



Conference Program

International Conference on Business,
Accounting, Supply Chain, and Logistics

November 21-22, 2019.
Harris Hotel-Solo, Indonesia

Organized by : _____
Accounting Study Program



Co Host



Supported by :





Conference Program

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Remarks



Prof. Jamal Wiwoho, S.H., M.Hum.

Ladies and Gentleman, our distinguished participants,

Please accept my most humble and warm greetings

First of all, as the representative of Universitas Sebelas Maret (UNS), I convey my pride to the Accounting Study Program for their inaugural international week, consisting of visiting lecturers, students inbound and international conferences.

Next, please let me show my expectations for each of the events. First, we believe and hope that the visiting lecturer event will give UNS's accounting students a new learning experience from the qualified professors from Universitas Sains Malaysia, Prof. Hooy Chee Wooi.

Second, we hope that the arrival of students from abroad at inbound student events can strengthen the relations between UNS and related international universities.

Last but not least, let me present a big appreciation for the Accounting Study Program and every party related to the success of the inaugural international seminar program in The Accounting Study Program.

The International Conference on Business, Accounting, Supply Chain and Logistics with the theme "The New Paradigm of Link and Match between Government, University, and Industry" has an important meaning because it is in line with the development of the business world that needs to be studied. As we know, the logistics network and payment system are supporting components that have a very vital role in increasing the penetration of Indonesia's e-commerce market which is currently booming. The complexity of the distribution problem makes logistics a theme that still needs to be studied both practically and academically. The study from both perspectives is expected to help the government in developing a better economic world.

Therefore, we consider that taking the theme of link and match between government, universities and, the industry in the economic and logistical fields is a good thing and needs to be appreciated.

Finally, we hope that this event can contribute to academia, government and industry. I hope events like this can continue to be followed up and carried out regularly.

Rector of Universitas Sebelas Maret,

Prof Dr Jamal Wiwoho, SH, MHum

Remarks



Prof. Djoko Suhardjanto, M.Com (Hons)., Ph.D.

Ladies and Gentlemen, our distinguished people,

My name is Prof. Djoko Suhardjanto, M.Com (Hons)., Ph.D. I am here as representing the Faculty of Economics and Business UNS and I am delighted to see many friends and colleagues here – equally I am delighted to have met so many new people who are a part of our concern.

Faculty of Economics and Business UNS is delighted to be held International Conference on Business, Accounting, Supply Chain and Logistic 2019 with the grand theme

"The New Paradigm of Link and Match between Government, University, and Industry".

This international conference will be organized by the Accounting Studies Program Faculty of Economics and Business UNS Surakarta and cooperate with the Indonesian Logistics and Forwarders Association (ALFI). Implementation plans for this international conference are one of the agendas in the context of the internationalization of the Accounting Studies Program Faculty of Economics and Business UNS, Surakarta. This is in line with the current FEB UNS's vision to make UNS a world-class university.

This event aims to support the quality of research and understanding of the topic studied, we need a discussion forum. In the study, a researcher must be able to see the connection between the problem, the necessary data, how to obtain it, the conformity with the proposition, to the analysis and interpretation techniques. The international conference will be a means for discussion for the participants (lecturers) who conducted the research.

Through our own involvement and association with all of the parties that support this event, we hope this event will give new insight into the business, accounting, supply chains, and logistics.

Thank you to all the team here who have worked so hard in preparing this program.

Once again Faculty of Economics and Business UNS is delighted to be hosting this program and we wish you a relaxing week here.

Dean of Faculty of Economics and Business

Prof. Djoko Suhardjanto, M.Com (Hons)., Ph.D.

Remarks



Agung Nur Probohudono, S.E.,M.Si.,Ph.D.,Ak.,CA

Ladies and Gentlemen, our distinguished people,

We would like to extend our warmest regards and welcome to today's brief scientific meeting.

First, on behalf of the Accounting Study Program, Faculty of Economics and Business, Sebelas Maret University let me express my gratitude because at this time you are witnessing the implementation of the International Accounting Study Program Week. We have prepared this international week for the visiting lecturer program, inbound students program, and our inaugural international conference with our best effort. We hope that our program will be useful for all parties concerned.

Second, please accept my gratitude for your participation in our International Seminar on Business, Accounting, Supply Chain and Logistics "The New Paradigm of Link and Match Between Government, University, and Industry". We also present our gratitude to our keynote speakers, external and internal reviewers, journal partners and several co-hosts. The contribution of each party has provided good support so that this event can be carried out well. After these activities take place, the next stage of the best articles presented at the conference will have the opportunity of publications in several accredited journals, such as the Journal of Accounting and Business, Journal of Finance and Banking, Journal of Accounting and Auditing Indonesia, Journal of Accounting Multiparadigma, and Journal of Science Business

Third, we want to report some important parts of this international conference. We have 235 papers that will be presented in this academic event. Participants came from various universities throughout Indonesia and covered a variety of topics related to the main theme of this event. We already invited several keynote speakers from various countries with their own specialty. The speakers who will give a presentation that is Prof. Juliana Sutanto (Lancaster University), Prof. Madya Dr. Corina Joseph (Universiti Teknologi MARA Cawangan Sarawak, Malaysia), Prof. Ruhul Salim, BSc, MSc., Ph.D. (Curtin University, Australia), Prof. Habib Mahama, Ph.D (Qatar University, Qatar), and Prof. Dr. Hooy Chee Woi (Universiti Sains Malaysia, Malaysia).

We also want to cherish this event to introduce the Accounting study program of FEB UNS. This program has been accredited A (very good) by the Badan Akreditasi Nasional Perguruan Tinggi (BAN-PT) since 2018. Furthermore, this program is currently underway to obtain international accreditation from AUN-QA and EPAS. In line with UNS and FEB's long-term vision to become a world-class university, the Accounting Study Program has also designed a road map to accelerate international reputation, including by conducting international dissemination of research and other international events.

For closing, let us mention our hope for this international seminar event can be beneficial for all elements involved. We also sincerely hope that this forum will lead to joint collaboration in the future.

Head of the Accounting Study Program, FEB UNS

Agung Nur Probohudono, S.E.,M.Si.,Ph.D.,Ak.,CA

Remarks



Yukki Nugrahawan Hanafi

Ladies and Gentlemen, our distinguished people,

My name is Yukki Nugrahawan Hanafi and I am the chairman of Indonesian Logistic and Forwarder Association. I am being honoured for able to collaborate with Universitas Sebelas Maret in this International Conference as the representation of the logistic practice side.

We appreciate this event and we think this event will be beneficial for its theme compiling the academics, practice and government perspectives. The logistics market trend in Indonesia needs to get more attention especially because the logistics costs are always increasing from year to year. Logistics trends in the

economic era 4.0 require contributions from the world of education such as those in universities. This is because education is one of the most important things to consider if you want to develop the world of logistics.

In logistics practice world the infrastructure and physical areas (physical logistics) are no longer an important component in the world of logistics so we need to change and develop with the area. Logistics platform requires automation so that it can facilitate collaboration and information efficiency with the global network.

We need a grand design smart logistics ecosystem becomes necessary especially because the legal umbrella in Indonesia related to logistics already exists so that the connection of the world logistics is guaranteed. The importance of logistics in Indonesia is mainly due to the fact that the potential in Indonesia has not yet been maximized. At present, Indonesia is a developing region but occupies the 3rd position in the ASEAN economic activities. Indonesia is also ranked number 6 in ASEAN economic growth. Solo in particular, actually also has potential that can be developed because Solo has many advantages, especially the presence of the largest textile company in ASEAN. But until now, the export level is still at number 4.

In conclusion, the most urgent thing to be given some insight in logistic is its correlation in the digital era. We will need a lot of update related to new business models that can embrace the digital era with the internet as its main breath as tools to facilitate the world of logistics. We also need to develop a capable system to unite and collaborate the four components that need to be considered in the world of logistics. Thus, I hope this international conference will develop a new fruitful insight to the logistics worlds.

Thank you

Chairman of Indonesian Logistics and Forwarder Association

Yukki Nugrahawan Hanafi

About The Speaker



Prof. Juliana Sutanto, Ph.D.

Juliana Sutanto is a Full Professor in Information Systems, Co-Director of Connected Communities Research Lab, and Director of MSc. in E-Business and Innovation at the Department of Management Science of Lancaster University Management School

Her research focuses on artifact design and behavioral analysis in digital communications and interactions; as such she subscribes herself to the design and behavioral sciences paradigms. She examines how user interactions with IS could lead to organizational and societal benefits. She won the Design Science Award for her design of the personalized privacy-safe mechanism.

Juliana is currently researching on connected and resilient communities, focusing on infrastructure and social resilience, disaster management system, and smart national and urban parks.

Her research work has been published in leading information systems journals such as MIS Quarterly and Information Systems Research, as well as in leading general management journals such as Management Science.

Her smart park report, which was launched early this year, had received extensive media coverage in the UK such as from BBC Radio, SkyNews, and ITV, and abroad. She is currently an Associate Editor in MIS Quarterly.

About The Speaker



Habib Mahama is a Professor of Accounting at College of Business and Economics, Qatar University. Prior to this, he was a Professor of Accounting and became Chair of Department at Department of Accounting United Arab Emirates University.

His research interests are MCS and innovation, managerial accounting in inter-organisational networks, management control of work teams, the relationship between trust and accounting information, public sector accounting and accountability, behavioural implications of using diverse measures of performance, the implications of business intelligence (BI) system for management control. He has been successful in winning competitive external and internal research grants. Many of his research publications and working papers have ABDC Ranking: A.

Mahama is currently editor in Journal of Management Accounting Research and Senior Associate Editor in PSU Research Review. Also, he is currently editorial board membership in other reputable journals. He has received many honours and awards for his scientific outputs. He has received Certificate of Achievement for Publishing in a Top Journal and Bringing Recognition to United Arab Emirates University 2018 and Certificate of Achievement for Publishing in a Top Journal and Bringing Recognition to United Arab Emirates University 2016

About The Speaker

Corina Joseph is an Associate Professor Faculty of Accountancy, Universiti Teknologi MARA Sarawak. She taught the diploma, undergraduate and master's degree. Her areas of specializations are Corporate Governance, Public Sector Accounting and Management, Corporate Social Responsibility (CSR) and Sustainability Reporting, Website Reporting, Voluntary Disclosure, Strategic Management, Financial Criminology. She got her Ph.D. title with her thesis entitled Sustainability Reporting on Malaysian Local Authority Websites.



Prof. Madya Dr. Corina Joseph

Her latest award is "Best Publication Award (Social Science), Universiti Teknologi MARA" in 2018 and "Sarawak Branch Graduate on Time Postgraduate Supervision Award" 2019. She is part of the Committee in Academic Operation Monitoring Task Force, Universiti Teknologi MARA, Sarawak (PROPENS); Universiti Teknologi MARA, Sarawak; Research Proposal Assessor,

Universiti Teknologi MARA; and Library Book Selection Committee, Universiti Teknologi MARA Sarawak. She is also the Assessor of International and National Conference Paper Assessment. She is also part of a committee in Social Science Research Network (SSRN), UK; Sarawak Dayak Graduates Association (SDGA); Persatuan Perkembangan Professionalism Pendidikan Sarawak (PROFES); Malaysian Institute of Accountants (Associate Member); Board of Study for Doctor of Business Administration, and Universiti Malaysia Sarawak (UNIMAS)

About The Speaker



Prof. Ruhul Salim, Ph.D.

Ruhul Salim is a Professor of Economics and the Director of Graduate Research in the School of Economics & Finance. He currently holds the Deputy Chair of the Faculty Graduate Studies Committee in the Faculty of Business and Law at Curtin. He also holds an associate editor position of the Journal of Economic Development, the oldest economics journal in the Asia-Pacific region.

Professor Ruhul Salim received his B.Sc. with Honours (First class) and M.Sc. in Economics (First class) from Jahangirnagar University, Dhaka, Bangladesh. He holds a Ph.D. in Economics from the Australian National University, Canberra, Australia. Professor Salim enjoys doing applied research in Economic Development and in Energy Economics in areas such as efficiency and productivity analysis of economic agents, energy consumptions, emission, and mitigating strategies and other agriculture and/environment-related issues. His current research includes human capital and potential energy-saving in China and OECD countries and Climate Change mitigation strategies in developing countries.

Professor Salim has received grants from the DFAT (Department of Foreign Affairs & Trade), Australia and the World Bank. Professor Salim frequently presents his research to international and regional academic conferences and various community groups. He has given invited speech to the Council on Foreign Relations (CFR) -a Think-tank institute in the United States of America and Asian Development Bank Institute (ADB), Tokyo, Japan. His publications appear in the Journal of Industrial Economics, Energy Economics, Journal of Development Studies, World Development, Economic Modelling, Journal of Policy Modeling, Economic Record, Energy Policy and many other applied economics journals.

Professor Salim has developed and taught several subjects in Economics at the undergraduate and postgraduate levels. He is currently teaching Advanced Applied Economics and Macroeconomic Theory at Curtin. In addition to regular teaching duties, Professor Salim enjoys supervising a higher degree by research students (honors, master, and Ph.D.) on research topics in line with his specialization. Professor Salim has the capacity to take Ph.D. students in research areas of his interest.

About The Speaker

HOOY Chee Wooi, Professor of Finance at the School of Management, Universiti Sains Malaysia. He joined USM after obtained his Ph.D. from the University of Malaya in 2008. His research interest is in international finance, financial economics, and corporate governance. Recently, he has embarked on a few consultations and training in digital economy transformation. He has published in numerous ISI journals, among others, Emerging Market Review, International Finance, Pacific-Basin Finance Journal, Research in International Business and Finance, The British Accounting Review, and The North America Journal of Economics and Finance.



Prof. Dr. Hooy Chee Wooi

He has been visiting scholars in many countries, including the USA, Australia, Hong Kong, South Korea, Japan, and recently Taiwan. He is currently the Vice President of the Malaysian Finance Association since 2017, and the Vice President of the Malaysian Economic Association beginning 2019.

He was visiting professor and scholar at CTBC Business School, Taiwan, Jun-July 2018 and Visiting Professor, China University of Technology, Taiwan, Mar 2018. He has been successful in external and internal research achievements. He has received awards and honor for the USM Hall of Fame Award for the 2017 publication in 2018. He has also received RM 77,200 in grants on Fundamental Research Grant Scheme (co-researcher) for Jan 2019 - Dec 2020.

HOOY Chee Wooi is currently editor Asian Academy of Management Journal of Accounting and Finance, Managing Editor in Capital Market Review, Editorial Advisory Board in Journal of Contemporary Issues and Thought, and Editorial Board in International Journal of Banking and Finance. Also, he is an assessor for Academic Programs: KDU College (2010), Han Chiang College (2013/16), Wawasan Open University (2015-2020) and become Conference Chair, The 22nd Malaysian Finance Association International Conference 2020

Conference Program

International Conference on Business, Accounting, Supply Chain, and Logistics

Annual Meeting of Indonesian Logistics and Forwarder Association

“New Paradigm of Link and Match Between Government, University, and Industry”

Harris Hotel, 21 November 2019

Sritex, 22 November 2019

Time	Session
Day 1, 21 November 2019 (Harris Hotel)	
International Conference on Business, Accounting, Supply Chain, and Logistics	
07.30 – 08.00	Registration
08.00 – 08.05	National anthem
08.05 – 08.20	Welcome greetings and opening remark Prof. Jamal Wiwoho, S.H. M.Hum. Rector of Universitas Sebelas Maret Yuki Nugrahawan Hanafi Chairman of Indonesian Logistics and Forwarder Association Chairman of Asean Federation of Forwarders Association
08.20 – 10.20	Plenary session 1 : <ul style="list-style-type: none"> • Prof. Juliana Sutanto Lancaster University,UK Inter-Organizational Systems (IOS) and Industry 4.0 (The Logistics Aspect in Inherent IOS and Industry 4.0) • Prof. Habib Mahama, Ph.D Qatar University, Qatar Management Accounting and Supply Chain Practices • Prof. Madya Dr. Corina Joseph Universiti Teknologi MARA Cawangan Sarawak, Malaysia Advancing Environmental Sustainability in the Logistic Sector- Supply Chain Management Perspective • Prof. Ruhul Salim, BSc, MSc., Ph.D. Curtin University, Australia Human Capital, Institution and The Environment Degradation. Their Correlation in the Logistics Area
10.20 – 11.00	Discussion
11.00 – 12.30	Plenary session 2: <ul style="list-style-type: none"> • Iwan Setiawan Lukminto President Director of PT Sri Rejeki Isman Textile Industry • Prof. Djoko Suhardjanto, M.Com (Hons)., Ph.D Dean of Faculty of Economics and Business UNS Accounting Logistics • Prof. Dr. Hooy Chee Woi Universiti Sains Malaysia, Malaysia Analytics of Journal Publication in Finance

12.30 – 13.00	Discussion
13.00 – 14.00	Lunch break
14.00 – 15.30	Parallel session 1 (A-G) – Harris Hotel Parallel session 1 (H-K) – Sala View
15.30 – 16.00	Break
16.00 – 17.30	Parallel session 2 (A-G) – Harris Hotel Parallel session 2 (H-K) – Sala View
17.30 – 18.30	Break
Gala Dinner	
18.30 – 18.45	Welcome dinner speech Prof. Djoko Suhardjanto, M.Com (Hons)., Ph.D. Dean of Faculty of Economics and Business UNS
18.45 – 19.00	Traditional dance
19.00 – 19.15	Entertainment
19.15 – 19.45	Inaguration DPC ALFI Solo
19.45 – 20.00	Traditional dance
20.00 – 21.00	Entertainment
Day 2, 22 November 2019 (SRITEX)	
Annual Meeting of Indonesian Logistics and Forwarder Association	
07.30 – 08.00	Registration and coffee break
08.00 – 09.30	<ol style="list-style-type: none"> 1. Opening remark 2. Entertainment (traditional dance) 3. National anthem 4. Mars ALFI 5. Welcome greetings Iwan Setiawan Lukminto President Director of PT Sri Rejeki Isman 6. Welcome greetings Yuki Nugrahawan Hanafi Chairman of Indonesian Logistics and Forwarder Association 7. Keynote Speech Ir. Budi Karya Sumadi Minister of Transportation 8. Doa

10.30 – 11.00	Speaker 3: Doso Agung CEO of Pelabuhan Indonesia III
11.00 – 11.10	Best Paper Announcement
11.10 – 13.00	Lunch Break
13.00 – 13.15	PLENO 1
13.15 – 15.30	Annual Meeting of ILFA
15.30 – 16.00	Coffee Break
16.00	Closing

Parallel Sessions

HOTEL	ROOM	SESSION 1	SESSION 2
HARRIS	A	TAX	-
HARRIS	B	LSC	-
HARRIS	C	FA	-
HARRIS	D	FA	-
HARRIS	E	SER	HEM
HARRIS	F	OB	BUS
HARRIS	G	IS	IS
SALA VIEW	H	DT	PSA
SALA VIEW	I	IFE	EGD
SALA VIEW	J	HRM	CG
SALA VIEW	K	CSR	AF

CODE	DESCRIPTION
TAX	Taxation
LSC	Logistics and Supply Chain
FA	Financial Accounting
SER	Social and Environmental Responsibility
HEM	Household Economic and Micro Finance
OB	Organizational Behavior
BUS	Business
IS	Information Systems
PSA	Public Sector Accounting
IFE	Islamic Finance and Economics
EGD	Economic Growth and Development
HRM	Human Resource Management
CG	Corporate Governance
CSR	Corporate Social Responsibility
AF	Audit and Fraud
DT	Disclosure and Transparency

PARALLEL SESSION 1
TAXATION (TAX)

Time 14.00 - 15.30

INCREASING TAXPAYER COMPLIANCE THROUGH THE IMPLEMENTATION OF AN
E-FILLING SYSTEM THAT IS MODERATED BY INTERNET UNDERSTANDING

Moch. Aminnudin

Ali

Subadriyah

INFLUENCE OF ACCOUNTING UNDERSTANDING, TAXATION REGULATIONS, AND
USE OF TECHNOLOGY INFORMATION ON TAX COMPLIANCE

Nilam Kesuma

Aspahani

Arfianna Novera

DOES TAX AMNESTY AND TAX AUTHORITIES AFFECT TAXPAYER COMPLIANCE?

Retno Ika Sundari

Anis Chariri

TAX AGGRESSIVENESS IN FAMILY COMPANIES: THE INDONESIAN EXPERIENCE

Nurul Herawati

Rahmawati

Bandi

Doddy Setiawan

TAX E-FILING AND TAX COMPLIANCE RESEARCHES IN TEN YEARS: A
BIBLIOGRAPHY STUDY APPROACH

Diana Airawaty

Wahyu Widarjo

Adhisyahfitri Evalina Ikhsan

THE INFLUENCE OF YOUTUBERS AND SELEBGRAMS'S TAX KNOWLEDGE ON TAX
PAYMENT COMPLIANCE

Dian Perwitasari

Patar Andreas

Rachma R.Mayangsari

T.Afifah SA

Tria Ayu P

PARALLEL SESSION 1
TAXATION (TAX)

Time 14.00 - 15.30

IMPACT OF TAX AMNESTY, MODERN ADMINISTRATION SYSTEM, THE TAXPAYER ATTITUDES, SUBJECTIVE NORMS AND CONTROL BEHAVIORAL CONTROL ON TAXPAYER COMPLIANCE

Sri Risma Yenny
Aminah

RESOLVING DISPUTED TAX ISSUES: THE INFLUENCE OF PARTNER NEGOTIATION OBJECTIVES AND COMMUNICATION STYLE ON NEGOTIATION PROCESS AND OUTCOME

Fauzan Misra
Rahmat Kurniawan

MANAGERIAL OWNERSHIP AND PROPENSITY OF TAX AVOIDANCE

Nanik Niandari
Rachmawaty Hanny Y
Evi Grediani

FACTORS INFLUENCING INDONESIAN PROPENSITY TO EVADE TAX: AN EXPERIMENT

Ponty SP Utama
Rahmawati
Payamta
Djuminah

THE EFFECTS OF TAX AVOIDANCE ON THE TIMELINESS OF ANNOUNCEMENT OF FINANCIAL STATEMENTS ON MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2014 – 2018

Septilia Sekar M
Frista

THE EFFECT OF STOCK LIQUIDITY ON THE CORPORATE TAX AVOIDANCE: AN EMPIRICAL STUDY OF MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) IN 2016 -2018

Silvia Kartika. K
Frista

PARALLEL SESSION 1
TAXATION (TAX)

Time 14.00 - 15.30

EFFECT OF TAX PLANNING, DEFERRED TAX ASSET, DEFERRED TAX EXPENSE, FIRM
SIZE ON EARNINGS MANAGEMENT

Umi Kalsum

Rika Henda Safitri

Harun Delamat

THE EFFECT OF DISRUPTIVE INNOVATION AND E-COMMERCE BASED
TRANSACTION IN THE ONLINE TAX COLLECTION POLICY

Gen Norman Thomas

Engelwati Gani

Wendy Endrianto

Lely Indriaty

PARALLEL SESSION 1
LOGISTICS AND SUPPLY CHAIN (LSC)

Time 14.00 - 15.30

HAYAMI'S APPROACH TO VALUE CHAIN CASHEW MAPPING IN WONOGIRI
REGENCY, CENTRAL JAVA

Dini Nur Utamawati
Endang Siti Rahayu
Kusnandar

ASSESSMENT OF PROPOSED CONTAINER LOADING ALGORITHM FOR FORWARD
AND REVERSE LOGISTICS OF ONE DOOR CONTAINER UPON LARGE DATA

Paulina Kus Ariningsih
Titi Iswari
Kevin Djoeneady Poetera
Y. M. Kinley Aritonang

RELATIONSHIP OF CIGARETTE COMPANIES, MIDDLEMEN AND TOBACCO
FARMERS: CORE-PERIPHERY ANALYSIS

Andri Prasetyo
Bhimo Rizky Samudro
Albertus Magnus Soesilo

TYPE TRUCK AND SHIPMENT CHOICE IN CROSS-BORDER FREIGHT
TRANSPORTATION USE MICRODATA

Said Basalim

COMPARATIVE STUDY OF CHILI COMMODITY ON VALUE CHAIN ANALYSIS IN
JEMBER AND BANYUWANGI REGENCY, EAST JAVA, INDONESIA

Adhitya Wardhono
Yulia Indrawati, M. Abd. Nasir
Ciplis Gema Qori'ah

PEER REVIEW ON THE FRAMEWORK PERSPECTIVES IN LOGISTICS AUDIT
METHODS

Yohanes Kristantio Wibowo
Eko wahyu Widodo
Rida Indriyani

PARALLEL SESSION 1

LOGISTICS AND SUPPLY CHAIN (LSC)

Time 14.00 - 15.30

PERFORMANCE IMPROVEMENT OF SKIPJACK FISH SUPPLY CHAIN USING SUPPLY CHAIN OPERATION REFERENCE (SCOR)

Afni Khadijah

Tauny Akbari

Wahyuda

THE ROLE OF THE LOGISTICS MARKETPLACE IN IMPROVING THE PERFORMANCE OF LOGISTICS PROVIDER SERVICES (LPS) MSMEs IN INDONESIA

Iman Nurakhmad Fajar Debora

IS LOGISTICS AUDIT NEEDED?

Risca Dwi Jayanti

Ida Nihayah

Sergius F Bon

BUILDING SUPPLY CHAIN COLLABORATION: THE ROLE OF ICT AND TRUST

Titik Kusmantini

Agung Satmoko

Arum Kurniawati

THE EFFECT OF SUPPLY CHAIN MANAGEMENT ON COMPANY PERFORMANCE THROUGH COMPETITIVE ADVANTAGE

Hedi Cupiadi

Rohimat Nurhasan

Wufron

Logistics and Supply Chains Structure of Strategic Foods Commodity in Soloraya

Khresna Bayu Sangka

Agung Nur Probodudono

RM Syah Arif Atmaja W

Rifky Pratama Putra

PARALLEL SESSION 1
FINANCIAL ACCOUNTING (FA)

Time 14.00 - 15.30

AN ANALYSIS ON FACTORS AFFECTING STATE -OWNED ENTERPRISE'S GO PUBLIC CONSTRUCTION STOCK PRICE IN PT. INDONESIA STOCK EXCHANGE (IDX) 2010 - 2017

Teguh Setiawan Pinem
Riwi Sumantyo
Evi Gravitiani

THE CORRELATION BETWEEN LEVEL OF FINANCIAL LITERACY OF SAVINGS AND LOAN COOPERATIVE MEMBERS TO THE PROFITABILITY OF SAVINGS AND LOAN COOPERATIVES IN SUKABUMI CITY

Vayolla Naurah Shyfa
Elan Eriswanto

REFLECTION THE CONCEPT OF GOING CONCERN AT A VENTURE SALT COMMUNITY

Adi Darmawan Ervanto
Habi Bullah

THE EFFECT OF PROFITABILITY ON FIRM VALUE WITH FIRM SIZE AS MODERATING VARIABLE IN FOOD AND BEVERAGE SUB SECTOR COMPANY LISTED ON INDONESIA STOCK EXCHANGE PERIOD 2014 -2018

Yerisma Welly
Arfan Ikhsan

LIQUIDITY AND REALIZATION OF GAINS AND LOSSES ON AVAILABLE -FOR-SALE SECURITIES: INDONESIAN EVIDENCE

Retno Yulianti
Ari Kuncara Widagdo
Doddy Setiawan
Bambang Sutopo

THE EFFECT OF TRADE VOLUME AND INTEREST RATE ON VOLATILITY OF STOCK PRICE

Ni Nyoman Dian Sudewi
Ni Putu Ayu Darmayanti

GREEN INVESTMENT: COMPETITIVE ADVANTAGE TO SUSTAINABILITY

Fia Dialysa

PARALLEL SESSION 1
FINANCIAL ACCOUNTING (FA)

Time 14.00 - 15.30

CEO CHARACTERISTICS AND FIRM PERFORMANCE: A MEDIATING EFFECT OF CAPITAL STRUCTURE

Heri Susanto
Imam Ghozali
Dian Perwitasari
Sururi

THE ROLE OF GOVERNMENT OWNERSHIP ON EARNINGS QUALITY: EVIDENCE ACROSS GOVERNMENT AND PRIVATE BANKS IN INDONESIA

Atik Isnawati
Rahmawati
Ari Kuncara Widagdo
Agung Nur Probohudono

ANALYSIS COMPARATIVE OF FINANCIAL PERFORMANCE AND INVESTOR REACTION IN WINNER COMPANIES INDONESIAN SUSTAINABILITY REPORTING AWARDS (ISRA) IN THE YEAR 2016 -2018

Ahmad Nur Aziz
Fatchan Ahyani
Erma Setiawati

EFFECT OF PROFITABILITY ON DIVIDEND POLICY WITH LIQUIDITY AS MODERATING VARIABLE IN PHARMACEUTICAL SUB -SECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

Nurlaila
Nur Ahmadi Bi Rahmani
Nurwani
Nur Fadhillah Ahmad Hasibuan

FAIR VALUE PLAN, PROPERTY AND EQUIPMENT ARE RELIABLE? CONCEPTUAL FRAMEWORK ANALYSIS

Sudarto
Rahmawati

THE EFFECT OF RELATED TRANSACTIONS INDICATED TUNNELING TOWARDS THE PROFITABILITY OF INDONESIAN STATE -OWNED BANK

Siti Arifah
Agung Nur Probohudono

THE EFFECT OF INCOME SMOOTHING ON LOAN LOSS PROVISIONS WITH AUDIT QUALITY AS A MODERATING VARIABLE: INDONESIA EVIDENCE

Ari Kuncara Widagdo
Oryza Sativa Heningtyas
Siti Rochmah Ika

PARALLEL SESSION 1
FINANCIAL ACCOUNTING (FA)

Time 14.00 - 15.30

THE DETERMINANTS OF INVESTMENT RANKINGS OF FAMILY COMPANIES IN INDONESIA

Yusef Widya Karsana

Rahmawati

Djuminah

Agung Nur Probohudono

DOES SENTIMENT AFFECT MARKET PERFORMANCE?

Dian Safitri P. Koesoemasari

Tulus Haryono

Doddy Setiawan

THE DETERMINANT OF BALANCE OF PAYMENT IN SIX ASEAN

Rizal Syaifudin

Anita Widiastuti

MANDATORY DISCLOSURE REQUIREMENTS OF FINANCIAL ACCOUNTING STANDARDS FOR ENTITY WITH OUT PUBLIC ACCOUNTABILITY: THE CASE OF COOPERATIVES IN INDONESIA

Sartono

Djoko Suhardjanto

Agung Nur Probohudono

Djuminah

VALIDITY TEST OF STOCK VALUATION WITH PRICE EARNINGS RATIO (PER) AND DIVIDEND DISCOUNT MODEL (DDM) AT GO PUBLIC COMPANIES IN INDONESIA (CASE STUDY OF COMPANIES REGISTERED IN THE KOMPAS 100 INDEX 2011 -2017

Destavannya P.H.P.

Heru Agustanto

DOES THE EFFICIENCY OF INTELLECTUAL CAPITAL HAVE AN INFLUENCE ON STOCK PRICE CRASH RISK?

Adelia Dyaning Pratiwi

Agung Nur Probohudono

PARALLEL SESSION 1
FINANCIAL ACCOUNTING (FA)

Time 14.00 - 15.30

MANAGEMENT CONTROL SYSTEM OF BUMN MINISTRY OVER THE RADICALISM'S ISSUES

Estetika Mutiaranisa
Alexandre Gazetta
Azza Mahandani Wardah
Made Anggi Dian Lestari
Mochamad Husni Wahdana
Vina Murtisari

THE RELATIONSHIP BETWEEN SYSTEMATIC RISK AND CAPITAL STRUCTURE WITH THE COMPANY& EARNINGS RESPONSE COEFFICIENT WHEN INITIAL PUBLIC OFFERING ON THE IDX

Annisa Berliana Paramithasari
Agung Nur Probohudono

THE IMPLEMENTATION OF SAK -ETAP IN PESANTREN AT LAMPUNG PROVINCE

Any Eliza
Agus Kurniawan
Dinda Fali Rifan

DESIGNING FINANCIAL LITERACY MODEL USING THE "BIG TREE FINANCIAL LITERACY" INSTRUMENT FOR ECONOMIC EDUCATION STUDENTS IN SEBELAS MARET UNIVERSITY

Dewi Kusuma Wardan
Muhammad Sabandi
Feri Setyowibowo

INCREASED FINANCIAL LITERACY: STUDY OF PRE -SERVICE TEACHER BELIEF IN ECONOMICS FOR CONDUCTING FINANCIAL EDUCATION LEARNING

Muhammad Sabandi
Dewi Kusuma Wardani
Feri Setyowibowo
Jonet Ariyanto
Mintasih Indriayu

PARALLEL SESSION 1
FINANCIAL ACCOUNTING (FA)

Time 14.00 - 15.30

DPR ANALYSIS FOR PROFITABLE INVESTMENT: BASED ON PACKING ORDER THEORY

Nurchayono

Ida Kristiana, Alwiyah

THE IMPACT OF ILLEGAL FISHING VESSEL POLICY ON STOCK PRICE OF FISHERIES INDUSTRIES IN INDONESIA

Paulina Inggita Prabawati

THE ROLE OF REAL EARNINGS MANAGEMENT AND IFRS ADOPTION IN THE VALUE RELEVANCE OF EARNINGS AND BOOK VALUE OF EQUITY

Ratnaningrum

Rahmawati

Djuminah

Ari Kuncara Widagdo

MOTIVES FOR FIXED ASSET REVALUATION WITH THE INFORMATION HYPOTHESIS: AN EXAMINATION OF INDONESIA DATA

Sri Hastuti

Ari Kuncara Widagdo

Doddy Setiawan

Bambang Sutopo

YOUTH STOCK MARKET PARTICIPATION: DOES FINANCIAL LITERACY MATTER?

Vitria Susanti

FINANCIAL STATEMENT FRAUD PERSPECTIVES ON PENTAGON THEORY (CASE : BUMN GARUDA)

Kusumaningdiah Retno Setiorini

Payamta

MEASUREMENT OF FINANCIAL DISTRESS USING THE ALTMAN Z -SCORE, SPRINGATE AND ZMIJEWSKI METHODS, WHICH IS THE MOST ACCURATE? (EMPIRICAL STUDY OF RETAIL COMPANIES SUB -SECTOR LISTED ON THE IDX)

Rifzaldi

Nur Aeni

Riyanti

ADDITIONAL INFLUENCE ON CAPITAL DEPOSITS ON THE PROFITABILITY
PERFORMANCE OF BPR BAHTERAMAS IN SOUTHEAST SULAWESI PROVINCE

Emy Syamsuria

Muntu Abdullah

Sulvariany Tamburaka

PARALLEL SESSION 1

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY (SER)

Time 14.00 - 15.30

WHETER YES OR NOT THE AIR POLLUTION WILL OVERCOME IN INDONESIA ?

Desy Kurniawati

IMPLEMENTATION AND EVALUATION OF THE PROGRAM SANITATION
CAMPAIGN (EVIDENCE IN SEMANGGI VILLAGE, SURAKARTA CITY)

Fajar Budi Harsakti

ADAPTIVE LEVEL OF FARMERS ON CLIMATE CHANGE

Barokatuminalloh

Yunastiti Purwaningsih

Tri Mulyaningsih

Akhmad Daerobi

ANALYSIS OF FLOOD AND DROUGHT IMPACTS ON FOOD VULNERABILITY ON
THE BENGAWAN SOLO WATERSHED

Amelia Choya Tia Rosalia

DETERMINANTS OF CABON DIOXIDE EMISSIONS : CASE STUDY FROM SIX THE
WORLD'S LARGEST CARBON EMITTERS COUNTRIES

Salma Audiena Al Faizah, Julianus Jhonny Sarungu, Izza Mafruhah

DETERMINING THE LOCATION OF TEMPORARY LANDFILLS WITH SIMULTANEOUS
SET COVERING MODEL

Siti Anugrah Padabela

Annie Purwani

Agustina Dewi Ningrum

COLLABORATION LEARNING PROCESS TO ACHIEVE COMMUNITY AWARENESS
ABOUT GREEN ENVIRONMENT IN KAMPUNG KOTA: UPCYCLING PLASTIC FOR A
VERTICAL URBAN AGRICULTURE

Linde van Eeden

Nathasya Lintang Ayasha Kirti

Kusumaningdyah N.H.

Charlotte Schmidt

PARALLEL SESSION 1

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY (SER)

MASS MEDIA: ONE OF THE MAJOR FACTORS IN GLOBALIZATION OF CULTURE TO PRESERVE AND PROMOTE INDONESIAN CULTURE

Nurtilek Kadyrov

INTRODUCING RAINWATER HARVESTING AS A NEW WATER RESOURCE TO THE CITIZEN OF KAMPUNG MOJO, SEMANGGI, SURAKARTA, INDONESIA

Mees Sofie Linders

Adiel Edo Atmanto

Aulia Rizky Putri S

Lina Indawati

Charlotte Schmidt

PARTICIPATORY DESIGN FOR UPCYCLING PLASTICS WASTE - ECOBRICK: A COMMUNITY - BASED SOLUTION FOR SOLID WASTE PROBLEM IN KAMPUNG SEMANGGI (SOLO)

Mila Diemel

Shafira Zahro Rosyadi

Nisrina Nurafifah

Pratiwi Anjar Sari, ST, MT

Charlotte Schmidt

PARALLEL SESSION 1
ORGANIZATIONAL BEHAVIOR (OB)

Time 14.00 - 15.30

THE EFFECT OF RELIGIOSITY AND EDUCATION ON THE BUSINESS ETHICS OF THE ACCOUNTING PROFESSION IN AUDIT DECISION MAKING

Dian Fitria Handayani
Ade Elsa Betavia

THE EFFECT OF COMPENSATION SCHEMES AND MORAL REASONING ON BUDGETARY SLACK

Nayang Helmayunita
Ade Elsa Betavia

THE EFFECTS OF TOURNAMENT HORIZON AND THE FREQUENCY OF RELATIVE INFORMATION PUBLICATION ON PERFORMANCE

Muhammad Syam Kusufi
Frida Fanani Rohma
Erfan Muhammad

THE LINK BETWEEN INTERNAL CONTROL AND MORAL REASONING ON ACCOUNTING FRAUD TENDENCY: AN EXPERIMENTAL STUDY ON ACCOUNTING STUDENTS

Umi Mahmudah
Muhammad Syam Kusufi
Frida Fanani Rohma

DEVELOPMENT OF SELF-CONCEPT, ORGANIZATIONAL AWARENESS, ON RESONANT LEADERSHIP OF WORK ENGAGEMENT

Maulan Aklil, Badia Perizade
Bambang Bemby Soebyakto
Agustina Hanafi

THE EFFECT OF EMOTIONAL INTELLIGENCE, INTELLECTUAL INTELLIGENCE, SELF-CONTROL, AND MOTIVATION STUDENT OF ACCOUNTING CLASS TO LEARN THE LEVEL UNDERSTANDING ACCOUNTING INTRODUCTION TO ACCOUNTING 1 AND 2

Maidiana Astuti Handayani
Dewi Sukmasari
Betri

PARALLEL SESSION 1
ORGANIZATIONAL BEHAVIOR (OB)

Time 14.00 - 15.30

THE EFFECT OF FIREHOSE OF FALSEHOOD (FOF) ON INVESTMENT DECISION: AN EXPERIMENTAL STUDY

Y Ani Ariyani

Agung Nur Probahudono

Doddy Setiawan

Wahyu Widarjo

Isna Putri Rahmawati

THE EFFECT OF PERSONAL COST ON WHISTLEBLOWING INTENTION WITH LEGAL PROTECTION AS INTERVENING VARIABLE

Praja Habib Pasangka

Zaki Fakhroni,

Indra Suyoto Kurniawan

THE ROLE OF WORK MOTIVATION IN MODERATING EFFECT WORK BEHAVIOR ON PERFORMANCE

Anastasia Riani Suprpti

THE EFFECT OF SELF-EFFICACY PERCEPTION TOWARDS THE INTENTION OF USE: EMPIRICAL STUDY IN LINKEDIN STUDENT USERS

Rakyan Widhowati Tanjung

Sri Suryaningsum

THE IMPACT OF SAFETY CLIMATE, SOCIAL CAPITAL ON ORGANIZATIONAL CITIZENSHIP BEHAVIOUR IN WATER BODY MANAGEMENT UNIT OFFICER IN JAKARTA

Suryani Maryam

ANTECEDENTS OF GREEN CONSUMPTION ATTITUDES AND CONSEQUENCES FOR INTENTIONS

Titik Kusmantini

Heru Tri Sutiono

Rini Dwi Astuti

Trestina Ekawati

PARALLEL SESSION 1
ORGANIZATIONAL BEHAVIOR (OB)

IMPROVEMENT OF ORGANIZATIONAL CULTURE, SERVICE QUALITY AND USE OF
INFORMATION TECHNOLOGY AND ITS IMPLICATIONS ON ACADEMIC
PERFORMANCE IN STUDENTS OF ACCOUNTING STUDY PROGRAMS

Hiras Pasaribu

Gita Astyka Rahmanda

Indah Kartika Sandh I

Siti Rokhimah

PARALLEL SESSION 1
INFORMATIONS SYSTEMS (IS)

Time 14.00 - 15.30

ANALYSIS OF ACCOUNTING SYSTEM FORMULATION FOR SMES BASED ON SAK
EMKM

Suparti

Sunaryanto

Bety Nur Achadiyah

Dudung Ma'ruf Nuris

THE ROLE OF ACCOUNTING INFORMATION SYSTEMS IN HALAL FOOD SUPPLY
CHAIN

Ahmad Baehaqi

Alex Afit Ardiansyah

Donny Setiawan

A STUDY OF FINANCIAL REPORTING SYSTEM IN ROKEL COMMERCIAL BANK

Alimamy Kamara

Sallieu Koroma

Niniet I. Arvitrida

OPERATIONAL BUDGETTING DESIGN SYSTEM WEB BASE IN SPRING BED
COMPANY

Sirajuddin Omsa

Muh. Iskandar Sabang

Muhammad Jayadi

SUCCESSFUL CONCEPTUAL MODEL OF SAP ERP IMPLEMENTATION

Tri Joko Wibowo

ANALYSIS OF VULNERABILITY ASSESSMENT WEBSITE FOR BASIC EDUCATION
DATA (DAPODIK) IN CITY X USING OPENVAS AND OWASP-ZAP

A N Awlarijal

A Budiono

A Almaarif

VULNERABILITY ANALYSIS ON THE WEBSITE OF THE COMMUNICATIONS,
INFORMATICS AND STATISTICS DEPARTMENT IN BANDUNG REGENCY

A Fakhri

A Almaarif

A Budiono

PARALLEL SESSION 1
INFORMATIONS SYSTEMS (IS)

Time 14.00 - 15.30

STATISTICAL KEY FIGURE MIGRATION IN ACTIVITY -BASED COSTING MODULE
FINANCE SAP HANA

Aulia Nuri Ikhsanati

Muhardi Saputra

Warih Puspitasari

ANALYSIS OF OROS MODELER DATA REPORTING PROCESS TO SAP HANA IN
ACTIVITY BASED COSTING FOR INDONESIA TELECOMMUNICATION INDUSTRY

Dennis Nigel Cunong

Muhardi Saputra

Warih Puspitasari

WEBSITE SECURITY ANALYSIS OF DEPARTMENT COMMUNICATION,
INFORMATICS AND STATISTICS USING KALI LINUX

Poltak Andreas Marbun

Avon Budiono

Ahmad Almaarif

FACTORS THAT INFLUENCE THE INTENTION OF USE ON THE SYSTEM OF
MATHEMATICS -BASED ACCOUNTING LEARNING METHODS

Rakyan Widhowati Tanjung

Sony Warsono

ANALYSIS OF ASSESSMENT CYCLE MIGRATION DATA IN ACTIVITY BASED
COSTING USING SAP HANA

Vindha Novriani Tanjung

Muhardi Saputra

Warih Puspitasari

INTERNET FINANCIAL REPORTING ON STATE -OWNED COMPANIES IN
INDONESIA

Atik Setiawati

Indrian Supheni

Ambarwati

ANALYSIS OF SUPPLIER / VENDOR ATTITUDES TOWARDS THE USE OF E -
PROCUREMENT SYSTEMS USING THE TECHNOLOGY A CCEPTANCE MODEL

Nurul Anastasya Talaba

Utaminingsih Linarti

PARALLEL SESSION 1
INFORMATIONS SYSTEMS (IS)

STRATEGY FOR THE DEVELOPMENT OF SME MANAGEMENT, MANAGEMENT
ACCOUNTING INFORMATION SYSTEMS, AND THE EFFECTIVENESS OF
MANAGEMENT CONTROL AND ITS EFFECT ON RESPONSE TO TAX COMPLIANCE IN
CREATIVE

Hiras Pasaribu

Afni Sirait

Alp.Yuwidiantoro

Nur Suhascaryo

Ida Ayu Purnama

PARALLEL SESSION 1
DISCLOSURE & TRANSPARANCY (DT)

Time 14.00 - 15.30

DOES CARBON EMISSION DISCLOSURE MEDIATE THE EFFECT OF ECO -CONTROL
ON ENVIRONMENTAL PERFORMANCE? EVIDENCE OF INDONESIAN
MANUFACTURING COM PANIES

Dody Hapsoro

Crescentiano Agung Wicaksono

FACTORS THAT INFLUENCE THE DISCLOSURE O F RESEARCH AND DEVELOPMENT
IN THE COMPANY

Agung Nur Probohudon o

Widodo Muktiyo

Khresna Bayu Sangka

Nurmadi Harsa Sumarta

EFFECT OF INTERNATIONALIZATION, INDUSTRIAL TYPE, AND COMPANY SIZE ON
DISCLOSURE CORPORATE SOCIAL RESPONSIBILITY

Frista

DISRUPTIVE INN OVATION VOLUNTARY DISCLOSURE INDEX

Indrian Supheni

Agung Nur Probohudono

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE O N THE
PERFORMANCE OF BUMN USING EARNING MANAGEMENT AS A MODERATION
FACTOR

M. Afton Ilman Huda

Sri Murni

Ari Kuncoro W.

Agus Budi atmanto

THE EFFECT OF DISCLOSURE ON SUSTAINABILITY REPORTS, FOREIGN BOARDS
AND FOREIGN OWNERSHIP ON FIRM VALUE WITH INDONESIA SUSTAINABILITY
REPORTING AWARDS (ISRA) AS A MODERATING VARIABLE

Ismul Aksan

Jati Narendro Pratigno Tiyoso

Evi Gant yowati

PARALLEL SESSION 1
DISCLOSURE & TRANSPARANCY (DT)

THE INFLUENCE OF OWNERSHIP STRUCTURE, PRODUCT DIVERSITY, AND
PROFITABILITY ON THE FINANCIAL RISK DISCLOSURE IN INDONESIA

Ricky Handoko

Sandy Pratomo

PARALLEL SESSION 1
ISLAMIC FINANCE AND ECONOMICS (IFE)

THE ROLE OF SHARIAH MICRO FINANCIAL INSTITUTION TO REDUCE POVERTY

Eni Setyowati

Siti Aisyah Tri Rahayu

PROFIT DISTRIBUTION MANAGEMENT AND ISLAMIC BANKS' MARKET POWER IN INDONESIA

Tastaftiyan Risfandy

SHARIA GOVERNANCE AND SUSTAINABILITY REPORT DISCLOSURE: THE MEDIATING ROLE OF FINANCIAL PERFORMANCE

Salamah Wahyuni

Falikhatun

Afifah Oki Nilasakti

Milananda Ainun Niswah

THE EFFECT OF SERVICE QUALITY, EXPERIENCE AND RELIGIOUS COMMITMENTS IN SHARIA BANK CUSTOMERS: THE ROLE OF CUSTOMER SATISFACTION MEDIATION

Muhammad Cholil

Muthmainah

FINANCIAL PLANNING OF WAQF FOR MUSLIM PROFESSIONAL THROUGH ISLAMIC FINANCIAL INSTITUTIONS IN INDONESIA

Sugianto

Nurlaila

Nur Fadhilah Ahmad Hasibuan

THE ISLAMIC ECONOMIC DEVELOPMENT IN INDONESIA TIME RANGE OF 2004 TO 2017

Ahmad Farras Adibuddin

Doddy Setiawan

CONSTRUCTION OF ISLAMIC CUSTOMER CAPITAL VALUES WITH THE "GUSJIGANG" APPROACH (GOOD, RECITE, AND TRADE) ON THE HOLY INDUSTRY

Dwi Soegiarto

Rahmawati

Djuminah

Falikhatun

PARALLEL SESSION 1
ISLAMIC FINANCE AND ECONOMICS (IFE)

Time 14.00 - 15.30

SHARIA PRINCIPLES ON BUSINESS PROCESS MODELLING: HOW TRANSPORTATION PROVIDER SEIZES CHANCE IN INDONESIA HALAL INDUSTRY?

Fajar Surya Ari Anggara
Wisnu Wijaya

ISLAMIC CORPORATE GOVERNANCE AND PERFORMANCE BASED ON MAQASID SHARIA INDEX – STUDY IN INDONESIA

Hasan Mukhibad
Mahameru Rosy Rochmatullah
Warsina

RISK MANAGEMENT: PERSPECTIVE FROM SHARIA BANKING (COMPARISON OF SHARIA COMMERCIAL BANKS AND SHARIA BUSINESS UNITS)

Ida Nihayah

MORALITY AND UNDERSTANDING OF PROFIT -LOSS SHARING DEBTORS; A PERSPECTIVE SAHIBUL MAL IN KENDARI CITY

Ambo Wonua Nusantara
Rahmat, Hasan Aedy
Gamsir
Supriady Rusli

IMPLICATIONS OF FINANCIAL LITERATION ON SHARIA BANK FINANCIAL INCLUSION THROUGH SOCIAL NETWORK IN THE INDONESIAN MUSLIM TRADER COMMUNITY (KPMI) EAST JAVA PROVINCE

Djuminah
Puji Nurhayati
Heidy Paramitha Devi

PARALLEL SESSION 1
HUMAN RESOURCE MANAGEMENT (HRM)

Time 14.00 - 15.30

STIMULUS EFFECT OF PREDICTORS COMPONENTS STIMULUS THAT RESPONSE HUMAN'S NEURAL SYSTEM DIMENSION SENSE, FEEL, THINK AND ACT ON CUSTOMERS' LOYALTY (A SURVEY ON CUSTOMERS OF FAST FOOD RESTAURAN IN BANDUNG)

Mohamad Ramdan

THE EFFECT OF SERVICE PERFORMANCE AND CONSUMER SATISFACTION ON BEHAVIOR INTENTION IN FAST FOOD RESTAURANTS IN THE CITY OF SURAKAR

Bambang Nur Cahyaningrum

Salman Faris Insani

Yugi Pratiwi

THE EFFECT OF ORGANIZATIONAL JUSTICE ON THE PERFORMANCE OF GOJEK DRIVERS MEDIATED BY JOB SATISFACTION IN YOGYAKARTA

Endah Mayasari

Purbudi Wahyuni

Haddy Suprpto

THE ROLE OF LEADERSHIP STYLE IN MEDIATING EMOTIONAL INTELLIGENCE ON EMPLOYEE JOB SATISFACTION IN THE CENTRAL STATISTICS AGENCY OF SOUTHEAST SULAWESI PROVINCE

Nurwati

Rostin

Husin

ANALYSIS OF FACTORS THAT INFLUENCE TURNOVER INTENTION OF COOPERATIVE EMPLOYEES IN KUPANG CITY

Tarsisius Timuneno

Petrus E. de Rosari

Apriana H.J. Fanggalda

PARALLEL SESSION 1
HUMAN RESOURCE MANAGEMENT (HRM)

STRUCTURAL EMPOWERMENT AND PSYCHOLOGICAL EMPOWERMENT WITH NORMATIVE INTERACTION BASED ON ALTRUISTIC VALUES TO IMPROVE MANAGERIAL EFFECTIVENESS

Panca Tuah Tuha

Badia Perizade

Taufiq Marwa

Agustina Hanafi

HOW THE CREDIBILITY OF SOURCES CAN REDUCE SKEPTICISM AND INCREASE THE POSITIVE EVALUATION TOWARD THE ORGANIC RICE

Eni Andari

Salamah Wahyuni

Budhi Haryanto

Wisnu Untoro

UNIVERSITY HUMAN CAPITAL PLANNING "LECTURER" TOWARDS SUPERIOR UNIVERSITY

Uus Mohammad Darul Fadli

Maruf Akbar

Hamidah

THE IMPACT OF ORGANIZATION COMMITMENT, SALARY SATISFACTION, AND WORK SATISFACTION ON INTENTION TURNOVER PT. BERCA HARDAYAPERK

Farida Elmi

THE EFFECT OF PERFORMANCE MANAGEMENT ON PERFORMANCE WITH EMPLOYEE ATTITUDES AS INTERVENING AT PT. TISSAN NUGRAHA GLOBALINDO

Sinarwaty

ANALYSIS OF STRATEGY IN THE DEVELOPMENT OF ISLAMIC SCHOOL TEACHERS COMPETENCY, TARUNA, AI KAUTSAR KRASAAN PROBOLINGGO

Dyah Sawitri

Akhmad Iskandar

PARALLEL SESSION 1
HUMAN RESOURCE MANAGEMENT (HRM)

Time 14.00 - 15.30

TRANSFORMATIONAL LEADERSHIP MODERATES THE EFFECT OF EMOTIONAL EXHAUSTION AND ORGANIZATIONAL SUPPORT TO TURNOVER INTENTION

Yuni Siswanti
Agus Haryadi
Krisnandini Wahyu Pratiwi

THE EFFECT OF HUMAN RESOURCES AUDIT, RATE, HR TURNOVER ON THE EFFECTIVENESS OF HOSPITAL SERVICES IN SOUTH SUMATERA

Aspahani
Asfeni Nurullah
Nilam Kesuma

THE INFLUENCE OF MANAGERIAL TALENT ON JOB ROTATION (CASE STUDY ON POST OFFICE MANAGER IN REGIONAL IV JAKARTA)

Agung Surya Dwianto
Madhakomala
Hamidah

THE EFFECT OF WORK PASSION, WORK ENGAGEMENT, AND JOB SATISFACTION ON TURNOVER INTENTION (EMPIRICAL STUDY: PT. BANK MANDIRI (PERSERO) TBK)

Siti Mariam
Abdul Haeba Ramli

PARALLEL SESSION 1

Time 14.00 - 15.30

CORPORATE SOCIAL RESPONSIBILITY (CSR)

CONTRIBUTION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN STRENGTHENING
OF SMALL MEDIUM ENTREPRISES (SMES) IN EAST JAVA

Achmad Murdiono

Suryo Hadi Wira Prabowo

Andro Agil N.R.

Afwan Hariri

SUSTAINABLE DEVELOPMENT GOALS IMPLEMENTATION: YOUTH ECOPRENEURSHIP
INTENTION IN WASTE PLASTICS MANAGEMENT INTO VALUABLE PRODUCTS IN
BORDER AREAS

Aloysius Hari Kristianto

Pramataty Resindra Widya

THE GIFT : MANA CONCEPT IN CSR MINING CORPORATE

Sanju Waladata

Prihandoko Sanjatmiko

THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IN THE PERSPECTIVE OF
ISLAMIC BUSINESS ETHICS

Lili Wardani Harahap

CORPORATE SOCIAL RESPONSIBILITY AS A MODERATOR IN THE EFFECT OF SELF
EFFICACY TO ENTREPRENEURIAL MOTIVATION

Yuni Siswanti

Ahmad Muhsin

Djono Nurhadi

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE ON
FINANCIAL PERFORMANCE ON MANUFACTURING COMPANIES LISTED ON THE
INDONESIA STOCK EXCHANGE 2015 -2017

Indra Setiawan

Nurmadi Harsa Sumarta

PARALLEL SESSION 1
CORPORATE SOCIAL RESPONSIBILITY (CSR)

ENVIRONMENTAL AND SOCIAL PERFORMANCE OF INDONESIAN STATE -OWNED
COMPANIES USING GRI STANDARD -BASED ISOCESP INDEX

Nadhirah Nagu

Hasan Fauzi

Agung Nur Probohudo

Payamta

DOES INVESTMENT INFLUENCE MINING'S CORPORATE SOCIAL RESPONSIBILITY?

Nur Rizki Wijaya

Agung Nur Probohudo

PARALLEL SESSION 2

Time 16.00 - 17.30

HOUSEHOLD ECONOMIC AND MICRO FINANCE (HEM)

THE ROLE OF PRODUCER ORGANISATION IN LINKING SMALLHOLDER VEGETABLE FARMERS TO MODERN RETAIL MARKETS: EVIDENCE FROM INDONESIA

Fanny Widadie

IMPROVEMENT OF REGIONAL TOURISM COMPETITIVENESS USING BUSINESS AND TECHNOLOGY STRATEGY DEVELOPMENT : STUDY CASE IN TOURISM VILLAGE WITH INDEPENDENT CATEGORY, SLEMAN REGENCY, INDONESIA

Utaminingsih Linarti

Latif Khoirul Umam

QUALITY CONTROL OF KNITTED PRODUCTION USING STATISTICAL PROCESS CONTROL METHODS IN BANDUNG CONVECTION HOME INDUSTRY

Resi Juariah Susanto

DEVELOPING MULTIPLE CRITERIA SUPPLIER EVALUATION IN SMALL AND MEDIUM ENTERPRISES

Yeni Sumantri

SUSTAINABILITY OFFICER IN INDONESIAN LISTED STATE -OWNED ENTERPRISES: THE EMERGING TREND

Elvia Ivada

MODERNIZATION: SHAPE AND IMPACT ON EXCLUSIVE BREASTFEEDING

Anang Pra Yogi

Bhimo Rizky Samudro

Albertus Magnus Soesilo

Yogi Pasca Pratama

FINANCIAL LITERACY, FINTECH, FINANCIAL INCLUSION, AND THE EFFECT OF PERFORMANCE AND SUSTAINABILITY OF THE MICRO, SMALL, AND MEDIUM ENTERPRISE (MSMES) IN SOLORAYA

Devi Narulitasari

Yulvan Arif Nurohman

Melia Kusuma

PARALLEL SESSION 2

HOUSEHOLD ECONOMIC AND MICRO FINANCE (HEM)

AN ASSESSMENT OF THE IMPACT OF MICRO FINANCE IN IMPROVING THE
STANDARD OF LIVING OF MARKET WOMEN IN FREETOWN - SIERRA LEONE

Hassan Andrew For nah

Abdul Rahman Njai

ACCOUNTABILITY OF LOCALITY IN BEEF CATLE SHARING: LESSON LEARNED FROM
MADURA AND JAVA

Prasetyono

Yuliana Rakhmawati

Ach Fawaid As'ad

THE PROFILE OF CREATIVE CRAFTS INDUSTRY MAPPING

Rodhiah

Toto Mukmin

Nur Hidayah

BUSINESS DEVELOPMENT STRATEGY USING BUSINESS MODEL CANVAS
APPROACH: A CASE STUDY IN THE RAJA ABON MAKMUR LESTARI,
PANGKALPINANG CITY, INDONESIA

Yulia

Evahelda

Novyandra Ilham Bahtera

Laila Hayati

Novyandri Taufik Bahtera

FACTORS THAT AFFECT THE TECHNICAL EFFICIENCY OF WHITE PEPPER IN BANGKA
BELITUNG ISLANDS PROVINCE

Yulia

Novyandra Ilham Bahtera

INTENTION DIFFERENCES ANALYSIS ON USED CELLPHONE HANDLING
COLLABORATION IN SECOND HAND MARKET ACTORS AT YOGYAKARTA,
INDONESIA

Siti Mahsanah Budijati

I Nyoman Pujawan

STRATEGIES AND BUSINESS MODELS FOR SHARING ECONOMY: DIGITAL
CREATIVITY

Yuni Rimawati

Atik Emilia Sula

THE PRODUCTION AND TECHNICAL EFFICIENCY LEVEL OF RED CHILI PEPPER IN
CENTRAL BANGKA

Rati Purwasih

Novyandra Ilham Bahtera

Yulia

SUSTAINABLE ENTREPRENEURSHIP: CONCEPT FOR SUSTAINABLE BUSINESS (CASE
STUDY ON WARUNG KOPI KIWARI)

Mohamad Hadi Prasetyo

THE ANALYSIS OF THE EFFECTS OF INDUSTRIAL GROWTH OF INDONESIAN CRUDE
PALM OIL TOWARD THE MACROECONOMIC AND MANUFACTURING INDUSTRY
IN INDONESIA FROM THE YEAR 1997 TO 2015

Rosalendro Eddy Nugroho

A STRATEGY TO FACE UP TERRIBLE OFFENSIVE ONLINE -TAXI ATTACK ON LOCAL OFFLINE SALOON -CAR TAXI -FLEET COMPANIES IN DIY (STUDY ON LOCAL OFFLINE TAXI COMPANIES IN DIY)

Karyono

Ign.AgusSuryono

Michael Alfonsus Liquori Suryo Sutrisno

MILLENNIALS' PURCHASE INTENTION OF DIGITAL WALLET

Terra Saptina Maulani

INSTITUTIONAL OF MARINE FISHERY'S PRODUCTION AND DISTRIBUTION IN KANGEAN ISLANDS

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ABSTRACT

2019

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International Conference on Business, Accounting, Supply Chain, and Logistics
organized by **Accounting Study Program, Faculty of Economics and Business Universitas Sebelas Maret**

STRATEGY FOR THE DEVELOPMENT OF SME MANAGEMENT, MANAGEMENT ACCOUNTING INFORMATION SYSTEMS, AND THE EFFECTIVENESS OF MANAGEMENT CONTROL AND ITS EFFECT ON RESPONSE TO TAX COMPLIANCE IN CREATIVE INDUSTRY SMEs

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ABSTRACT

The research objectives are: (1) To find out the strategy of developing management in SME's and Management Accounting Information and its effect on the effectiveness of management control; and (2) to find out the implications for SME taxpayer compliance responses in Sleman Regency. The method used is a survey of 100 SME managers from SME's population in Sleman Regency. The data analysis tool used uses Path Analysis. To find out the direct and indirect effects between endogenous and exogenous variables in the model. The results showed that, from the path coefficient obtained direct influence between SME management and Management Accounting Information Systems directly affect management control, and the dominant direct effect is Management Accounting Information Systems. Indirectly between SME Management through management accounting information systems and between management accounting information systems through SME management influences management control. The implication shows that SME Management, Management Accounting Information Systems and Management Control have a direct effect on taxpayer compliance responses. The most dominant influence on SME taxpayer compliance responses is SME Management. The SME's Management variables, Management Accounting Information Systems, and Management Control have an indirect affect on taxpayer compliance responses.

Keywords: SME's Governance, Accounting information systems, Management control, Taxpayer compliance responses

INTRODUCTION

Ministry of Cooperatives and Small and Medium Enterprises in 2017, revealed from the survey results that SMEs contributed to Indonesia's GDP by 61.41%. The results of calculation data that are done annually show that the growth of MSME is 6.4% per year. The ability of UMKM is proven by the contribution of SMEs that can help the state of the Indonesian economy when the monetary crisis occurred in 1997. Unfortunately, the management of SMEs is still far from adequate. Yet according to Sarbah and Xiao (2015), good SME governance can contribute to developing a sustainable economy from the results of improved performance. Good governance can also be used to overcome agency problems that usually arise in a company (ACCA, 2015).

In addition to the small number of SMEs who are aware of good management, SMEs also experience limited knowledge of accounting information systems. SMEs are still difficult to build an accounting information system. Singh, et.al (2012) states that establishing accounting information systems is difficult in SMEs. This is due to the scale of the company's economy, economic conditions that are not well established to prepare and run the information system statement, et.al (2012) is in contradiction with research findings Singh's Sinarwati and Ni Kadek (2017), which concludes that the development of a mobile-based accounting information system for MSMEs is able to help SMEs prepare financial reports. MSMEs need up-to-date, real, and accountable information for quick and accurate decision making. Changes in the uncertain business climate are one of the factors causing MSMEs to always learn to adapt to the business environment.

According to Hall (2011), the accounting information system provides information about the resources that are in the company. The information generated by the accounting information system can be used by MSMEs to determine internal decisions, including plans to purchase both quantities of material and suppliers to be used, use of materials for the production process and so on. Even the information generated can be used to determine the target market that will be entered by these SMEs.

The existence of good management of SMEs and accounting information systems are expected to have an impact on improving management control systems. The management control system is a control strategy that is known systematically and continuously, this is a concern of management because it is a strategic consequence of daily activities (Bubbio, et

al, 2003). This is very important because it will have an impact on the decision of business actors to pay taxes.

Tax payments by MSMEs in DIY for DIY GRDP in 2017 amounted to 79.64%. Bantul is one of the districts in Yogyakarta with the highest MSME distribution composition, which is 26%, followed by GunungKidul, Kulonprogo, Sleman, and finally Yogyakarta City. The results of the 2018 National Coordination Meeting conducted by the local government of Yogyakarta, showed that more than 50% of MSMEs in Yogyakarta were included in the micro category. In connection with the highest distribution in Bantul Regency, this research was conducted in Bantul Regency.

The potential that DIY now has shown that the amount of tax potential that can be received by the state. Besides, many of the products produced by DIY MSMEs are export destination products in ASEAN countries. However, the thing that becomes the obstacle for most MSME owners is that the trained staff are not trained and trained. This condition makes it difficult for business actors to report tax obligations.

Previous research on taxpayer compliance responses in Northern Nigeria conducted by Atawodi and Ojeka (2012) research that high tax rates are a problem for entrepreneurs, resulting in many entrepreneurs being disobedient and remain in the informal sector (not registering their business with relevant agencies). In 2017, Bantul Tax Service Office (KPP) stated that income tax receipts from taxpayers (WP) reached Rp310 billion in a year, while for MSMEs themselves only contributed Rp10 billion. The number of WP UMKM in 2017 is more than 37 thousand MSMEs and has NPWP of around 19 thousand MSMEs (Purwanto, 2017). The development of MSME in DIY increases the achievement of entrepreneurship ratios in DIY. The entrepreneurship achievement ratio for 2017 is 6.41%. The development of MSMEs was not in line with the permits of MSMEs in the Bantul Regency. The growth of SMEs and the potentials that are owned by MSMEs are interesting to study.

There is a gap between the number of UMKM taxpayers, the number of taxpayers who have business licenses, and state revenue in the form of UMKM taxpayer tax payments. This often happens because some business actors are less transparent (the principle of corporate governance) or cannot compile their financial reports so they cannot report well (accounting information systems are not good). Another factor that may occur is the problem that occurs in the supervision of business activities or company operations that can

ultimately lead to errors in decision making (management control systems that are less effective).

THEORY STUDY AND HYPOTHESIS DEVELOPMENT

Small and Medium Enterprises

SMEs definition according to several countries is grouped in size distribution of types of business. According to the Singapore government, SMEs are businesses that have an annual sales turnover of no more than Rp100,000,000 or a minimum of 30% local shareholders and a workforce of fewer than 200 people. Malaysia defines the SME category divided into 3 categories. First, the small-medium manufacturing category has 5 to 75 employees or a turnover in one year ranging from Rp300,000 to less than Rp15,000,000. Second, the industrial medium manufacturing category has a total of 75-200 employees or total share capital of Rp15,000,000 to Rp50,000,000. Third, the small service and other sectors category has a number of employees ranging from 5 to 30 people or the turnover in one year starting from Rp300,000 to less than Rp300,000. Fourth, the medium service and other sectors category has the number of employees working fully from 30 to 75 people or the turnover in one year is not more than Rp20,000,000.

South Korea determines businesses that fall into the category of small and micro enterprises are businesses with a number of employees under 300 people and total assets of less than Rp60,000,000. Small and medium businesses can be defined as economic activities carried out by individuals or households or an entity with the aim of producing goods or services for commercial sale (Mariana, 2012).

Development Strategy for Management and Effectiveness of SME Control

Lacob (2011) states that the management control system in SMEs is not carried out formally in every business activity of the company. The strategy for developing SME management is to develop a creative SME strategy to seize market opportunities, namely infrastructure development, the formation of business groups, business network development, marketing and partnerships, human resource development, and promotion. The formation of business groups is another effort needed in order to create good governance of SMEs. Group members can exchange information and knowledge about the business being carried out. In line with Anthony and Govindarajan (2004) that a good management control system will support the implementation of organizational strategy so that it has an impact on improving the management control system in SMEs. Marketing and

promotion are carried out through mass media, electronic media, and online so that the use of good technology and appropriate marketing efforts are expected to improve the management of SMEs and can have an impact on the development of SMEs becoming larger and more profitable.

H1: Management development strategy has a positive effect on the effectiveness of SME control

Accounting Information Systems and the Effectiveness of SME Control

Accounting information systems must be able to provide information that is fast, complete, accurate and provide the required information in full (Rachmawati, 2013). Accounting information systems in SMEs is the application of accounting information systems measured by indicators of user satisfaction, frequency of system usage, user involvement in the development of information systems. The indicator that the accounting information system is every management wants to take always uses available accounting data. In addition, employees or managers are always involved to develop information systems. Most of the SMEs are still difficult to implement this due to inadequate knowledge of human resources. Though the information system is important in order to achieve the effectiveness of SME control.

H2: The accounting information system has a positive influence on the effectiveness of the control of SMEs

Tax Control and Taxpayer Compliance

Effectiveness of KBBI effectively means that it can bring results, effects, or influence. Anthony and Govindarajan (2004) state that a management control system is a process by which managers influence other organizational members to implement organizational strategies. The management control process is carried out through strategic planning activities, budget preparation, implementation, and performance evaluation. The combination of effective words and management control system that has been explained above can be concluded that the effectiveness of management control is a process that affects everyone in the organization that aims to obtain results by implementing the company's strategy.

Research conducted by Reheul and Jorissen (2014) states that management control and supervision of each UKM is different because the environment and organizational characteristics vary. Research conducted by Mayegle and Nguidjol (2017) states that environmental uncertainty, strategic position, and leadership style determine the implementation of management control systems.

Lacob (2011) states that the management control system in SMEs is not carried out formally in all company business activities, because it is usually only done in the accounting/finance department, and in general administrative and corporate services.

H3: The effectiveness of SME control has a positive effect on taxpayer compliance.

Development Strategy for SME Governance and Taxpayer Compliance

Onyali and Okafor (2018) state that governance has a fundamental role in monitoring differences in roles and utilizing planning procedures in an organization. Governance is away in the organization to oversee and direct. Research conducted by Shamsudin and Noor (2012) states corporate governance is a synonym for a broad business environment and how governance can have relevance for tracing SMEs. The study also revealed that an increase in sales often also increased the non-compliance of taxpayers to pay taxes using tax avoidance. So that governance encourages companies to do transparency to avoid activities tax aggressive that will cause non-compliance with taxes.

Research conducted by Yuhertiana, et. al (2016) explains that the better implementation of corporate governance will improve tax ethics. Tax compliance according to Rustiyaningsih (2011) is defined as a condition in which taxpayers comply and have awareness in fulfilling tax obligations. Research conducted by Sulistyowatie and Pahlevi (2018) states that there is an influence between the application of tax regulations on tax compliance.

H4: The development strategy of SME governance has a positive effect on tax compliance

Accounting Information Systems and Taxpayer Compliance

Manaye (2016) states that accounting information systems have an important function for organizations to measure and evaluate the effectiveness and efficiency of financial activities. Research conducted by Apriyanti et.al (2015) shows that the quality of

information systems on the application of e-SPT at the Tax Service Office in Bandung is in the high category by showing good scores and can affect aspects of the system taxation.

Juita's research results (2016) five findings. First, MSMEs feel that accounting information systems are important. Second, there are still many MSMEs that have not recorded and managed financial information separately from MSME owners. Third, the practice of recording and managing financial information is carried out by the owner. Fourth, there are few MSMEs who record and store complete business documents. Fifth, inadequate resources and financial management.

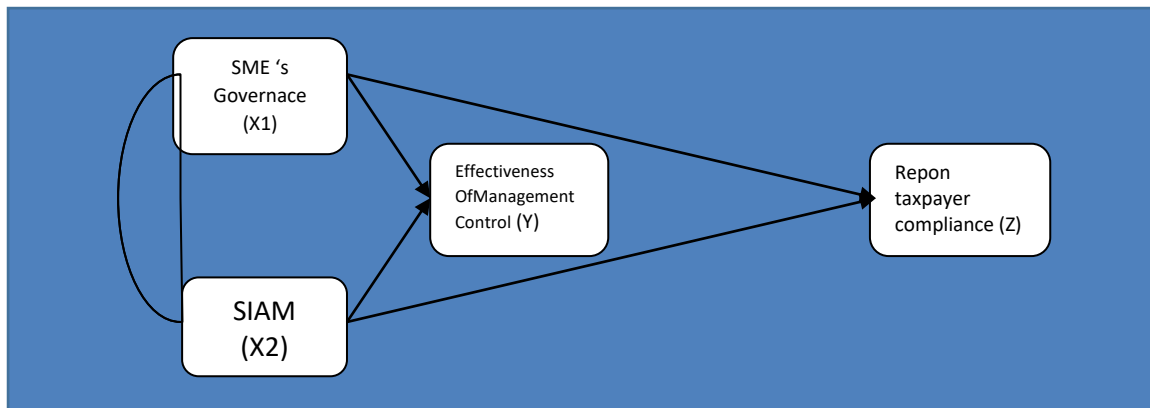
Syafariani and Feryani (2012) and Mas'ut and Masrura (2018) stated the same thing that the accounting information system influences the accountability of local tax revenues in the Regional Revenue Service. Likewise, Apriyanti, IntanNunungNurhayati, MagnazLestiraOktaroza (2016) concluded that the quality of the information system for e-SPT implementation has a significant effect on taxpayer compliance.

H5: Accounting information systems have a positive effect on taxpayer compliance.

RESEARCH METHOD

The study was conducted on all Small and Medium Enterprises (SMEs) in Sleman Regency. The number of respondents was randomly drawn from 100 SME managers as a sample of all SMEs in the Sleman Regency. The dependent variable in this study is the taxpayer's compliance response. This variable is measured by 10 question items. Each question is answered using the Likert scale 1-5. The first independent variables in this study are (1) SME governance development strategy. The number of question items in this variable is 8 items. Each question is measured using a 1-5 Likert scale; (2) the second independent variable in this study is the accounting information system for SMEs. This variable is measured by 4 question items with a Likert scale of 1-5. The third independent variable is the effectiveness of management control in SMEs. This variable is measured by 4 question items and each item is measured with a Likert scale of 1-5. The data analysis tool used uses Path Analysis. The following is a research model chart:

Exhibit 1
Research Model Diagram Relationship between Research Variables



So that each item of the questionnaire has the accuracy of a measuring instrument and has consistency, it must be pursued through personal judgment. This method is carried out discussing with colleagues before being given to real respondents. Furthermore, a pilot test was conducted on 10 respondents. The purpose of this method is to make the questions more detailed and easy to understand. Effectiveness of Management Control

Data Testing. Data collected through a questionnaire needs to be tested for validity and reliability to test the sincerity of respondents answering questions. Test the validity or validity using Pearson Correlation, by correlating each instrument item score with the total score of the number of instrument items. Test the validity and reliability of using SPSS. Invalid data must be bedropped. Reliability (reliability) is an index that shows the extent to which a measurement can be trusted. Reliability analysis using Crombach Alpha. To determine reliability, the indicators are $\alpha \geq 0,600$.

Data that has been tested for validity and reliability are data with an ordinal scale, while the measurement scale for statistical analysis of the path is at least an interval scale. Interval scale data obtained through, method of successive interval with the formula: $CV = \frac{\{(density\ at\ lower\ limit) - (density\ at\ upper\ limit)\}}{\{(area\ under\ upper\ limit) - (area\ under\ lower\ limit)\}}$. Data analysis was then performed as a test of the hypotheses proposed in this study. To find out the magnitude of Xi's direct influence with Y, calculated $Y = Pyxi$. $Pyxi$, and the magnitude of the direct effect of X, Y with Z is $Z = Pzx, y$. $Pzxy$, while the indirect effect of $Y \rightarrow Xi \Omega Xj \rightarrow Y = Pyxi.rxjxi.Pyxj$; and $Z \rightarrow PXiY \Omega XjYj \rightarrow Z = Pzx_iy.rxjy_jx_iy.Pzx_jY_j$.

RESULTS

This analysis was conducted to obtain an overview of each research object observed. Descriptive statistical results are shown in Table 1 below consists of variable governance development strategy (X1), accounting information system (X2), the effectiveness of the SME management control (Y), and the response of taxpayer compliance (Z).

Table 1
Descriptive Statistics of

Variables	N	Minimum	Maximum	Mean	Std. Deviation
X ₁	100	1.13	5.00	3.0231	, 81666
X ₂	100	1.50	5.00	3.3700	1.06392
Y	100	1.00	5.00	3.1125	, 83965
Z	100	1.70	5.00	3.4640	, 64393
<i>Valid N (listwise)</i>	100				

Table 1 shows each variable supported by 100 data. Taxpayer compliance response variable (Z) as the dependent variable. The minimum value on this variable is 1.70 and the maximum value is 5.00. The average respondent answered with a response of 3.4640 with a standard deviation of 0.64393. If the average score of respondents' answers is greater than 3.4640, then the respondents are grouped as having high taxpayer compliance responses. Conversely, if the average score of respondents is smaller than 3.4640, then respondents are grouped in respondents who have a low taxpayer compliance response. The average value of respondents' answers regarding taxpayer compliance responses ranged from 1.70 to 5.00

Effect of Management Strategy Development and Management Accounting Information Systems Against the Effectiveness of SME Control

Table 2 shows the results of the partial path coefficient calculation influence governance development strategy (X1) of the effectiveness of controls SMEs (Y) of 0.328. with a significance of 0.001. The governance development strategy has a positive effect on the effectiveness of SME control, thus H1 is accepted. This happens because an improved

governance system can improve the effectiveness of SME management control. Infrastructure development, the formation of business groups, the development of business networks, marketing and partnerships, the development of human resources, and promotion are directly proportional to the improved management controls implemented by SME managers.

Table 2. Results of Analysis of Coefficients Line Influence X_1 and X_2 Against the effectiveness of management control (Y)

Relationship	Koef. Hiking	Coefficient of determination (R ²)	1-R ²	Pye,
X_1 v	0.328		292,708,	841
X_2 v	0.333			

Formula H2 is a management accounting information system that influences the effectiveness of SME control. The influence of management accounting information systems on the effectiveness of SME management control is indicated by a path coefficient of 0.333 with a significance of 0,000. This result shows that H2 is accepted. If SMEs have been able to maximize the use of accounting data for decision making, management control to make budgeting decisions for the better.

In the first model, R-square is worth 0.292, this result shows that the contribution of the influence of X_1 and X_2 to Y is 29.20% while the remaining 70.80% is the contribution of other variables not included in the study, P_{xyE1} is worth 0.841.

From the analysis of the data obtained the magnitude of direct and indirect effects shown in Table 3.

Table 3
Direct and Indirect Effects

DESCRIPTION OF DIRECT AND INDIRECT EFFECTS					
NO	Description	path coefficient			Total
	The effect of the direct				
1	X_1 against X_3	0.328			.1076
	Effect of X_1 through X_2	0.328	0.339	0.333	0.0370
	The total effect of X_1 and X_2 on Y was				0.1446
2	X_2 against X_3	0.333			0.1109
	The influence of X_2 through X_1	0.333	0.339	0.328	0.0370

Total Effect of X_2 to X_3 by	0.1479
The net effect of X_1 and X_2 to X_3 by	0.2925
Influence of other factors 1- 0.292	0.7075
<i>Epsilon coefficient</i>	0.841

Table 3 shows the total effect of management accounting information systems on the effectiveness of management control has the biggest effect, which is 14.79% while the total influence of SMEs management on the effectiveness of management control is only 14.46%. Seen the magnitude of the indirect effect of both the influence of governance through management accounting information systems on the effectiveness of management control is by 3.70%. Likewise, the indirect effect of management accounting information systems through governance on the effectiveness of management control is 4.70%.

To improve the management of SMEs, it is necessary to develop infrastructure to reach technology and through promotion to reach a wider target market. In addition, it is necessary to build creativity in human resources. To achieve this, it is not done alone, but immediate action is needed to embrace partners from various parties to boost the strategy of developing SME governance. The better the SMEs managed indirectly will encourage the application of management accounting information systems the better. This will improve the performance or effectiveness of management control in SMEs.

The Effect of Management Development Strategy, Management Accounting Information System and Control Effectiveness on SME Taxpayer Compliance Response. Subsequent hypotheses in this study are the Development Strategy for SMEs Management (X_1), Management Accounting Information System (X_2) and the effectiveness of controlling SMEs (Y) influencing the taxpayer compliance response. Table 2 shows the relationship between the three variables showing the path coefficient of each P_{zx} 1 of 0.346, P_{zx2} of 0.309 and P_{zy} of 0, 311 with a significance of 0,000 each. These results indicate that H3 H4 and H5 were accepted. Thus the taxpayer compliance response is only able to explain, 34.60% Management Development Strategy, 30.90% Management Accounting Information System and 31.10% effectiveness of SME management control.

Table 4
Results of Path Analysis Coefficient
Effect X_1 ; X_2 and Y Towards the Taxpayer Compliance Response (Z)

Relationship	Path Koef	Coefficient of Determination (R^2)	1- R^2	Pye
$X_1 \rightarrow Z$	0.346,		565,435,	659
$X_2 \rightarrow Z$	0.309			
$Y \rightarrow Z$	0,311			

In the second model R-square with a value of 0.565, these results indicate that the contribution of the effects of X_1 , X_2 , and Y to Z is 56.50% while the remaining 43.50% is the contribution of other variables not included in study.2 worth 0.659.

The results of data analysis obtained are shown in Table 3, that the total direct and indirect influence of MSME management variables on taxpayer compliance responses is 0.203, this is greater than the total direct and indirect effects of management accounting information system variables on tax compliance responses of 0.174 and the total direct and indirect influence of management control effectiveness variables on taxpayer compliance responses is 0.187.

To increase the use of accounting information systems in decision making, it is necessary to involve users in developing accounting information systems. For the effective application of accounting information systems, data collected information should be relevant to accounting information data needed by management. Likewise, the application of a good management control system must be supported by adequate human resource competencies, segregation of duties and provision of reasonable authority and supervision to control SME assets and obligations.

Discussion

The success of management control in SMEs is a series of actions and activities that occur in all organizational activities and runs continuously. It is used to measure the effectiveness of management control, which is related to determining whether the objectives set by the company have been achieved. Lacob (2011) states that management control systems in SMEs are not carried out formally in every business activity of the company. The strategy for developing UMKM management is the effort to develop a

creative SME strategy to seize market opportunities, namely the development of infrastructure, the formation of business groups, the development of business networks, marketing and partnerships, the development of human resource competencies, and increasing the target market through promotion. Infrastructure development is one of the efforts made to develop SME management. Good infrastructure will create a good governance system. Facilities needed in UKM are internet network access available to market UKM products or services. The formation of business groups is another effort needed in order to create good MSME governance. This is reflected in the formation of business groups in order to advance the business forward. Group members can exchange information and knowledge about the business being carried out. In line with Anthony and Govindarajan (2004) that a good management control system will support the implementation of organizational strategy so that it has an impact on improving the management control system in SMEs. Marketing and promotion are done through mass media, electronic media, and online. Thus, the use of good technology and appropriate marketing efforts are expected to improve the management of SMEs and can have an impact on the development of SMEs to be greater and more profitable. However, testing the statistical results shows that the management development strategy has a lower effect on the effectiveness of SME management control.

Accounting information systems must be able to provide accurate, complete, accurate information and provide the required information in full (Rachmawati, 2013). Accounting information systems in SMEs is the application of accounting information systems measured by indicators of user satisfaction, frequency of system usage, user involvement in the development of information systems. The indicator that the accounting information system is every management wants to take always uses available accounting data. In addition, employees and managers are always involved to develop information systems. Most of the SMEs are still difficult to implement this due to inadequate knowledge of human resources. Though the information system is important in order to achieve the effectiveness of SMEs control. Statistical test results show that the accounting information system has a greater effect on the effectiveness of SME control when compared to the effect of SME governance on the effectiveness of management control.

The response of tax compliance is the fulfillment of compliance in implementing taxation provisions and regulations. There are several characteristics of a good SME that are (1) simplicity is a tax system that is easy to administer, (2) proportional is tax compliance, tax payments must be in accordance with the proportion of business conditions that are small and medium-sized, (3) certainty is an important tax obligation for SMEs to make definitive decisions, (4) friendly tax reporting systems to use, (5) tax neutrality, (6) justice (Ponorica and Al-Saedi, 2015). The implementation of the self-assessment system causes the correctness of tax payments depending on the honesty of taxpayers themselves in reporting their tax obligations (Hardiningsih, 2011). This shows that when the business owner has a good control system, tax compliance must also increase.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

With the testing of the hypotheses proposed, the results of the study concluded that:

1. Management has a positive effect on the effectiveness of management control
2. Management accounting information systems have a positive effect on the effectiveness of SME management controls. The existence of an accounting information system that is used by SMEs to make budgets and costs will have an impact on the effectiveness of business control by SME managers.
3. Besides the implications of this study also found partially that the Management, Management accounting information systems and the effectiveness of management control affect the taxpayer compliance response.

Recommendations

Looking at management accounting information systems and the effectiveness of management controls affects the taxpayer compliance response. This needs to be recommended that the accounting information system can respond to taxpayer compliance. The ability of SMEs to make budgets and costs also increase the taxpayer's response to paying taxes. Therefore, further researchers, SME managers are required to assist SME entrepreneurs in making the right accounting information system because it significantly influences taxpayer compliance responses.

It is realized that there are still many weaknesses in this research so that further research is needed as a comparison and refinement of the results of this study by expanding research objects throughout the Regency and the City of DIY. In addition, further research can add variables related to personal values possessed, such as the spirit of entrepreneurship.

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LAMPIRAN:

1. Tabel 3. direct and indirect influence calculation.

	Corelations X1 and X2						0,339
Description direct and indirect influence							
NO	Uraian						
	PngaruhLangsung	Path Koefisien					
1	X1 terhadap X3	0,328					0,1076
	Pngaruh X1 melalui X2	0,328	0,339	0,333			0,0370
	Total Pengaruh X1 dan X2 terhadap Y sebesar						0,1446
2	X2 terhadap X3	0,333					0,1109
	Pengaruh X2 melalui X1	0,333	0,339	0,328			0,0370
	Total Pengaruh X2 terhadap X3 sebesar						0,1479
	total influence X1 and X2 to X3 of						0,2925
	Pengaruhfaktorlainnya 1- 0,292						0,7075
	Koefisienepselon						0,841
Description direct and indirect influence							
1	X1 terhadap Y	0,346					0,120
	Pngaruh X1 melalui X2	0,346	0,328	0,311			0,035
		0,346	0,339	0,333	0,311		0,012
		0,346	0,339	0,309			0,036
	Total pengaruh X1 terhadap Y						0,203
2	X2 terhadap Y	0,309					0,095
	Pengaruh X2 melalui X1	0,309	0,333	0,311			0,032
		0,309	0,339	0,328	0,311		0,011
		0,309	0,339	0,346			0,036
	Total pengaruh X2 terhadap Y						0,174
3	Pengaruhlangsung X3 terhadap Y	0,311					0,097
	Pengaruhtidaklangsung X3 terhadap Y	0,311	0,333	0,309			0,032
		0,311	0,328	0,346			0,035
		0,311	0,333	0,339	0,346		0,012
		0,311	0,328	0,339	0,309		0,011
	Total Pengaruh X3 terhadap Y						0,187
	Pengaruh Total X1 X2 dan X3 terhadap Y sebsesar						0,565
	Pengaruhfaktor lain di luar X1 X2 dan X3 terhadap Y sebsesar						0,435
	Koefisienepselon						0,659