



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 Hutama
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 Probohudono

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

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Nur Ahmadi Bi Rahmani
Nurwani
Nur Fadhilah Ahmad Hasibuan

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

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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 Annis Aryani
Agung Nur Probohudono
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 ACCEPTANCE 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 Budiarmanto

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 Gantjowati

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. Fanggaldae

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

Pramatya 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 Probohudono

PARALLEL SESSION 2

HOUSEHOLD ECONOMIC AND MICRO FINANCE (HEM)

Time 16.00 - 17.30

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

Kurniyati Indahsari

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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**

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

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ABSTRACT

This study aims to determine the effect of organizational culture which has a proxy for achievement culture, academic service quality and the use of information technology on student academic performance. The data source is derived from a questionnaire given to students of the Yogyakarta Veterans National Development Study Accounting Program. The questionnaire uses a Likert scale with a population of 1020 students. The research method uses a survey to students. The sample is done using simple random sampling. The minimum sample was taken 10% of the population, which is 102 increased to 200 students who are taking semester five to semester eight. Because students who are respondents, so far have experienced receiving academic services. The data analysis tool uses multiple regression. Primary data collected are first tested for validity, reliability, and normality and then analyzed by multiple regression. The results of this regression to determine the effect of independent variables with the dependent variable. The expected output can be an additional reference to improve the culture of achievement, service quality and implications for student academic performance. The results found that the use of information technology has a positive effect on student academic performance, while the organizational culture which is proxy from the culture of achievement, and the quality of academic services do not influence student academic performance.

Keywords: *Performance culture, service quality, information technology, student academic performance.*

1. BACKGROUND

The quality of human resources is one of the important things in supporting the implementation of good performance activities. Higher education as one of the institutions to increase the competitiveness of human resources continues to improve to meet market demand for the required labor qualifications. Improving the quality of human resources through education in high school certainly requires appropriate academic planning to achieve goals and achieve satisfactory results. Good academic planning will be achieved if it goes hand in hand with the academic performance services offered by the College.

Creating students who can think intelligently and critically becomes one of the goals in accounting education (Schleifer and Dull, 2009). The ability to learn and maintain professional skills, knowledge, and orientation are important things that need to be prepared so that students can succeed in the world of work.

Cluster ranking by the Ministry of Research, Technology and Higher Education as one of the activities to support the quality of higher education output. Based on the Ministry of Research and Technology Press Release Number: 147 / SP / HM / BKKP / VIII / 2019, Higher Education Ranking 2019 focuses on Output- Outcome Base -based indicators or assessments , namely by looking at Input Performance with a weight of 40% which includes Input performance (15 %) and Process (25%), and Output Performance with a weight of 60% which includes Output Performance (25%), and Outcome (35%). The addition of these new indicators is an effort so that universities can actively respond to the times, especially the 4.0 industrial revolution.

Output assessment can be done by looking at academic performance. Various dimensions to measure academic performance include the dimensions of service quality, including aspects of tangibles (educational infrastructure), reliability (reliability of lecturers and academic staff), responsiveness (responsiveness), assurance (treatment of students) and empathy (understanding of student interests). The dimensions of organizational culture include aspects of curriculum, learning and academic atmosphere, students and graduates, students and graduates, human resources, academic facilities and infrastructure, research, community service and cooperation, management systems. Dimensions of information technology, including aspects of the standard use of information systems in the academic field, curriculum standards, and learning.

Many numbers of points regarding the importance of student academic performance were expressed by several researchers. Guney (2009) states that research on student academic performance is an important topic in the world of education. Finding factors that influence student academic performance is very important for universities, lecturers and in some cases for students themselves. These factors will greatly affect university academic policy, improvement of the curriculum, assessment of lecturers' performance and modification of the way lecturers teach. Kaighobadi and Allen (2008) stated that research on the academic performance of students received great attention from stakeholders in the world of education. The goal is to find out the factors that need to be improved in improving student academic performance to improve the quality of learning.

Organizational culture can be reflected in the system which includes the level of opportunity for innovation and creation for employees, the formation of work teams, transparent leadership and not too bureaucratic (Pratama, 2012: 18). It means that the culture that develops in the faculty provides direction and behavior patterns for the academicians in it, especially for academic service employees. Soejono's research (2005) states that organizational culture has a significant and positive effect on organizational performance and job satisfaction. Organizational culture is related to believed values, rules and codes of conduct that are

characteristic of a group or an academic service employee in handling an issue. The values and regulations contained in the organizational culture of the faculty must be understood and applied by lecturers in carrying out their activities on campus. The better the level of implementation of organizational cultural values in an entity the better the performance of the organization.

Academic services provided by tertiary institutions are one measure of the success of higher education institutions in managing their educational institutions in the context of providing educational service products. This has resulted in educational institutions needing to continuously improve the quality of services and academics (Qomariah, 2012). Academic Service Quality is important to create academic community satisfaction as a form of good academic performance at the tertiary institution concerned.

Demands for the development of information 4.0 in the world of education, the existence of information technology in academia can improve service performance for users. Research on academic services and the use of information technology and academic governance as an organizational culture to improve academic performance have not been much studied by previous researchers. This research will develop several previous studies by adding the level of existence of the use of information system technology in revealing an increase in academic performance in the Accounting Study Program of the Faculty of Economics and Business UPN "Veterans" Yogyakarta.

2. FORMULATION OF THE PROBLEM

Based on the description above, researchers can formulate the problem as follows:

1. Does the organizational culture have a positive effect on student academic performance?
2. Does service quality (*tangibles, reliability, responsiveness, assurance, empathy*) have a positive effect on student academic performance?
3. Does the use of information technology have a positive effect on student academic performance?

3. LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESES

1) Organizational Performance (Academic)

The quality of education implementation can be seen as one of them in terms of organizational performance (academic). Rummler and Brachein (Sudarmanto, 2009) say that achieving results at the level or unit of organizational analysis is related to organizational goals, organizational design, and organizational management. Information about organizational performance becomes an important matter considering the goals of the institution/organization have been previously determined (Bambang, 2018). This becomes important for the Accounting Study Program of the Faculty of Economics UPN "Veterans" Yogyakarta to analyze organizational (academic) performance.

2) Organizational Culture

The growth and development of an organization are very closely related to the organizational culture created therein. Organizational culture is often interpreted as being very crucial in improving the performance of an organization in terms of realizing its goals. Organizational culture (Irianto, 2019) is defined as a value that has certain characteristics because each organization has a fundamental difference between one organization and another. Furthermore, Mas'ud (2004) explains that organizational culture becomes the identity or main character of an organization that is nurtured and maintained. Each organization has cultural

differences from one another. This is due to differences in human character that is in it, causing differences in organizational behavior.

Organizational culture is very closely related to the performance of an organization. Arifin (2010) explains that Performance is used by management to conduct periodic evaluations of an organization's operational effectiveness, employee effectiveness based on its main tasks and functions (TUPOKSI) based on predetermined standards. Several studies have shown a relationship between one another's organizational culture and the performance of an organization.

The results of the research by Astuti and Ike (2010), organizational culture has a significant and positive effect on organizational performance. Likewise, the results of researcher Soejono (2005) state that organizational culture has a significant and positive effect on organizational performance and job satisfaction. Djokosantoso, (2003) who stated that the better the quality of the factors contained in organizational culture, the better the performance of the organization.

Likewise, the results of research by Chatman and Bersade (1997) and UdanBintoro (2002) state that a strong organizational culture can improve organizational performance. Jaya, AgamWie (2013) concluded in his research, there was a positive influence between Organizational Culture on Employee Performance in the HR Division of PT INTI Persero.

3) Quality of Service

One of the things that can increase customer satisfaction is a good quality of service to customers. Similarly, educational institutions such as universities. Academic Service Quality is important to create academic community satisfaction as a form of good academic performance at the tertiary institution concerned. Ruslan (2012) suggested that the Quality of Service (Service of Excellence) is the rate to expected and know on the level of excellence to meet customer desires. Quality of service at the tertiary level includes information services, facilities, and infrastructure services, academic services and academic guidance services. According to Sugiyanti in Mahmud (2012), states that tertiary institutions are services there are attributes that should receive attention in improving service quality, (1) timeliness of service, (2) accuracy of service, (3) politeness and friendliness in providing services, (4) responsibilities, (5) completeness, regarding the scope of services and the availability of supporting facilities and other complementary services, (6) ease of getting services, (7) variations in service models, such as new patterns and features of services and others, (8) personal services, related to flexibility, handling special requests or so on, (9) comfort in obtaining services, (10) other supporting attributes, such as the environment, cleanliness, waiting room, music facilities, air conditioning and others.

This study uses 5 (five) factors that determine the quality of services developed from Kotler's statement, (2000) include: (1) tangible (direct evidence) including physical facilities, equipment, employees, and communication facilities; (2) reliability , which is the ability to provide the promised service immediately, accurately and satisfactorily; (3) responsiveness , which is the desire of staff to help customers and provide services responsively; 4) assurance , including knowledge, competence, courtesy, and trustworthiness of staff, free from danger, risk or doubt; (5) empathy (empathy), including ease in establishing relationships, good communication, personal attention, and understanding of the individual needs of customers.

4) Availability of Use of Information Technology

No doubt information is very important in various aspects of life, especially for decision-making needs. According to Rainer, Turban, Potter (2001), information is data/fact that has been processed in such a way, so that it changes its form into information. Furthermore, William (2007) argues that information technology is a technology that combines computing (computers) with high-speed communication lines that carry data, voice, and video.

Information technology is the main pillar to help the performance of the organization so that work can be done more easily and informative to the user.

The speed of service is determined by the availability of appropriate information. The availability of information can be determined using efficient information technology but can provide the information needed by information users. Information that is useful for users is information that has value. Information will be useful if the information can support decision making and can be understood by users (Suwardjono, 2008). Therefore, information providers must pay attention to the relevance of the information presented. Information technology can be said to be the science needed to manage information so that information can be searched easily and accurately (Kusuma, Arief AP, 2014). The contents of this knowledge can be in the form of techniques and procedures for storing information efficiently and effectively. Information can be said as data that has been processed. This information can be in the form of weather forecasts, letters, news, research and development publications or educational or training programs, such as welding techniques, cooking methods, music lessons or other lessons. This information can be stored in the form of text, sound, dead pictures or live images. So that the final information can be in the form of knowledge and knowledge itself (Kusuma, Arief AP, 2014). This means the use of information technology is measured by the ease of finding accurate data and is needed by the user, storing information with procedures and techniques that are efficient and effective.

The size of the volume of information can be adjusted with the right technique or procedure. If the volume is small, of course, no complicated techniques or procedures are needed to store it. However, if the information is in a large volume, certain techniques and procedures are needed to store it so that it is easy to find the information stored. Computers can store information in large volumes. Because today, computers have been able to store information in various forms, for example in the form of sound, dead images, live images, even a combination of live images and sound in the form of film.

Every institution, there is information that needs to be communicated from one section to another. Simply communicating information is to move the information to another place. However, if there is a distance between the sender and receiver of information, the delivery process will be problematic. In situations where the number of parties requiring information is large and the information needed varies, the process of delivering that information becomes more complicated. The presence of a combination of computer technology, information technology, and communication technology or telecommunications greatly facilitates the delivery of information in a form that has been identified.

4. RESEARCH METHODOLOGY

This research was conducted at the Faculty of Economics and Business (FEB) UPN "Veterans" Yogyakarta. The independent variables in this study are Organizational Culture (X_1), Service Quality (X_2), and Use of Information Technology (X_3). The dependent variable in this study is Student Academic Performance (Y). This study uses a Likert scale (1-5) with the population in this study is a student of Accounting Study Program UPN "Veteran" Yogyakarta as many as 1200 students. The sample used was 200 students.

The following multiple regression models in this study:

Multiple Regression Model

$$Y = a + bX_1 + bX_2 + bX_3 + e$$

Y = Student Academic Performance

a = constant
 X_1 = Organizational Culture
 X_2 = Service Quality
 X_3 = Use of Information Technology
e = error .

E. RESULTS

This research is institutional research at the Accounting Department of FEB UPN Veteran Yogyakarta. This study consists of three independent variables and one dependent variable. The independent variables are Organizational Culture (X_1), Service Quality (X_2), Use of Information Technology (X_3). The dependent variable in this study is Academic Performance (Y).

Descriptive statistical analysis results on the dependent variable (Student Academic Performance) shows that the minimum value is 9, the maximum value is 30. The average respondent's answer is 18.32 with a standard deviation of 3.613. Descriptive statistical analysis results on the independent variable (Organizational Culture) shows that the minimum value is 7, the maximum value is 20. The average respondent's answer is 15.68 with a standard deviation of 3,881.

Descriptive statistical analysis results on the independent variable (Service Quality) shows that the minimum value is 35, the maximum value is 95. The average respondent's answer is 63.19 with a standard deviation of 13.966. Descriptive statistical analysis results on the independent variable (Use of Information Technology) shows that the minimum value is 4, the maximum value is 20. The average respondent's answer is 13.53 with a standard deviation of 3.558.

In testing the first hypothesis to test the effect between Organizational Culture (X_1) and Student Academic Performance (Y). The results of data processing show the value of the H1 significance level of 0.750 (more than 0.05). This shows that there is no influence of Organizational Culture on Academic Performance. This result proves that whether the organizational culture in an agency is good or bad cannot describe the students' good or bad academic performance.

In testing the second hypothesis to test the effect between Academic Service Quality (X_2) and Student Academic Performance (Y). The results of data processing show the value of the H2 significance level of 0.178 (more than 0.05). This means that Service Quality does not affect Student Academic Performance. The data shows that Service Quality does not have a positive contribution to Student Academic Performance. This shows that the quality of services provided by an organization does not necessarily help students to get the best results in their academics. The era shift requires students to be more active and proactive in achieving optimal academic results.

In the second hypothesis testing to test the effect between the Use of Information Technology (X_3) and Student Academic Performance (Y). The results of data processing indicate that the value of the significance level of H3 is 0.008 (less than 0.05). These results indicate that the higher the level of Use of Information Technology, the higher the Academic Student Performance. If the Use of Technology increases by 1%, the variable Organizational Culture and Service Quality remain, then the value of Student Academic Performance will increase by 0.008. This shows that the use of Information Technology has a positive contribution to Student Academic Performance.

F. CONCLUSIONS AND SUGGESTION

The results of this study show that :

- 1) Organizational Culture and Service Quality do not influence the Academic Performance of accounting students at the FEB UPN Veterans Yogyakarta.
- 2) The use of Information Technology has a positive effect on the Academic Performance of Students in Accounting FEB UPN Veterans Yogyakarta students.

The following are suggestions for this research:

- 1) To improve the academic performance of students, efforts need to be made to improve the culture of the organization through training activities for related academics and improving information technology and service quality in the academic section.
- 2) Conduct comparative studies to other universities that have high student academic performance, in the context of observation and follow up to create good student academic performance.

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