



ASIA PACIFIC CONFERENCE ON ACCOUNTING AND FINANCE



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THE INSTITUTE OF FINANCIAL MANAGEMENT ASSOCIATION

DAY AND DATE	TIME (In WITA)	ACTIVITIES
Thursday June, 11, 2015	08.00 – 09.00	Open registration
	09.00 – 09.30	Welcoming and opening ceremony: <ul style="list-style-type: none"> ▪ Speech by Deans, Faculty of Economics and Business, University of Brawijaya and University of Udayana ▪ Traditional Bali dance performance
	09.30 – 10.00	Coffee break
	10.00 – 12.00	Keynote Speech: Professor Avanihar Subrahmanyam (UCLA Anderson, School of Management, United States)
	12.00 – 13.00	Lunch break
	13.00 – 15.00	Panel Session 1: <ol style="list-style-type: none"> 1. How to Do Research in Finance by Professor Avanihar Subrahmanyam (UCLA Anderson, School of Management, United States) 2. Qualitative Analysis in Enhancing the Outcome of the Quantitative Analysis by Dr. Elvia Shauki (University of South Australia)
	15.00 – 15.30	Coffee break
	15.30 – 17.30	Panel Session 2: <ol style="list-style-type: none"> 1. Accounting Profession by M. Jusuf Wibisana (Lecturer of Accounting Department, University of Brawijaya and Partner – PwC Indonesia) 2. Journal Dissemination and Publishing in International Journal by Dr. Shahzad Uddin, Faculty of Social Science, University of Essex, UK
	19.00 - 22.00	Gala Dinner <ul style="list-style-type: none"> ▪ Speech by Heads of Accounting Department, Faculty of Economics and Business, University of Brawijaya and University of Udayana

Co-Host:





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		▪ Traditional Bali performance
Friday June, 12, 2015	07.30 – 08.00	Open registration
	08.00 – 09.45	Concurrent session 1
	09.45 – 10.00	Coffee break
	10.00 – 11.45	Concurrent session 2
	11.45 – 13.30	Lunch break and Friday prayer
	13.30 – 15.15	Concurrent session 3
	15.15 – 15.30	Coffee break
	15.30 – 17.15	Concurrent session 4
	17.15 – 18.00	Closing ceremony

ASIA-PACIFIC CONFERENCE ON ACCOUNTING AND FINANCE 2015

PRAMA SANUR BEACH BALI HOTEL, BALI

JUNE, 11-12, 2015

Co-Host:





ASIA PACIFIC CONFERENCE ON ACCOUNTING AND FINANCE



CONCURRENT 1 (08.00 – 09.45 AM)

CLASS A	MODERATOR:
AUTHOR	TITLE
Herlina Helmy & Charoline Cheisviyanny & Sany Dwita	The analysis of service quality at padang primary tax office
I Gusti Ayu Agung Diah Acintya & I G. A. M. Asri Dwija Dutri	performance of denpasar city in implementing performance accountability system of government institution and good governance
Eko Ganis & Nur Nafiastuti	Web-Based Enterprise Resource Planning (ERP) System In Action at the Case of A Catering Industry Company in Indonesia
Budi Rofelawaty & Erlina Diamastuti	Analysis the implementation sustainability reporting for the companies in Indonesia and comparison with the companies in Malaysia
Annisa Ciptagustia & Askolani	Distinctive Capabilities through Talent Management: The Source of Sustainable Competitive Advantage (Survey towards Members of Assosiation of Furniture Rattan Indonesia (ASMINDO) Cirebon)
Dias Satria & Elvia Shauki	The Futures of the Artisan Tuna Fishing Economies: A visual ethnographic Study on the Marketing Value Chain Governance Structures

Co-Host:





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CONCURRENT 1 (08.00 – 09.45 AM)

CLASS B	MODERATOR:
AUTHOR	TITLE
Agus Munandar	Participatory performance measurement or self-assessment: amelioration employee satisfaction
I Kadek Satria Nova & Ni Nyoman Ayu Suryandari	Locus of control in the connection between computer anxiety and skills to use accounting related softwares
Sherine Abdul All & Sanjoy Bose & Iliya Komarev	Determinants of the capital structure policy of banks listed in the united arab emirates
Nanang Fattah & Chairul Furqon & Budhi Pamungkas Gautama	Implementation of educational costs based on activity based costing to improve the quality of education in higher education (case study at universitas pendidikan indonesia)
Beta budisetyorini	Determinant factor of tourism industry capital structure of tourist attraction, hotel, restaurant, tour and travel
Astrid Tresnanty & AAGP widanaputra & I Dewa Nyoman Badera	The effect of budget participation on budgetary slack with managerial trusts as the intervening variable
Hariandi Hasbi & Sarjito Surya	Resource based view in relation to the competitive advantage and industry competition on Islamic banking

Co-Host:





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CONCURRENT 1 (08.00 – 09.45 AM)

CLASS C	MODERATOR:
AUTHOR	TITLE
Ika Prayanthi & Deske Mandagi	The impact of environmental performance as realization of environmental regulation on financial performance
Umi Muawanah & Gunadi & Rosidi	Corporate governance, information technology adoption and firm performance: preliminary research
T.C.Ediriwickrama & A.A Azeez	Multi factor explanation to ipo long run underperformance anomaly: sri lankan evidence
I Gusti Ary Suryawathy & I Gede Cahyadi Putra	Corporate governance mechanisms, earnings management and company performance
Elvira Luthan	The influence of environmental disclosure and company growth toward financial performance
Wisnu Panggah Setiyono & Peter Sheehan	Internal governance structures and managerial performance
Retno Yuliati & Soemarso Slamet Raharjo & Dodik Siswantoro	Financial and performance accountability and their implication towards incumbent reelection: indonesia local election 2011 – 2013

Co-Host:





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CONCURRENT 2 (10.00 - 11.45 AM)

CLASS A	MODERATOR:
AUTHOR	TITLE
Nugraha & Maya Sari & Vaness Gaffar	Cognitive bias and risk preferences analysis of ponzi scheme investors
Heny Hendrayati	Re-engagement: a strategy for engaging employees in a company
Heny Hendrayati & Maya Annissa & Arief Budiman	The effect of hilo goes to school event On the hilo school milk brand image
Diana Tien Irafahmi & Nujmatul Laily & Krida Taruna	Learning style versus teaching style: do they impact on accounting students' academic achievement?
Wuchun Chi & Long-Jainn Hwang	Directors' and officers' liability insurance and information asymmetry
Novrida Qudsi & Eko Ganis & Aji Dedi & Yeney	The accounting attendance in trading activity of the brawijaya period: an archaeological perspective

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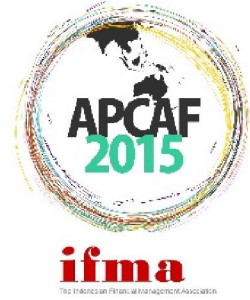
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THE FINANCIAL INFORMATION MANAGEMENT ASSOCIATION

CONCURRENT 2 (10.00 – 11.45 AM)

CLASS B	MODERATOR:
AUTHOR	TITLE
Linda Kusumaning Wedari & Megawati Oktorina	Audit committee characteristics, ownership characteristics and audit fees: evidence from manufacturing companies listed on indonesia stock exchange
Clarissa Kristina & Antonius Herusetya	Earning informativeness and reputation of audit firms: does market consider the audit quality of The big four and mid-tier firms?
Aloysius Harry Mukti	Is voluntary disclosure and audit comiitee characteristic linked to <i>earning informativeness</i>? (indonesia listed manufacturing company)
Lodovicus Lasdi	The effect of voluntary disclosure, conservative accounting and life cycle stages on firm valuation
Farida Titik Kristanti & Nury Effendi & Aldrin Herwany & Erie Febrian	The survival analysis of financial distress company: empirical studies in Indonesia
Yunita Awang & Suhaiza Ismail & Abdul Rahim Abdul Rahman	Measuring the potential for financial reporting fraud in a highly regulated industry
Setyani Dwi Lestari & Nursito	The effect of organizational culture, budgeting, internal audit, central government accounting system of quality internal financial reporting and the implications of performance accounting unit ministry of health organization In west java region

Co-Host:





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CONCURRENT 2 (10.00 - 11.45 AM)

CLASS D (BAHASA INDONESIA)	MODERATOR:
AUTHOR	TITLE
Sally Halawa & Djoko Sigit Sayogo & Eny Suprpti	Pengaruh Penilaian Tingkat Kesehatan Bank Dengan Rgec Terhadap Harga Saham
Supami Wahyu Setiyowati Ati Retna Sari	Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Kinerja Keuangan Perusahaan Manufaktur Dan Pertambangan Di Bursa Efek Indonesia Dengan Corporate Governance Sebagai Variabel Moderasi
Umi Mardiyati & Gatot Nazir Ahmad & Lusiana	Determinant of dividend payout ratio a study at a company listed in the LQ45 in 2009 - 2011
Agus munandar	Identifikasi disonansi kognitif untuk daya saing perbankan syariah di tataran global
Bonifasius Santiko Parikesit & I Wayan Bayu Diatmika	Redefinisi konsep akun kewajiban di dalam persamaan dasar akuntansi
Riesanti Edie Wijaya & Novrida Qudsi Lutfillah & Yenni Mangoting	Deconstruction Value Added Statement With Wisdom Java "Memayu Hayuning Bawana": A Perspective
Mardi & Indra Pahala & Yunika Murdayati & Petrolis Nusa Perdana	A Study Of Sharia Investment Development In Indonesian Capital Market

Co-Host:



CONCURRENT 3 (13.30 - 15.15 WITA)

CLASS A	MODERATOR:
AUTHOR	TITLE
Arum prastiwi & bambang subroto & rosidi & nurkholis	Determinants of social and environmental disclosure: a review on prior research
Rizal Yaya & Sigit Arie Wibowo & Ulvaturrahmah & Aras Halim Bernas	Carbon emission disclosure practices after mandatory disclosure policy: An empirical evidence from public listed companies in indonesia
Yessica natalia & imam subekti	The effect of environmental performance and corporate social responsibility disclosure to corporate financial performance
Putu wenny saitri	Foreign ownership effect to corporate social responsibility and market performance
Ratna A.ZR & Harry Prabowo & Tresno Ekajaya	Accounting information system management, strategy, innovation and the influence to operating performance of company manufacturing of indonesia : entering the free trade era
Ihtifazhudin Abadi Bowo & Chalimah & Siti Yunitarini	Should indonesia do redenomination? Analysis of effect of inflation and exchange rate in 25 countries redenomination
Imam Kanafi & Ade Dedi Rohayana & Susminingsih	Trust, intuition and investment behavior (the study of managerial behavior based on religion perspective)

Co-Host:



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CONCURRENT 3 (13.30 - 15.15 WITA)

CLASS B	MODERATOR:
AUTHOR	TITLE
Imelda Dian Rahmawati & Musliki & Ika Ratna Indra Astutik	The design of software and website based financial statement model to improve the transparency and accountability of amil zakat institution
Yuto Yoshinaga	The relation between cash holdings and earnings persistence
Pristiana Widyastuti	The influence accounting method choice and financial performance on investment opportunity set
Johannes & Harry Budi	The effects of car insurance customer perception toward public relation and customer loyalty
Yura Karlinda Wiasa Putri & A.A.G.P. Widanaputra	The influence of information asymmetry, leverage and chief executive officer turnover on the earnings management practices
Noval Adib	The retrograde movement of institutional theory : the story behind the establishment of the first islamic bank in indonesia
Hsiu-I Ting	Why do board members get excess compensation

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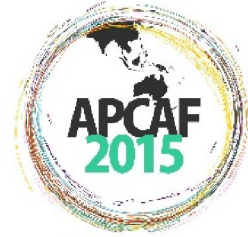


CONCURRENT 3 (13.30 - 15.15 WITA)

CLASS C	MODERATOR:
AUTHOR	TITLE
Apriani D.R Atahau & Tom Cronje	Does size affect loan portfolio structure and performance of domestic-owned banks in indonesia?
Vierly ananta upa	Firms' respons on tax reform: evidence from indonesian capital market
Rini	Effectiveness of internal control over financial reporting in indonesia islamic banking
Ishak ramli	The relevant value accounting information on the adoption of the ifrs in the capital market evidence in the banking industry
Christine Leonardi & Irwanto Handojo	The influence of corporate debt financing on earnings quality
Muhammad reza fahlevi & aan marlinah	The influence of liquidity, capital structure, profitability and cash flows on the company's financial distress
Sutrisno	Risk management and performance of Conventional banking in Indonesia

Co-Host:





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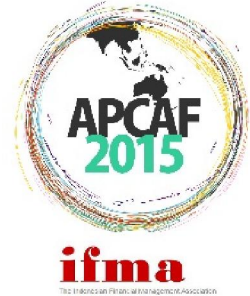


CONCURRENT 3 (13.30 - 15.15 WITA)

CLASS D (BAHASA INDONESIA)	MODERATOR:
AUTHOR	TITLE
Samuel Tulus & Fidelis Arastyo Andono & Yie Ke Feliana	Studi pengaruh penerapan corporate governance terhadap credit rating pada badan usaha go public yang masuk dalam ibmd dan terdaftar di bei periode 2009-2013
Mokh Adib S	Pengaruh persepsi kualitas, persepsi nilai terhadap kepuasan dan niat untuk berkunjung
M. Khoiru rusydi & chaerul d. Djakman & Sylvia Veronica NPS	Pengaruh books-tax differences terhadap investor trading
Kartika Hendra Titisari	Csr assessment dan pengembangan strategi csr industri perhotelan di Surakarta
Lilik Purwanti & Iwan Triyuwono & Gugus Irianto & Ahmad Riduwan	Potret prilaku pengguna laporan keuangan dalam memaknai praktik manajemen laba perspektif weton
Lukyanto Dwi Sandi & Endang Dwi Wahyuni & Sri Wibawani W.A	Pengaruh debt default, firm sizei, dan prior opinion terhadap penerimaan opini going concern (studi empiris pada perusahaan yang listing di bei)
Ni Made Vita Indriyani & Made Gede Wirakusuma	Relevansi indikator keuangan dengan metode general price level accounting dan current cost accounting
Dyah Nurmalitasari & Halim Dedy Perdana & Santoso Tri Hananto & Sulardi	Pengaruh Penerapan Sistem Akuntansi Pemerintah Daerah Dan Pemahaman Akuntansi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah

Co-Host:





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CONCURRENT 4 (15.30 - 17.15 WITA)

CLASS A	MODERATOR:
AUTHOR	TITLE
Yan Christianto Setiawan & Yie Ke Feliana	The relationship between ownership structure and accounting conservatism in manufacturing sector companies listed on Indonesia stock exchange
Irwan Taufiq R	Lessons learned from early implementation stage of accrual accounting in indonesia local government a case study in province xyz
Mahfuzur Rahman & Mohamed Albaity & Che Ruhana Isa	Behavioral biases and financial risk tolerance: evidence from malaysia
Yuji Shirabe	The effect of acquiring firm's growth opportunity on the value relevance of goodwill
Rida Prihatni & Bambang Subroto & Erwin Saraswati & Bambang Purnomosidi	The difference of value relevance of accounting information between manufacturing and financial service companies in period of ifrs convergence of 2008-2012

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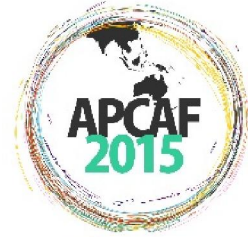


CONCURRENT 4 (15.30 - 17.15 WITA)

CLASS B	MODERATOR:
AUTHOR	TITLE
Ni Nyoman Suarniki & Budi Rofelawaty & Muhammad Malady	Preliminary research: assessing strategic management readiness of micro and small enterprises to cope with asean economic community (aec) 2015 in south kalimantan.
Oliandes Sondakh	Eco-preneurism: the role of awareness, emotions and pro - environmental behavior towards indonesia entrepreneurs willingness to purchase green material with gender as control variable
Oyong lisa	Timeliness submission financial statements and factors - factors affecting the cooperative sharia in indonesia incorporated in inkopsyah
Hadiyah fitriyah & syarifatun ni'mah	Analysis of good corporate governance (gcg) principles In perspective of islam in syariah banking
Suryana & Rofi Rofaida & Ayu Krishna	Increasing competitiveness through human resources competency improving competency at creative industry based on local materials (case study at the handicraft industry in bandung)
Ni Luh Putu Andriyani Pratiwi & I Gusti Ayu Made Asri Dwija Putri & Eka Ardhani Sisdyani & I Gusti Ketut Agung Ulupui	Good corporate governance and performance
Putu Agus Ardiana & Ni Putu Sri Harta Mimba	Mispricing in stock option

Co-Host:





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CONCURRENT 4 (15.30 - 17.15 WITA)

CLASS D	MODERATOR:
AUTHOR	TITLE
Nunung Nurhayati & Magnaz Lestira & Sri Fadilah & Nurhayati	Effects of accounting information quality, accountability and transparency of financial reporting on the level of zakat revenue in zakat foundation (bazda) in west java province
Wiwiek prihandini	Detection of tax inspection results through tax planning and book tax gap
Lulu setiawati	The impact of firm performance and firm size to the environmental performance of the firm Case study: manufactures firms in indonesia
Wuryan andyani & jogiyanto hartono & supriyadi Setiyono miharjo	The effect of family ownership on profit and performance company management: based on the theory of stewardship
Rhenca alvananda and yeney widya p	Determinants of corporate governance implementation quality in indonesia (study of firms rated by the indonesian institute for corporate governance)
Eva Ernawati & Bambang Purnomosidhi & Yeney Widya P	Mediating role of quality effect in effect of corporate governance mechanism on the cost of equity capital

Co-Host:

