in the form of cash receipts and disbursements. Islamic boarding schools still do not shrink their fixed assets. Islamic boarding schools have reported their financial reports to resource providers even though the financial statements presented are only in the form of revenues and expenditures.*

**Keywords:** *Accountability, Islamic Boarding School, and Transparency.*

**PENGARUH BONUS PLAN, DEBT COVENANT, POLITICAL COST, DAN LITIGATION RISK TERHADAP KONSERVATISME AKUNTANSI PASCA KONVERGENSI INTERNATIONAL FINANCIAL REPORTING STANDARDS**

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**ABSTRACT**

*The aim of this study was to obtain empirical evidence of the effect of bonus plans, debt covenants, political costs, and litigation risk on accounting conservatism after IFRS convergence in companies of State-Owned Enterprises in the Indonesia Stock Exchange. The population used is a state-owned company registered on the Indonesia Stock Exchange. The samples taken were 20 state-owned companies listed on the Indonesia Stock Exchange which published financial statements for the period of 2012 - 2016. Data analysis methods used were multiple linear regression analysis. The results showed that (1) bonus plans negatively affected accounting conservatism (2) debt covenant did not affect accounting conservatism, (3) political costs did not affect accounting conservatism, (4) litigation risk positively affected accounting conservatism after IFRS convergence.*

**Keywords :** *IFRS, conservatism, bonus plans, debt covenants, political costs, litigation risk.*

**PENGARUH KEPEMILIKAN MANAJERIAL, KEPEMILIKAN INSTITUSIONAL, PERTUMBUHAN PERUSAHAAN, LIKUIDITAS DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN**

**(Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017)**

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*Abstrack*

*The purpose of this study is to study the effect of managerial ownership, institusional ownership, company growth, liquidity and profitability on value 65 manufacturing companies in the Indonesian Stock Exchange in the 2015-2017 period. The sampling technique used classic asumption test and multiple liniear regression analysis with help of SPSS 22 for windows. The results of the analysis show that: Managerial ownership and profitability affect the value of the company while institusional ownership, company growth, and liquidity do not affect the value of the company.*

**Keywords:** *ownership, company growth, liquidity, profitability, company value.*

**PENGARUH PERTUMBUHAN PERUSAHAAN, KEPUTUSAN INVESTASI, LEVERAGE, LIKUIDITAS DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN**

**(Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di BEI periode 2015-2017)**

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*This study aims to find out the effect of company growth, investment decisions, leverage, liquidity and firm size on firm value in the annual report of manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. The population of this research is manufacturing companies listed on the Stock Exchange in 2015-2017. Sampling using*

*purposive sampling and obtained 45 samples during the observation of 3 years. The analytical method used in this study is descriptive statistical testing, classical assumption test, and multiple linear regression analysis. The results of the study indicate that the variables of company growth, investment decisions, leverage do not have an influence on the value of the company, liquidity and while the size of the company affects the value of the company.*

**Keywords:** *Company Growth, Investment Decision, Leverage, Liquidity, Company Size, Company Value.*

## **PENGARUH PROFITABILITAS DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN DENGAN KEPEMILIKAN MANAJERIAL**

### **SEBAGAI VARIABEL MODERASI**

(Studi Pada Perusahaan *Property* dan *Real Estate* Yang Terdaftar  
Di Bursa Efek Indonesia Tahun 2015- 2017)

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### **Abstract**

*This study aims to determine the effect of Profitability and capital structure of the company's value and managerial ownership in moderate financial performace and capital structure company's value. This study uses data on property and real estate companies listed on the Indonesia Stock Exchange (BEI) 2015-2017. The samples in this study using purposive sampling method, the number of observations by 47 sample. The data analysis technique used is Moderated Regression Analysis (MRA). Based on the results of the moderation regression analysis found that Profitability has an effect on firm value, capital structure does not affect company value and managerial ownership is able to moderate Profitability which is proxied by Return On Assets on firm value, while managerial ownership is not able to moderate capital structures that are proxied by Debt to Equity Ratio to firm value.*

**Keywords:** *Profitability, Return On Asset ,Capital structure, Debt to equity ratio, return on assets, managerial ownership, and firm value*



## **PENGARUH RASIO PROFITABILITAS TERHADAP HARGA SAHAM STUDI KASUS PERUSAHAAN MANUFAKTUR DI BEI**

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### **ABSTRAK**

*This research was carried out aimed at (1) to find out the effect of ROA on stock price (2) to find out the effect of ROE on stock price. The data source is obtained from annual reports (vww idx.com). This type of research is quantitative. In the instrument this research uses the Food & Beverage Sub-Sector Manufacturing Company listed on the Indonesia Stock Exchange in 2014-2017. As a population and sampling using a piposive sampling technique with a sample of 11 companies. The data analysis technique used is multiple linear regression with partial results. ROA has a positive effect on stock prices, for ROE manually does not have an effect on stock prices Determination coefficient (Adjusred R2) ROA and ROE account for 19.7% of the total 80.3% from other variables. The benefits of research can be used as a reference and reference for future research on how the effect of ROA and ROE on stock prices.*

**Keywords:** *Roturn On Asset, Return On Equity, Stock Price*

## **PENGARUH RATE OF GROWTH INTELLECTUAL CAPITAL (ROGIC) TERHADAP PERTUMBUHAN KINERJA KEUANGAN PERUSAHAAN DAN PERTUMBUHAN NILAI PERUSAHAAN**

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### **ABSTRACT**

*Intellectual capital is intellectual property the intangible assets that are useful in the value creation for the company. The purpose of this study was to examine the effect of the rate of growth of intellectual capital (ROGIC) to the growth of the financial performance and growth in the value of the company. The growth of financial performance in the non-financial companies measured by the growth of liquidity (CR), the growth of solvency (DR), the growth of profitability (ROA), the growth of activity (ATO), while the growth of the banking company's financial performance is measured by the growth of capital aspect (CAR), the growth of asset quality (KAP), the growth of profitability (ROA), the growth of liquidity (LDR) and growth of*

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*sensitivity to market risk (MR). For the growth of the company's value is measured by the growth of market to book value (MBV). The study sample consisted of 20 non-financial companies and 8 banking companies listed in Indonesia Stock Exchange (IDX) in the year 2009-2013. This study uses a Partial Least Square (PLS) for data analysis. These results indicate that for non-financial companies ROGIC only affect provitabilitas growth and growth activity. For banking companies ROGIC only affect the growth of capital and the growth of sensitivity to market risk. And ROGIC no effect on the growth of the value of the company.*

**Keywords :** *Intellectual Capital Growth, Growth Corporate Financial Performance, Growth Company Value, Partial Least Square (PLS)*

## **PENGARUH VARIABEL INTERNAL DAN EKSTERNAL TERHADAP TINGKAT PROFITABILITAS (ROA) (Studi kasus di Bank Umum Syariah Periode 2012 – 2017)**

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### **BAB I ABSTRACT**

#### **BAB II**

*Two factors that influence the rate of return of Islamic banks, namely; internal; liabilities compared to equity (DER), expenses compared to income (BOPO), non-performing loans (NPF), and external factors; Gross Domestic Product (GDP), Inflation and Interest rates are independent variables, while the dependent variable (Y) is Return on Assets (ROA). This study aims to determine the influence of Internal and External factors of Islamic Banking in Indonesia for the period 2012 to 2017. By using quantitative methods, Ordinary Least Square (OLS) regression calculation, t test and F test. The independent variable simultaneously has a significant effect on ROA, it can be seen that Anova has a Sig value of 0.047 <of 0.05 and a contribution of change of 0.207; provide changes in variation on ROA of 20.7%, and the remaining 79.3% is influenced by other factors. Partially the BOPO, NPF and GDP variables have a significant effect on ROA, while DER, inflation and interest rates have no significant effect on ROA. It is suggested to the next researcher, add independent variables, and the manager presses BOPO lower again and keeps the NPF under control.*

**Keywords:** *DER, BOPO, Inflation, Interest rates and ROA.*

**PENGARUH, *FREE CASH FLOW*, *LEVERAGE*, UKURAN  
PERUSAHAAN TERHADAP MANAJEMEN LABA RIIL  
DENGAN DEWAN KOMISARIS INDEPENDEN SEBAGAI  
VARIABEL MODERATING  
(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di  
Bursa Efek Indonesia Perode 2015-2017)**

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**ABSTRACT**

*The purpose of this study was to determine leverage, voluntary disclosure, free cash flow, and company size on earnings management with independent commissioner as a moderating variable. Population of this research was all of manufacturing firms listed on Indonesian Stock Exchange (BEI) in 2015-2017 period The sampling method used purposive sampling method and the sample was 159 companies Data analysis used Moderated Regression Analysis..The result showed that the firm size has an effect on real earnings management while the free cash flow and leverage, have no effect on real earnings management. Independent board of commissioner has not moderated effect of free cash flow, leverage, and firm size on real earnings management*

**Keywords:** *leverage, free cash flow, firm size, Earnings management, independent commissioner*

**PENGUNGKAPAN INTELLECTUAL CAPITAL DI INDONESIA  
DAN AUSTRALIA**

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***Abstract***

*Industrial revolution 4.0 is a new revolution in which this revolution has many impacts and influences on human life to work. This matter explain the important role of data in the business that is used to make decisions. The purpose of this study is to identify verifying the disclosures owned by startup companies on the components and the relevance of intellectual capital disclosure. This study uses cross section data with a sample of 35 companies in Indonesia and Australia then the analysis used is regression analysis with the SPSS statistical test tool. The results of the analysis prove that intellectual property and business relations significantly influence the intellectual capital disclosure in startup companies. However, infrastructure asept, consument satisfication, and employee have no effect on intellectual capital disclosure. The results of this study can be implied by investors, stakeholder, corporate managers, academics and policymakers who are interested about developing intellectual capital disclosure as a priority especially at startup companies.*

**Keywords:** *industri revolution, voluntary disclosure, intellectual capital*

## **TOLOK UKUR KEPUTUSAN INVESTOR BERINVESTASI PADA INTIAL PUBLIC OFFERING (IPO)**

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*This study aims to examine how the influence of benchmarks used by investors in the process of making investment decisions during the IPO. The dependent variable in this study is the investment decision while the independent variable is financial behavior bias consisting of reputation underwriter, CEO reputation, financial statements, representativeness bias, availability bias, overconfidence bias and self control bias. In research using primary data by providing questionnaires to investors who invest during the IPO. The population is investors in Yogyakarta with a sample of 100 respondents taken by purposive sampling method according to the specified criteria. Questionnaires were tested with validity and reliability tests. To test the hypothesis multiple regression analysis is used. The results of this study indicate that reputation underwriters, CEO reputation, financial statements, representativeness bias and availability bias do not affect investment decision making during the IPO process. While overconfidence bias and self control bias have a significant positive effect on investment decision making during the IPO process*

**Keywords:** *financial bias, reputation underwriter, CEO reputation, investment decision.*

# ANALISIS PENGARUH KARAKTERISTIK PERUSAHAAN, UKURAN DEWAN KOMISARIS, DAN STRUKTUR KEPEMILIKAN TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* DI PERUSAHAAN PROPERTY DAN REAL ESTATE

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*The purpose of this study is to analyze the impact of corporate characteristics, size of board of commissioners, and ownership structure to the Corporate Social Responsibility (CSR) Disclosure. The samples in this research were 126 companies listed in Indonesia Stock Exchange (IDX) in the period of 2014 to 2016 selected through purposive sampling. The method used to data analyze is multiple linear regression using SPSS 20. The result of this research showed that leverage, managerial ownership, and institutional ownership has no impact to the Corporate Social Responsibility (CSR) Disclosure. While profitability, liquidity, firm size, size of board of commissioners, and foreign ownership has impact to the Corporate Social Responsibility (CSR) Disclosure.*

**Keywords:** *Corporate Social Responsibility (CSR) Disclosure, profitability, liquidity, leverage, firm size, size of board of commissioners.*

## ANALISIS TINGKAT PENGUNGKAPAN TANGGUNG JAWAB SOSIAL BANK SYARIAH DI INDONESIA PERIODE 2012-2019

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### ABSTRAK

*Seminar Nasional dan The 6th Call for Syariah Paper  
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*Penelitian ini bertujuan untuk menganalisis pengaruh karakteristik perusahaan terhadap pengungkapan tanggung jawab sosial dengan gender sebagai variabel moderasi pada perbankan syariah di Indonesia. Seluruh bank umum syariah Indonesia periode 2012-2018 merupakan populasi penelitian. Pengambilan sampel dengan menggunakan teknik purposive sampling berjumlah 9 bank umum syariah. Data dianalisis dengan Generalized Least Square melalui pendekatan Common effect model. Hasil penelitian menunjukkan ukuran perusahaan berpengaruh terhadap pengungkapan tanggung jawab sosial dan keberadaan dewan direksi perempuan tidak memperkuat pengaruh ukuran terhadap tingkat pengungkapan. tingkat profitabilitas mempengaruhi tingkat pengungkapan, akan tetapi pengaruh profitabilitas akan semakin rendah jika komposisi dewan perempuan semakin sedikit.*

**Kata kunci:** *tanggung jawab sosial, bank syariah Indonesia*

## **CORPORATE SOCIAL RESPONSIBILITY PADA NILAI PERUSAHAAN KLASIFIKASI INDUSTRI AGRIKULTUR DI BURSA EFEK INDONESIA**

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### **Abstract**

*Corporate social responsibility is a form of corporate responsibility towards stakeholders including consumers, employees, shareholders, society, and the environment. Agricultural companies were appointed to find out whether with Indonesia's natural wealth, the company is able to provide welfare to the community and its environment. This study conducted to analyze the effect of corporate social responsibility to corporate value. This study uses secondary data from 39 agricultural companies listed in Indonesia Stock Exchange on 2017-2018 and CSR using the GRI G4 index. The data analyze using multiple regression analysis and the results show that economic indicators have an effect on corporate value, meanwhile environmental and social indicators have no effect on corporate value.*

**Keywords:** *corporate social responsibility, corporate value, GRI G4.*

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## **DETERMINAN ATAS LUAS PENGUNGKAPAN EMISI GAS RUMAH KACA DI INDONESIA**

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*The purpose of this study is to examine the influence of corporate governance and financial performance toward the greenhouse gases disclosure. Study in the companies listed in Bursa Efek Indonesia (BEI) for the year 2014-2017.*

*This study used secondary data from sustainability report dan company's annual report. The sampling technique used purposive sampling. Sample of this study consist by 13 companies in four year to 52 companies. Data was analyzed by multiple linier regression. As for data processing using SPSS.*

*The result of this study showed that environmental management system, environmental committee, leverage, and board independence has no effect to greenhouse gases disclosure. While profitability, capital expenditure, company size, and financial slack has effect positive and significant to greenhouse gases disclosure.*

**Keywords:** *greenhouse gases disclosure, environmental management system, environmental committee, capital expenditure, financial slack.*

## **FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN (Studi Kasus Pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2015-2018)**

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*Corporate Social Responsibility (CSR) is a corporate responsibility not only to its owners or shareholders but also to the relevant stakeholders and/or affected by the existence of the company. The purpose of this study was to determine the effect of profitability, company size, public ownership share, and media exposure to the disclosure policy of corporate social responsibility (CSR) to the companies listed In Indonesia Stock Exchange. The population of this study is manufacturing companies listed in Indonesia Stock Exchange during the period 2015-2018. Data collected by purposive sampling method, as many as 592 companies obtained a sample of 33 of Corporate Social Responsibility (CSR) on manufactur companies listed in Indonesia Stock*

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*Exchange in the year 2015 to 2018. Analysis using multiple linear regression. Data analyzed by using descriptive statistic analyze technique, classic assumption test and hypohtheses test are using doubled regresion. The result showed that media exposure have effect to CSR but profitability, company size, and public ownership share have not effect in disclosure of CSR.*

**Keywords:** *Corporate Social Responsibility, profitability, company size, public ownership share, and media exposure.*

## **GOOD CORPORATE GOVERNANCE DAN PENGUNGKAPAN ISLAMIC SOCIAL REPORTING PADA PERUSAHAAN YANG TERDAFTAR DI JAKARTA ISLAMIC INDEX (JII)**

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### **Abstract**

*Islamic economics is increasingly become a popular issue. One of the topics of Islamic economics is Islamic Social Reporting (ISR). Islamic Social Reporting is a development of sharia-based Corporate Social Responsibility measurement. This study aims to analyze the effect of Good Corporate Governance that is proxied using the independent board of commissioners, audit committee, institutional ownership and managerial ownership on the Islamic Social Reporting (ISR). The study uses secondary data from the annual reports of companies listed in the Jakarta Islamic Index on 2017 and 2018. The samples of this study are 40 companies that are selected using purposive sampling methods. Data is analyzed using multiple linear regression. The results of the study showed that the independent board and maagerial ownership have effect on ISR disclosure, meanwhile institutional ownership and audit committees have no effect on ISR disclosure.*

**Keywords:** *islamic social reporting, good corporate governance, jakarta islamic index*

## **HUMAN RESOURCES ACCOUNTING DISCLOSURE, ASEAN CORPORATE GOVERNANCE SCORECARD DAN KINERJA KEUANGAN PERUSAHAAN**



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### Abstract

This study aims to examine the effect of the ASEAN Corporate Governance Scorecard and disclosure of human resource accounting on the company's financial performance. The ASEAN Capital Market Forum (2015) introduced the ASEAN Corporate Governance Scorecard as an assessment of corporate governance of all companies listed in the capital markets in ASEAN countries. Disclosure of human resource accounting is measured using an index developed by Mamun (2009) consisting of 16 items. Meanwhile, the company's financial performance is proxied by Return on Equity (ROE). The population used in this study is banking companies listed on the Indonesia Stock Exchange in the period 2015 - 2017. The population of this study amounted to 43 companies. The method used in the selection of samples is purposive sampling. Companies that meet the criteria as a research sample are as many as 20 companies, so the research data amounts to 60 observational data. Data analysis techniques used are multiple linear regression analysis. The results of the study concluded that the ASEAN Corporate Governance Scorecard had a positive effect on the company's financial performance, while the disclosure of accounting for human resources did not affect the company's financial performance.

**Keywords** : ASEAN Corporate Governance Scorecard, Human Resources Accounting Disclosure, Corporate Financial Performance

## ***LIQUIDITY RISK DISCLOSURE SEBAGAI TINJAUAN UNTUK TATA KELOLA PERUSAHAAN***

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### Abstract



*Liquidity risk is the potential loss arising from the inability of a company to fulfill its obligations or to fund an increase in assets at maturity without incurring unacceptable costs or losses. The purpose of this study is to analyze the corporate governance factors that influence the liquidity risk disclosure. Its factors are the proportion of independent commissioners, audit committees, managerial ownership and institutional ownership. The sampling technique used a purposive sampling method in consumer goods industrial classification companies listed on the Indonesia Stock Exchange on 2016-2018. The multiple regression use to analyze the data. Results indicate that the proportion of commissioners and audit committees have effect on liquidity risk disclosure, meanwhile managerial ownership and institutional ownership have no effect on liquidity risk disclosure.*

**Keywords:** *liquidity risk disclosure, proportion of independent commissioners, audit committees, managerial ownership, institutional ownership.*

## **PENGARUH CORPORATE SOCIAL RESPONSIBILITY EXPENDITURE, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, DAN CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN**

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*This research is to determine the effect of corporate social responsibility expenditure, corporate social responsibility disclosure, and corporate governance on firm value. The population in this study were 36 companies registered in the Corporate governance Perpection Index during 2015-2018. The method used in this research is purposive sampling method. The sample used in this method is 32 companies. The analysis technique is descriptive analysis and inferential statistical analysis using multiple linear regression methods. The results of this study indicate that CSR Expenditure and Corporate governance have effect but CSR Disclosure haven't effect to firm value.*

**Keywords:** *Nilai Perusahaan, CSR Expenditure, CSR Disclosure, CGPI, Corporate governance.*

## **PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN DENGAN UKURAN PERUSAHAAN, KEPEMILIKAN MANAJERIAL, DAN DEWAN KOMISARIS SEBAGAI VARIABEL PEMODERASI**

(Studi Empiris Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia  
Periode 2015-2017)

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*This study aims to find out the effect of influence of CSR to the firm value with firm size, managerial ownership, and board of Commissioners as the moderating variable in the annual report of manufacturing companies listed on the stock exchange 2015-2017. The population of this research is manufacturing companies listed on the stock exchange 2015-2017. Sampling using purposive sampling and obtained 56 samples during the observation of 3 years. The analytical method used in this study descriptive statistical testing, classical assumption test, and multiple linear regression analysis. The result of the study indicate that CSR disclosure affected to the firm value, firm size and board of commissioners is able to moderate the relation of CSR to firm value, while managerial ownership is disable to moderate the relation of CSR to firm value.*

**Keywords:** CSR, Firm Value, Firm Size, Managerial Ownership, Board of Commissioners

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY,  
KEBIJAKAN DIVIDEN, LIKUIDITAS, PROFITABILITAS, DAN  
UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN  
(Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia Tahun  
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**Abstract**

*The aim of this study was to determine the effect of corporate social responsibility, dividend policy, liquidity, profitability, and firm size on firm value. The company's value in this study is proxied by Price Book Value (PBV). Population of this research are manufacturing companies listed in Indonesia Stock Exchange in 2015-2017. Samples were taken by using purposive sampling technique and the total sampel of 93 companies for three years in accordance with the criteria. Analysis technique using classic assumption test and multiple regression analysis. Based on the research result in the regression model in mind a few things, as follow: (1) variable corporate social responsibility has no effect on the value of the company (2) variable dividend policy influence the value of the company (3) variable liquidity has no effect on the value of the company (4) variable profitability influence the value of the company (5) variable firm size has no effect on the value of the company.*

**Keywords:** *Corporate Social Responsibility, Dividend policy, liquidity, profitability, firm size, firm value.*

## **PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN CITRA PERUSAHAAN PADA KEPUASAN DAN LOYALITAS PELANGGAN**

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*Abstract: This study aims to analyze the effect of corporate social responsibility and corporate image to customer satisfaction and loyalty. Primary data was collected from 210 respondents who were analyzed by SEM to find out the relationship variables under study, which are corporate social responsibility, company image, customer satisfaction and customer loyalty. The result of the study found that there is a positive and significant relationship between variables: CSR to corporate image, CSR to customer satisfaction, CSR to customer loyalty, and corporate image to customer satisfaction. For company image variables to customer loyalty, there is a positive but not significant effect. While the relationship between CSR and customer satisfaction through company image and the relationship between CSR and customer loyalty through company image can be seen that the company image variable does not provide a moderating effect.*

**Keywords:** *CSR, Corporate Image, Customer Satisfaction and Loyalty*

## **PENGARUH INTELLECTUAL CAPITAL(IC) , STRUKTUR MODAL, DAN GOOD CORPORATE GOVERNANCE (GCG) TERHADAP KINERJA KEUANGAN PERUSAHAAN**

# STUDI EMPIRIS PADA PERUSAHAAN YANG TERDAFTAR DALAM PERINGKAT INDEKS CGPI TAHUN 2008-2015

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## Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh IC (*Intellectual Capital*), Struktur Modal (DER) dan GCG (*Good Corporate Governance*) Terhadap Kinerja Keuangan Perusahaan. Objek dalam penelitian ini merupakan perusahaan yang terdaftar dalam peringkat skor CGPI tahun 2008-2015 diperoleh 261 perusahaan dengan teknik pengambilan sampel yang digunakan adalah *purposive sampling* dengan indikator Perusahaan mempublikasikan laporan keuangannya secara lengkap, dan yang mempublikasikan laporan keuangannya menggunakan nilai rupiah untuk periode 2008-2015 diperoleh sampel sebanyak 73 perusahaan. Hasil Penelitian ini Untuk Variabel IC (*Intellectual Capital*) diperoleh nilai signifikansi  $t < 0,05$  ( $0,024 < 0,05$ ) Dengan demikian IC (*Intellectual Capital*) berpengaruh terhadap ROE (*Return On Equity*). Variabel DER (*Debt To Equity Ratio*) dalam penelitian ini diperoleh signifikansi  $t < 0,05$  ( $0,047 < 0,05$ ) Dengan demikian DER (*Debt To Equity Ratio*) berpengaruh terhadap ROE (*Return On Equity*). Variabel GCG (*Good Corporate Governance*) penelitian ini diperoleh signifikansi  $t > 0,05$  ( $0,516 > 0,05$ ). Dengan demikian GCG (*Good Corporate Governance*) tidak berpengaruh terhadap ROE (*Return On Equity*). Dalam penelitian ini nilai Adjusted R square sebesar 0,425 atau 42,5% menunjukkan bahwa *Intellectual Capital* dan Struktur Modal yang dihitung menggunakan DER (*Debt to Equity Ratio*) serta GCG (*Good Corporate Governance*) yang diukur dengan indeks CGPI dapat dijelaskan oleh variabel ROE (*Return On Equity*) yaitu sebesar 42,5%.

**Kata Kunci:** IC (*Intellectual Capital*), Struktur Modal (DER), GCG (*Good Corporate Governance*) dan Kinerja Perusahaan (ROE).

## PENGARUH PENGENDALIAN INTERNAL DAN GOOD GOVERNMENT GOVERNANCE TERHADAP TINDAK PENCEGAHAN KECURANGAN

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*Fraud is an act that violates the law that can be done outside or inside the organization with the aim of obtaining personal or group benefits that harm other parties. Fraud can occur in the private and government sectors. Fraud can be prevented by activating or maximizing the existing*

*Seminar Nasional dan The 6th Call for Syariah Paper  
Universitas Muhammadiyah Surakarta*

*of internal controls, besides that fraud can also be prevented by implementing the Good Government Governance system. This study aims to analyze the Effect of Internal Control and Good Government Governance on Fraud Prevention in the Village Government Office in Purworejo Regency. The subjects in this study were those who had responsibility in decision making, supervision and budgeting for village funds. In this study a sample of 84 villages were randomly selected (Random Sampling). Linear Regression was used as the analytical tool for this study. Based on the analysis that has been done, the results show that internal control and Good Government Governance have a significant positive effect on the action of fraud prevention. In the prevention of fraud, an organization can implement or follow up on internal controls and Good Government Governance.*

**Keywords:** *Internal Control, Good Government Governance and Action of fraud Prevention.*

## **PENGARUH PROFITABILITAS, LEVERAGE, UKURAN PERUSAHAAN, KOMITE AUDIT, DAN LIKUIDITAS TERHADAP CORPORATE SOCIAL RESPONSIBILITY**

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2017)

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### **ABSTRAK**

*Tujuan penelitian ini adalah untuk menguji pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Komite Audit dan Likuiditas terhadap Pengungkapan Corporate Social Responsibility pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Pengambilan sampel penelitian dilakukan dengan menggunakan purposive sampling dan diperoleh jumlah sampel 58 perusahaan dengan 3 periode tahun penelitian sehingga menghasilkan data sebanyak 174 data penelitian. Metode analisis yang digunakan adalah analisis statistik deskriptif, analisis regresi berganda dengan terlebih dahulu melakukan uji asumsi klasik yang meliputi uji normalitas, uji multikolinieritas, uji korelasi, uji heterokedastisitas. Hasil penelitian menunjukkan variabel profitabilitas, leverage, komite audit dan likuiditas tidak berpengaruh terhadap Corporate Social Responsibility. Sedangkan ukuran perusahaan berpengaruh terhadap Corporate Social Responsibility.*

*Kata kunci: Profitabilitas, Leverage, Ukuran Perusahaan, Komite Audit, Likuiditas, Pengungkapan Corporate Social Responsibility.*

## **PENGARUH STRUKTUR CORPORATE GOVERNANCE, LEVERAGE, SIZE, DAN PROFITABILITAS TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) DALAM LAPORAN TAHUNAN**

**(Studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode  
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*The purpose of this study is to find out empirical evidence about the effect of corporate governance, leverage, size, and profitability on corporate social responsibility disclosure in the annual report. The population of this study is all manufacturing companies listed on the Indonesia stock exchange (BEI) for the period 2015-2017. The sample in the study was 132 manufacturing companies that had been selected by purposive sampling method. Analysis method using multiple linear regression analysis techniques. The result show that profitability has a significant effect on corporate social responsibility disclosure, while corporate governance is proxied in the independent board of commissioners and audit comitee, leverage, and size does not affect corporate social responsibility disclosure.*

**Keywords:** *corporate governance, leverage, size, profitability, and CSR*

## **TINJAUAN TENTANG GOOD CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN PADA JAKARTA ISLAMIC INDEX 70**

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### **Abstract**

*Good corporate governance is achieved that purpose if it can become one of control systems between shareholders and management that increase company's value. This study aims to analyze the effect of good corporate governance on firm value. Good corporate governance is measured by the proportion of board of commissioners, number of audit committees, institutional ownership, and managerial ownership. The sampling technique uses purposive sampling methods and there are 44 companies listed in the Jakarta Islamic Index (JII)70 in 2018 as the samples. The data analyze using multiple linear regression. The results show that the proportion of board of commissioners, number of audit committees and institutional ownership have effect on firm value, meanwhile managerial ownership has no effect on firm value.*

**Keywords:** *good corporate governance, firm value, jkarta islamic index 7*



## **IDENTIFIKASI PENGGUNAAN MEREK KOLEKTIF UNTUK MENINGKATKAN DAYA SAING SENTRA PRODUKSI MIE SOUN DESA MANJUNG, KLATEN, JAWA TENGAH**

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*The existence of the food processing industry is an important driving force for lower middle class economic growth. This research was conducted in Manjung Village, Ngawen, Klaten, Central Java, which is known as the biggest producing center for soun noodles in Klaten. This study aims to identify the protection of Intellectual Property Rights, especially collective brands in the center of the soun noodle industry in the village of Manjung, Klaten and to study the potential of Collective Brands in increasing the competitiveness in the center of the soun noodle industry in the village of Manjung, Klaten. The method in this study uses two qualitative approaches, namely descriptive approach and normative approach. Data collection was carried out by interviewing 25 producers of soun noodles registered with the Adil Mulya Cooperation. The results showed that the level of awareness of the noodle producer in Manjung about Intellectual Property Rights was still very lacking and collective brand registration for processed noodles products was considered appropriate to be applied. This is done to protect the image of Manjung Village as a production center for soun noodles and increase competitiveness through the production brand of soun noodles in Manjung Village.*

**Keywords:** *diferensiasi produk, merek kolektif, daya saing*

## **KINERJA LINGKUNGAN PADA PAGUYUBAN BATIK KEBON INDAH DI BAYAT KLATEN JAWA TENGAH DAN ANTESEDENNYA**

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**Abstract**



*The biggest challenge for an organization was synergizing the level of knowledge and innovation to produce products that environmentally friendly with competitive and qualified in prices and quality. The communities in developed countries started to concern on the surrounding environment through the use of recycled materials and safe for the environment. The integration of knowledge and quality management in carrying out innovations had been implemented by the “Batik Kebon Indah” Association in Bayat, Klaten, Central Java. Batik artisans innovated by using natural dyes to reduce the environmental impact. This study used primary data sources of the members of the “Batik Kebon Indah” Association in Bayat, Klaten, Central Java. The data collection at the early stage was conducted through an independent questionnaire in order to analyze the conditions of the community mapping, specifically related to knowledge transfer, quality management, business innovation and lean environment towards environmental performance. Data analysis was conducted by using the Structural Equation Modeling (SEM) model. The results of the study showed that the quality management, business innovation and lean environments affected the environmental performance. Meanwhile, the knowledge transfer did not affect the environmental performance.*

**Keywords:** *Knowledge Transfer, Quality Management, Business Innovation, Performance, and Lean Environment*

## **PERANAN KEARIFAN LOKAL DALAM PENGEMBANGAN PERBANKAN SYARIAH PADA ERA REVOLUSI INDUSTRI 4.0**

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### **ABSTRACT**

*Digitalization became an important force in the era of the 4.0 industrial revolution, including the banking industry, including Islamic banking. This was then responded to by Islamic banking by carrying out various innovations that made it easier for customers. One way is to use big data analysis based on local wisdom information. Both the community, academics, media, regulators and Islamic banks themselves. However, one important thing they usually forget in developing business institutions is a lack of understanding of the culture of the communities in which they build businesses, including Islamic banking. The purpose of this study is to know the role of local*

*wisdom in developing Islamic economics and banking, by analyzing and designing models based on related literature studies. By using qualitative analysis based on theory and literature studies, it can be concluded that economic development and Islamic banking in Indonesia are more appropriate if they integrate technology and aspects of local wisdom because they are more in line with the characteristics of Indonesia's cultural, religious and geographical diversity. Local culture understood by Islamic banking can provide strength in the development of Islamic economics.*

**Keywords** : *Islamic banks, Islamic economics, local wisdom, industrial revolution 4.0, big data.*

## **STRATEGI MANAJEMEN PERUBAHAN POLA PIKIR SDM GUNA MENGHADAPI PERSAINGAN ERA INDUSTRI 4.0 PADA INDUSTRI MANUFAKTUR**

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### **Abstrak**

*Manajemen perubahan organisasi sebagai transformasi dan modifikasi seluruh organisasi, atau bagian, dalam upaya untuk mempertahankan atau meningkatkan pada efektivitas dalam produktivitas, pendapatan, daya saing pasar dan keselarasan internal merupakan proses yang sistematis. Manajemen perubahan perlu melibatkan karyawan karena merekalah pelaksana/penggerak dari setiap perubahan yang diinginkan.*

*Manajemen perubahan di sektor SDM mendasarkan pada perubahan pola pikir. Pola pikir menjadi hal utama dan mendasar karena pola pikir menjadi akar dan dasar pola perilaku karyawan. Dengan membangun pondasi melalui perubahan manajemen SDM yang baik dengan memperhatikan berbagai factor yang mendasari perubahan dalam basis kompetisi dan factor internal SDM yang mendasari perubahan pola pikir maka pengambilan keputusan melakukan perubahan dalam pengelolaan SDM dapat menjadi benteng bagi perusahaan untuk menjaga eksistensinya dalam peta kompetisi di era industry 4.0 di sektor industry manufaktur dan sarana bagi perusahaan dalam mencapai tujuan.*

**Kata Kunci** : Strategi, Manajemen Perubahan, Pola pikir, Sumber Daya Manusia

## DETERMINAN AKUNTABILITAS PENGELOLAAN DANA DESA (Studi Pada Desa-Desa Di Kabupaten Wonogiri)

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### Abstract

*This study aims to determine the effect of financial statement presentation, accessibility of financial statements, quality of supervision of BPD, capacity of village apparatus, village financial system (Siskeudes), Government Intern Control System (SPIP) on accountability of village fund management. This study uses a quantitative approach. The population in the study were villages in Wonogiri Regency. Sampling using saturation sampling technique. Respondents in this study were the village head and village secretary. For the process of collecting data used the questionnaire method. Whereas to analyze data used multiple regression analysis. The results of the study show that 1) The presentation of financial statements has no effect on the accountability of village fund management. 2) Accessibility of financial statements does not affect the accountability of village fund management. 3) Quality of BPD Supervision does not affects the accountability of village fund management. 4) The capacity of the village apparatus does not influences the accountability of village fund management. 5) Village Financial System (Siskeudes) influences the accountability of village fund management. 6) The Government's Intern Control System (SPIP) has an effect on the accountability of village fund management.*

**Keywords:** *Presentation of Financial Statements, Accessibility of Financial Reports, Quality of BPD Supervision, Capacity of Village Apparatus, Village Financial System, Government Internal Control System, Accountability of Village Fund Management.*

## FAKTOR-FAKTOR YANG MEMPENGARUHI OPINI AUDIT LAPORAN KEUANGAN PEMERINTAH DAERAH

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**ABSTRACT:** *This study aims to analyze the effect of weakness of internal control system (SPI), incompliance with laws and regulations, follow-up of audit recommendation, independence ratio,*

*effectiveness ratio, and efficiency ratio on audit opinion of local government financial statement in district/city in Central Java during 2015-2017. The kind of this study is quantitative research. The population of this study includes all district/city local government in Central Java. Sampling technique of this study is purposive sampling method and obtained 28 local governments. Data analysis of this study uses logistic regression. The results of this study showed that the effect of weakness of internal control system (SPI) and follow-up of audit recommendation have effect on the audit opinion of local government financial statement. Meanwhile, incompliance with laws and regulations, independence ratio, effectiveness ratio, and efficiency ratio have no effect on audit opinion of local government financial statement.*

**Keywords:** *audit opinion, financial statement, local government*

## **TATA KELOLA BADAN USAHA MILIK DESA (BUM DESA) DALAM PERSPEKTIF *REINVENTING GOVERNMENT* (Studi BUM Desa Tirta Mandiri, Desa Ponggok, Klaten, Jawa Tengah)**

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### **ABSTRACT**

*Indonesian Law Number 6 Year 2014 regarding Village Government contains regulations concerning village decentralization to carry out villages development in accordance with their respective potential. Based on these regulations, each village has a big role in achieving village development goals. Therefore the establishment of BUM Desa is the right way to build a tradition of democracy in the village to achieve a higher economic degree of rural communities in achieving prosperity for the village community. The main idea in this thesis is how the public sector, especially the BUM Desa of the Tirta Mandiri, Ponggok Village, run its institutions more competitively, effectively and efficiently through the ten principles of Reinventing Government. This thesis uses an exploratory qualitative approach. Provided by several informants, including the Finance Chief, Secretary and Person in charge of BUM Tirta Mandiri Village and the Ponggok Village Community. Data collection techniques conducted by the researcher are interviews, observation and literature review. Data analysis method used is a descriptive method. The collected data is then analyzed using the interactive analysis method of Miles and Huberman which consists of four stages. Based on the results of this thesis, it was found that the 10 principles initiated by Osborne and Gaebler underlie the success in the management of BUM Desa Tirta Mandiri in Ponggok Village, Klaten, Central Java.*

**Keywords:** *Governance, Village, BUM Desa, Reinventing Government*

# PENGARUH KARAKTERISTIK PEMERINTAH DAERAH TERHADAP KINERJA KEUANGAN PEMERINTAH DAERAH (Studi Empiris Pada Kabupaten/Kota di Jawa Tengah)

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## *Abstract*

*This study to analyze the influence of the characteristic of local governments on the financial performance of local governments by using proxy size of local government, intergovernmental revenue, regional expenditure, and leverage on district / cities in Central Java Province in 2015-2016. The population used in this study is the regional government in Central Java Province in 2015-2016 consisting of 29 Regencies and 6 Cities. The sampling technique uses purposive sampling method with a total sample of 35 cities/ regencies with a period of time of 2 years. Analysis of the data using multiple linear regression analysis. The results showed that the size of the regional government and intergovernmental revenue had an effect on the financial performance of the local government, while the regional expenditure and leverage had no effect on the financial performance of the regional government.*

**Keywords** : local government financial performance, local government size, intergovernmental revenue, regional expenditure, leverage

# PENGARUH KOMPENSASI INSENTIF BERBASIS ANGGARAN TERHADAP KINERJA MANAJERIAL MELALUI VARIABEL MEDIASI KEPERCAYAAN ATAS SUPERVISOR DAN KOMITMEN ORGANISASI (Studi Kasus pada SKPD Kabupaten Klaten Jawa Tengah)

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## ABSTRACT

*The purpose of this study is to prove empirically the influence of budget-based incentive compensation on performance with trust-in supervisor and organisational commitment as mediation. The sample of this research is determined by using purposive sampling method. Technique of collecting data by survey method through questionnaire. The number of respondents was 127 echelon III and IV officials in the SKPD of Klaten district. Data analysis was performed using SmartPLS 3.2.8. The results of this study indicate that, 1) budget-based incentive compensation does not affect trust in supervisor, 2) budget-based incentive compensation does not affect organizational commitment, 3) trust in supervisor has a positive effect on organizational*

*commitment, 4) trust in supervisor does not affect managerial performance, 5) organizational commitment has a positive effect on managerial performance, 6) budget-based incentive compensation has no effect on managerial performance, 7) trust in supervisor and organizational commitment can be mediated as a relationship between budget-based incentive compensation to managerial performance. This research helps SKPD officials to understand the importance of designing effective budget-based incentive compensation to increase trust in supervisor and organizational commitment which will later lead to improved performance.*

**Keyword:** *budget-based incentive compensation, trust in supervisor, organizational commitment, managerial performance.*

## **PENGARUH PENERAPAN SISTEM AKUNTANSI KEUANGAN DAERAH, KOMPETENSI SUMBER DAYA MANUSIA DAN SISTEM PENGENDALIAN INTERN TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL MODERASI DI KOTA SALATIGA**

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### **ABSTRACT**

*Research aims to understand the influence of the application of, regional financial accounting system, human resources and internal control system on the quality of local government financial statements with a commitment organization as moderation in Salatiga Regency. This research using data primary. The samples serve as respondents taken by using the sampling method of purposive. Each population represented 3 respondents is the financial officer, treasurer, and staff treasurer. A questionnaire distributed to 66 respondents, and successfully reassembled with complete answers are obtained from 60 respondents. Analysis data using of multiple regression with the help of software SPSS.*

*The result showed that government accounting system, internal control system, the accounting system are the significant effect on the quality of financial reports to the level of significance < 0,05. While the results of human resources is no effect to the quality of financial reports on the level of significance > 0,05. Regression analysis coefficient of determination (R<sup>2</sup>) of 0,696 or 69,6% which means that the independent variable in this study could affect the dependent variable, while the rest 30,4% is explained by other variables not included in this study.*

**Keywords :** *quality of local government financial statements, regional financial accounting system, human resources, internal control system, commitment organization*

## **ANTESEDENT YANG MEMPENGARUHI KEPATUHAN WPOP PADA KPP PRATAMA BOYOLALI**

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### **ABSTRAK**

*Kepatuhan wajib pajak adalah suatu ketaatan untuk melakukan ketentuan-ketentuan atau aturan-aturan perpajakan yang diwajibkan atau diharuskan untuk dilaksanakan. Tujuan dari penelitian ini untuk mengetahui Antecedent Yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Pratama Boyolali. Penelitian ini termasuk studi empiris yang menggunakan data primer dari KPP Pratama Boyolali. Sampel yang digunakan dalam penelitian ini adalah Kepatuhan WPOP yang terdaftar di KPP Pratama Boyolali dengan mengambil sample 100 responden. Teknik pengambilan sampel dalam yang digunakan dalam penelitian ini adalah Simple Random Sampling. Teknik analisis yang digunakan adalah metode kuantitatif yakni pengumpulan data dengan menyebarkan kuesioner yang bertujuan untuk menunjukkan hubungan antar variabel, menguji teori dan mencari generalisasi yang mempunyai nilai produktif. Pengujian statistik menggunakan analisis regresi linier berganda dimana pengaruh variabel-variabel di uji menggunakan uji t. Manfaat penelitian ini untuk pengembangan ilmu akuntansi terkait akuntansi perpajakan. Hasil penelitian menunjukkan bahwa variabel Kesadaran Wajib Pajak, Variabel Pelayanan Fiskus dan Pengetahuan Perpajakan berpengaruh signifikan terhadap Kepatuhan Wajib Pajak WPOP.*

**Kata Kunci :** *E- Filling, Kesadaran, Pelayanan Fiskus, Pengetahuan Pajak, Kepatuhan WPOP*

## **THE EFFECT OF CORPORATE GOVERNANCE, INTENSITY OF INVENTORY AND INTENSITY OF FIXED ASSETS TO TAX AGGRESSIVENESS**

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### **ABSTRACT**

*This study aims to obtain empirical evidence about the factors that influence tax aggressiveness. The independent variables in this study are Corporate governance, Inventory Intensity and Fixed Assets Intensity. The sample in this study were plantation sector companies listed on the*

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*Indonesia Stock Exchange in 2014-2017. The sampling technique used purposive sampling method, and obtained data as many as 32 samples. The data analysis technique uses multiple linear regression analysis. The results showed that independent commissioners and inventory intensity did not affect to tax aggressiveness, institutional ownership had a positive effect to tax aggressiveness and managerial ownership and the intensity of fixed assets negatively affected to tax aggressiveness.*

**Keywords:** Tax Aggressiveness, Governance, Inventory, Asset

## **DETERMINAN PENGHINDARAN PAJAK PADA PERUSAHAAN MANUFAKTUR SUB FOOD AND BEVERAGE**

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### **ABSTRAK**

*Penghindaran pajak dalam perusahaan merupakan perilaku legal dengan memanfaatkan celah peraturan perpajakan yang telah ada. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh Leverage, Ukuran perusahaan, Capital Intensity, Likuiditas dan Profitabilitas terhadap penghindaran pajak pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di BEI tahun 2013-2017. Variabel independen penelitian ini adalah Leverage, Ukuran Perusahaan, Capital Intensity, Likuiditas dan Profitabilitas. Variabel dependen dalam penelitian ini adalah penghindaran pajak. Penelitian ini menggunakan data sekunder diperoleh dari BEI. Dengan populasi sebanyak 18 perusahaan manufaktur makanan dan minuman dan Teknik pengambilan sampel menggunakan purposive sampling menghasilkan 11 sampel perusahaan. Jenis penelitian kuantitatif dan tehnik analisis data menggunakan regresi linear berganda. Hasil penelitian secara parsial menunjukan variabel Leverage, Capital Intensity,*

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*Likuiditas dan Profitabilitas tidak berpengaruh signifikan terhadap penghindaran pajak sedangkan variabel ukuran perusahaan berpengaruh signifikan terhadap penghindaran pajak. Manfaat dari penelitian ini untuk pengembangan ilmu akuntansi terkait perpajakan.*

**Kata kunci** : *Leverage, Size, Capital Intensity, Likuiditas, Profitabilitas, Penghindaran Pajak*

## **Dimensi Kepatuhan Wajib Pajak Dalam Membayar PBB di Kecamatan Sawit Kabupaten Boyolali**

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### **Abstract**

*Pajak memiliki peran yang penting terhadap pendapatan negara. Penelitian bertujuan untuk mengetahui pengaruh Kesadaran wajib paja, Lingkungan, Pengetahuan, Motivasi, Sanksi terhadap Kepatuhan wajib pajak. Teknik penelitian ini meggunakan tehnik Convenience Sampling. Data diperoleh dari 60 responden yang terdaftar sebagai wajib pajak PBB pada kecamatan Sawit dengan menggunakan kuisisioner yang kemudian diolah dengan uji regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kesadaran wajib pajak, pengetahuan pajak, sanksi perpajakan berpengaruh Signifikansi terhadap kepatuhan wajib pajak, sedangkan lingkungan wajib pajak dan motivasi wajib pajak tidak berpengaruh signifikansi terhadap kepatuhan wajib pajak. Manfaat dari penelitian ini memberikan kesadaran bagi wajib pajak dalam meningkatkan kepatuhan membayar pajak.*

**Kata Kunci** : *Kesadaran, Lingkungan, Pengetahuan, Motivasi, Sanksi, Kepatuhan Wajib Pajak,*

## **DIMENSI KEPATUHAN WPOP DILIHAT DARI PEMAHAMAN, KESADARAN, SANKSI, DAN PELAYANAN FISKUS**

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### **ABSTRAK**

*Pajak memberikan kontribusi yang cukup besar bagi pembangunan negara namun tingkat kepatuhan wajib pajak dalam menjalankan kewajibannya masih rendah. Tujuan penelitian ini yaitu untuk mengetahui dan menganalisis Faktor-Faktor yang Mempengaruhi Kepatuhan WPOP*

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*di KPP Pratama Sukoharjo. Populasi di ambil dari wajib pajak orang pribadi yang terdaftar di KPP Pratama Sukoharjo. Sampel yang digunakan sebanyak 100 responden dan teknik pengambilan sampel menggunakan Purposive Sampling. Hasil penelitian ini menunjukkan bahwa kesadaran perpajakan dan pelayanan fiskus berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Sukoharjo. Sedangkan pemahaman perpajakan dan sanksi perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Sukoharjo. Metode analisis menggunakan regresi linier berganda. Manfaat penelitian ini yaitu dapat memberikan masukan untuk pemerintah dalam meningkatkan kepatuhan wajib pajak.*

**Kata Kunci :** *Pemahaman, Kesadaran, Sanksi, Pelayanan, Kepatuhan WPOP*

## **DIMENSI PENGHINDARAN PAJAK PADA PERUSAHAAN INDUSTRI BARANG KONSUMSI TAHUN 2016-2017**

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### **ABSTRAK**

*Pajak merupakan salah satu sumber pendanaan penting bagi perekonomian di Indonesia. Penghindaran pajak merupakan upaya yang dilakukan oleh wajib pajak (perusahaan) untuk mengurangi atau meminimalkan beban pajak perusahaan. Populasi penelitian ini adalah 34 perusahaan Industri Barang Konsumsi yang terdaftar di BEI tahun 2016-2017. Pengambilan sampel menggunakan teknik purposive sampling, perusahaan yang terpilih sebanyak 18 perusahaan. Teknik analisis data yang digunakan adalah regresi linier berganda. Hasil penelitian ini Profitabilitas, Leverage, Firm Size, Capital Intensity dan ROA berpengaruh secara simultan terhadap Penghindaran Pajak. Secara parsial Profitabilitas, Leverage berpengaruh positif pada penghindaran pajak dan capital intensity berpengaruh negative pada penghindaran pajak. Sedangkan Firm Size dan ROA tidak berpengaruh pada Penghindaran Pajak. Manfaat dari penelitian ini adalah memberikan tambahan informasi bagi pengembangan ilmu pengetahuan di bidang akuntansi perpajakan.*

**Kata Kunci :** *Profitabilitas, Leverage, Size, CIR, ROA, Tax Avoidance.*

## **FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK ORANG PRIBADI PADA KPP PRATAMA SURAKARTA**

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**ABSTRAK**

*Peran pajak sangat penting dalam pelaksanaan pembangunan nasional, karena pajak merupakan sumber pendapatan bagi suatu negara. Tujuan dari penelitian ini adalah untuk mengetahui apakah ada pengaruh dari penerapan E-Filling, kualitas layanan, sosialisasi pajak, sanksi pajak, dan tarif pajak terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Surakarta. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik Simple Random Sampling dan diperoleh sampel sebanyak 100 sampel. Metode pengumpulan data dilakukan dengan kuesioner. Dalam penelitian ini teknik analisis data yang dilakukan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan secara parsial penerapan E-Filling, kualitas layanan, sosialisasi pajak, sanksi pajak berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi, sedangkan tarif pajak tidak memiliki pengaruh yang signifikan terhadap kepatuhan wajib pajak. Manfaat dari penelitian ini adalah untuk mengembangkan ilmu akuntansi yang terkait dengan perpajakan.*

**Keywords:** *E-Filling, Kualitas Pelayanan, Sosialisasi, Sanksi, Tarif, Kepatuhan WPOP.*

**FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WPOP PADA KPP DI KOTA KLATEN**

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**ABSTRAK**

*Kepatuhan Wajib Pajak adalah kondisi dimana Wajib Pajak harus memenuhi kewajiban perpajakan dan melakukan hak atas pajak. Tujuan penelitian ini untuk mengetahui adanya pengaruh sosialisasi, motivasi, pengetahuan, pemahaman, kesadaran wajib pajak terhadap kepatuhan wajib pajak. Dalam penelitian ini responden yang digunakan adalah data primer yang diperoleh dari kuissoner yang dibagikan di sekitar kantor pratama Klaten Populasi dan sampling adalah Wajib Pajak orang pribadi yang tinggal di daerah kantor pratama di Klaten. Teknik pengambilan sampel menggunakan convenience sampling. Sampel penelitian ini adalah 100 orang WPOP yang terdaftar di KPP Pratama Klaten. Alat Analisis yang digunakan adalah regresi berganda dengan bantuan spss versi 19. Hasil dari penelitian ini adalah variabel pemahaman dan kesadaran perpajakan memiliki pengaruh positif terhadap kepatuhan wajib pajak. Sedangkan variabel sosialisasi perpajakan, motivasi dan pengetahuan perpajakan tidak*

memiliki pengaruh terhadap kepatuhan wajib pajak. Manfaatnya menjadi acuan dan referensi mengenai pengaruh kepatuhan pajak bagi peneliti selanjutnya.

**Kata Kunci :** Sosialisasi, pengetahuan, pemahaman, motivasi, kesadaran, kepatuhan

## **FAKTOR-FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE**

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### **Abstrak**

*Penghindaran pajak merupakan upaya guna meringankan beban pajak bagi wajib pajak tanpa melanggar peraturan perundang-undangan yang ada. Tujuan dari penelitian ini untuk mengetahui pengaruh Profitabilitas, Leverage, Ukuran Perusahaan dan Capital Intensity terhadap Tax Avoidance. Populasi dalam penelitian ini adalah 18 perusahaan manufaktur sub sector makanan dan minuman yang terdaftar di BEI pada tahun 2013-2017. Teknik pengambilan sampel menggunakan teknik purposive sampling sebanyak 11 perusahaan. Analisis data menggunakan regresi linear berganda. Berdasarkan hasil penelitian menunjukkan bahwa variabel Profitabilitas (ROA), Leverage (DER), Ukuran Perusahaan (UP) dan Capital Intensity (CIR) dapat mempengaruhi variabel dependen Tax Avoidance sebesar 23,9% sisanya 76,1% dipengaruhi oleh variabel lainnya. Secara simultan memiliki pengaruh yang signifikan terhadap Tax Avoidance. Manfaat penelitian ini adalah sebagai tambahan informasi pengembangan ilmu akuntansi yang berkaitan dengan bidang perpajakan.*

**Kata Kunci :** ROA, DER, SIZE, CIR, Tax Avoidance

## **Pajak e-commerce di Indonesia**

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*Abstract Indonesia has an e-commerce road map that regulates licensing, taxation issues, holding e-commerce, supporting e-commerce, as well as protecting the public. This is stated in*

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*the Presidential Regulation (Perpres) No. 74/2017 concerning 2017-2019 Roadmap for Electronic-Based National Trade System (e-commerce road map). The implementation of e-commerce taxation is regulated by Minister of Finance Regulation Number 210/PMK.010/2018 concerning Tax Treatment of Trade Transactions through Electronic Systems which is effective April 1, 2019. Minister of Finance through Press Release Number 12/KLI/2019, March 29, 2019 withdraw PMK Number 210/PMK.010/2018. PMK withdrawal E-Commerce is due to comprehensive coordination and synchronization needs between ministries or agencies. This is done with the hope that e-commerce is right on target, fair, efficient, encourages the growth of the digital economy ecosystem, optimizes public hiring to stakeholders and disseminates the implementation of e-commerce tax reporting and implementation. The type of research used in this research is descriptive qualitative research. PMK No 210/2018 still does not reflect the principle of equity, certainty and equates the level playing field between e-commerce systems and e-commerce actors. Profession in expanding the taxpayer base can be done with a withholding tax system. The expansion of the tax base in era 4.0 can be done through account access in banks, public education, issuing follow-up regulations on e-commerce actors, incentives and stimuli for e-commerce players, final VAT schemes with rates lower than normal tariffs, tax expiration policies infant industry e-commerce. The application of PMK 210/2018 is still not in line with (Perpres) No. 74/2017. So that the Indonesian government is careful and explores more deeply about the planned implementation of tax provisions for e-commerce businesses in the marketplace with models c to c. So that the Indonesian government is careful and explores more deeply about the planned implementation of tax provisions for e-commerce businesses in the marketplace with models c to c.*

**Keywords :** *e-commerce, tax, marketplace, principle of equity, principle of certainty*

**PENGARUH PENURUNAN TARIF DAN METODE  
PERHITUNGAN  
PAJAK TERHADAP KEPATUHAN WAJIB PAJAK USAHA  
MIKRO KECIL DAN MENENGAH (UMKM): STUDI  
EKSPERIMENTAL DI YOGYAKARTA**

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*This study investigates whether the issuance of Government Regulation No. 23/2018 regarding the reduction of Micro, Small and Medium Enterprises (MSME) tax rates and changes in reporting methods will affect the preferences of MSME taxpayer compliance. Tests were carried out on MSME players in Yogyakarta using laboratory experimental methods. The test results show that the reduction in tax rates increases the preference for MSME taxpayer compliance. When released to choose the reporting method, the option chosen is not based on the complexity of the method but because of the amount of tax reported. Whereas when required to use bookkeeping methods, taxpayers do not show objections. The test results indicate that the issuance of Government Regulation No. 23/2018 will be able to increase MSME taxpayer compliance in the future.*

**Keywords:** *Decreasing tax rates, calculation methods, taxpayer compliance, MSME*

## **PENGARUH PROBABILITAS PEMERIKSAAN PAJAK DAN SIKAP LOVE OF MONEY TERHADAP KEJUJURAN PELAPORAN WAJIB PAJAK YANG MEMILIKI PENGHASILAN DARI DUA PEMBERI KERJA: STUDI EKSPERIMENTAL**

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*This study aims to examine the effect of tax audit probabilities and love of money attitudes towards taxpayer reporting honesty that has income from two employers. Data retrieval is done by laboratory experiment method involving 40 participants. The results of the study tested using ANOVA showed that there was no effect on the probability of tax audits of taxpayer reporting honesty, while the attitude of love of money negatively affected the honesty of taxpayer reporting who had income from two employer sources. The implication of this study is that it will be better if the tax authority does not give the choice of removing evidence of tax deductions to reduce the opportunity for taxpayers to behave dishonestly when reporting their tax obligation.*

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**Keywords:** *Tax audit probabilities, Love of money, Income from two employer, Taxpayer reporting honesty*

## **PENGARUH PROFITABILITAS, *LEVERAGE*, DAN UKURAN PERUSAHAAN TERHADAP *TAX AVOIDANCE***

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### **Abstrak**

*Tax Avoidance adalah proses pengendalian tindakan yang dilakukan oleh perusahaan sebagai sarana untuk meminimalkan pembayaran pajak. Pajak merupakan sumber pendanaan penting untuk bangsa Indonesia. Tujuan penelitian ini untuk mengetahui pengaruh Profitabilitas (ROA), Leverage (DER), Ukuran Perusahaan (SIZE) terhadap Tax Avoidance. Sedangkan manfaat penelitian sebagai sarana mengembangkan ilmu akuntansi yang berkaitan dalam bidang perpajakan. Populasi dalam penelitian ini yaitu semua perusahaan manufaktur sub sector makanan dan minuman tahun 2013-2017. Teknik pengambilan sampel menggunakan purposive sampling. Sampel penelitian ini adalah 11 perusahaan manufaktur sub sector makanan dan minuman yang terdaftar di BEI pada tahun 2013-2017. Penelitian menggunakan regresi linier berganda. Hasil penelitian berupa variabel independen dapat mempengaruhi variabel dependen sebesar 17,5%, sedangkan sisanya di pengaruhi oleh variabel lain.*

**Kata kunci:** *Tax Avoidance, Profitabilitas, Ukuran Perusahaan, Leverage*

## **PENGARUH SISTEM PERPAJAKAN, DISKRIMINASI, TEKNOLOGI DAN INFORMASI, KETEPATAN PENGALOKASIAN, DAN KESADARAN TERHADAP PERSEPSI WAJIB PAJAK MENGENAI ETIKA PENGGELAPAN PAJAK**

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*This research aims to analyze the influence of the tax system, discrimination, technology and information, accuracy of allocating tax, and awareness of the perception of the taxpayer regarding the ethics of tax evasion. The population of this study is the tax payers private people registered in the KPP Pratama Sumbawa. This research date using primary data obtained Seminar Nasional dan The 6th Call for Syariah Paper Universitas Muhammadiyah Surakarta*

*directly through the dissemination of the questionnaire. Sampling techniques in the study using a purposive sampling and obtained samples as many as 175 respondents and analyzed using multiple linear regression analysis in SPSS 16. The results of this research show that the system of taxation, discrimination, technology and information, accuracy of allocating tax, and awareness has no effect and does not significantly to perceptions of taxpayers about tax evasion (tax ethics evasion).*

**Keywords:** *tax system, discrimination, technology and information, accuracy of allocating tax, the perception of ethical*

## **PERSEPSI ETIS DAN TAX EVASION BERDASARKAN KARAKTERISTIK DEMOGRAFI STUDI EMPIRIS DI SOLO**

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### **ABSTRACT**

*This study aims to analyze the differences in ethical perceptions of taxpayers about tax evasion actions in terms of demographic characteristics (gender, age, education, income, and experience). This research was conducted at the Pratama Tax Service Office (KPP) in Surakarta city using sample of 100 respondents who were Individual Tax Payers (WPOP). Data analysis technique using non-parametric statistical analysis, namely the Mann Whitney test and the Kruskal Willis test. Conclusions from the results of testing each hypothesis indicate that (1) There is a significant difference in ethical perceptions of tax evasion actions based on gender. In the view of WPOP, female tend to react negatively compared to male because tax evasion is*

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*considered an unethical act; (2) There are significant differences in ethical perceptions of tax evasion actions based on age. Older respondents tend to be more tolerant of legal sanctions, so they will avoid unethical actions to embezzle taxes; (3) Differences in ethical perceptions of tax evasion actions based on education, income, and experience have not obtained significant results.*

**Keywords:** *ethical perception, tax evasion, gender, age, education, income, experience*

## **STRATEGI OPTIMALISASI PENGELOLAAN PAJAK DAN RETRIBUSI PARKIR**

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*Abstract Tujuan penelitian ini adalah Mengungkap dan menganalisis strategi pengelolaan pajak dan retribusi parkir. Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus. Dilakukan pada Bapenda dan Dishub dengan 13 orang informan. Metode pengumpulan data dengan observasi, wawancara dan pengumpulan data primer dan sekunder, dan dianalisa dengan analisa SWOT serta membuat simpulan dan saran. Hasil penelitian ini menunjukkan bahwa problematika pajak dan retribusi parkir disebabkan karena Perijinan Parkir belum optimal, Survey Lokasi dan Potensi belum maksimal, Pemungutan Setoran masih Konvensional, Setoran Pajak dan retribusi parkir Kecil, Banyaknya Pungutan pajak dan retribusi parkir liar, Pembinaan pada pemilik parkir belum maksimal, Pembinaan pada juru parkir tidak Kontinu sedangkan Strategi optimalisasi pengelolaan pajak dan retribusi parkir yaitu: Sosialisasi, Penghargaan dan Sanksi (Reward and Punishment), Peningkatan sumber daya manusia, Religuitas melalui spiritualitas di tempat kerja, Integritas dan komitmen diri dalam bekerja, Komitmen tidak melakukan kecurangan (Fraud), Pengawasan dan pengendalian internal secara berkesinambungan.*

**Keywords :** *Problematika, Strategi, Optimalisasi, Pengelolaan, Pajak dan Retribusi Parkir*

## **ANALISIS PENERIMAAN SISTEM INFORMASI MANAJEMEN RUMAH SAKIT (SIMRS) DENGAN METODE TECHNOLOGY ACCEPTANCE MODEL**

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*The purpose of this study was to determine the acceptance of Hospital Management Information Systems related to accounting transactions using the Technology Acceptance Model (TAM) method. Constructs in TAM used are Perceived Ease of Use, Perceived Usefulness, Behavior Intention to Use, and Actual Technology Usage. The population in this study were users of systems related to accounting transactions, with a total of 150 people. The sampling technique using the convenience non random sampling method. The data in this study were obtained by distributing questionnaires to 150 respondents. Data analysis using SEM-PLS with WarpPLS 5.0 software. The results showed that Perceived ease of use had an effect on Perceived usefulness and Behavior Intention to Use. Whereas, Perceived Usefulness influences Behavior Intention to Use, and Behavior Intention to Use has an effect on Actual Technology Usage.*

**Keywords:** *Technology Acceptance Model, Partial Least Square, Hospital Management Information System, Accounting Management System*

## **ANALISIS SISTEM INFORMASI AKUNTANSI PENGGAJIAN PADA CV ABC DI JAWA TENGAH**

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### ABSTRACT

*This research was conducted at CV ABC which is engaged in the furniture industry. In managing the payroll system this company is still less effective. It can be seen from several salary payment activities to employees who still often make mistakes in the process of calculating salaries and employee attendance records. In addition, in the process of paying salaries to employees, they often experience late payments. The purpose of this study is to analyze the payroll accounting information system in the company which is expected to help resolve the problems faced by the company. The research method used in this study is a qualitative*

*descriptive research method. The thing that will be done by the researcher is to describe the use of payroll accounting system on CV ABC. The conclusion of this study is that the payroll system on CV ABC is already good because it has used a computerized system. The internal control in the payroll process is still weak because there are still division of tasks and responsibilities of each part that is unclear, namely there is a double duty and interdependence in working tasks, besides that supervision is still lacking for activities that should be routinely checked or corrected.*

**Keywords:** *Payroll information system, Procedures, Computerized*

## **DAMPAK ARTIFICIAL INTELLIGENCE (AI) PADA PROFESI AKUNTAN**

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### **Abstract**

*The rapid development of technology and information a lot of people worrying about the accounting profession is no longer needed by the business world, this is due to be replaced by artificial intelligence that can help work out to be accurate, fast and precise. The purpose of writing this article is to determine the extent of artificial intelligence have an impact on the accounting profession. The research methodology used in this article is a literature review. Results of the writing of this article that artificial intelligence has an impact on the accounting profession to improve the competence and skills in the field of digital technology. The steps that must be taken by the accounting profession in dealing with artificial intelligence are awareness, education, professional development and reaching out.*

**Keywords:** *Accounting, artificial intelligence, competence and skills, digital technology.*

## **DIMENSI KECENDERUNGAN KECURANGAN AKUNTANSI DILIHAT DARI PERSEPSI KARYAWAN**

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### **ABSTRAK**

Kecenderungan Kecurangan Akuntansi dapat disebabkan oleh beberapa faktor. Kecurangan Akuntansi tidak hanya akan merugikan secara finansial, tetapi juga dapat menurunkan kredibilitas dan reputasi perusahaan, serta menghilangkan kepercayaan masyarakat. Tujuan dari

penelitian ini yaitu untuk menguji dan menganalisis pengaruh kesesuaian kompensasi, moralitas, asimetri informasi, dan efektivitas pengendalian internal terhadap kecenderungan kecurangan akuntansi pada PT. Pegadaian (Persero) Area Surakarta. Populasi dalam penelitian ini adalah Kepala Cabang, Kasir, dan Staff Administrasi pada PT. Pegadaian (Persero) Area Surakarta yaitu sebanyak 48 karyawan. Pemilihan sampel menggunakan metode sampel jenuh, sehingga jumlah sampel sama dengan jumlah populasi. Teknik analisis data menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa kesesuaian kompensasi tidak berpengaruh terhadap kecenderungan kecurangan akuntansi. Moralitas dan efektivitas pengendalian internal berpengaruh negatif terhadap kecenderungan kecurangan akuntansi. Sedangkan asimetri informasi berpengaruh positif terhadap kecenderungan kecurangan akuntansi. Manfaat dari penelitian ini adalah sebagai acuan dan referensi untuk penelitian selanjutnya terkait kecenderungan kecurangan akuntansi.

**Kata Kunci:** *Kesesuaian Kompensasi, Moralitas, Asimetri Informasi, Pengendalian Internal, Kecurangan Akuntansi*

## **FAKTOR-FAKTOR YANG MEMPENGARUHI DALAM PEMILIHAN KARIR AKUNTAN PUBLIK**

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### **ABSTRACT**

*This study aims to test the financial rewards, professional training, professional recognition, market considerations, friends and family on the career selection of Public Accountants. The object of this research is IAIN syariah accounting student Surakarta.*

*The sample method is done by random sampling. The students sharia accounting of IAIN students samples of this research is 90 students. The data used are primary data in the form of questionnaires distributed to respondents. Data analysis method used in this research is multiple linear regression analysis.*

*The results show that financial rewards, professional recognition, market considerations have no significant effect on the selection of public accounting careers. professional training and Friends and Family significantly influence the career selection of Public Accountants.*

**Keywords:** *Financial awards, professional training, professional recognition, market considerations, friends and family selection of Career Accountants career.*

## **PENGARUH INDEPENDENSI, KEAHLIAN DAN KECERDASAN TERHADAP PERTIMBANGAN PEMBERIAN OPINI AUDITOR**

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*This study was conducted to examine the effect of Independence, Expertise and Intelligence on the Consideration of Providing Auditor Opinions. The object of this research is the Office of the BPK-RI Representative of DIY Province. In this study the sample was selected using the purposive sampling method and obtained 45 auditors who were sampled. Data collection techniques in this study were conducted by distributing questionnaires to respondents. Hypothesis testing uses multiple regression analysis. The results of the analysis show that not all variables have an influence on the consideration of giving auditor opinion. This research show that intellectual intelligence and spiritual intelligence have a positive effect on the consideration of the auditor's opinion. While independence, expertise and emotional intelligence do not have a positive influence on the consideration of giving auditor opinion.*

**Keywords:** *Independence, Expertise, Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence.*

## **PENGARUH KOMPENSASI, PENGALAMAN KERJA, PENGGUNAAN SISTEM INFORMASI AKUNTANSI DAN PEMAHAMAN TENTANG PENGENDALIAN INTERNAL TERHADAP KINERJA KARYAWAN**

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### **Abstract**

*Seminar Nasional dan The 6th Call for Syariah Paper  
Universitas Muhammadiyah Surakarta*

*The companies can reach their goals by empowering the employee performance. The aim of this study is to analyze the effect of compensation, work experience, accounting information systems and internal control systems on employee performance. This study is conducted at manufacturing companies in Kabupaten Batang, Jawa Tengah. The sampling technique is convenience sampling methods with 63 respondents by giving questionnaire. The data analyze using multiple linear regression analysis and the results show that accounting information systems and internal control systems have effect on employee performance. Meanwhile compensation and work experience have no effect on employee performance.*

**Keywords:** *employee performance, compensation, work experience, accounting information system, internal control systems.*

## **PENGARUH KOMPLEKSITAS OPERASI PERUSAHAAN, PROFITABILITAS, SOLVABILITAS, UKURAN PERUSAHAAN TERHADAP KETEPATWAKTUAN LAPORAN AUDIT (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018)**

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### **Abstract**

*Timeliness of audit reports is the length of completion of the audit after end-year accounting period. The purpose of this study is to analyze the effect of the company's operations complexity, profitability, solvency, and firm size on the timeliness of audit reports. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange in 2015-2018. Sampling uses purposive sampling method and 34 manufacturing companies are selected. Data is tested using multiple linear regression analysis. The results show that firm size has effect on timeliness of the audit report. Meanwhile, the company's operations complexity, solvency and firm size have no effect the timeliness of the audit report.*

**Keywords:** *the timeliness of audit reports, company's operations complexity, profitability, solvency, firm size.*

**PENGARUH MORALITAS MANAJEMEN TERHADAP  
KECURANGAN AKUNTANSI DENGAN PENGENDALIAN  
INTERNAL SEBAGAI VARIABEL PEMODERASI  
(Studi Pada Dinas Se – Kabupaten Pemalang)**

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**ABSTRACT**

*This study aims to examine the effect of management morality on the tendency of accounting fraud with internal control as a moderating variable. The research was conducted at the District Office of Pemalang. A common problem in this research is the occurrence of corruption cases that occurred with the amount of loss and the large number of personnel involved in the corruption case.*

*The sampling technique used is total sampling by using all members of the population as a sample of 70 samples. Data collection techniques using questionnaires distributed to the finance and accounting department at the District Office Pemalang. The analysis technique used is multiple linear regression analysis.*

*The results of the analysis show that management morality has a negative effect on the tendency of accounting fraud. Interaction test results show that there is a significant positive influence of internal control in the relationship between management morality and the tendency of accounting fraud, so that internal control is a moderating variable.*

**Keywords:** Management Morality, Fraud, Internal Control

**MENDETEKSI KECURANGAN DENGAN ANALISIS FRAUD  
TRIANGLE: MODEL BENEISH M-SCORE**

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**ABSTRACT:** *Fraud is an array of irregularities and illegal acts characterized by intentional deception. This study aims to detect whether companies listed on the Indonesia Stock Exchange experience fraud or not. The sample used starts from 2015-2017. The sample was determined by purposive sampling and obtained 235. The type of data used is secondary data obtained from [www.idx.co.id](http://www.idx.co.id). The analytical method used is logistic regression analysis using SPSS. This research shows that financial stability, external pressure, and financial targets have a significant positive effect on fraud. Whereas personal financial need, the nature of the industry, effective monitoring, rationalization, and organizational structure do not have a significant effect on fraud.*

**Keywords:** *financial stability, external pressure, financial target, personal financial need, nature of industry, effective monitoring, rationalization, organizational structure*



## **ANALISIS PROGRAM PEMBERDAYAAN DIFABEL MENUJU KEMANDIRIAN EKONOMI**

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*Setiap anak memiliki hak yang sama untuk berkarya dan mengekspresikan diri, termasuk bagi anak-anak berkebutuhan khusus. Anak Berkebutuhan Khusus (ABK) memiliki hak untuk dapat memiliki kehidupan yang baik. Pembinaan dan pendampingan yang tepat dapat memberikan bekal kehidupan yang lebih baik. ABK yang terampil dapat memenuhi kebutuhannya sendiri dan bahkan dapat berkarya lebih dapat memberikan dampak yang luar biasa bagi pribadi, keluarga atau lingkungan sekitarnya. Program kemandirian siswa ABK dapat terwujud dengan kerjasama erat dari semua stakeholder. Pihak keluarga, sekolah, eksternal seperti YPAC, BLK, Komunitas Dunia Usaha, komite wali siswa dan perguruan tinggi dengan berbagai kontribusi bagi pembentukan kemandirian siswa ABK. Program kewirausahaan untuk penyandang cacat dapat dilakukan melalui pemberdayaan dan memfasilitasi swasembada ekonomi bagi penyandang cacat. Model ini berupa kursus tentang cara menulis rencana bisnis, bimbingan bisnis, bantuan teknis, hibah bisnis baru, dan bantuan dari inkubator bisnis. Kebutuhan pendampingan teknologi pangan bagi divisi pelatihan tata boga dan kebutuhan peralatan cuci motor dapat menjadi focus dari program pembinaan kemandirian ABK selanjutnya.*

**Keywords:** difabel, wirausaha, YPAC

## **FAKTOR-FAKTOR YANG MEMENGARUHI KINERJA PERGURUAN TINGGI SWASTA DENGAN PENERAPAN ANGGARAN BERBASIS KINERJA SEBAGAI VARIABEL INTERVENING**

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*This study aims to analyze the Antecedents of Private Owned University Performance with Performance Based Budgeting Implementation as Intervening Variable (Case of BAN PT Accredited Private Owned Universities in Kopertis V Yogyakarta). Subjects in this study are vice chancellor and head of finance. In this study a sample of 60 respondents selected by using purposive sampling method. The analysis tools used are Simple Linear Regression Analysis, t Test, Path Analysis (Path Analyze), and Test Sobel. Based on the analysis that has been done to obtain the result that the Transformational Leadership Style , Quality Of Human Resources, Information Technology, Organizational Culture and Organizational Commitments have a positive and significant impact on Implementation Of Performance-Based Budgeting , then Implementation Of Performance-Based Budgeting has a positive and significant impact on Performance Of Private University, then Transformational Leadership Style , Quality Of Human Resources, Information Technology, Organizational Culture and Organizational Commitments have a positive and significant impact on Performance Of Private University indirectly, through Implementation Of Performance-Based Budgeting as an intervening variable.*

**Keywords:** *Transformational Leadership Style, Quality Of Human Resources, Information Technology, Organizational Culture and Organizational Commitments, Implementation Of Performance-Based Budgeting.*

## **PENGARUH MORAL REASONING, ETHICAL SENSITIVITY, DAN KECERDASAN EMOSIONAL TERHADAP PERSEPSI ETIS MAHASISWA DENGAN PERILAKU BELAJAR SEBAGAI VARIABEL MODERATING**

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*This study aims to determine the effect of moral reasoning on students ethical perceptions, ethical sensitivity to students ethical perceptions, emotional intelligence on student perceptions, the influence of moral reasoning, ethical sensitivity, and emotional intelligence on students ethical perceptions, the influence of moral reasoning, ethical sensitivity, and emotional intelligence on the ethical perception of students with learning behavior as a moderating*

variable. This study uses a quantitative approach to the test analysis used in this study using analysis of Moderated Regression Analyzed Analysis (MRA) and multiple linear regression and assisted by three hypothesis tests namely T(parsial) test, F test (simultaneous), and test coefficient of determination (R2). The type of data in this study, using primary data. That is in the form of a questionnaire. The population in this study were students of the economics faculty, accounting study program of Muhammadiyah University of Sidoarjo with a total of 255 students. While the samples taken were 156 people using the Slovin formula. The results of this study indicate that: There is an influence from Moral Reasoning on Student Ethical Perception. there is an influence of Ethical sensitivity on Student Ethical Perception. The influence of Emotional Intelligence on Student Ethical Perception. The influence of Moral Reasoning, Ethical Sensitivity and Emotional Intelligence on Student Ethical Perception. The influence of Moral Reasoning, Ethical Sensitivity and Emotional Intelligence on Students Ethical Perception with learning behavior as a moderating variable.

**Keywords:** Moral Reasoning, Ethical Sensitivity, Emotional Intelligence, Student Ethical Perception, and Learning Behavior.

## **TINGKAT KEUNGGULAN BERSAING YANG BERKELANJUTAN PADA UMKM KREATIF DI DAERAH ISTIMEWA YOGYAKARTA DAN ANTESEDENNYA**

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*MSMEs have a significant contribution both in terms of their contribution to Gross Domestic Product and employment. Creative MSMEs are unique, tenacious, innovation so high that they can survive in times of crisis and easily penetrate the global market. Conventional problems that have not been resolved completely result in creative MSMEs being late in their development. This study aims to analyze the factors that influence competitive advantage in Creative MSMEs in Yogyakarta. The study used primary data in the form of a questionnaire with respondents as many as 269 Creative MSMEs in D.I. Yogyakarta. Data analysis used the Structural Equation Modeling (SEM) model. The results showed that financial literacy, business growth, and MSME scale had a significant effect on competitive advantage. While gender and tax literacy have no influence on competitive advantage for Creative MSMEs in the Special Region of Yogyakarta.*

**Keywords:** Keunggulan bersaing, UMKM Kreatif, literasi keuangan