



SURAT TUGAS

Nomor : 183/Dekan/60/D3/AKT/Umum/X/2020

Bismillahirrahmanirrahim

Dekan Fakultas Bisnis dan Ekonomika Universitas Islam Indonesia, bersama ini memberikan tugas kepada:

Nama: Drajat Armono, SE., M.Si.

Pekerjaan: Dosen Prodi Akuntansi Program Diploma III FBE UII

Tugas: Pemakalah dalam acara **The 2nd Doctoral Colloquium on Business Economics**

Waktu: Selasa, 06 Oktober 2020 (*Online Conference*)

Alhamdulillahirrabbi'l'alamiin

Demikian Surat Tugas ini dibuat untuk dipergunakan sebagaimana mestinya.

Yogyakarta, 05 Oktober 2020

Dekan Fakultas Bisnis dan Ekonomika



Prof. Ika Sriyana, SE., M.Si., Ph.D.
NID. 310101



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS SEBELAS MARET
FAKULTAS EKONOMI DAN BISNIS
PROGRAM DOKTOR ILMU EKONOMI

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Website: <http://fe.uns.ac.id> Email: pdie_fe_uns@yahoo.com

Dear :

- 1) Drajat Armono – Universitas Islam Indonesia & Universitas Sebelas Maret, Indonesia
- 2) Rahmawati – Universitas Sebelas Maret, Indonesia
- 3) Djuminah – Universitas Sebelas Maret, Indonesia
- 4) Falikhatun – Universitas Sebelas Maret, Indonesia

We are pleased to inform you that your manuscript entitled “**The delivery of behavioural accounting aspects in curriculum: an overview of the phenomenon of accounting education in Indonesia**” has been accepted for presentation at the 2nd Doctoral Colloquium on Business and Economics organized by the Doctoral Program in Economics, Faculty of Economics and Business, Universitas Sebelas Maret (UNS) on 6th of October 2020 via online. There is no registration fee for this event.

A copy of the Conference Program will be distributed by 30th September 2020. Kindly check the Program at that time to make sure all information pertaining to you is included and correct.

Authors of selected papers presented at this conference will be invited to submit their papers for further review process in our affiliated journals by 30th October 2020.

Should there be any questions, please contact us at: pdieunsarticle@gmail.com

We are looking forward to meeting you in Solo, Indonesia.

Kind Regards,

Prof. Dr. Rahmawati, M.Si, Ak

Conference Chair



Doctoral Program in Economics
Faculty of Economics and Business
Universitas Sebelas Maret

UNS
Fintech
Center

Certificate

is presented to

DRAJAT ARMONO

as **PRESENTER**

on 2nd Doctoral Colloquium
on Business and Economics

6th October 2020

Prof. Rahmawati
Head of the Doctoral Program in Economics
Faculty of Economics and Business
Universitas Sebelas Maret

Conference Program

2020 The 2nd Doctoral Colloquium
on Business and Economics

Organized by



Doctoral Program in Economics
Faculty of Economics and Business
Universitas Sebelas Maret

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by Head of the Doctoral Program in Economics, Faculty of Economics and Business, Universitas Sebelas Maret & Chair of 2nd Doctoral Colloquium on Business and Economics	
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Remarks

Ladies and gentlemen, distinguished speakers, discussants and all participants.

We would like to convey to all of you participating in this colloquium my heartfelt welcome. First of all, on behalf of the Doctoral Program in Economics, Faculty of Economics and Business, Universitas Sebelas Maret (PDIE FEB UNS), we thank you very much for your participation in the 2nd Doctoral Colloquium on Business and Economics. We are also grateful to all speakers and discussants for your contribution in improving the quality of this colloquium.

Second, we would like to report some important parts of this event. There are more than 150 participants registered in this event and 80 papers will be presented including three invited papers in the session of New Star in Banking. This event is basically dedicated to facilitating doctoral students and other scholars to disseminate their research papers. Here, we have well-reputed discussants who will criticize and provide inputs to the working papers presented in this colloquium.

Third, let us briefly introduce the PDIE FEB UNS. This program has been accredited A (excellent) by the National Accreditation Board for Higher Education (BAN-PT) since 2015. In line with the UNS and FEB's long-term vision to become a world class university, this doctoral program has also designed a roadmap to accelerate its international reputation including the research outputs particularly produced by the students.

In concluding, let us reiterate our sincere hope that this event is worthwhile for you. We also strongly expect that this forum will lead to better outcomes of this doctoral program in the future.



Prof. Rahmawati

Head of the Doctoral Program in Economics, FEB UNS



Prof. Asri Laksmi Riani

Chair, The 2nd Doctoral Colloquium on Business and Economics



Dr. Irwan Trinugroho

Co-Chair, The 2nd Doctoral Colloquium on Business and Economics

Greetings

It is a great pleasure to welcome you, on behalf of Faculty of Economics and Business, Universitas Sebelas Maret (FEB UNS), to the 2nd Doctoral Colloquium on Business and Economics. We are indeed pleased that a number of distinguished speakers as well as scholars participate in this particular event.

First of all, I thank the Doctoral Program in Economics of the Faculty of Economics and Business, Universitas Sebelas Maret (FEB UNS) for organizing this colloquium. As we know, the goal of a doctoral program is to train students at an advanced level in their specific fields especially through conducting high level research. Therefore, doctoral students should disseminate their research findings in scientific forum and publish research papers in reputed journals. Publishing papers in academic journals could also be considered as the extent to which the doctoral research is appreciated by the scientific community.

FEB UNS has committed to accelerate our reputation and contribution both to the academic and to the society as a whole, not only at the national level but also in the regional and international environments as we are fully aware that in today's globalized world, contribution of universities should be promoted to a wider spectrum.

In concluding I wish you very fruitful discussions and hope that you find your participation in this event worthwhile.



Professor Djoko Suhardjanto
Dean, Faculty of Economics and Business,
Universitas Sebelas Maret

About the Plenary Speakers

Prof. Bruno S. Sergi



Prof. Sergi is a Professor of International Economics, University of Messina. Bruno S. Sergi teaches at the Harvard Extension School on the economics of emerging markets and the political economy of Russia and China. Sergi is an associate of Harvard University's Davis Center for Russian and Eurasian Studies and the Harvard Ukrainian Research Institute. He also teaches political economy and international finance at the University of Messina, Italy.

He is the series editor of Cambridge's Elements in the Economics of Emerging Markets (Cambridge University Press), as well as the editor for Entrepreneurship and Global Economic Growth and a co-series editor of Lab for Entrepreneurship and Development (Emerald Publishing). He is the founder and editor-in-chief of the International Journal of Trade and Global Markets, the International Journal of Economic Policy in Emerging Economies, and the International Journal of Monetary Economics and Finance. He is an associate editor of The American Economist.

He has published several articles in scholarly journals and many books as an author, co-author, editor, or co-editor. Sergi's academic career and advisory roles have established him as a frequent guest and commentator on matters of contemporary developments in political economies and emerging markets in a wide range of media. Sergi holds a PhD in economics from the University of Greenwich Business School, London.

Dr. Renatas Kizys



Renatas Kizys is an Associate Professor in Finance within Southampton Business School at the University of Southampton. He received BA and MA degrees in Economics from the University of Vilnius, Lithuania, and MSc and PhD in Economics from the University of Alicante, Spain. He also graduated from the Advanced Studies Program in International Economic Policy Research at the Kiel Institute for the World Economy, Germany. Prior to joining the University of Southampton, he spent 8 years working

at the University of Portsmouth, where he held various positions, including Reader in Finance, Interim Head of Economics and Finance Subject Group, and Faculty of Business and Law's Research Degrees Coordinator.

He spent 3.5 years working as an Assistant Professor at the Technological Institute of Monterrey, Mexico. He was also a P.K. Woolley Research Fellow within the Department of Economics and Related Studies at University of York, UK. He has held visiting academic positions in China, Germany, Lithuania, Indonesia and Spain.

Dr. Wan Azman Saini Wan Ngah



Dr. Wan Azman is an Associate Professor of Economics at the Universiti Putra Malaysia. He is currently also the Head of Department of Economics. He received PhD in Economics from the University of Southampton, UK. Dr. Wan has published many papers in top tier journals including Journal of Banking and Finance, Economics Letters, Corporate Social Responsibility and Environmental Management, Economic Modelling, Emerging Markets Review, Quarterly Review of Economics and

Finance, Research in International Business and Finance, Economics Bulletin, Emerging Markets Finance and Trade, among many others.

Dr. Inka B. Yusgiantoro



Inka B. Yusgiantoro is the Executive Director, Head of the Department of Research in Financial Services Sector, Indonesia Financial Services Authority (OJK). He has joined OJK since 2013. Previously, he was a Research Fellow at the John F. Kennedy School of Government, Harvard University, and an investment banking professional in New York City and Singapore. He received his doctorate (Ph.D.) and Master of Arts (MA) in Regional Economics from Cornell University, Master of Science in Financial

Engineering (MSE) from The University of Michigan at Ann Arbor, Master of Science (MS) in Operational Research from Columbia University, and a Bachelor of Science in Industrial and Operations Engineering (BSE) from the University of Michigan at Ann Arbor.

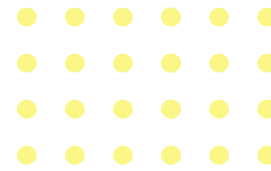
Inka has been a part-time lecturer in macroeconomics, finance, and risk management at several public and private universities, and has published empirical papers in leading international journals.

Prof. Doddy Setiawan



Prof. Doddy is a Full Professor of Financial Accounting at the Faculty of Economics and Business, Universitas Sebelas Maret (UNS). He is also the Head of Center for Research and Community Service of this faculty. Prof. Doddy holds a PhD degree from Universiti Sains Malaysia.

His papers have been published in reputable journals such as Global Finance Journal and Journal of Asia Business Studies.



About the Discussants

Accounting and Finance

Dr. Herman Saheruddin



Dr. Herman is currently the acting director of research at the Indonesia Deposit Insurance Corporation (LPS). He holds a PhD degree in finance from the University of South Carolina under the supervision of Prof. Allen Berger. Dr. Herman has published papers in *Research in International Business and Finance* and *International Journal of Economics and Management*.

Dr. Wahyoe Soedarmono



Dr. Wahyoe is a faculty member at the Sampoerna University, Indonesia. He holds a PhD degree in banking and finance from the University of Limoges, France. He has published many papers in top journals including *Journal of International Financial Markets, Institutions & Money*, *Journal of Asian Economics*, *International Economics*, *Research in International Business and Finance*, *Economics Bulletin*, *Borsa Istanbul Review*, among many others

Dr. Chee Kwong Lau



Dr Lau is an Associate Professor of Accounting in the University of Nottingham Malaysia Campus. He specializes in International Financial Reporting Standards (IFRS) for corporate reporting. Dr Lau's current research interest focuses on IFRS and reporting practices. Dr Lau holds a Doctor of Philosophy (PhD) in Accounting. His doctorate study specializes in the financial reporting of intangible assets. His papers have been published in the *Asia Pacific Journal of Management*, *Pacific-Basin Finance Journals* and *Accounting Research Journal*.



Prof. Irwan Adi Ekaputra



Prof. Irwan Adi is a Full Professor of Finance at the Faculty of Economics and Business, Universitas Indonesia. He is also the head of doctoral and master programs in management science. He is also the president of Indonesian Finance Association (IFA). Prof. Irwan has published papers in reputable journals including International Review of Finance, Research in International Business and Finance, Computational Economics and Emerging Markets Finance and Trade

Prof. Doddy Setiawan



Prof. Doddy is a Full Professor of Financial Accounting at the Faculty of Economics and Business, Universitas Sebelas Maret (UNS). He is also the head of Center for Research and Community Service of this faculty. Prof. Doddy holds a PhD degree from Universiti Sains Malaysia. His papers have been published in reputable journals such as Global Finance Journal and Journal of Asia Business Studies

Dr. Bowo Setiyono



Dr. Bowo is an assistant professor at the Faculty of Economics and Business, Universitas Gadjah Mada. He is also the Deputy Director of Academic Affairs at MM UGM Program at Jakarta campus. He obtained a PhD degree in banking and finance from the University of Limoges, France. His research interests are corporate governance, banking and corporate finance. His papers have been published in reputable journals such as Corporate Governance: The International Journal of Business in Society, Journal of Urban and Regional Analysis, and Bulletin of Monetary Economics and Banking (forthcoming).

Dr. Rayenda Khresna Brahmana



Dr. Rayenda is an associate professor of Accounting and Finance Department, Universiti Malaysia Sarawak. He is also Director of the Centre for Business, Economics, and Finance Forecasting. He graduated Ph.D. from USM. His master degree (MSc in Investment) is from the University of Birmingham, UK. Rayenda has published papers in reputable journals including Economics Bulletin and Research in International Business and Finance. He is also Associate Managing Editor for International Journal of Business and Society and handling another international journal. His research interests are in the areas of behavioural finance corporate finance, and financial economics.

Dr. Moch Doddy Ariefianto



Dr. Doddy is a faculty member at BINUS University. He holds a doctoral degree in Economics from Universitas Indonesia. Prior joining BINUS University, Dr. Doddy was the director of surveillance at the Indonesia Deposit Insurance Corporation (LPS). Dr. Doddy has published many papers in reputable journals including Economic Systems, Borsa Istanbul Review, Economics Bulletin and Research in International Business and Finance.

Dr. Tastaftiyan Risfandy



Dr. Andy is a faculty member at the Faculty of Economics and Business, Universitas Sebelas Maret. He graduated with a PhD degree in banking and finance from the University of Limoges, France. His papers appeared in top journals including Economic Modelling, Pacific-Basin Finance Journals, Borsa Istanbul Review, and Emerging Markets Finance and Trade.

Dr. Taufiq Arifin



Dr. Taufiq is a faculty member at the Faculty of Economics and Business, Universitas Sebelas Maret. He obtained a Ph.D degree in accounting and finance at the University of Twente, Netherlands. His research interests focus on financial accounting and corporate finance.



Management

Prof. Badri Munir Sukoco



Prof. Badri is a Full Professor in Management at the Faculty of Economics and Business, Universitas Airlangga. He also serves as the chair of planning and development for this university. He graduated with a Ph.D degree from National Cheng Kung University (NCKU), Taiwan. Prof. Badri has published many papers in top journals including Journal of Consumer Psychology, Expert Systems with Applications, Journal of Computer Information Systems, R&D Management, among many others.

Dr. Sunu Widianto



Dr. Sunu is an Assistant Professor at the Faculty of Economics and Business, Universitas Padjadjaran. He currently also serves as the head of undergraduate program in digital business. Dr. Sunu received a Ph.D degree in Management from the University of Twente, Netherlands. He actively presents his works in the Academy of Management Conference, which is the most prestigious academic conference in management.

Dr. Norizan Bt Jaafar



Dr. Norizan is a faculty member at the Faculty of Economics and Business, Universiti Malaysia Sarawak. She graduated with a PhD degree from the University of Stirling, UK. Her research interests are marketing, strategic marketing and tourism. She has published papers in reputable journals such as Journal of Air Transport Management, International Journal of Psychosocial Rehabilitation and Education + Training.

Dr. Chiraprapha Tan Akaraborworn

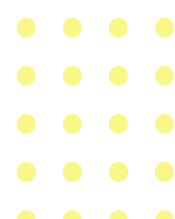


Dr. Chira is an Associate Professor at the National Institute of Development Administration (NIDA), Thailand. She is currently also the Assistant to the President for Human Resource. Dr. Chira obtained a Ph.D degree in Human Resource Development from the University of Minnesota US. Her specialization is Human Resources and Organization Development. She has published papers in reputable journals such as Advances in Developing Human Resources, Measuring Business Excellence, and International journal of human resources development and management.

Dr. Nur Budi Mulyono



Dr. Nur Budi Mulyono is an academic staff at the School of Business and Management, Institut Teknologi Bandung (SBM ITB). He got doctoral degree at Toyohashi University of Technology in the disaster operation management field. During his study, he actively participated in local government project of Japan to build a robust system of disaster prevention. He also participated in building technical solution for local small and medium manufacturing industry in Toyohashi city for improving their productivity and resiliency against disturbance. His research interest are Operation Management, productivity Management, Relief Supply Chain, Artificial Intelligence, and Resilient System in manufacturing and energy sector.





Economics

Prof. Yoke-Kee Eng



Prof. Eng is a Professor in the Faculty of Business & Finance, Universiti Tunku Abdul Rahman, Malaysia. She obtained her Bachelor, Master of Science Degree, and Ph.D. from the Faculty of Economics and Management, Universiti Putra Malaysia. Prof. Eng's research activity mainly covers the application of econometric analysis on wide-ranging economic issues. She has extensively used statistical packages such as Stata, EViews, Matlab, and Gauss in her research works as well as in statistical laboratory for the teaching of time series analysis and econometrics. Her articles have been published in *China Economic Review*, *Economics Letters*, *Economic Modelling*, *International Review of Economics and Finance*, *Review of Development Economics*, *Economic System*, *The North American Journal of Economics and Finance*, *Journal of the Asia Pacific Economy*, *Energy Policy*, *Renewable Energy*, among many others.

Dr. Djoni Hartono



Dr. Djoni Hartono is an Associate Professor at the Department of Economics, Faculty of Economics and Business, Universitas Indonesia. He received his B.S. degree in mathematics from Bogor Agricultural University, while his Master and Ph.D. degrees in economics were obtained from Universitas Indonesia. He teaches several subjects such as mathematical economics, econometrics, energy economics, regional economics, and economic modelling. His research interests cover the economy-wide impact of energy policies as well as regional and economic development. His another specialty is on the computable general equilibrium modelling. He also has published academic articles in reputable journals such as *Energy for Sustainable Development*; *Energy Policy*; *International Journal of Urban Sciences*; *Energy Sources Part B: Economics, Planning, and Policy*; *Renewable and Sustainable Energy Reviews*; *Environmental Economics and Policy Studies*; *Renewable Energy*; *Review of Urban and Regional Development Studies*; *International Journal of Development Issues*; *International Journal of Energy Sector Management*; and *Asian Economic Journal*.

Conference Schedule

Online via Zoom Meetings

bit.ly/dcbe2020

Tuesday, 6th October 2020

8.00 – 8.30 Registration

8.30 – 8.40 National Anthem

8.40 – 9.00 Welcome Greetings & Opening Remark

— Prof. Rahmawati
Head of Doctoral Program in Economics,
Faculty of Economics and Business,
Universitas Sebelas Maret

Prof. Djoko Suhardjanto
— Dean of Faculty of Economics and Business,
Universitas Sebelas Maret

9.00 – 10.30 Parallel Session 1

10.30 – 12.30 Parallel Session 2

12.30 – 13.30 Break

13.00 – 15.00 Plenary Session

Speaker:
— Prof. Bruno S. Sergi (Harvard University, USA)
— Dr. Renatas Kizys (University of Southampton, UK)
— Dr. Wan Azman SWN (Universiti Putra Malaysia)
— Dr. Inka Yusgiantoro (Indonesia Financial Services Authority)
— Prof. Doddy Setiawan (Universitas Sebelas Maret)

Moderator:
— Ibrahim Fatwa Wijaya, M.Sc
(Universitas Sebelas Maret, Indonesia)

15.00 – 15.30 Break

15.30 – 17.30 Parallel Session 3

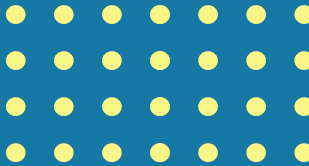
17.30 – 17.45 Best Paper & Best Rising Star Announcement

Parallel Sessions

Room / Session	A	B	C	D	E	F	G
1	NSB	AF1	AF2	ECON1	MGT1	MGT2	MGT3
2	AF6	AF3	AF4	AF5	MGT4	MGT5	MGT6
3	AF7	AF8	AF9	AF10	MGT7	MGT8	ECON2

Note

- NSB** : New Star in Banking Session
- AF** : Accounting and Finance
- MGT** : Management
- ECON** : Economics



Allocation of Discussants/ Chairs

Accounting and Finance

No	Discussant/ Chair	Session	Time	Session Name	Room
1.	Dr. Herman Saheruddin Indonesia Deposit Insurance Corporation	1	09.00 – 10.30	NSB	A
2.	Dr. Wahyoe Soedarmono Sampoerna University	1	09.00 – 10.30	NSB	A
3.	Dr. Chee Kwong Lau University of Nottingham	1 2	09.00 – 10.30 10.30 – 12.30	AF1 AF3	B B
4.	Prof. Irwan Adi Ekaputra Universitas Indonesia	1 2	09.00 – 10.30 10.30 – 12.30	AF2 AF4	C C
5.	Prof. Doddy Setiawan Universitas Sebelas Maret	2	10.30 – 12.30	AF5	D
6.	Dr. Bowo Setiyono Universitas Gadjah Mada	2	10.30 – 12.30	AF6	A
7.	Dr. Rayenda Khresna Brahmana Universiti Malaysia Sarawak	3	15.30 – 17.30	AF7	A
8.	Dr. Moch. Doddy Ariefianto Binus University	3	15.30 – 17.30	AF8	B
9.	Dr. Tastaftiyan Risfandy Universitas Sebelas Maret	3	15.30 – 17.30	AF9	C
10.	Dr. Taufiq Arifin Binus University	3	15.30 – 17.30	AF10	D

**Indonesian Western Time, UTC +7*

Allocation of Discussants/ Chairs

Management

No	Discussant/ Chair	Session	Time	Session Name	Room
1.	Prof. Badri Munir Sukoco Universitas Airlangga	1	09.00 – 10.30	MGT1	E
		2	10.30 – 12.30	MGT4	E
2.	Dr. Sunu Widiyanto Universitas Padjadjaran	1	09.00 – 10.30	MGT2	F
		2	10.30 – 12.30	MGT5	F
3.	Dr. Norizan Bt Jaafar Universiti Malaysia Sarawak	1	09.00 – 10.30	MGT3	G
		2	10.30 – 12.30	MGT6	G
4.	Dr. Chiraprapha Tan Akaraborworn NIDA	3	15.30 – 17.30	MGT7	E
5.	Dr. Nur Budi Mulyono Institut Teknologi Bandung	3	15.30 – 17.30	MGT8	F

**Indonesian Western Time, UTC +7*

Economics

No	Discussant/ Chair	Session	Time	Session Name	Room
1.	Prof. Yoke-Kee Eng Universiti Tunku Abdul Rahman	1	09.00 – 10.30	ECON1	D
2.	Dr. Djoni Hartono Universitas Indonesia	3	15.30 – 17.30	ECON2	G

**Indonesian Western Time, UTC +7*

NEW STAR IN BANKING (NSB)

— supported by Center for Fintech and Banking, Universitas Sebelas Maret
(UNS Fintech Center)

room **A**

9.00 - 10.30

Discussant

1. Dr. Herman Saheruddin (Indonesia Deposit Insurance Corporation)
2. Dr. Wahyoe Sedarmono (Sampoerna University)

1. DOES EFFICIENCY AFFECT BUSINESS MODEL EVOLUTION IN THE BANKING INDUSTRY: EMPIRICAL EVIDENCE FROM THE ASEAN BANKING SECTOR

Oktofa Yudha Sudrajad, Institut Teknologi Bandung
Georges Hübner, HEC Liège, University of Liège, Belgium

2. COUNTRY GOVERNANCE AND BANKS' MALMQUIST PRODUCTIVITY INDEX NEXUS: EMPIRICAL EVIDENCE ON ISLAMIC AND CONVENTIONAL BANKS

Fakarudin Kamarudin, Universiti Putra Malaysia
Annuar Md. Nassir, Xiamen University Malaysia
Fadzlan Sufian, University Teknologi MARA
Nazratul Aina Mohamad Anwar, Universiti Sains Islam Malaysia
Hafezali Iqbal Hussain, Taylor's University Malaysia

3. SHARIA-COMPLIANT DEPOSIT INSURANCE AND DEPOSIT FLOWS: EVIDENCE FROM A DUAL BANKING MARKET

Putra Pamungkas, Universitas Sebelas Maret
Laetitia Lepetit, LAPE Universite de Limoges, France
Clovis Rugemintwari, LAPE Universite de Limoges, France

ACCOUNTING AND FINANCE 1
(AF1)

room B
9.00 - 10.30

Discussant Dr. Chee Kwong Lau (University of Nottingham)

- 1. CORPORATE GOVERNANCE, FAMILY OWNERSHIP AND EARNINGS MANAGEMENT**
Ari Kuncoro Widago, Universitas Sebelas Maret
Rahmawati, Universitas Sebelas Maret
Sri Murni, Universitas Sebelas Maret
Ratnaningrum, Universitas Sebelas Maret
- 2. THE ROLE OF DEBT ON THE LINK BETWEEN TAX AVOIDANCE AND FIRM VALUE**
Pristin Prima Sari, Universitas Sarjanawiyata Tamansiswa
Teguh Erawati, Universitas Sarjanawiyata Tamansiswa
Harmadi, Universitas Sebelas Maret
Ardian Prima Putra, Universitas Veteran Bangun Nusantara
- 3. THE VALUE RELEVANCE OF EARNINGS AND BOOK VALUE: THE IMPACT OF EARNINGS MANAGEMENT DUE TO HIGH FINANCIAL DISTRESS AND FAMILY-OWNED FIRMS**
Ratnaningrum, Universitas Sebelas Maret
Rahmawati, Universitas Sebelas Maret
Djuminah, Universitas Sebelas Maret
Ari Kuncoro Widagdo, Universitas Sebelas Maret

ACCOUNTING AND FINANCE 2
(AF2)

room C
9.00 - 10.30

Discussant Prof. Irwan Ekaputra (Universitas Indonesia)

- 1. PERSONALITY TRAIT, FINANCIAL KNOWLEDGE, AND INDIVIDUAL FINANCIAL BEHAVIOR**
Eddy Junarsin, Universitas Gadjah Mada
Latifah Putranti, Universitas PGRI Yogyakarta
Ahmad Maulin Naufa, Universitas Gadjah Mada
- 2. THE 52-WEEK HIGH AND SENTIMENT: EMPIRICAL RESEARCH IN INDONESIA STOCK EXCHANGE (IDX)**
Dian Safitri P. Koesoemasari, Universitas Wijayakusuma / Universitas Sebelas Maret
Tulus Haryono, Universitas Sebelas Maret
Doddy Setiawan, Universitas Sebelas Maret
Irwan Trinugroho, Universitas Sebelas Maret
- 3. INVESTOR BEHAVIOR DURING COVID-19 PANDEMIC**
Firda Nosita, Sekolah Tinggi Ilmu Ekonomi Pancasetia
Rifqi Amrulloh, Sekolah Tinggi Ilmu Ekonomi Pancasetia

MANAGEMENT 1
(MGT1)

room E
9.00 - 10.30

Discussant Prof. Badri Munir Sukoco (Universitas Airlangga)

1. **MODERATING ROLE OF CULTURAL OF ADAPTATION ON PURCHASE INTENTION TOWARD JAPANESE CUISINE**

Joseph Aditya Pandu Gunawan, Universitas Sebelas Maret
Budhi Haryanto, Universitas Sebelas Maret
Rakotoarisoa Maminirina Fenitra, Universitas Airlangga

2. **THE ATTITUDINAL FACTORS OF VISITORS PERSPECTIVE ON SUSTAINABLE TOURISM IN BOROBUDUR TEMPLE**

Wisnu Untoro, Universitas Sebelas Maret
Hunik Sri Runing Sawitri, Universitas Sebelas Maret
Risgiyanti, Universitas Sebelas Maret
Sinto Sunaryo, Universitas Sebelas Maret
Yuhanis Abdul Aziz, Universiti Putra Malaysia

3. **REVISITED THE CONCEPT OF SHARING ECONOMY - SUCCESS OR IN BRINK OF FAILURES? REVIEW OF TRUCK SHARING ECONOMY BASED IMPLEMENTATION IN INDONESIAN TRUCKING COMPANIES**

Batara Parada Siahaan, Institut Teknologi Bandung
Togar Mangihut Simatupang, Institut Teknologi Bandung
Liane Okdinawati, Institut Teknologi Bandung

MANAGEMENT 2
(MGT2)

room F
9.00 - 10.30

Discussant Dr. Sunu Widiyanto (Universitas Padjajaran)

1. **RELATIONSHIP BETWEEN WORK ENVIRONMENT AND CAREER COMMITMENT: THE ROLE OF JOB STRESS AS MODERATOR (BEHAVIORAL SURVEY OF BANK EMPLOYEES IN SOLO - INDONESIA)**

Anastasia Riani Suprpti, Universitas Sebelas Maret
Budhi Haryanto, Universitas Sebelas Maret

2. **ORGANIZATIONAL LEARNING, ENTREPRENEURIAL ORIENTATION, DIFFERENTIATION STRATEGY – A CONCEPTUAL FRAMEWORK**

Yuli Budiati, Universitas Sebelas Maret
Wisnu Untoro, Universitas Sebelas Maret
Lilik Wahyudi, Universitas Sebelas Maret
Mugi Harsono, Universitas Sebelas Maret

3. **THE INFLUENCE OF TEACHER'S PROFESSION ALLOWANCES AND JOB SATISFACTION TOWARD ORGANIZATIONAL COMMITMENT**

Suderajat, University of Esa Unggul Jakarta
Rojuaniah, University of Esa Unggul Jakarta
Malik Fatoni, University of Bina Bangsa Banten

MANAGEMENT 3
(MGT3)

room G
9.00 - 10.30

Discussant

Dr. Norizan Bt Jaafar (Universiti Malaysia Sarawak)

1. THE ROLE OF SWITCHING COST IN MODERATING THE PROCESS OF FORMING THE LOYALTY (AN EXPERIMENTAL DESIGN STUDY TOWARDS BANKING)

Wachyudi. N, Universitas Krisnadwipayana
Budhi Haryanto, Universitas Sebelas Maret
Rakotoarisoa Maminirina Fenitra, Universitas Airlangga
Tulus Haryono, Universitas Sebelas Maret

2. FACTOR DETERMINE CONSUMER PURCHASING INTENTION TOWARD ORGANIC FOOD

Rakotoarisoa Maminirina Fenitra, Universitas Airlangga
Indranawati Usuman, Universitas Airlangga
Tanti Handriana, Universitas Airlangga
Gancar Candra Premanto, Universitas Airlangga

3. EXPLORING THE MODEL OF SOCIAL INFLUENCE ON THE BEHAVIORAL INTENTION TO USE HERBAL PRODUCTS

Dian Widyaningyas, Universitas 'Aisyiyah Yogyakarta
Wisnu Untoro, Universitas Sebelas Maret
Lilik Wahyudi, Universitas Sebelas Maret
Ahmad Ikhwan Setiawan, Universitas Sebelas Maret

ECONOMICS 1
(ECON1)

room D
9.00 - 10.30

Discussant

Prof. Yoke-Kee Eng (Universitas Tunku Abdul Rahman)

- 1. COMPARISON OF SECTORAL COMPETITIVENESS BETWEEN PROVINCES IN INDONESIA USING THE DYNAMIC LOCATION QUOTIENT APPROACH**
Suparmono, Sekolah Tinggi Ilmu Manajemen YKPN Yogyakarta
- 2. DISTRIBUTION OF HUMAN CAPITAL IN INDONESIA: HOW DOES IT CONTRIBUTE TO ECONOMIC GROWTH AND INEQUALITY BETWEEN REGIONS IN INDONESIA?**
Kikin Windhani, Universitas Sebelas Maret / Jenderal Soedirman University
- 3. CHANGES IN CONSUMPTION OF INDONESIAN SOCIETY WHEN RECEIVING CASH ASSISTANCE**
Inayati Nuraini Dwiputri, Universitas Negeri Malang

ACCOUNTING AND FINANCE 3
(AF3)

room B
10.30 - 12.30

Discussant Dr. Chee Kwong Lau (University of Nottingham)

- 1. SUSTAINABILITY REPORT DISCLOSURE IN INDONESIA**
Cahyaningsih, Telkom University
Talitha Anisaharani, Telkom University
- 2. CONCEPT OF DISRUPTIVE INNOVATION DISCLOSURE AND APPLICATION OF STAKEHOLDER THEORY**
Indrian Supheni, Universitas Sebelas Maret Surakarta
Djoko Suhardjanto, Universitas Sebelas Maret Surakarta
Rahmawati, Universitas Sebelas Maret Surakarta
Agung Nur Probohudono, Universitas Sebelas Maret Surakarta
- 3. CRITICISM ON TRIPLE BOTTOM LINE AND THE PERSPECTIVE OF GREEN SWANS**
Elvia Ivada, Universitas Sebelas Maret Surakarta
- 4. THE LINK AMONG BUDGET COMMUNICATION, FINAL AUTHORITY, AND NEGOTIATION ON BUDGET SETTING: AN EXPERIMENTAL EVIDENCE**
Maulidah Fitria, Universitas Gadjah Mada
Muhammad Syam Kusufi, Universitas Trunojoyo Madura

ACCOUNTING AND FINANCE 4
(AF4)

room C
10.30 - 12.30

Discussant Prof. Irwan Ekaputra (Universitas Indonesia)

- 1. FAMILY BUSINESS AND TUNNELING VIA RPTS LENDING IN INDONESIAN**
Ign. Novie Endi Nugroho, Universitas Sebelas Maret / STIE St. Pignatelli
Rahmawati, Universitas Sebelas Maret
Bandi, Universitas Sebelas Maret
Agung Nur Probohudono, Universitas Sebelas Maret
Titik Dwiyani, STIE St. Pignatelli
- 2. TUNNELING DETECTION OF RELATED PARTY TRANSACTIONS AND ITS INFLUENCE ON THE SOE'S PERFORMANCE IN INDONESIA**
Siti Arifah, Universitas Tidar
Agung Nur Probohudono, Universitas Sebelas Maret
- 3. THE ROLE OF INSTITUTIONAL QUALITY FOR STRENGTHENING ISLAMIC CAPITAL MARKET**
Nuhbatul Basyariah, STEI Hamfara Yogyakarta
Ibnu Qizam, Universitas Islam Negeri Sunan Kalijaga
Hadri Kusuma, Universitas Islam Indonesia
- 4. DETERMINANT OF LEVERAGE AND ITS INFLUENCE ON COMPANY VALUE**
Trisninik Ratih Wulandari, Universitas Sebelas Maret

ACCOUNTING AND FINANCE 5
(AF5)

room D
10.30 - 12.30

Discussant Prof. Doddy Setiawan (Universitas Sebelas Maret)

1. FINANCIAL STATEMENT FRAUD AND PENTAGON FRAUD

Kusumaningdiah Retno Setiorini, Universitas Alma Ata
Payamta, Universitas Sebelas Maret

**LOCAL GOVERNMENT BUDGETING TIMELINESS IN INDONESIA: DO INTERNAL
AUDIT FUNCTION AND POLITICAL FACTORS MATTER?**

Sutaryo, Universitas Sebelas Maret / Universiti Malaysia Sarawak

- 2.** Salawati Sahari, Universiti Malaysia Sarawak
Shaharudin Jakpar, Universiti Malaysia Sarawak
Sophee Sulong Balia, Universiti Malaysia Sarawak

**3. THE EXISTENCE OF REVENUE FORECASTING ERROR AND ITS DETERMINANTS IN
INDONESIAN PROVINCIAL GOVERNMENT**

Yoshia Christian Mahulete, Universitas Sebelas Maret/ Universiti Putra Malaysia
Zaidi Mat Daud, Universiti Putra Malaysia

**DOES SOCIAL EXCHANGE AFFECT BUDGET TARGET FLEXIBILITY? A STUDY OF
BUDGET REVISION DECISION MAKING**

- 4.** Dian Indudewi, Semarang University / Universitas Sebelas Maret
Rahmawati, Universitas Sebelas Maret
Agung Nur Probohudono, Universitas Sebelas Maret
Muthmainah, Universitas Sebelas Maret

ACCOUNTING AND FINANCE 6
(AF6)

room A
10.30 - 12.30

Discussant Dr. Bowo Setiyono (Universitas Gadjah Mada)

- 1. THE ROLE OF ISLAMIC SOCIAL REPORTING, PROFITABILITY AND PUBLIC SHARE OWNERSHIP ON FIRM VALUE**
Yuni Pristiwati Noer Wdianingsih, Universitas Sebelas Maret
- 2. DETERMINANTS FOR THE CHOICE OF SUKUK TYPE: THE MODERATION ROLE OF COUNTRY-SPECIFIC CHARACTERISTICS**
Datien Eriska Utami, Universitas Sebelas Maret
- 3. THE IMPACT OF FIRMS CHARACTERISTICS AND SUKUK CHARACTERISTICS ON CORPORATE SUKUK RATING IN GLOBAL SUKUK MARKET**
Datien Eriska Utami, Universitas Sebelas Maret
- 4. THE CHOICE OF TURNAROUND STRATEGIES ON DISTRESS FIRMS IN INDONESIA: AGENCY VARIABLE CONTEXT**
Sri Dwi Ari Ambarwati, Universitas Sebelas Maret
Tulus Haryono, Universitas Sebelas Maret
Irwan Trinugroho, Universitas Sebelas Maret
Bambang Hadi Nugroho, Universitas Sebelas Maret

MANAGEMENT 4
(MGT4)

room E
10.30 - 12.30

Discussant Prof. Badri Munir Sukoco (Universitas Airlangga)

- 1. BEHAVIOUR APPROACH "SMALL ENTERPRISE BUSINESS" IN UTILIZING ISLAMIC BANKS**
Panengah Trapsilaning Putri, Universitas Sebelas Maret
Bambang Hadi Nugroho, Universitas Sebelas Maret
Budhi Haryanto, Universitas Sebelas Maret
- 2. CAN TRUST IN GOVERNMENT POLICY INFLUENCE ADAPTIVE WORSHIP BEHAVIOR? A STUDY ON MUSLIM IN A HIGH-RISK ENVIRONMENT**
Siti Khoiriyah, Universitas Sebelas Maret / Universitas Gadjah Mada
Jein Sriana Toyib, Universitas Papua / Universitas Gadjah Mada
Rokhima Rostiani, Universitas Gadjah Mada
- 3. DINAMIKA KESIAPAN ADOPSI TEKNOLOGI USAHA MIKRO, KECIL DAN MENENGAH SERTA KARAKTERISTIK YANG MEMPENGARUHI**
Rochmat Aldy Purnomo, Universitas Muhammadiyah Ponorogo/Univesitas Sebelas Maret
J.J.Sarungu, Univesitas Sebelas Maret
Bhimo Rizky Samudro, Univesitas Sebelas Maret
Tri Mulyaningsih, Univesitas Sebelas Maret
- 4. SOCIAL INNOVATION IN ISLAMIC PERSPECTIVE: A LITERATURE REVIEW**
Mufti Agung Wibowo, Sultan Agung Islamic University (UNISSULA)

MANAGEMENT 5
(MGT5)

room F
10.30 - 12.30

Discussant Dr. Sunu Widiyanto (Universitas Padjajaran)

- 1. THE CONSTRUCT OF CROSS-GENERATIONAL LEADERSHIP BEHAVIOR AND JOB SATISFACTION A PRELIMINARY STUDY**
Asri Laksmi Riani, Universitas Sebelas Maret
Dodi Wirawan Irawanto, Brawijaya University
Yanki Hartijasti, University of Indonesia
Puspa Devi Maharani, Universitas Sebelas Maret
- 2. CYBERLOAFING IN THE TIMELINE OF THE ADVANCES IN INFORMATION COMMUNICATION TECHNOLOGY**
Herlina Dyah Kuswanti, Universitas Pembangunan Nasional "Veteran" Yogyakarta
Mugi Harsono, Universitas Sebelas Maret
- 3. THE ROLE OF AFFECTIVE COMMITMENT AS AN INTERVENING VARIABLE ON THE INFLUENCE OF COMPETENCE AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE**
Veri Aryanto Sopiansah, Pasundan University
Saiful Almujab, Pasundan University
Leni Maryanim, Pasundan University
Yudho Ramafrizal, Pasundan University
Enung Neni Meilani, Regional Revenue Service Branch (CPPD) Bandung City Region I Padjadjaran, Bandung
- 4. THE IMPACT OF PERSONALITY THROUGH FEAR AS A MODERATION OF HAVING RELATIONSHIP TO NEGATIVE BEHAVIOR**
Herlina, Darmajaya of Informatics and Business Institute/ Universitas Sebelas Maret
Budhi Haryanto, Universitas Sebelas Maret

MANAGEMENT 6
(MGT6)

room G
10.30 - 12.30

Discussant

Dr. Norizan Bt Jaafar (Universiti Malaysia Sarawak)

- 1. CAN THE NAME 212 MART SHAPE A PURCHASE INTENTION?**
Herlina, Universitas Sebelas Maret
Budhi Haryanto, Universitas Sebelas Maret
- 2. ANALYSIS OF SERVICE QUALITY IN INCREASING CUSTOMER LOYALTY AND SATISFACTION: STUDY ON TELKOMSEL FLASH USERS**
Budhi Haryanto, Universitas Sebelas Maret
Rakotoarisoa Maminirina Fenitra, Airlangga University
Muhammad Farih R, Universitas Sebelas Maret
Endang Hariningsih, Universitas Sebelas Maret
- 3. THE FUTURE OF CSR/SUSTAINABILITY IN INDONESIA: A SYSTEMATIC REVIEW LITERATURE**
Venantius Mardi Widyadmono, Universitas Sanata Dharma / Universitas Sebelas Maret
Tulus Haryono, Universitas Sebelas Maret

ACCOUNTING AND FINANCE 7
(AF7)

room A
15.30 - 17.30

Discussant

Dr. Rayenda Khresna Brahmana (Universiti Malaysia Sarawak)

- 1. THE IMPACT DEMOGRAPHIC FACTORS OF NON PERFORMING LOAN ON CREDIT CONSUMER AT PT BANK XYZ**
Muhammad Faza Fadhilah, IPB University
Noer Azam Achsani, IPB University
Trias Andati, PT Adhemic Precast, Indonesia
- 2. MEASUREMENT OF SOCIAL CAPITAL: NETWORK QUALITY APPROACH IN INDONESIA'S MANUFACTURE**
Estu Widarwati, STIE Sutaatmadja Subang, Universitas Sebelas Maret
Tulus Haryono, Universitas Sebelas Maret
Irwan Trinugroho, Universitas Sebelas Maret
Djuminah, Universitas Sebelas Maret
- 3. BANK DEPOSITS AND FUNDAMENTAL CONDITION: DEMAND AND SUPPLY ANALYSIS**
Nugroho Saputro, Universitas Sebelas Maret
- 4. GOOGLE TRENDS AND DEPOSITOR'S BEHAVIOR**
Nugroho Saputro, Universitas Sebelas Maret
Yoshia Christian Mahulete, Universitas Sebelas Maret
Putra Pamungkas, Universitas Sebelas Maret
Herman Saheruddin, Indonesia Deposit Insurance Corporation
Irwan Trinugroho, Universitas Sebelas Maret
- 5. DETERMINANTS OF PERFORMANCE AND RISKS OF ISLAMIC AND CONVENTIONAL MICROFINANCE: STUDY ON RURAL BANKS IN INDONESIA**
Djoko Karyono, Universitas Sebelas Maret

ACCOUNTING AND FINANCE 8
(AF8)

room B
15.30 - 17.30

Discussant Dr. Moch. Doddy Ariefianto (BINUS University)

1. **ARTIFICIAL NEURAL NETWORK TO DEVELOP LOAN DEFAULT PREDICTING MODEL WITH SOCIAL MEDIA DATA: A CASE STUDY OF ONLINE PEER TO PEER LENDING**

Muhammad Abdullah Hamzah Syaiful Mukminin, Institut Teknologi Bandung
Taufik Faturohman, Institut Teknologi Bandung
Sudarso Kaderi Wiryono, Institut Teknologi Bandung

2. **THE IMPACT OF FINTECH LENDING ON COMMERCIAL BANKS AND RURAL BANKS**

Rakotoarisoa Maminiana Heritiana Sedera, Universitas Sebelas Maret

3. **THE IMPACT OF FINANCIAL TECHNOLOGY BUSINESS ON BANK PROFITABILITY**

Surahmi Kando, Universitas Sebelas Maret

4. **BANK LENDING ON LIQUIDITY CREATION: RELEVANCE OF THE BEHAVIOR OF BANK LIQUIDITY PREFERENCES**

Arnoldus Hesron Bhoka, University of Merdeka Malang
Sari Yuniarti, University of Merdeka Malang
Moh. Burhan, University of Merdeka Malang

ACCOUNTING AND FINANCE 9
(AF9)

room C
15.30 - 17.30

Discussant

Dr. Tastaftiyan Risfandy (Universitas Sebelas Maret)

- 1. IMPACT OF FINANCIAL POLICIES ON FIRM PERFORMANCE: EVIDENCE FROM INDONESIA STOCK EXCHANGE**
Samsu Anhari Faujianto, Universitas Sebelas Maret
Atmaji, Universitas Sebelas Maret
- 2. THE ROLE OF INDEPENDENT COMMISSIONER'S EDUCATION APPROPRIATENESS IN THE CREDIT PERFORMANCE OF INDONESIAN RURAL BANK**
Nung Harjanto, Universitas Sebelas Maret / Akademi Akuntansi YKPN
Rahmawati, Universitas Sebelas Maret
Djuminah, Universitas Sebelas Maret
Muthmainah, Universitas Sebelas Maret
- 3. MORAL HAZARD INDICATION TOWARDS NON-PERFORMING FINANCING RATIO: A COMPARATIVE STUDY BETWEEN ISLAMIC AND CONVENTIONAL BANKS IN INDONESIA**
Muhamad Anindya Hiroshi Purbayanto, Institut Teknologi Bandung
Taufik Faturhman, Institut Teknologi Bandung
Kurnia Fajar, Institut Teknologi Bandung
Arson Aliludin, Institut Teknologi Bandung
Muammar Farras Ar Rasyid, Al-Azhar University
- 4. EFFICIENCY AND COMPETITION IN QISMUT BANKING SECTOR**
Noor Shazreen Mortadza, Universiti Malaysia Sarawak
Rossazana Ab-Rahim, Universiti Malaysia Sarawak

ACCOUNTING AND FINANCE 10
(AF10)

room D
15.30 - 17.30

Discussant Dr. Taufiq Arifin (Universitas Sebelas Maret)

- EVALUATION OF THE IMPLEMENTATION OF ISLAMIC BUSINESS ETHICS PRINCIPLE ALLOCATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) FUNDS AT PT. PERTAMINA (PERSERO) MARKETING OPERATION REGION**
Lili Wardani Harahap, University of Medan
Falikhatun, Universitas Sebelas Maret
- THE DELIVERY OF BEHAVIORAL ACCOUNTING ASPECTS IN CURRICULUM (AN OVERVIEW OF THE PHENOMENON OF ACCOUNTING EDUCATION IN INDONESIA)**
Drajat Armono, Universitas Islam Indonesia, Universitas Sebelas Maret
Rahmawati, Universitas Sebelas Maret
Djuminah, Universitas Sebelas Maret
Falikhatun, Universitas Sebelas Maret
- DEVELOPMENT OF CREATIVE INDUSTRY ON WAYANG KULIT PERFORMANCE: AN OVERVIEW OF THE SUCCESSFUL FACTORS OF WAYANG KULIT PERFORMANCE**
Warsina, Universitas Sebelas Maret
Rahmawati, Universitas Sebelas Maret
Agus Budiarmanto, Universitas Sebelas Maret
Sri Wahyu Agustiningih, Universitas Sebelas Maret
Djoko Karyono, Universitas Sebelas Maret

ACCOUNTING AND FINANCE 10
(AF10)

room D
15.30 - 17.30

Discussant Dr. Taufiq Arifin (Universitas Sebelas Maret)

4. **STUDENTS' FINANCIAL BEHAVIOR ANALYZED FROM FINANCIAL SOCIALIZATION, FINANCIAL EXPERIENCE, AND FINANCIAL LITERACY**
Suyanto, Universitas Sebelas Maret
Rahmawati, Universitas Sebelas Maret
Doddy Setiawan, Universitas Sebelas Maret
Jaka Winarna, Universitas Sebelas Maret

5. **RELEVANCE VALUE OF COMPREHENSIVE INCOME AND CASH FLOWS OPERATION: AN EMPIRICAL STUDY INCOME ATTRIBUTION AND RECLASSIFICATION OF OTHER COMPREHENSIVE INCOME AS MODERATION VARIABLE**
Marhaendra Kusuma, Universitas Merdeka Malang
Grahita Chandrarin, Universitas Merdeka Malang
Prihat Assih, Universitas Merdeka Malang
Diana Zuhroh, Universitas Merdeka Malang

6. **ACCOUNTING QUALITY DALAM PERSPEKTIF STAKEHOLDER THEORY**
Rahmawati, Universitas Sebelas Maret
Adeng Pustikaningsih, Universitas Negeri Yogyakarta

MANAGEMENT 7
(MGT7)

room E
15.30 - 17.30

Discussant Dr. Chiraprapha Tan Akaraborworn (NIDA)

- 1. THE ROLE OF HR IN MANAGEMENT PRACTICES ON ORGANIZATIONAL PERFORMANCE THROUGH KNOWLEDGE CREATION AND NEW NORMAL ORGANIZATIONAL CULTURE**
Sri Wartini, Universitas Negeri Semarang, Universitas Sebelas Maret
Wisnu Untoro, Universitas Sebelas Maret
Joko Suyono, Universitas Sebelas Maret
Mugi Harsono, Universitas Sebelas Maret
- 2. GENDER DISCRIMINATION AND UNFAIRLY TREATED: INVESTIGATION OF PERCEIVED GLASS CEILING AND WOMEN REACTIONS IN THE WORKPLACE**
Sinto Sunaryo, Universitas Sebelas Maret
Reza Rahardian, Universitas Sebelas Maret
Risgiyanti, Universitas Sebelas Maret
Joko Suyono, Universitas Sebelas Maret
Indrianawati Usman, Universitas Airlangga
- 3. HOW PERCEIVED COWORKER OSTRACISM LEADS TO CREATIVITY? COWORKER ENVY AS A TRIGGER**
Risgiyanti, Universitas Sebelas Maret
Joko Suyono, Universitas Sebelas Maret
Lilik Wahyudi, Universitas Sebelas Maret
Suryandari Istiqomah, Universitas Sebelas Maret
Adnan Effendi, Universitas Sebelas Maret
- 4. INVESTIGATING LEADER-MEMBER EXCHANGE AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR: DOES ENVY MAKE IT WORSE?**
Hunik Sri Runing Sawitri, Universitas Sebelas Maret
Atmaji, Universitas Sebelas Maret
Sinto Sunaryo, Universitas Sebelas Maret
Joko Suyono, Universitas Sebelas Maret
Lilik Wahyudi, Universitas Sebelas Maret
- 5. THE INFLUENCE OF DISCIPLINE ON PERFORMANCE WITH MEDITATION OF PAY-FOR-PERFORMANCE ON KPP PRATAMA SELATAN MALANG EMPLOYEES**
Dyah Sawitri, University of Gajayana Malang
Maulana Chandra Nugraha, University of Gajayana Malang
Jamal Abdul Naser, University of Gajayana Malang
Dwi Orbaningsih, University of Gajayana Malang

MANAGEMENT 8
(MGT8)

room F
15.30 - 17.30

Discussant Dr. Nur Budi Mulyono (Institut Teknologi Bandung)

- 1. THE BARRIERS OF RESPONSIBLE AGRICULTURE SUPPLY CHAIN: THE RELATIONSHIP BETWEEN ORGANIZATION CAPABILITIES, EXTERNAL ACTOR INVOLVEMENT, AND SUPPLY CHAIN INTEGRATION**
Irayanti Adriant, Institut Teknologi Bandung
Togar M.Simatupang, Institut Teknologi Bandung
Yuanita Handayati, Institut Teknologi Bandung
- 2. ANALYZE MODIFIED EXTENDED INFORMATION TECHNOLOGY CONTINUANCE TOWARD CONTINUANCE INTENTION OF ADMINISTRATION INFORMATION SYSTEM**
Lusia Tria Hatmanti Hutami, Universitas Sarjanawiyata Tamansiswa
Ignatius Soni Kurniawan, Universitas Sarjanawiyata Tamansiswa
Nala Tri Kusuma, Universitas Sarjanawiyata Tamansiswa
- 3. INTEGRATING TAM, VAM, PAM AND SECURITY PERCEPTION IN THE INTENTION OF FINTECH SERVICE USAGE**
Aglis Andhita Hatmawan, Universitas PGRI Madiun
- 4. HOW AN E-COMMERCE MOBILE APPLICATION'S USER INTERFACE DESIGN AND USER EXPERIENCE DESIGN AFFECTS IMPULSE BUYING BEHAVIOR (STUDY ON SHOPEE INDONESIA)**
Hayyu Marulitua Hutagalung, Universitas Sebelas Maret
Budhi Haryanto, Universitas Sebelas Maret

ECONOMICS 2
(ECON2)

room G
15.30 - 17.30

Discussant Dr. Djoni Hartono (Universitas Indonesia)

1. **THE INFLUENCE OF LOCAL FISCAL HEALTH ON HUMAN DEVELOPMENT INDEX MEDIATED BY LOCAL GOVERNMENT PERFORMANCE AND ECONOMIC GROWTH IN INDONESIA**

Akhmad Yafiz Syam, Sekolah Tinggi Ilmu Ekonomi Indonesia Banjarmasin
Grahita Chandrarin, University of Merdeka Malang
Harsono, University of Merdeka Malang
Pindo Tutuko, University of Merdeka Malang
Laksni Sedyowati, University of Merdeka Malang

2. **THE INFLUENCE OF GROSS DOMESTIC PRODUCT AND HUMAN DEVELOPMENT INDEX ON CO2 EMISSIONS (ASEAN AND JAPAN COMPARATIVE STUDY)**

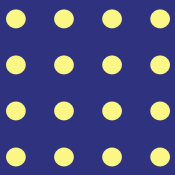
Rangel Chris Eko Bieth, Universitas Sebelas Maret

3. **THE IMPACT OF MONETARY POLICY AND FISCAL POLICY ON BUDGET DEFICIT IN VIETNAM: BASED ON RICARDIAN EQUIVALEN THEORY**

Yofhi Septian Panglipurningrum, STIE Adi Unggul Bhirawa
Lak Lak El Nahzat, Universitas Islam Indonesia

4. **REVISITING OFFICIAL RURAL DEVELOPMENT MEASUREMENT BASED ON SDG'S PRINCIPAL**

Mohamad Andrian Isnaeni, Universitas Sebelas Maret



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**THE DELIVERY OF BEHAVIORAL ACCOUNTING ASPECTS IN CURRICULUM
(An Overview of the Phenomenon of Accounting Education in Indonesia)**

Drajat Armono

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Abstract

Behavioral accounting as a subject matter began to be applied to several universities. But there are still some differences of opinion both in the manner of delivery and in the willingness of universities to include it in the curriculum. This paper aims to provide an alternative way of conveying behavioral aspects in accounting if the material is included in the curriculum. The author reasoned to take the title because remembering that all knowledge will lead to behavior in each field. In other words, all fields will ultimately lead to behavioral aspects to better understand the essence of existing knowledge in that field. Accounting as a branch of science requires it to understand the meaning behind every decision made by individuals and organizations. By developing behavioral aspects, it allows accounting to be studied up to the highest strata in the world of education. This paper also provides alternatives to the development of behavioral accounting in the curriculum, namely (1) Behavioral accounting is included as a specific subject in the accounting curriculum, and (2) Behavioral aspects are included as a component or an integral part of each accounting course.

Key words: Behavioral Accounting, specific subject, an integral part of each accounting course

INTRODUCTION

According to the proposal from Indriyanto (1999) in the Journal of Business and Accounting published by STIE Trisakti, he states that it is time for the world of accounting education to start incorporating behavioral aspects into the curriculum by encouraging teachers to incorporate behavioral accounting as a component of their courses. Moving on from that thought, the authors are of the view that this proposal is very interesting to be followed up in real terms. According to Caplan (1989), behavioral accounting thinking exists in all areas of accounting, both financial accounting, managerial accounting, human resource accounting, auditing, social accounting, and accounting information systems, and human information processing. Kusuma (2003) has a slightly different opinion about the term behavioral accounting. He felt that the term "behavioral aspects in accounting" was more appropriate than the term "behavioral accounting" with the reason to avoid the appearance of a new field of science that was equivalent to financial accounting and management accounting. According to Kusuma (2003), aspects of behavior in accounting cover all fields of accounting, both financial accounting, management accounting, public sector accounting, accounting information systems, and auditing.

The author agrees more with Kusuma's opinion (2003) to avoid the appearance of a new branch of accounting. But in this paper, the author does not discuss the contradiction of the term "behavioral accounting" or "behavioral aspects in accounting", but rather focuses on offering alternative ways of delivering behavioral material in the college curriculum.

LIMITATIONS OF UNDERSTANDING OF STUDENTS ABOUT THE ASPECT OF BEHAVIOR IN ACCOUNTING

Although students have gained a lot of various accounting materials, in the final project stage, especially when presenting the results of data analysis, sometimes students simply reveal the number of data analysis results and lack in interpreting the data more broadly because it ignores the behavioral aspects of what happened and which should be from the results of the study. Moreover, when students enter the workforce or the business world, they sometimes have difficulty in making decisions relating to aspects of behavior, both organizationally and individually.

Although the behavioral aspect has been given in the course of organizational behavior, its weight is apparently still inadequate in explaining the behavior of individuals and organizations when it comes into contact with accounting. This causes students to tend to be unaware of behavioral aspects in accounting. College graduates from accounting majors for laypeople are still considered only able to count numbers, and less able in the decision making process. This brings the impression that the work of accounting graduates is only related to mere financial administration issues. In fact, in addition to management, the accounting sector also plays an important role in determining decisions because it relates to the allocation of human resources owned by the company.

On this basis, the author agrees with proposals submitted by various experts, for example, Seals (1989), Caplan (1989), Belkaoui (1989), Indriyanto (1999), and Kusuma (2003) who suggest that the behavioral aspects of accounting are given to accounting students.

DEVELOPMENT OF BEHAVIOR ASPECT MATTERS IN ACCOUNTING

Attention to behavioral aspects in accounting began to develop since the research conducted by Argyris (1953) regarding the importance of participation in budget internalization and the role of the budget as a motivator for managers. Then in 1971 AAA through the Committee on Behavioral Science Content of the Accounting Curriculum recommended that academic accountants immediately include relevant material from behavioral science into the accounting curriculum (AAA, 1971).

A few years later books appeared that tried to discuss behavioral aspects, such as a collection of articles edited by Schiff and Lewin (1974), Hopwood (1974), Siegel and Ramanauskus-Marconi (1989), Belkaoui (1989), Parker et al. (1989). Siegel (1989) says that behavioral aspects in accounting are the link between accounting and social science that emphasizes how human behavior influences accounting data and business decisions. In addition, it also emphasizes how accounting information influences business decisions and human behavior. Discussing aspects of behavior is very interesting especially those related to accounting because behavioral aspects in accounting play an important role in researching and understanding how to behave and view work, companies, coworkers, and the social environment at large.

UNDERSTANDING STUDENTS ABOUT BEHAVIOR ASPECTS OF ACCOUNTING

Introducing the development of behavioral aspects in accounting is one way to increase understanding of the reasons why behavioral aspects are more implemented in empirical research. According to Belkaoui (1989), the determination of behavior in accounting is related to human behavior that connects accounting information and its various problems. This is the basic concept for explaining and predicting human behavior given to all possibilities in the context of accounting.

By studying various difficulties in researching behavioral aspects in accounting can give students an understanding that behavioral aspects have a uniqueness especially in determining decisions related to accounting because behavioral aspects are closely related to empirical research, this is in line with what was stated by David and Sundem (1989).

The difficulties include:

1. A very broad field of behavior, which makes it very unlikely the development of theory if it integrates all behavioral research. Although Behavioral Accounting Research, hereinafter referred to as BAR, has special basic aspects of human behavior, but little integration with other fields.
2. Difficulties in distinguishing the variables that are relevant to the behavior and form of relationships between these variables in one theory. Difficulties in establishing constructs in research and difficulties in measuring proxies of concepts.
3. There is a trade-off between internal and external validity because BAR is always at a standard that uses both of these validities.
4. Difficult in assessing quantitatively, because the concept is difficult to measure and observe so it must use indicators that can explain the phenomena that occur, in this case, the assessment is carried out qualitatively.

Besides that, it can also equip students by introducing the role of behavioral research in management accounting education in accordance with the latest developments. Binberg (2000) says the importance of behavior in management accounting curriculum material by offering alleged forms of material as will be given to students. It further introduces the subject of management accounting especially with regard to techniques such as the determination of production costs by accountants who can collect and communicate data so that company managers can make the best and accurate decisions.

Study material "Three Decades of Behavioral Accounting Research: A Search for Order" written by Binberg and Shields (1989) can equip students in introducing the importance of BAR given to students because it examines deeply the characteristics of BARs, BAR flows and supporting scientific disciplines right. This will increase the provision of students because by studying aspects of behavior can increase student insight in considering decision making. Because the article also alludes to the underlying theories in studying BAR, which include Organizational Theory, Psychology, Sociology, Economics, and Politics.

According to Indriantoro (1999), using management accounting material from Caplan (1989) or Hansen and Mowen (1997) can also add insight in studying various cases, especially those related to aspects of managerial behavior in making decisions, because the two books discuss a lot of cases. The case and using the agency theory approach and carried out separately in each chapter. Even Indriantoro (1999) said that there were quite encouraging developments because several textbooks, especially those relating to management accounting, had discussed many aspects of behavior even though in a separate chapter, as has been done by Hirsch (1994), and also Anthony and Govindarajan (1995).

EXPANDING STUDENT PERSPECTIVE

One of the most difficult things in learning science is the meaning and use of special terms given by everyday scientists. This is related to understanding in learning the language of social scientists (Kerlinger, 2003). Therefore accounting instructors should also understand various technical abilities and methodologies, especially those related to social science because it is closely related to the expansion of accounting material delivery to students especially understanding aspects of their behavior.

The debate over behavioral aspects in accounting is not an accounting field but rather a psychological or organizational field making a wrong view. Kusuma (2003) said it was very ironic because actually up to now the field of behavioral accounting was actually taken over by other fields, due to the inability of accountants to handle it. To overcome this, it is very necessary to provide material aspects of behavior in accounting to students by considering the possibility of alternative delivery of material whether separately on a separate material or include it as a component of accounting courses.

Things that need to be considered from the perspective of behavioral aspects in accounting strongly underlie the ability of students to interpret accounting data. Moreover, this was confirmed by the accountant committee which recommended that academic accountants (accountants educators) immediately "take responsibility for the accounting curriculum" (AAA, 1971). Siegel (1989) argues that recognition of the relationship between accounting behavior and measurement changes the conventional definition of accounting. It also shifts the understanding of accounting that explains the measurement and communication of economic data in various decision making and economic data communication in various decision-making goals and other behavioral goals.

Furthermore, accountant behavior believes that the main purpose of an accounting report is to influence behavior to motivate the desired action, such as the company may succeed in achieving the budget because of good organizational performance or not successful because employees work with conflicting goals. So the form of the contents of the budget report stimulates employee productivity and makes employees work together or may create internal conflicts and kill initiatives (Siegel, 1989).

THE CONCEPT OF OPINION ON DELIVERY OF BEHAVIOR ASPECT MATTERS IN ACCOUNTING

A suggestion from AAA (1971) that accounting is essentially a behavioral process, so accountants educators should include behavioral aspects in the accounting curriculum. This has led to debate whether these behavioral aspects are taught as components of accounting courses in management accounting, financial accounting, accounting information systems, and auditing or as an alternative aspect of behavior in a separate subject (Caplan, 1989, Indriantoro, 1999). To further review, the author illustrates these two alternatives as follows:

1. Special Subjects in Behavioral Accounting

Indriantoro (1999) says teaching aspects of behavior in a separate subject has the advantage, that students can receive explanations or can discuss aspects of behavior in an integrated manner. Teachers may discuss in-depth about behavioral theories and relate them directly to accounting topics that contain aspects of behavior. This approach is also to close the shortcomings of not emphasizing the behavioral aspects of accounting courses that were previously taken by students. The weakness of this approach is to make this subject a kind of *capita-selecta* course because teachers must teach behavioral aspects to almost all fields of accounting which can sometimes lead to the wrong understanding that other fields do not contain behavioral aspects. So that understanding of behavioral aspects evenly distributed in all fields, but ultimately can not be understood in-depth, and sometimes it is difficult to maintain the same level of student attention for each topic.

2. Behavioral Aspects as a Component of Accounting Subjects

In this approach, behavioral aspects as a component of accounting courses have the advantage that students more easily associate behavioral aspects to certain accounting topics when the topic is discussed. For example, when discussing the topic of using Return on Investment (ROI) as a benchmark for the performance of an investment center, the instructor of a management control system course can emphasize the dysfunctional consequences of using the ROI. Likewise, when discussing budgeting it can be discussed the advantages of using a participatory system as well as the possibility of budgetary slack arising due to the use of the same system.

In addition, the delivery of material by including in the components is considered simpler, more concise, and on target. On the other hand, the above approach also has weaknesses, namely the behavioral aspect as a component inherent in accounting courses in general, sometimes the instructors of these courses do not have enough time to emphasize these aspects. Even more difficult if the instructor does not have an appreciation of behavioral aspects. According to Indriantoro (1999), there may be difficulties in expecting accounting lecturers in Indonesia to emphasize behavioral aspects in their teaching. Even if given, there is still little understanding from students about the behavioral aspects, because it is suspected that behavioral aspects are not given in conventional accounting courses in general. Submission of behavioral aspects, according to the authors, the most appropriate for accounting students is in the form of giving cases, while the cases are more widely available in empirical research journals, for example, *Behavioral Research in Accounting*, *Accounting Organizations in Society*, *Journal of Accounting Research*, *The Accounting Review*, and for Indonesia, the *Indonesian Journal of Accounting Research*, although other journals implicitly also sometimes include behavioral elements, most are covered in the journals mentioned above (Kusuma, 2003).

When considering the benefits of providing behavioral aspects in accounting, it should not be used as an excuse that because there is more in empirical research, behavioral accounting material is only used as a subject of choice for students, and may even be eliminated. In fact, if we examine further the benefits it can actually be used as an initial provision or basis in understanding behavioral accounting courses for students who continue their studies to a higher level. The foregoing is likely to make a difference in the granting of behavioral aspects, according to Indriantoro (1999), because most empirical studies have behavioral aspects so that behavioral accounting offers are held at the Bachelor level, especially at the Master level, and even then at the Management Accounting concentration.

CONCLUSION

Each alternative method of delivering material has advantages and disadvantages, but current developmental demands are deemed appropriate if the delivery of material aspects of

behavior in accounting is included as a component of accounting courses. To overcome the weaknesses of this approach, teachers are expected to spend more time and increase their ability to appreciate and understand aspects of behavior in the topic being taught.

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