

APMAA 2015 Program (as of October 11, 2015)

Monday, 26th October	Program	Location
08.00-09.00	Registration for Doctoral Colloquium & Main Conference	Warmadewa University Bali Building C
9.00-12.00	Board of Directors Meeting (Ueno, Susumu, Board of Directors Chair) <u>(All steering committee members are welcome to attend)</u> 1. One minute self-introduction by attendees 2. Reporting from APMAA 2015 co-chairs 3. Deliberations ① Presentation by the APMAA 2016 hosting school and discussions : Chu, Hsuan-Lien, National Taipei University ② Presentation by the APMAA 2017 hosting school and discussions: Hu, Yiming, Shanghai Jiao Tong University, China ③ Future conference venues after 2017 ④ APMAJ ⑤ Governance structure	Meeting Room
12.00-13.00	<i>Lunch Break</i>	Meeting Room
13:00-17.20	Doctoral Colloquium	Warmadewa University Bali Building C Auditorium Room
13.00-13.10	Welcome Dance: Sekar Jempiring	
13.10-13.15	Welcome Greeting: Mimba, Chair of Colloquium	
13.15-13.25	Speech:	
13.25-13.35	-Rector of Warmadewa University	
13.35-13.40	-APMAA President (Prof. Normah)	
	-Board of Directors Chair (Prof. Ueno)	
13.40-13.45	Opening of Doctoral Colloquium Board of Directors Chair (Prof. Ueno) will hit a gong, accompanied by President APMAA (Prof. Normah) and all representatives of six host universities	
13.45-15.15	Workshop on Research Method -Introducing facilitators and all presenters of Doc. Colloquium -Facilitators: Prof. Omar, Prof. Jan, Prof. Grahita (No presentation from facilitators, workshop will be proceed by inviting questions from doctoral students and discussed by all facilitators, discussion is divided into two sessions) -Moderator: Mimba	

15.15-15.30	Coffee Break	
15.30-15.45	Presenters, Mentors and Participants going to Pasca Sarjana Building for Doctoral Colloquium	Pasca Sarjana Building
15.45-16.30	Session I of APMAA Doctoral Colloquium: (20min presentation, 15 min review, 10 min Q&A) Five Presentations	Rooms DC II-1 - DC II-5 2nd floor
16.30-16.35	Short Break	
16.35-17.20	Session II of APMAA Doctoral Colloquium: (20min presentation, 15 min review, 10 min Q&A) Four Presentations	Rooms DC II-1 - DC II-5 2nd floor
17.20-17.45	Free time and networking	
17.45-18.00	Going to C Building, Auditorium Room	
16:00-18.00	Registration for main conference	Auditorium Warmadewa University, Bali
18.00-20.30	Welcome Reception	
18.00-18.15	Opening Dance (Sri Ksari Warmadewa Dance)	
18.15-18.30	Welcome Greeting: -Head of Warmadewa University Foundation (Representative of APMAA 2015 Host Universities)	
18.30-18.40	-Chair of the APMAA Board of Directors	
18.40-18.50	MoU: APMAA and 6 host universities	
18.50-19.00	Toast (led by Prof. Normah, 2015 President of APMAA)	
19.00-19.15	Picture Taking (all participants, speakers, board of committees and dancers are invited)	
19.15-20.30	Dinner & Performances	
19.15-19.30	Dance Performance (Manuk Rawa Dance)	
19.30-20.05	Songs (by committees members, participants, etc)	
20.05-20.20	Joged bumbung	
20.20-20.25	Announcement about APMAA Conference in Udayana University	
20.25-20.30	Closing by MC	

Tuesday, 27th October	Program	Location
08.00-09.00	Registration	Udayana University Faculty of Economics and Business Auditorium 4th floor
09.00-09.10	Opening Dance (Sri Sedana Dance)	
09.00-09.30	Report and Speech: -Report from Chairman of Organizing Committee: Prof. Sekar -Report from Chairman of Steering Committees: Prof. Grahita -Speech from Rector of Udayana University (Prof. Grahita will invite all representatives of host universities, APMAA President, and Chair of APMAA Board of Directors) -APMAA conference is officially opened by hitting a gong)	
09.30-09.40	Picture Taking (inviting VVIP guests and dancers)	
09.40-10.25	Keynote Speech Prof. Ainun Na'im PhD. CA., Ak (Secretary General of The Ministry of Research, Technology and Higher Education, The Republic of Indonesia) Moderator: Prof. Grahita	
10.25-10.40	<i>Morning Break</i>	3rd floor
10.40-11.40	Panel Session "Management Accounting for Sustainable Development" Presenter 1 Dr.Hc.drg. Chairul Tanjung (CEO of CT Corp), (25 mins) Presenter 2 Prof. Janek Ratnatunga (CMA Australia), (25 mins) paper entitle: Costing Life: Air, Water and Food Moderator : Sekar Mayangsari	Auditorium 4th floor
11.40-13.00	<i>Lunch Break</i>	3rd floor
13.00-14.00	Panel Session "Management Accounting For Sustainable Development" Moderator : Sekar Mayangsari Presenter 3: Prof. Thomas Ahrens (25 mins) Discussions: Yuniati Gunawan (15 min review) Q&A (20 min)	Auditorium 4th floor
14.00-14.30	<i>Afternoon Break</i>	3rd floor

14.30-16.55	<p>In-depth Parallel Sessions*</p> <ul style="list-style-type: none"> • Parallel Session A1 (Session A-room1) • Parallel Session A2 (Session A-room2) • Parallel Session A3 (Session A-room3) • Parallel Session A4 (Session A-room4) <p>14.30-17.00 (Session A) (fine papers) 45mins per paper</p> <p>① 14.30-15.15 ② 15.20-16.05 ③ 16.10-16.55</p> <p>*Time allotted for each paper in the In-depth Parallel Sessions (A1-A4) is 45 minutes (25 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A). Three papers will be presented in each session</p>	2nd floor
16.55-17.45	<p>Going to Prama Sanur Beach Bali Hotel (All participants are expected at Bima Stage 15 minutes before the conference dinner started)</p>	Shuttle bus will be provided
18.00-20.30	Conference Dinner	Bima Stage Prama Sanur Beach Bali Hotel
18.00-18.15	Welcome Dance	
18.15-18.25	Greeting from Chair of Conference Organizing Team (Prof. Grahita and Prof. Gagaring, Prof. Wiwik, Prof. Sekar and Mimba, Lanang will invite all other representatives of 6 host universities)	
18.25-18.35	Speech from APMAA Board of Directors Chair (Prof. Ueno)	
18.35-18.45	<p>Speech and Announcement from APMAA President (Prof. Normah):</p> <ul style="list-style-type: none"> • Best Paper Awards: APMAA Indonesian (Award certificate, Prize money of US\$300) 	
18.45-18.55	Announcement from APMAA 2016 Conference Organizer (Prof. Chu, Hsuan-Lien, National Taipei University, Taiwan)	
18.55-19.05	Appreciation to the APMAA 2015 Chairs from the APMAA Board Chair (Plaque)	
19.05-20.30	Dinner	
19.05-19.20	Wayang special performance	
19.20-19.40	Etnic Devata (modern keroncong)	
19.40-20.00	Songs (committees members, participants, etc are invited to give performance)	

20.00-20.15	Closing Performance	
20.15-20.25	Picture Taking (committees members, participants & dancers are invited to the stage)	
20.25-20.30	Closing by MC Shuttle bus will be provided to recommended hotels	
Wednesday, 28th October	Program	Location
09.00-10.30	<p>Parallel Sessions B**</p> <ul style="list-style-type: none"> • Parallel Session B1 • Parallel Session B2 • Parallel Session B3 • Parallel Session B4 • etc. until Parallel Session B8 <p>30 minutes per paper</p>	<p>Udayana University Faculty of Economics and Business</p> <p>BI Building</p> <p>B1-B4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4</p> <p>B5-B8 on 3rd floor Rooms: APMAA III-1 till APMAA III-4</p>
10.30-10.40	Morning Break	Provided on each floor
10.40-12.40	<p>Parallel Sessions C***</p> <ul style="list-style-type: none"> • Parallel Session C1 • Parallel Session C2 • Parallel Session C3 • Parallel Session C4 • etc. until Parallel Session C8 <p>40 minutes per paper</p>	<p>C1 - C4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4</p> <p>C5 - C8 on 3rd floor Rooms: APMAA III-1 till APMAA III-4</p>
12.40-13.40	Lunch Break	Provided on each floor
13.40-15.40	<p>Parallel Sessions D***</p> <ul style="list-style-type: none"> • Parallel Session D1 • Parallel Session D2 • Parallel Session D3 • Parallel Session D4 <p>etc. until Parallel Session D8</p> <p>40 minutes per paper</p>	<p>D1-D4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4</p> <p>D5-D8 on 3rd floor Rooms: APMAA III-1 till</p>

		APMAA III-4
15.40-15.50	<i>Afternoon Break</i>	Provided on each floor
15.50-17.20	Parallel Sessions E** <ul style="list-style-type: none"> • Parallel Session E1 • Parallel Session E2 • Parallel Session E3 • Parallel Session E4 etc. until Parallel Session E6 30 minutes per paper	E1–E3 on 2nd floor Rooms: APMAA II-1 till APMAA II-3 E4–E6 on 3rd floor Rooms: APMAA III-1 till APMAA III-3
<i>Note:</i> **Time allocated for each paper in the Parallel Sessions B & E with 3 papers per session is 30 minutes (20 min. for presentation, 5 min. for discussion, and 5 min. for Q&A). ***Time allocated for each paper in the Parallel Sessions C & D with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).		
17.30-18.00	Closing Ceremony: Presentation from Mr. Linus (IAMI) Closing Speech APMAA 2015 Certificates delivery	Auditorium Building 4th floor
Thursday, 29th October	Program	Location
08.00	Pick up at hotel (Pick up arrangement will be provided in each recommended hotel)	Meeting point at Prama Sanur Beach Bali Hotel
08.30-17.30	Cultural Visit (Dress Code: Casual)	Ubud (Puri Ubud, Monkey Forrest), Tegallalang: sightseeing and souvenirs, Ceking), Kintamani, Batur Temple, Bali Zoo (lunch)

Doctoral Colloquium
October 26th
Venue: Warmadewa University

Time	Doctoral Colloquium	Moderator	Room
15.45-16.30 (20 mins presentation, 15 mins review, 10 mins Q&A)	<p><u>Paper ID: 7</u></p> <p><i>An empirical study of financing, capital expenditures, economic growth and community welfare in Indonesia</i></p> <p>Elfiatur Roikhah University of Merdeka Malang, Indonesia</p> <p>Discussant: Chao Ren RMIT University, Australia</p>	Alpenberg, Jan K, Linnaeus University, Sweden	APMAA DC II-1
	<p><u>Paper ID: 73</u></p> <p><i>Determinants and evaluation of operational budgeting success in polish companies</i></p> <p>Żaneta Pietrzak University of Lodz Poland</p> <p>Discussant: Mimba Udayana University, Indonesia</p>	Hsuan-lien Chu, National Taipei University	APMAA DC II-2
	<p><u>Paper ID: 48</u></p> <p><i>A Study on Trade-Based Money Laundering Risk Management Framework of the Royal Malaysian Customs in Mitigating Trade-Based Money Laundering in Malaysia</i></p> <p>Salwa Zolkafil Universiti Teknologi MARA, Malaysia</p> <p>Discussant: Putu Sudana Udayana University, Indonesia</p>	Tomasz Wnuk-Pel University of Lodz, Poland	APMAA DC II-3
	<p><u>Paper ID: 32</u></p> <p><i>The influence of Dynamic Capabilities on Strategic Management Accounting (SMA) Practices and its effect on the Value Creation in Government</i></p>	Sekar Mayangsari, Trisakti University, Indonesia	APMAA DC II-4

	<p><i>Linked Companies (GLCs)</i></p> <p>Nik Herda Binti Nik Abdullah Universiti Teknologi MARA, Malaysia Discussant : Tomasz Wnuk-Pel University of Lodz, Poland</p>		
	<p><u>Paper ID: 33</u> <i>Corporate Integrity towards the Occurrence of Financial Statement Fraud</i></p> <p>Zulaikha Amirah Binti Johari Universiti Teknologi MARA, Malaysia</p> <p>Discussant: Sutrisno</p>	<p><i>Yiming Hu,</i> Shanghai Jiao Tong University, China</p>	APMAA DC II-5
16.30-16.35	Short break		
16.35-17.20 (20 mins presentation, 15 mins review, 10 mins Q&A)	<p><u>Paper ID: 37</u> <i>Research Statement- Goods and Services Tax (GST) Non-Compliance among Corporate Taxpayers in the Malaysian New Tax Regime</i></p> <p>Soliha Binti Sanusi Universiti Teknologi MARA, Malaysia</p> <p>Discussant : Putu Sudana Udayana University, Indonesia</p>	<p>Grahita Chandrarin University of Merdeka Malang, Indonesia</p>	APMAA DC II-1
	<p><u>Paper ID: 74</u> <i>Determinant of the Audit Scope: Mediating Effect of External Audit Reliance on Internal Audit Work</i></p> <p>Fazlida Binti Mohd Razali Universiti Teknologi MARA, Malaysia</p> <p>Discussant: Soichiro Hosomi, Tokyo Metropolitan University, Japan</p>	<p>Diana Zuhroh University of Merdeka Malang, Indonesia</p>	APMAA DC II-2
	<p><u>Paper ID: 109</u> <i>The impact of IFRS in a global economy: The Russian case</i></p>	<p>Pradnyanta Wirasedana, Udayana University, Indonesia</p>	APMAA DC II-3

	<p>Joshua Hudson Kwansei Gakuin University, Japan</p> <p>Discussant : Tarmo Kadak, Tallinn University of Technology, Estonia</p>		
	<p><u>Paper ID: 62</u> <i>The influence of banking risk and good corporate governance mechanism to market discipline and its implications for Banking stability in Indonesia</i></p> <p>Sari Yuniarti University of Merdeka Malang, Indonesia</p> <p>Discussant: Wen-Hsien Tsai National Chung Cheng University, Taiwan</p>	<p>Harryanto University of Hassanudin, Indonesia</p>	<p>APMAA DC II-4</p>

**In-depth Parallel Session
October 27th**

Time	In-depth Parallel Session	Venue	Moderator
14.30-15.15	<p>Parallel Session A1 <u>ID Paper 6.</u> <i>Institutional Change through Practice Memory</i> Thomas Ahrens*, UAEU; Laurence Ferry, Durham University. <i>Discussant: Tarmo Kadak, Tallinn University of Technology</i></p>	Udayana University, Bali Room: APMAA II-1	Prof. Tsuji, Masao
15.20 – 16.05	<p><u>ID Paper 44.</u> <i>Has the Real Economy Been Crowded Out? Evidence from Corporate Financial Asset Investment in China.</i> Yiming Hu*, Shanghai Tiaotong University; Jin Zhang, Division of Accounting, Nanyang Business School, Nanyang Technological University <i>Discussant: Thomas Ahrens*</i>, UAEU</p>		
16.10 – 17.55	<p><u>ID Paper 122</u> <i>Key Factors In The Success Of PMS</i> Tarmo Kadak Tallinn University of Technology; Erkki K. Laitinen, University of VAASA, Finland <i>Discussant: Yiming Hu*, Shanghai Tiaotong University</i></p>		
14.30-15.15	<p>Parallel Session A2 <u>ID Paper 10.</u> <i>Cross-listing in Emerging Markets: Evidence from mainland Chinese and Corporate Social Responsibility Practices of Firms cross-listed in Hong Kong.</i> Xin Zhang*, Fudan University <i>Discussant: Alpenberg, Jan K, School of Business and Economics, Linnaeus University, SWEDEN</i></p>	Udayana University, Bali Room: APMAA II-2	Prof. Oshika Tomika

Time	Parallel Sessions	Moderator	Room
	<p><u>ID Paper 35</u> <i>MAS Success, a Mediating Effect of MAS' Usefulness on The Relationship between Organizational Coordination and Control Requirements and Organization Performance in Libyan organizations.</i> Suzana Sulaiman*, UiTM; Naser Ghanem, Accountancy Department, Faculty of Economic, Azzaytuna University, Tarhona, Libya.</p> <p><u>ID Paper 90</u> <i>Earnings Management at Segment Income: Using "Other Corporate Expenses"</i> Katsuyuki Takahashi*, Waseda University</p>		
	<p>Parallel Session B3</p> <p><u>ID Paper 5</u> <i>Company Directors' Beliefs About Insider Trading Rules In An Emerging Economy.</i> Rihab Khalifa*, UAEU; Thomas Ahrens, UAEU</p> <p><u>ID Paper 58</u> <i>The Effect Of Firm Size On Accounting Conservatism With Leverage As Moderating Variable.</i> Kadek Sumiari*, Udayana University; Ni Putu Sri Harta Mimba, Udayana University; Dewa Wirama, Udayana University</p> <p><u>ID 123</u> <i>The Demand for A Quality Internal Audit Function by the UK Listed Companies.</i> Ismael, H, Qatar University</p>	Putu Sudana	APMAA II-3 Udayana University
	<p>Parallel Session B4</p> <p><u>ID Paper 36</u> <i>Transfer Pricing Policy Of Indonesian Public Entities Study Case In Manufacturing Sector.</i></p>	Harryanto	APMAA II-4 Udayana University

Time	Parallel Sessions	Moderator	Room
	<p>B. Sundari*, Gunadarma University</p> <hr/> <p><u>ID Paper 63</u> <i>Target Costing in a Traditional Enterprise.</i> Jan Alpenberg*, Linnaeus University; D Scarbrough, Goodman School of Business</p> <hr/> <p><u>ID Paper 31</u> <i>Implementation of Fixed Revenue Accounting at A Japanese Semiconductor Distributor.</i> Kenichi Suzuki, Meiji University; Kohsuke Matsuoka*, Tohoku Gakuin University; Hirumune Ishii, Meiji University Graduate School</p>		
	<p>Parallel Session B5</p> <hr/> <p><u>ID Paper 124</u> <i>Performance Measurement Evolution and Accountability in the Indonesian Regional Governments</i> Muhammad Thahar, Gillian M. Vesty and Sue Robertson, RMIT University</p> <hr/> <p><u>ID Paper 27</u> <i>Strategic Performance Measures: Empirical Evidence from Public Sector.</i> Ahmed Abdel-Maksoud*, United Arab Emirates Univ; Said Elbanna, Qatar University; Habib Mahama, United Arab Emirates University; Raili Pollanen, Carleton University, Canada.</p>	Bambang Tjahjadi	APMAA II-5 Udayana University
	<p><u>ID Paper 125</u> <i>Management Accounting Best Practice Model As Alternative Continuous Improving Corruption In Public Sector Agencies.</i> Nor Azlina AbRahman, Accounting Research Institute, Universiti Teknologi MARA, Ibrahim Kamal A.R., Universiti Kuala Lumpur, Zubir Azhar, Universiti Teknologi MARA, Jamaliah Said, ARI, Universiti Teknologi mARA, Normah Omar, ARI, Universiti Teknologi MARA</p>		

Time	Parallel Sessions	Moderator	Room
	<p>Parallel Session B6</p> <p><u>ID Paper 78</u> <i>The Effect Of Liquidity, Leverage, Intensity Of Supplies And Intensity Of Fixed Assets On Taxpayers Aggressiveness.</i> Ida Bagus Putu Fajar Adisamartha*, Udayana University; Naniek Noviari, Udayana University</p> <hr/> <p><u>ID Paper 97</u> <i>Implications of Excess Cash and Insufficient Cash on Company Performance and Market Reaction.</i> Evita Puspitasari*, Universitas Padjadjaran; Merri Dwi Nurani, Universitas Padjadjaran</p> <hr/> <p><u>ID Paper 47</u> <i>The Role Of Management Accountants In The Automotive Supply Chain Management.</i> Eley Kasim*, UITM; Indra Devi Rajamanoharan, Universiti Teknologi MARA; Normah Omar, Accounting Research Institute</p>	Wira Sedana	APMAA II-6 Udayana University
	<p>Parallel Session B7</p> <p><u>ID Paper 102</u> <i>Company's Characteristic, Audit Delay And The Timeliness Of Corporate Internet Reporting: Study On Banking Company Listed In Indonesia Stock Exchange.</i> Wiwik Utami*, Mercu Buana University; Nike Asih, Mercu Buana University</p> <hr/> <p><u>ID Paper 77</u> <i>The Acceptance Of Audit Opinion With Going Concern Modification And Its Predictor Factors (Study In Indonesia Stock Exchange).</i> I Gusti Putu Oka Surya Utama*,</p>	Diana Zuhroh	APMAA II-7 Udayana University

Time	Parallel Sessions	Moderator	Room
	Udayana University; I Dewa Nyoman Badera , Udayana University		
	<u>ID Paper 4</u> <i>Integrated License Service on Good Governance Perspective.</i> Bonaventura Ngarawula* , University of Merdeka Malang		
	<p>Parallel Session B8</p> <p><u>ID Paper 57</u> Audit Quality to Manage Sustainable Auditor Reputation. Juniati Gunawan, Trisakti University; Meinie Susanty*, Trisakti University</p> <p><u>ID Paper 59</u> <i>The Ability Of Examiner Ethic In Moderating The Effect Of Competence, Experience And Independence On The Quality Of Inspectorate Examination Results.</i> Kadek Astrawan*, Udayana university; Ni Putu Sri Harta Mimba, Udayana University; A.A.N.B Dwirandra, Udayana University</p> <p><u>ID Paper 2</u> <i>The Development of Indonesian Environmental Performance and Compliance Under Environmental Performance Rating Program.</i> Sofik Handoyo*, Padajajaran University, Bandung, Indonesia</p> <p><u>ID Paper 72</u> <i>Predictive Factor In Choosing Career As A Professional Accountant; Undergraduate Accounting Student Department View.</i> Febrian Kwarto*, Mercuri Buana University Jakarta; Suryadi Winata, Budhhi Dharma University; Hadi Saputra, Buddhi Dharma University</p>	Sutrisno	APMAA II-8 Udayana University

	<p><i>Manufacturing Company In Indonesia Stock Exchange Period Of 2007 - 2013).</i> Sekar Mayangsari*, Trisakti University, Indonesia; Tendy Wato, Trisakti University</p> <p>Parallel Sessions C3</p> <p><u>ID Paper 93</u> <i>The Role Of Goal - Setting Participation's Antecedent: Indirect Effects In Improving Managerial Performance.</i> Taufik Akbar*, Universitas Mercubuana; Dr. Harnovinsah, Mercubuana University</p> <p><u>ID Paper 108</u> <i>The Relationship Between Management Control Systems Use And Alliance Performance</i> Habib Mahama*, United Arab Emirates University; Ales Zhichao Wang, Australian National University.</p> <p><u>ID Paper 51</u> <i>Effect Corporate Social Responsibility to make Image Company.</i> Rahma Wati*, Universitas Hasanuddin; Yusuf Qomaruddin, STIE Muhammadiyah Palopo; Gagaring Pagalung, Unhas</p> <p>Parallel Sessions C4</p> <p><u>ID Paper 118</u> <i>The Effect of Corporate Social Responsibility Disclosure and Corporate Governance Mechanisms on Earnings Management and Stock Risk: Evidence From Public Banks in Indonesia.</i> Indrianita Anis*, Trisakti University; Ancella A. Hermawan,</p> <p><u>ID Paper 103</u> <i>The Relevance Value Of Good Corporate Governance Implementation And Company Scale On Corporate Performance Case Study on listed Companies in Indonesia Stock Exchange.</i> Wiwik Utami*, Mercu Buana University; Cakap Haryono,</p> <p><u>ID Paper 92</u> <i>The Influence of Corporate Governance, Size, Growth and Performance to Executive Compensation (Study of Indonesian Capital Market).</i> I Gusti Ketut Agung Ulupui*,</p>	<p>Putu Sudana</p> <p>Ibrahim</p> <p>Wayan Pradnyantha</p>	<p>APMAA II-4</p> <p>APMAA III-1</p>
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	<p>Economic And Business Faculty; I G.A.M Asri Dwija P,</p> <p>Parallel Sessions C5 <u>ID Paper 91</u> <i>Effect Of Management Compensation And Auditor Reputation On Tax Management In The Listed Banking Companies In Indonesia.</i> Yudhi Herliansyah*, Mercu Buana University</p> <p><u>ID Paper 12</u> <i>Risk Appetite Framework and Budgeting Control System.</i> Yuanlue Fu*, Xiamen University; Chenxi Fu, Dalian University of Technology, China</p> <p><u>ID Paper 80</u> <i>The Effect Of Principles Good Corporate Governance Toward Financial Performance To The Cooperatives At Klungkung Regency.</i> Diah Ary Pradnyaswari*, Udayana University; I G.A.M Asri Dwija P,</p> <p>Parallel Sessions C6 <u>ID Paper 82</u> <i>Difference Analysis Of Financial Performance Between The Winner And Non Winner Of Indonesia Sustainability Reporting Award (Isra).</i> Ni Wayan Sri Arthini*, Udayana University; Ni Putu Sri Harta Mimba, Udayana University</p> <p><u>ID Paper 69</u> <i>Chinese MNEs' OFDI Strategy: Linkage between Corporate Objectives and OFDI Strategies.</i> Tetsuhiro Kishita*, Ryukoku University; Cheng Qian, Ryukoku University</p> <p><u>ID Paper 9</u> <i>Effect on the Financial Condition and Profitability of Non-Financial Performance in the Indoensian Shipping Company.</i> Supardi Supardi*, University of Merdeka Malang; Grahita Chandrarin, University of Merdeka Malang; Prihat Assih, University of Merdeka Malang</p>	<p>Nunuy Nur Afiah</p> <p>Juniati Gunawan</p>	<p>APMAA III-2</p> <p>APMAA III-3</p>
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	<p>Parallel Sessions C7</p> <p><u>ID Paper 28</u> <i>Interaction Between Individuals Morality And Compensation Appropriateness On Accounting Fraud (Experimental Study In Denpasar City).</i> Ni Putu Sri Harta Mimba*, Udayana University; Astrid Krisdayanthi, Udayana University; Ni Ketut Rasmini, Udayana University</p> <p><u>ID Paper 56</u> <i>A Study Of Inventory Possessions Before And After The Great East Japan Earthquake: Implications For Just-In-Time In The 21st Century.</i> Shinnosuke Hara*, Nagoya Univ. of Foreign Studies</p> <p><u>ID Paper 121</u> <i>The Analysis Effect Of Ifrs Convergence On Income Smoothing With Corporate Governance As Moderating Variable In Indonesia, Singapore, And Malaysia.</i> Titik Aryati*, Trisakti University; Murtanto, Trisakti University</p> <p>Parallel Session C8</p> <p><u>ID Paper 112</u> <i>The Analysis of Financial Statement Fraud: The Fraud Diamond and Bank Indonesia Circular Letter No.13/28/DPNP2011 Perspectives.</i> Miss Restiani*, Trisakti University; Murtanto, Trisakti University</p> <p><u>ID Paper 89</u> <i>A Comparative Study Of The Impact Of Internal Auditors' Involvement On Erp Implementation Projects And Ifrs Conversion Projects.</i> Wen-Hsien Tsai*, National Central University; Yin-Hwa Lu, National Central University & Soochow; Hsiu-Li Lee, National Central University & Soochow; Tsung-Hsun Chen, National Central University</p> <p><u>ID Paper 22</u> <i>Management Review Of Environmental Costs In Hospital In Makassar.</i> Tenriwaru Tenriwaru*, Hasanuddin</p>	<p>Dewa Gede Wirama</p>	<p>APMAA III-4</p>
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	University; Syamsu Alam , Moelim University Indonesia; Gagaring Pagalung , Unhas		
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12:15-13:30	<i>LUNCH BREAK</i>		
Time		Moderator	Room Number
13.40-15.40 (Session D)	<p>Parallel Sessions D1</p> <p><u>ID Paper 64</u> <i>Sustainability Reporting: Economic Stakeholder and Management Disclosure.</i> Marselinus Asri*, Gagaring Pagalung, Unhas</p> <p><u>ID Paper 114</u> <i>Behavioural Factors Affecting Strategic Alignment Based on the Balanced Scorecard Framework: Evidence from A Malaysian Company.</i> Normah Omar*, Accounting Research Institute; Hazeline Ayoup, Universiti Utara Malaysia; Ibrahim Kamal Abdul Rahman, Universiti Kuala Lumpur Business School</p> <p><u>ID Paper 98</u> <i>Does Sharia Accounting Really Sharia? Basic Fundamental Verivication Of Sharia Principle.</i> Febrian Kwarto*, Mercu Buana University Jakarta; Diah Iskandar, Mercu Buana University Jakarta; Minanari Minanari, Mercu Buana University Jakarta</p> <p>Parallel Sessions D2</p> <p><u>ID Paper 42</u> <i>The Effect Accounting Conservatism on the Company's Performance and Information Asymmetry as a Moderator: Evidence From Indonesia and Singapore.</i> Sekar Mayangsari*, Trisakti University, Indonesia; Nera Marinda, Kalbis University</p> <p><u>ID Paper 115</u> <i>Water Resources And Environmental Management Accounting.</i> Yumiko Tsukuba*, Asia University</p> <p><u>ID Paper 68</u> <i>A Correlation Between Cost Management Practices And Strategic Managements.</i> Paulus Tangke*, University Hasanuddin</p>	Nuryatno	APMAA II-1
		Sutrisno	APMAA II-2

Time	Parallel Sessions	Moderator	Room
15:50-17:20 (Session E) 30mins per paper	Parallel Sessions E1 <u>ID Paper 11</u> <i>Linkage Between Capital Structure, Corporate Governance, and Divided Policy with Firm Values (Study Firm Manufacturing in Indonesia Stock Exchange).</i> La Ode Sumail Ode* , Muh. Akob Kadir , STIEM Bongaya	Diana Zuhroh	APMAA II-1
	<u>ID Paper 61</u> <i>Effect Analysis Audit Quality, Good Corporate Governance, Profitability, and Deferred Tax to Earnings Management (Empirical Study on Corporate in LQ 45 at Indonesia Stock Exchange).</i> Andrian Gunawan * , Student.		
	<u>ID Paper 40</u> <i>Effect Of Good Corporate Governance And Ownership Structure On Sustainability Report In Listed In Indonesia Stock Exchange.</i> Sih Wahjoeni* , UNMER		
	Parallel Sessions E2 <u>ID Paper 119</u> <i>Accountant's Views in Sustainable Development Goals.</i> Juniati Gunawan , Trisakti University	Habib Mahama	APMAA II-2
	<u>ID Paper 71</u> <i>The Effect Of Ownership Structure And Net Income Towards Cash Dividend On Lq-45 Index Companies Listed In Indonesia Stock Exchange.</i> Nurul Hidayah Hidayah* , Education, Mercu Buana University		
	<u>ID Paper 87</u> <i>The Funding Ability Of Local Government on Its Projects And Its Implication Towards Financial</i>		

Time	Parallel Sessions	Moderator	Room
	<p><i>Performance: Case Study In Malang City Government.</i> Elfiatur Roikhah, University of Merdeka Malang; Grahita Chandrarin*, University of Merdeka Malang</p>		
	<p>Parallel Sessions E3</p> <p><u>ID Paper 34</u> <i>Application of Planned Behavior Theory to Explain Student's Intention to Smoke.</i> Lerbin Aritonang*, Tarumanagara University</p> <hr/> <p><u>ID Paper 1</u> <i>An Analysis of the Financial Inclusion in South Africa considering Race, Education and Income per Capita.</i> Mohamed Omran*, Qatar University</p> <hr/> <p><u>ID Paper 15</u> <i>The Role of Information Technology as Moderating Variable and Internal Control Effectiveness as intervening variable in the Relationship between Human Resource Competency and Internal Auditor Service Quality on Quality of Report.</i> Haliah Imran*, Hasanuddin University; Abdul Hamid Habbe, Hasanuddin University; Muhammad Irdam Ferdiansah, Hasanuddin University</p>	Ni Putu Sri Harta Mimba	APMAA II-3
	<p>Parallel Sessions E4</p> <p><u>ID Paper 67</u> <i>Budgetary Slack And Managerial Performance Models : Gender Perspective.</i> Rida Sari, University; Eko Riadi, University; Dwi Suhartini*, University</p> <hr/> <p><u>ID Paper 86</u> <i>The Role Of Strategic Planning,</i></p>	Jan Alpenberg	APMAA II-4

Time	Parallel Sessions	Moderator	Room
	<p><i>Accounting Information And Advisors In The Growth Of Small To Medium Enterprises (Smes).</i> Chris Catto*, Putney Breeze Business Advisor</p>		
	<p><u>ID Paper 45</u> <i>Environmental Management Accounting: How Is The Potention In Future?</i> Amiruddin Amiruddin*, UNHAS</p>		
	<p>Parallel Sessions E5</p> <p><u>ID Paper 14</u> <i>Performance Measurement of the Balanced Scorecard in Makassar Health Polytecnic Using the Baldrige Criteria.</i> Israria Rahman*, Makassar Health Polytecnic</p>	Hosomi Shoichiro	APMAA III-1
	<p><u>ID Paper 110</u> <i>Econometric Modeling Of Stock Return Volatility And Trading Volume: The Indian Case.</i> Zabiulla Syed*, Sambhiram, School of Management; K C Mishra, Sambhiram, School of Management; Rema Narayanswamy, Sambhiram, School of Management.</p>		
	<p><u>ID Paper 104</u> <i>Determinants Financing Received And Implications Islamicity Of Performance Index.</i> Oyong Lisa*, STIE Widyagama Lumajang; Ahmad Kifi Kifi, STIE Widya Gama</p>		
	<p>Parallel Sessions E6</p> <p><u>ID Paper 126</u> <i>Management Accounting Practices as Catalyst on Continous Improving Accountability and Firm Performances in SME's.</i> Nor Azlina AbRahman, Accounting Research Institute, Universiti</p>	Gagaring Pagalung	APMAA III-2

Time	Parallel Sessions	Moderator	Room
	<p>Teknologi MARA, Jamaliah Said, ARI, Universiti Teknologi MARA, Normah Omar, ARI, Universiti Teknologi MARA, Aliza Ramli, Universiti Teknologi MARA.</p> <p><u>ID Paper 127</u> <i>Analysis the Effect of Corporate Governance Structure and Financial Performance Toward Financial Distres.</i></p> <p>Benny Oktaviano, Trisakti University; Susi Dwimulyani, Trisakti University.</p>		