

Model APMAA Annual Conference edited on June 19, 2016

Conference Dates: Four Days in Early November

Estimated participants: 170 (Foreigner participants 70, Local participants 100).

Events on Day One

Board of Directors Meeting (at a 30-person meeting room)

Doctoral Colloquium (Opening ceremony at a 60-person room; 3 sessions at three 20-person rooms)

Welcome Reception at a Conference Hotel (100 persons)

Events on Day Two

Opening Ceremony (130-150)

Plenary Session (a Keynote Speech, 130-150)

Panel session(s): (130-150)

In-depth Parallel Sessions A: 9 papers (3 sessions; three 50- person rooms)

In-depth Parallel Sessions B: 9 papers (3 sessions; three 50- person rooms)

Events on Day Three

Parallel Sessions C: 18 papers (6 sessions: six 20-30 person rooms)

Parallel Sessions D: 18 papers (6 sessions: six 20-30 person rooms)

Parallel Sessions E: 18 papers (6 sessions: six 20-30 person rooms)

Parallel Sessions F: 18 papers (6 sessions; six 20-30 person rooms)

Closing Ceremony

Event on Day Four

Company (Factory) Visit

Time	Program	Presentations	Attendances	No. of conference rooms
(Day One) 12 paper presentations				
9:00-12:00	Board of Directors Meeting		30	Meeting room
12:00-13:30	Lunch (for Board Directors)		30	
12:30-15.00	Registration			
13:30-17:00	Doctoral Colloquium : 12 papers (6 advisers) Presentations/Review/ Q&A 40 minutes(25min presentation, 15 min review, 10 min Q&A) Opening 13.30-13.50 Sessions A (13.50-14.30; 14.30-15.10) Break (15.10-15.30) Sessions B (15.30-16.20; 16.20-17.00)	12 papers (4 papers × 3 rooms))	60	60-persons room for Opening Plus two 20-persons room
16:00-19.00	Registration at the reception hotel			
18:00-21:00	Welcome Reception (halal food-20 persons)		100	At a conference hotel
(Day Two) 18 paper presentations				
8:00-19.00	Registration			
9:00-9:30	Opening Ceremony (Group photo)		130-150	1

9:40-10:30	Plenary session (1 keynote speaker + 1 moderator)		130-150	1
10:30-10:45	Morning Break			
10:45-12:00	Panel session (3 presenters +1 moderator)		130-150	1
12:00-13:30	Lunch		150-170	
13:30-15:00	In-depth Parallel Sessions A session A1 session A2 session A3 13.30-13-14.10; 14.10-14.50; 14.50-15.30 (20 min.presentation 10min discussion 10 min Q&A)	9 papers	3 sessions	3 papers ×3 rooms(50)
15:30-15:45	Afternoon Break			
15:45-17:45	In-depth Parallel Sessions B session B1 session B2 session B3 15.45-16.25; 16.25-17.05; 17.05-17.45 (20 min. presentation 10min discussion 10 min A&Q)	9 papers	3 sessions	3 papers ×3 rooms(50)
18:00-21:30	Conference Dinner (included next organizer's promotion)		150-170	ボール・ルーム
(Day Three) 72 paper presentations				
8:00-	Registration			
9:00-10:30	Parallel Sessions C session C1 --- session C6 (15 min. presentation 10min discussion 5 min Q&A)	18 papers (3papers × 6 rooms)	6 sessions	6 rooms (30 persons per room)
10:30-10:45	Moring Break			
10:45-12:15	Parallel Sessions D session D1 --- session D6 (15 min. presentation 10min discussion 5 min Q&A)	18 papers (3papers × 6 rooms)	6 sessions	6 rooms (30 per room)
12:15-14:00	Lunch			
14:00-15:30	Parallel Sessions E session E1 --- session E6 (15 min. presentation 10min discussion 5 min Q&A)	18 papers (3papers × 6 rooms)	6 sessions	6 rooms (30 per room)
15:30-15:45	Afternoon Break			
15:45-17:15	Parallel Sessions F session F1 --- session F6 (15 min. presentation 10min discussion 5 min Q&A)	18 papers (3papers × 6 rooms)	6 sessions	6 rooms (30 per room)

17:25-17:45	Closing ceremony (Appreciations)		100	1 rooms
(Day Four)				
8:00-16:30	Day tour (Company or Factory visit)		100 people	2 Buses

APMAA 2018 Organizing Committee (Division of tasks and responsibilities)

In-charge of Registration (fee, invitation letter, participants list, name badge, certificates)

In-charge of Parallel Sessions (paper reviews, recruiting moderators and discussants)

In-charge of Doctoral Colloquium Chair

In-charge of Conference Program

In-charge of Budgeting and funding (contracting venues, receptions, one-day tour)

Revenue and expenses

Revenue	Revenue (USD)	Expenses (USD)
Participation fees		
Expenses		
Welcome reception		
Conference Reception		
One-day tour		
Conference Kits (bags, programs, USBs)		
Opening ceremony		
Peronell and staff		
Facilities (rooms, etc.)		
Miscellaneous expenses		
Sub-Total		
Donations		
Host school		
Supporting academic associations		
Companies		
Publishers		
Auditing firms and consultants		
Municipals		
APMAA members		
Balance		

Conference Registration Fee (Tentative)

Type of Payment	Fees
Early Bird	USD300
Doctoral Student	USD150
General	USD350
Late/on-site	USD400
Local Participants	To be determined
Accompanying person *	USD150**

* Accompanying person is limited to delegate's family member only.

**This registration fee includes the Welcome Reception (4th), Opening Ceremony (5th), Gala Dinner (5th) and Day tour (7th).

Time-line and check-list for APMAA 2018 preparation(Shown as an example)

- October 2016: Budgeting and Funding
- March 2017: organizing sub-committees, call for papers
- July 2017: decide conference date, booking conference hotel and rooms,
- October 2017: upload Conference Home page, edit Conference News
- March 2017: opening submission site, registration site, accommodation site.
- October 2018 :

Program for 2018 APMAA Conference (Shown as an example)

TIME	PROGRAM	LOCATION
Day 1		
09.00 - 12.00	Board of Directors Meeting (All steering committee members are welcome to attend) 1. One minute self-introduction by attendees 2. Reporting from APMAA 2018 Chair 3. Deliberations <ul style="list-style-type: none"> ▪ Presentation by the APMAA 2019 hosting school and discussions : ▪ Presentation by the APMAA 2020 hosting school and discussions: ▪ Future conference venues after 2017 ▪ APMAJ ▪ Governance structure 	(Meeting Room)
12.00 - 13.30	Lunch Break	
12.30 - 15.00	Registration for Doctoral Colloquium & Main Conference	
13.30-17.00	Doctoral Colloquium	
13.30 - 13.50	Opening of Doctoral Colloquium APMAA Greeting by President and Doctoral Colloquium Chair	
13.50 - 15.10	At Session 1, Session 2 and Session 3 Presentation 1: 13.50-14.30 Presentation 2:14.30-15.10	
15.10 - 15.30	Break	
15.45 - 17.00	At Session 1, Session 2 and Session 3 Presentation 3: 15.30-16.20 Presentation 4: 16.20-17.00	

17.00 - 18.00	Free time and networking	
16.00 - 17.00	Registration for main conference	
18.00 – 20.30	Welcome Reception	
	Welcome Greeting: Chair of the APMAA Board of Directors	
	Toast	
	Picture Taking (all participants, speakers, board of committees and dancers are invited)	
	Dinner& Performances	
	Songs (by committees members, participants, etc)	
	Closing by MC	
Day 2		
08.00 - 19.00	Registration	
09.00 - 09.20	Opening Ceremony	
09.20 - 09.30	Picture Taking	
09.40-10.30	Plenary session (A Keynote Speech) Q&A (10 Min)	
10.30 - 10.45	Morning Break	
10.45 - 12.00	Panel Session “Theme” Moderator (10 Min) <ul style="list-style-type: none"> ▪ Presenter 1 (15 min) ▪ Presenter 2 (15 min) ▪ Presenter 3 (15 min) Q&A (20 Min)	
12.00 - 13.30	Lunch Break	
13.30 - 15.30	In-depth Parallel Sessions A* <ul style="list-style-type: none"> • Parallel Session A1 (Session A-room 1) • Parallel Session A2 (Session A-room 2) • Parallel Session A3 (Session A-room 3) 13.30-13-14.10; 14.10-14.50; 14.50-15.30 *Time allotted for each paper in the In-depth Parallel Sessions (A1-A3) is 40 minutes (20 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A). Three papers will be presented in each session	
15.30 – 15.45	Afternoon Break	
15.45 - 17.45	In-depth Parallel Sessions B* <ul style="list-style-type: none"> • Parallel Session B1 (Session B-room 1) • Parallel Session B2 (Session B-room 2) • Parallel Session B3 (Session B-room 3) 15.45-16.25; 16.25-17.05; 17.05-17.45 (20 min. presentation 10min discussion 10 min Q&A)	
18.00 - 20.30	Conference Dinner	

	Picture Taking (committees members, participants & dancers are invited to the stage) Speech from APMAA Board of Directors Chair, APMAA President, APMAA 2018 conference Chair	
	Appreciation to the APMAA 2015 Chairs from the APMAA Board Chair (Plaque)	
	Announcement from APMAA 2019 Conference Organizer	
	Songs (committees members, participants, etc are invited to give performance)	
20.25 - 20.30	Closing by MC Shuttle bus will be provided to recommended hotels	
WEDNESDAY, OCTOBER 28th 2015		
09.00 - 10.30	Parallel Sessions C (at 6 rooms) <ul style="list-style-type: none"> • Parallel Session C1() • Parallel Session C2 • Parallel Session C3 • Parallel Session C4 • Parallel Session C5 • Parallel Session C6 30minutes per paper (15 min. presentation 10min discussion 5 min Q&A)	
10.30 - 10.45	Morning Break	
10.45 - 12.15	Parallel Sessions D <ul style="list-style-type: none"> • Parallel Session D1 • Parallel Session D2 • Parallel Session D3 • Parallel Session D4 • Parallel Session D5 • Parallel Session D6 30minutes per paper (15 min. presentation 10min discussion 5 min Q&A)	
12.15 - 14.00	Lunch Break	
14.00 - 15.30	Parallel Sessions E <ul style="list-style-type: none"> • Parallel Session E1 • Parallel Session E2 • Parallel Session E3 • Parallel Session E4 • Parallel Session E5 • Parallel Session E6 30 minutes per paper (15 min. presentation 10min discussion 5 min Q&A)	
15.30 - 15.45	Afternoon Break	

15.40 - 17.15	Parallel Sessions F <ul style="list-style-type: none"> • Parallel Session F1 • Parallel Session F2 • Parallel Session F3 • Parallel Session F4 • Parallel Session F5 • Parallel Session F6 30 minutes per paper (15 min. presentation 10min discussion 5 min Q&A)	
17.20 - 17.45	Closing Ceremony: <ul style="list-style-type: none"> ▪ Closing Speech from 2018 Conference Chair ▪ Best Paper Awards: (Award certificate, Prize money of US\$300) APMAA 2018 Certificates delivery to the participants	
Day 4		
08.00 - 09.00	Picking up participants	
09.00-16.30	Factory (or cultural) Visit (Dress Code: Casual)	

2015 Doctoral Colloquium in Indonesia

October 26th

Venue: Warmadewa University

Time	Doctoral Colloquium	Moderator	Room
15.45-16.30 (20mins presentation, 15 mins review, 10 mins Q&A)	<p><u>Paper ID: 7</u> <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: Gede Wira Kusuma Udayana University, Indonesia</p>	Alpenberg, Jan K, Linnaeus University, Sweden	APMAA DC II-1
	<p><u>Paper ID: 73</u> <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 University Taipei	APMAA DC II-2
	<p><u>Paper ID: 48</u> <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>	Afiah, Nunuy Nur, Padjajaran University, Indonesia	APMAA DC II-3

	<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>Wiwik Utami, Mercu Buana University, Indonesia</p>	<p>APMAA DC II-4</p>
16.30-16.35	Short break		
16.35-17.20 (20mins 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>	<p>APMAA DC II-1</p>
	<p><u>Paper ID: 32</u> <i>The influence of Dynamic Capabilities on Strategic Management Accounting (SMA) Practices and its effect on the Value Creation in Government 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>Diana Zuhroh University of Merdeka Malang, Indonesia</p>	<p>APMAA DC II-2</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, Brawijaya University, Indonesia</p>	<p><i>Yiming Hu,</i> Shanghai Jiao Tong University, China</p>	<p>APMAA DC II-3</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: Suzanna Sulaiman, Universiti Teknologi MARA, Malaysia</p>	<p>Harryanto University of Hassanudin, Indonesia</p>	<p>APMAA DC II-4</p>

Doctoral Colloquium - Indonesian Session

October 26th

Venue: Warmadewa University

Time	Doctoral Colloquium Indonesian Session (IS)	Moderator	Room
15.45-16.30 (20mins presentation, 15 mins review, 10 mins Q&A)	<p><u>Paper ID (IS): 1</u></p> <p><i>Hubungan antara Intellectual Capital Perception dan Intellectual Capital Performance dengan Corporate Governance dan Business Performance, serta Dampaknya terhadap Tax Revenue Performance melalui Pendekatan Structural Equation Modeling (SEM)</i></p> <p>Deddy Arief Setiawan Trisakti University</p> <p>Discussant: Dr. I Nyoman Wijana Asmara Putra, Udayana University</p>	Dr. ETTY NASSER Trisakti University	APMAA DC III-1
	<p><u>Paper ID (IS): 2</u></p> <p><i>Perubahan Akuntansi Manajemen, Perubahan Organisasi dan Kinerja Perusahaan</i></p> <p>Nanik Wahyuni Brawijaya University</p> <p>Discussant: I Dewa Nyoman Badera Udayana University</p>	Dr. Bambang Trisakti University	APMAA DC III-2
	<p><u>Paper ID (IS): 3</u></p> <p><i>Pengaruh Implementasi Enterprise Resource Planning (ERP) Good Corporate Governance (GCG) dan</i></p>	Dr. Prihat Assih Merdeka Malang University	APMAA DC III-3

	<p><i>Corporate Social Responsibility (CSR) terhadap Kinerja Keuangan di Mediasi Green Intellectual Capital (GIC)</i></p> <p>Suharmadi Trisakti University</p> <p>Discussant : I Made Sadha Suardika Udayana University</p>		
	<p>Paper ID <u>(IS): 4</u> <i>Pengaruh Good Corporate Governance terhadap Hubungan Motivasi Manajemen Laba dengan Praktik Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Go Public di Bursa Efek Indonesia)</i></p> <p>Ratnaning Tyasasih Merdeka Malang University</p> <p>Discussant : I Gede Ary Wirajaya Udayana University</p>	<p>Dr. Sih Wahjoeni Merdeka Malang University</p>	<p>APMAA DC III-4</p>
	<p>Paper ID <u>(IS): 5</u> <i>Pengaruh Top Management Commitment, Peran Akuntan Manajemen, External Institutional Driver dan Strategi Internal terhadap Environmental Accounting Information System dan Dampaknya kepada Environmental Performance</i></p> <p>Ririn Breliastiti Trisakti University</p> <p>Discussant : Ni Ketut Rasmini Udayana University</p>	<p>Dr. Juniati Gunawan Trisakti University</p>	<p>APMAA DC III-5</p>

<p>Paper ID <u>(IS): 6</u></p> <p><i>Pengaruh Kualitas Corporate Governance dan Praktek Manajemen Laba terhadap Future Stock Return : Oportunistik dan Efisien, Studi pada Bank Bank di Negara Negara ASEAN</i></p> <p>Zainal Abidin Trisakti University</p> <p>Discussant : I Gusti Ngurah Agung Suaryana Udayana University</p>	<p>Dr. Susi Dwimulyani Trisakti University</p>	<p>APMAA DC III-6</p>
<p>Paper ID <u>(IS): 7</u></p> <p>Pengaruh Pengungkapan Tanggung Jawab Sosial dan Lingkungan serta Pengungkapan Wajib Terhadap Manajemen Laba dengan Komite Audit Sebagai Variabel Pemoderasi</p> <p>Yulius Kurnia Susanto Trisakti University</p> <p>Discussant : Maria M. Ratnasari Udayana University</p>	<p>Gerianta Wirawan Yasa Udayana University</p>	<p>APMAA DC III-7</p>
<p>Paper ID <u>(IS): 8</u></p> <p><i>Pengaruh Karakteristik Perusahaan, Struktur Kepemilikan dan Good Corporate Governance terhadap Pengungkapan Triple Bottom Line dan Pengaruhnya terhadap Kinerja Perusahaan</i></p> <p>Ishak Trisakti University</p> <p>Discussant : Dodik Haryanto University of Merdeka Malang</p>	<p>Prof. Itjang Trisakti University</p>	<p>APMAA DC III-8</p>

16.30-16.35	Short break		
16.35-17.20 (20mins presentation, 15 mins review, 10 mins Q&A)	<p>Paper ID <u>(IS): 9</u></p> <p><i>Kesiapan Pemerintah Daerah dalam Implementasi Akuntansi Berbasis Akrua di Indonesia</i></p> <p>Hamdani Trisakti University</p> <p>Discussant : A.A.G.P. Widanaputra Udayana University</p>	Dr. Etty Nasser Trisakti University	APMAA DC III-1
	<p>Paper ID <u>(IS): 10</u></p> <p><i>Hubungan dan Pengaruh Sensivitas Etis dan Perkembangan Moral Terhadap Pendeteksian Kecurangan</i></p> <p>Heliantono Trisakti University</p> <p>Discussant: I Dewa Gede Dharma Suputra Udayana University, Indonesia</p>	Dr. Bambang Trisakti University	APMAA DC III-2
	<p>Paper ID <u>(IS): 11</u></p> <p><i>Understanding Sustainable Social Responsibility : Through Social Impact Assessment, Determinants and Their Impacts</i></p> <p>Suyanto Trisakti University</p> <p>I Gusti Ketut Agung Ulupui Udayana University, Indonesia</p>	Dr. Susi Dwimulyani Trisakti University	APMAA DC III-3
	<p>Paper ID <u>(IS): 12</u></p> <p><i>Faktor-Faktor yang Mempengaruhi Risk Based Capital dan Dampaknya Terhadap Laba</i></p>	Dr. Juniati Gunawan Trisakti University	APMAA DC III-4

	<p>Kurniawan Yuli Asmoro Trisakti University</p> <p>Discussant : IGAM. Asri Dwija Putri Udayana University, Indonesia</p>		
	<p><u>Paper ID (IS): 13</u></p> <p><i>Pengaruh Professional Judgment Terhadap Pilihan Kebijakan Akuntansi Dengan Konservatisme Sebagai Variabel Moderating</i></p> <p>Sabaruddin Trisakti University</p> <p>Discussant: Ni Made Dwi Ratnadi Udayana University, Indonesia</p>	<p>M. Nuryatno Trisakti University</p>	<p>APMAA DC III-5</p>
	<p><u>Paper ID (IS): 14</u></p> <p><i>Pengaruh Determinan Intellectual Capital terhadap University Governance dan Dampaknya terhadap Sustainability Perguruan Tinggi</i></p> <p>Solihin Trisakti University</p> <p>Discussant: I Wayan Suartana Udayana University, Indonesia</p>	<p>Dr. Yvonne Trisakti University</p>	<p>APMAA DC III-6</p>
	<p><u>Paper ID (IS): 15</u></p> <p>Pengaruh Kualitas Corporate Governance terhadap Hubungan antara Konvergensi IFRS dengan Financial Reporting Quality: Case Study in Asean Countries</p>	<p>Prof. Yuswar Zainul Basri Trisakti University</p>	<p>APMAA DC III-7</p>

	<p>Tugiantoro Trisakti University</p> <p>Discussant: Gerianta Wirawan Yasa Udayana University</p>		
	<p><u>Paper ID (IS): 16</u></p> <p><i>Pengaruh Korupsi, Kondisi Keuangan dan Litigasi terhadap Cumulative Abnormal Return dengan Kesempatan Bertumbuh sebagai Variabel Pemoderasi</i></p> <p>Verawati Trisakti University</p> <p>Discussant: Bambang Suprasto Udayana University</p>	<p>Dr. Khomsiyah Trisakti University</p>	<p>APMAA DC III-8</p>

In-depth Parallel Session
October 27th

Time	In-depth Parallel Session	Venue	Moderator
14.30-15.15	<p>Parallel Session A1</p> <p><u>ID Paper 6.</u></p> <p><i>Institutional Change through Practice Memory</i></p> <p>Thomas Ahrens*, UAEU; Laurence Ferry, Durham University.</p> <p>Discussant: Tarmo Kadak, Tallinn University of Technology, Estonia</p>	<p>Udayana University, Bali</p> <p>Room: APMAA II-1</p>	<p>Prof. Tsuji, Masao</p>

<p>15.20 – 16.05</p> <p>16.10 – 17.55</p>	<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 Discussant: Harryanto, Hasanuddin University, Indonesia</p> <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 Discussant: Yiming Hu*, Shanghai Tiaotong University</p>		
<p>14.30-15.15</p> <p>15.20 – 16.05</p>	<p>Parallel Session A2</p> <p><u>ID Paper 10.</u> <i>Cross-listing in Emerging Markets: Evidence from mainland Chinese and Corporate Social Responsibility Practices of Firmscross-listed in Hong Kong.</i> Xin Zhang*, Fudan University Discussant: Alpenberg, Jan K, School of Business and Economics, Linnaeus University, SWEDEN</p> <p><u>ID Paper 29</u> <i>Effects of corporate governance on sustainable development reporting in Thailand</i> Muttanachai Suttipun*, Prince of Songkala University Discussant: Xin Zhang*, Fudan University, China</p>	<p>Udayana University, Bali</p> <p>Room: APMAA II-2</p>	<p>Prof. Oshika Tomoki</p>

	<p><i>Innovation Strategy-Financial Performance Relationship: Roles Of Human Capital, Management Accounting Information System, And Internal Process Performance</i></p> <p>Bambang Tjahjadi Faculty of Economics and Business, Airlangga University, Indonesia;</p> <p>Hariyati Faculty of Economics, Universitas Negeri Surabaya, Indonesia;</p> <p>Noorlailie Soewarno, Faculty of Economics and Business, Airlangga University, Indonesia</p> <p>Discussant:Normah Omar, Universiti Teknologi MARA, Malaysia</p>		
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Note: *Time allotted for each paper in the In-depth Parallel Sessions (A1-A3) is 45 minutes (25 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A.

*For each session, 3 papers will be presented.

**Parallel Session
October 28th**

Time	Parallel Sessions	Moderator/Discussant	Room
<p>9:00-10:30</p> <p>30mins per paper</p>	<p>Parallel Sessions B1</p> <p><u>ID Paper 3</u> <i>Analysis of Organizational Culture and Good Corporate Governance on the Performance of Organization (Study on the Regional Work Units Gorontalo).</i> Arifin Arifin*, Mahasiswa S3 ilmu ekonomi Unha; Gaffar Gaffar, Faculty of Economics and Business, State University of Gorontalo; Gagaring Pagalung, Faculty of Economics and Business, University of Hasanuddin Makassar, Indonesia</p> <p><u>ID Paper 25</u> <i>Exploring Performance Measurement From Social Impact Perspective.</i> Roshayani Arshad*, Accounting Research Institute; Noraini Mohd. nasir, UITM; Noorbijan Abu Bakar, UITM; Norliza Omar, UiTM</p> <p><u>ID Paper 21</u> <i>Effect of Organizational Culture, Incentives to Performance and Motivation as an Intervening Variable.</i> Ana Mardiana*, Universitas Hasanuddin Makassar, Indonesia; Idra Wahyuni., Islam Negeri University, Indonesia; Gagaring Pagalung, Hasanuddin University, Indonesia</p>	<p>Moderator: Hamid Habbe, Hasanuddin University, Indonesia</p> <p>Discussant: Sulaiman, Sulaiman UITM, Malaysia</p>	<p>APMAA II-1</p> <p>Udayana University</p>
<p>9:00-10:30</p> <p>30mins per paper</p>	<p>Parallel Session B2</p> <p><u>ID Paper 41</u> <i>Value-Added Enterprise, Corporate Governance The Influence of Value-Added Enterprise, Corporate</i></p>	<p>Moderator Dwimulyani, Susi Trisakti University, Indonesia</p> <p>Discussant:</p>	<p>APMAA II-2</p>

Time	Parallel Sessions	Moderator/Discussant	Room
	<p><i>Governance on Enterprise Sustainability with Investment Opportunities Set As Intervening Variable.</i> Ali Sandy*, Budi Luhur; Sekar Mayangsari, Trisakti University, Indonesia</p> <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>	Tjahjadi, Bambang Airlangga University, Indonesia	Udayana University
9:00-10:30 30mins per paper	<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</p>	<p>Moderator Putu Sudana, Udayana University, Indonesia</p> <p>Discussant: Omar, Normah, UITM, Malaysia</p>	APMAA II-3 Udayana University

Time	Parallel Sessions	Moderator/Discussant	Room
	<p>Mimba, Udayana University, Indonesia; Dewa Wirama, Udayana University, Indonesia</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>		
9:00-10:30 30mins per paper	<p>Parallel Session B4 <u>ID Paper 36</u> <i>Transfer Pricing Policy Of Indonesian Public Entities Study Case In Manufacturing Sector.</i> B. Sundari*, Gunadarma University, Indonesia</p>	<p>Moderator Harryanto, Hasanuddin University, Indonesia</p> <p>Discussant: Augustine, Yvonne, Trisakti University, Indonesia</p>	<p>APMAA II-4 Udayana University</p>
	<p><u>ID Paper 63</u> <i>Target Costing in a Traditional Enterprise.</i> Jan Alpenberg*, Linnaeus University, Sweden; D Scarbrough, Goodman School of Business, Canada, USA</p> <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, Japan; Hiromune Ishii, Meiji University Graduate School, Japan</p>	<p>Moderator Yulius, Trisakti University, Indonesia</p> <p>Discussant: Ibrahim, UITM, Malaysia</p>	<p>APMAA II-5 Udayana University</p>
9:00-10:30 30mins per paper	<p>Parallel Session B5 <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</p>		

Time	Parallel Sessions	Moderator/Discussant	Room
	<p>University, Australia</p> <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> <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, Malaysia</p>		
	<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, Indonesia</p>	<p>Moderator Sedana, Wira, Udayana University, Indonesia</p> <p>Discussant: Pagalung, Gagaring, Hasanuddin University, Indonesia</p>	<p>APMAA II-6</p> <p>Udayana University</p>
	<p><u>ID Paper 97</u> <i>Implications of Excess Cash and Insufficient Cash on Company Performance and Market Reaction.</i> Evita Puspitasari*, Universitas</p>	<p>Moderator Lisa, Oyong, STIE Lumajang, Indonesia</p>	<p>APMAA II-7</p> <p>Udayana</p>

Time	Parallel Sessions	Moderator/Discussant	Room
	<p>Padjadjaran; Merri Dwi Nurani, Universitas Padjadjaran, Indonesia</p> <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, Malaysia</p>	<p>Discussant Zuhroh, Diana, University of Merdeka Malang, Indonesia</p>	<p>University</p>
	<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, Indonesia</p> <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*, Udayana University; I Dewa Nyoman Badera, Udayana University, Indonesia</p> <p><u>ID Paper 4</u> <i>Integrated License Service on Good Governance Perspective.</i> Bonaventura Ngarawula*, University of Merdeka Malang, Indonesia</p>	<p>Moderator Suyanto, Trisakti University, Indonesia Discussant Sutrisno, Brawijaya University, Indonesia</p>	<p>APMAA II-8 Udayana University</p>

Time	Parallel Sessions	Moderator/Discussant	Room
	<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. Indonesia</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. Indonesia</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>		
10:30-10:40	<i>Morning Break</i>	Moderator/Discussant	Room
10:40-12:40 (Session C) good papers	<p>Parallel Sessions C1</p> <p><u>ID Paper 26</u> <i>Mediation Effect of Environmental Performance and Accounting Information Systems of Relations with Green Innovation Strategy Business Performance.</i> Hariyati Hariyati*, Unesa; Lintang Venusita, Unesa; Susi Handayani, Universitas Negeri Surabaya, Indonesia</p>	<p>Moderator Beliastati, Ririn, Bunda Mulia University, Indonesia</p> <p>Discussant Habbe,Hamid, Hasanuddin University, Indonesia</p>	APMAA II-1

	<p><u>ID Paper 100</u> <i>A Study of The Relationship between Control Environment, Cobit 5 Governance and Management, and Strategic Alignment.</i> Wen-Hsien Tsai*, National Central University, Taiwan; Yen-Ying Wu, National Central University & Soochow, Taiwan; Jui-Chu Chang, National Central University & Soochow, Taiwan</p> <p><u>ID Paper 60</u> <i>Impact of Idealism, Profesional Commitment and Profesional Sceptism to Etichal Deccision Making of Tax Consultant in The Province of Bali.</i> Agung Suardika*, Udayana University; Ni Putu Sri Harta Mimba, Udayana University; Gede Made Wirakusuma, Udayana University, Indonesia</p>		
	<p>Parallel Sessions C2</p> <p><u>ID Paper 24</u> <i>Effect of Financial Incentives and Non-Financial Incentives to Performance With Work Motivation as A Moderating Variable in PT Sumber Maspul.</i> Muchriana Muchran*, Universitas Hasanuddin; Ismail Badollahi, Unismuh Makassar; Kartini, Hasanuddin University, Indonesia</p> <p><u>ID Paper 66</u> <i>The Experimental Analysis of the Relationship between Greenhouse Gas Emission and Corporate Value.</i> Masaaki Aoki*, Tohoku University, Japan; Takashi Manami, Kanto Gakuen University, Japan</p> <p><u>ID Paper 49</u> <i>The Impact Of Intellectual Capital On Accrual Earning Management And Future Stock Returns (Empirical Study On Manufacturing Company In Indonesia Stock Exchange Period Of 2007 - 2013).</i> Sekar Mayangsari*, Trisakti University, Indonesia; Tendy Wato, Trisakti University</p>	<p>Moderator: Heliantono, Trisakti University, Indonesia</p> <p>Discussant Harryanto, Hasanuddin University, Indonesia</p>	APMAA II-2

	<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; Harnovinsah, Mercubuana University, Indonesia</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, Australia.</p> <p><u>ID Paper 51</u> <i>Effect Corporate Social Responsibility to make Image Company.</i> Rahma Wati*, Hasanuddin University; Yusuf Qomaruddin, STIE Muhammadiyah Palopo; Kartini, Hasanuddin University, Indonesia</p>	<p>Moderator: Putu Sudana, Udayana University, Indonesia</p> <p>Discussant: Utami, Wiwik, Mercu Buana University, Indonesia</p>	APMAA II-3
	<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> Anis, Indrianita*, Trisakti University, Indonesia; Ancella A. Hermawan, Indonesia University, Indonesia</p> <p><u>ID Paper 65</u> Organizational Implications of Target Costing: The Mediation Mechanism of Supply Chain Management and Effectiveness of Company Strategy Sharaf Addin, Hussein*, Thamar University, Yemen; Omar, Normah, Universiti Teknologi MARA, Malaysia; Sulaiman, Suzana, Universiti Teknologi MARA, Malaysia</p> <p><u>ID Paper 92</u> <i>The Influence of Corporate Governance, Size, Growth and Performance to Executive Compensation (Study of</i></p>	<p>Moderator Ibrahim, UITM, Malaysia</p> <p>Discussant: Grahita, Chandrarin, University of Merdeka Malang, Indonesia</p>	APMAA II-4

	<p><i>Indonesian Capital Market</i>). I Gusti Ketut Agung Ulupui*, Economic And Business Faculty, Udayana University, Indonesia; I G.A.M Asri Dwija P, Udayana University, Indonesia.</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, Indonesia</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, Indonesia; I G.A.M Asri Dwija P, Udayana University, Indonesia</p>	<p>Moderator Wayan Pradnyantha, Udayana University, Indonesia</p> <p>Discussant: Augustine, Yvonne, Trisakti University, Indonesia</p>	APMAA III-1
	<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, Indonesia; Ni Putu Sri Harta Mimba, Udayana University, Indonesia</p> <p><u>ID Paper 69</u> <i>Chinese MNEs' OFDI Strategy: Linkage between Corporate Objectives and OFDI Strategies.</i> Tetsuhiro Kishita*, Ryukoku University, Japan; Cheng Qian, Ryukoku University, Japan</p> <p><u>ID Paper 9</u> <i>Effect on the Financial Condition and Profitability of Non-Financial Performance in the Indonesian Shipping</i></p>		APMAA III-2

	<p><i>Company.</i> Supardi Supardi*, University of Merdeka Malang; Grahita Chandrarin, University of Merdeka Malang; Prihat Assih, University of Merdeka Malang, Indonesia</p>		
	<p>Parallel Sessions C7 <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, Indonesia; Astrid Krisdayanthi, Udayana University, Indonesia; Ni Ketut Rasmini, Udayana University, Indonesia</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, Japan</p> <p><u>ID Paper 22</u> <i>Management Review Of Environmental Costs In Hospital In Makassar.</i> Tenriwaru Tenriwaru*, Hasanuddin University; Syamsu Alam, Moelim University Indonesia; Gagaring Pagalung, Hasanuddin University, Indonesia</p>	<p>Moderator Afiah, Nunuy Nur, Padjajaran University, Indonesia</p> <p>Discussant: Shoichiro, Hosomi, Japan</p>	APMAA III-3
	<p>Parallel Session C8 <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></p>	<p>Moderator: Wahjoeni, Sih, University of Merdeka Malang, Indonesia</p> <p>Discussant: Gunawan, Juniati, Trisakti University, Indonesia</p>	APMAA III-4

	<p>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 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, Indonesia; Murtanto, Trisakti University, Indonesia</p>	<p>Moderator Wirama, Dewa Gede, Udayana University, Indonesia</p> <p>Discussant Roshayani, UITM, Malaysia</p>	
12:15-13:30	<i>LUNCH BREAK</i>		
Time		Moderator/Discussant	Room Number
13.40-15.40 (Session D)	<p>Parallel Sessions D1 <u>ID Paper 64</u> <i>Sustainability Reporting: Economic Stakeholder and Management Disclosure.</i> Marselinus Asri*, Hasanuddin University, Indonesia; Gagaring Pagalung, Hasanuddin University, Indonesia</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, Malaysia</p> <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</p>	<p>Moderator: Augustine, Yvonne, Trisakti University, Indonesia</p> <p>Discussant Eley Suzana, UITM, Malaysia</p>	APMAA II-1

	Ferdiansah , Hasanuddin University, Indonesia		
	<p>Parallel Sessions D2 <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, Indonesia; Nera Marinda, Kalbis University, Indonesia</p> <p><u>ID Paper 115</u> <i>Water Resources And Environmental Management Accounting.</i> Yumiko Tsukuba*, Asia University, Japan</p> <p><u>ID Paper 68</u> <i>A Correlation Between Cost Management Practices And Strategic Managements.</i> Paulus Tangke*, Hasanuddin University, Indonesia; Mediaty, Hasanuddin University, Indonesia</p>	<p>Moderator Suyatno, Trisakti University, Indonesia</p> <p>Discussant Sutrisno, Brawijaya University, Indonesia</p>	APMAA II-2
	<p>Parallel Sessions D3 <u>ID Paper 83</u> <i>Going Concern Audit Opinion As Moderating Effect Of Firm Growth And Management Changes On Auditor Switching.</i> Putri Alansari*, Udayana University, Indonesia; I Dewa Nyoman Badera, Udayana University, Indonesia</p> <p><u>ID Paper 38</u> <i>Competences Level And Its Perceived Importance: A Case Study In Malaysian Companies.</i> Sharifah Fadzlun Abdul Hamid*, Universiti Teknologi Mara; Zairul Shazana Zainu Zainuddin, Universiti Teknologi Mara; Suzana Sulaiman, UiTM, Malaysia</p> <p><u>ID Paper 20</u> <i>The effect of Voluntary Disclosure, Information Asymetry and Earnings</i></p>	<p>Moderator Assih, Prihat, University of Merdeka Malang, Indonesia</p> <p>Discussant Sulaiman, Suzana, UiTM, Malaysia</p>	APMAA II-3

	<p><i>Management On The Earnings Quality</i> Nurbayani, Mediaty, Hj. Kartini and Abdul Rahman, Hasanuddin University, Indonesia</p>		
	<p>Parallel Sessions D4 <u>ID Paper 85</u> <i>The Impact Of Organizational Culture And Job Performance To Organizational Commitment And Employees Job Performance (An Empirical Study at A University in Tangerang).</i> Fredy Daniel, Indonesia Open University; Ari Purwanti*, Pancasila University, Indonesia</p> <p><u>ID Paper 94</u> <i>Corporate Integrity as an Antidote to Corruption and for Sustaining Organisational Development: A Renewed Role for Management Accountants.</i> Normah Omar*, Accounting Research Institute, Malaysia</p> <p><u>ID Paper 107</u> <i>The Impact Of Core Self-Evaluations On Auditors' Performance In Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) Bali Representatives.</i> Rahayu Damayanti*, -; Gede Made Wirakusuma, Udayana University; Dewa Wirama, Udayana University, Indonesia</p>	<p>Moderator: Vera, Trisakti University, Indonesia</p> <p>Discussant Hamid Habbe, Hasanuddin University, Indonesia</p>	APMAA II-4
	<p>Parallel Sessions D5 <u>ID Paper 95</u> <i>The Influence Of Effectiveness Of Internal Control, Compliance Of Accounting Rules And Information Asymmetry On Organization Accountability With Tendency Of Accounting Fraud As An Intervening Variable.</i> Ni Putu Sri Harta Mimba*, Udayana University; Ni Luh Putu Normadewi Abdi Pradnyani, Udayana University; I G.A.M Asri Dwija P, Udayana University, Indonesia</p> <p><u>ID Paper 117</u> <i>Earnings Management by Companies</i></p>	<p>Moderator Herliansyah, Yudhi, Mercu Buana University, Indonesia</p> <p>Discussant Chandrarin, Grahita, University of Merdeka Malang, Indonesia</p>	APMAA III-1

	<p><i>Achieving Consecutive Earnings Increases— Using Impairment Losses for Early Reporting of Future Expenses.</i> Kotaro Takahara*, Waseda, Japan</p> <p><u>ID Paper 111</u> <i>The Use Of Going Concern Models To Detect Financial Statement Fraud.</i> Khairunnisa Khairunnisa*, Trisakti University; Murtanto, Trisakti University</p>		
	<p>Parallel Sessions D6 <u>ID Paper 81</u> <i>Corporate Governance And Nominee Directors.</i> Yang Chik Adam *, Accounting Research Institute, Malaysia</p> <p><u>ID Paper 52</u> <i>Determinants of Capital Budgeting Methods in Poland and Thailand</i> Wnuk-Pel, Tomasz*, University of Lodz, Poland; Pattanant Petchchedchoo, Dhurakij Pundit University, Thailand; Kanitsorn Terdpaopong, Rangsit University, Thailand</p> <p><u>ID Paper 106</u> <i>Sustianble Competitive Advantage and Value Creation in Malaysian Government Linked Companies</i> Zulkarnaik, Nur Hadiah*, Nik Herda Nik Abdullah, Jamaliah Said, Universiti Teknologi MARA, Malaysia</p>	<p>Moderator: Utami, Wiwik, Mercu Buana University, Indonesia</p> <p>Discussant Nakshima, Masumi, Japan</p>	APMAA III-2
	<p>Parallel Sessions D7 <u>ID Paper 96</u> <i>Earnings Quality: The Consequences of Implementation of International Financial Reporting Standard (IFRS) Additional Evidence in Indonesian Stock Exchange.</i> Meifida Ilyas*, Satya Negara Indonesia; Yudhi Herliansyah, Mercu Buana University, Indonesia</p> <p><u>ID Paper 116</u> <i>International Empirical Evidence for a Rational Function Asset Pricing Model.</i> Mohammed Elgammal*, Qatar University; Nilanjana Chakraborty,</p>	<p>Moderator Alpenberg, Jan, Sweden</p> <p>Discussant Omar, Normah, UITM, Malaysia</p>	APMAA III-3

	<p>Finance Department of a Management Institute , India</p> <p><u>ID Paper 39</u> <i>The Analysis Of The Impact Of International Financial Reporting Standards (Ifrs) Adoption To The Quality Of Financial Reporting Of Public Company In Indonesia.</i> Gagaring Pagalung*, UNHAS, Indonesia; Syarifuddin Rasyid, Hasanuddin University, Indonesia</p>		
	<p>Parallel Sessions D8</p> <p><u>ID Paper 113</u> <i>The Use Of Red Flags Method To Detect Fraud Within The Companies (Study on the Perception of External and Internal Auditor in Jakarta and Its Surrounding Areas).</i> Kartika Aisyah Rahman*, UIN Jakarta, Indonesia; Reskino Reskino, UIN Jakarta, Indonesia</p> <p><u>ID Paper 54</u> <i>Intellectual Capital Disclosure; an Analysis with Four Way Numerical Coding System.</i> IhyaUl Ulum*, Univ. Muhammadiyah Malang, Indonesia</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, Indonesia; Cakap Haryono, Mercu Buana University, Indonesia</p>	<p>Moderator Kurniawan, Trisakti University, Indonesia</p> <p>Discussant Tarmo Kadak, Estonia</p>	<p>APMAA III-4</p>

Time	Parallel Sessions	Moderator	Room
<p>15:50-17:20 (Session E)</p> <p>30mins per paper</p>	<p>Parallel Sessions E1</p> <p><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, Indonesia</p> <p><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 *, University of Mercu Buana, Indonesia; Nurlis, University of Mercu Buana. Indonesia.</p> <p><u>ID Paper 75</u> <i>Dual Management of MNEs</i> Hayashi, Naoki*, Japan</p>	<p>Moderator Abidin, Zainal, Trisakti University, Indonesia</p> <p>Discussant Zuhroh, Diana, University of Merdeka Malang</p>	APMAA II-1
	<p>Parallel Sessions E2</p> <p><u>ID Paper 119</u> <i>Accountant's Views in Sustainable Development Goals.</i> Juniati Gunawan, Trisakti University, Indonesia</p> <p><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, Indonesia</p> <p><u>ID Paper 87</u> <i>The Funding Ability Of Local Government on Its Projects And Its</i></p>	<p>Moderator: Wahjoeni, Sih, University of Merdeka Malang, Indonesia</p> <p>Discussant Ismeth, Qatar</p>	APMAA II-2

	<p><i>Implication Towards Financial Performance: Case Study In Malang City Government.</i></p> <p>Elfiatur Roikhah, University of Merdeka Malang;Grahita Chandrarin*, University of Merdeka Malang, Indonesia</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, Indonesia</p>	<p>Moderator: Kamal, Ibrahim, UITM, Malaysia</p>	APMAA II-3
	<p><u>ID Paper 104</u> <i>Determinants Financing Received And Implications Islamicity Of Performance Index.</i> Oyong Lisa*, STIE Widyagama Lumajang, Indonesia; Ahmad Kifi Kifi, STIE Widya Gama, Indonesia</p>	<p>Discussant Alpenberg, Jan, Sweden</p>	
	<p><u>ID Paper 101</u> <i>The Effects Of Work Ethic, Transformational And Transactional Leadership On Work Performance Of Teachers.</i> Anik Herminingsih, Mercu Buana University, Indonesia; Widient Supardi, Mercu Buana University, Indonesia; Wiwik Utami*, Mercu Buana University, Indonesia</p>		
	<p>Parallel Sessions E4</p> <p><u>ID Paper 67</u> <i>Budgetary Slack And Managerial Performance Models : Gender Perspective.</i> Rida Sari, UPN Veteran University, Indonesia; Eko Riadi, UPN Veteran University, Indonesia; Dwi Suhartini*, UPN Veteran University, Indonesia</p>	<p>Moderator Tugiantoro, Trisakti University, Indonesia</p> <p>Discussant Mimba, Ni Putu Sri Harta, Udayana University, Indonesia</p>	APMAA II-4

<p><u>ID Paper 86</u> <i>The Role Of Strategic Planning, Accounting Information And Advisors In The Growth Of Small To Medium Enterprises (Smes).</i> Chris Catto*, Putney Breeze Business Advisor, Australia</p> <p><u>ID Paper 45</u> <i>Environmental Management Accounting: How Is The Potention In Future?</i> Amiruddin Amiruddin*, Hasanuddin University, Indonesia</p>		
<p>Parallel Sessions E5</p> <p><u>ID Paper 14</u> <i>Performance Measurement of the Balanced Scorecard in Makassar Health Polytechnic Using the Baldrige Criteria.</i> Israria Rahman*, Makassar Health Polytechnic. Indonesia</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 Teknologi MARA, Jamaliah Said, ARI, Universiti Teknologi MARA, Normah Omar, ARI, Universiti Teknologi MARA, Aliza Ramli, Universiti Teknologi MARA.</p> <p><u>ID Paper 16</u> <i>Transitioning Towards Sustainability-Based Management Control Systems: A Framework for Analysing Integrated Thinking</i> Ren, Chao, RMIT University, Australia; Gillian Vesty, RMIT University, Australia; Sophia Ji, RMIT University, Australia</p>	<p>Moderator Pagalung, Gagaring, Hasanuddin University, Indonesia</p> <p>Discussant Yang Chik, UITM, Malaysia</p>	<p>APMAA III-1</p>

	<p>Parallel Sessions E6</p> <p><u>ID Paper 127</u> <i>Analysis the Effect of Corporate Governance Structure and Financial Performance Toward Financial Distres.</i> Benny Oktaviano, Trisakti University, Indonesia; Susi Dwimulyani, Trisakti University, Indonesia.</p> <p><u>ID Paper 40</u> Effect of Good Corporate Governance And Ownership Structure on Sustainability Report in Listed in IDX Sih Wahjoeni*, University of Merdeka Malang, Indonesia</p> <p><u>ID Paper 99</u> <i>Looming Demise of The Profession: A shifting perspectives</i> A Research Note Bulend Terzioglu*, Aland Dymond, Australian Catholic University, Australia</p>	<p>Moderator Zuhroh, Diana, University of Merdeka Malang</p> <p>Discussant Hosomi Shoichiro, Japan</p>	APMAA III-2
	<p>Parallel Sessions E7</p> <p><u>ID Paper 120</u> <i>The Impact Of Teaching Management Accounting Using Pedagogy Approach (Teacher Centered) To Student Academic Stress In University.</i> Anthonius*, Marantha Christian University, Indonesia</p> <p><u>ID Paper 72</u> Predictive Factor in Choosing Career as A Professional Accountant; Undergraduate Accounting Students' view Kwarto, Febrian*, Mercu Buana University, Indonesia; Suryadi Winata, Mercu Buana University; Hadi Saputra, Buddhi Dharma University, Indonesia</p>	<p>Moderator Habbe, Hamid, Hasanuddin University, Indonesia</p> <p>Discussant Roshayani, UITM, Malaysia</p>	APMAAIII-3

	<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>		
	<p>Parallel Sessions E8</p> <p><u>ID Paper 17</u> <i>Effect of Professionalism and Professional Ethics Against Materiality Level Audit Board (BPK RI) Representative of South Sulawesi Province</i> Yusuf, Marwah*, Mediaty, Jannati, Hasanuddin University, Indonesia</p> <p><u>ID Paper 84</u> <i>Determinant and Effects of Diagnostic and Interactive Use of Budget in Iranian Companies</i> Ali Abadi, Farzane Jalali*, Alemeh Yazdanian, Elham Jamali University of Theran, Iran</p> <p><u>ID Paper 98</u> <i>Does Sharia Accounting Really Sharia? Basic Fundamental Verification Of Sharia Principle.</i> Febrian Kwarto*, Mercu Buana University Jakarta; Diah Iskandar, Mercu Buana University Jakarta; Minanari Minanari, Mercu Buana University Jakarta</p>	<p>Moderator Pagalung, Gagaring, Hasanuddin University, Indonesia</p> <p>Discussant Sulaiman, Suzana, UITM, Malaysia</p>	<p>APMAA III-4</p>