

ANALYSIS OF DISCRETIONARY FUND MISREPRESENTATION THROUGH THE APBD IN THE 2024 SIMULTANEOUS REGIONAL ELECTIONS

**Isnan Murdiansyah¹ isnanmurdiansyahakt@uin-malang.ac.id¹
082140492274, State Islamic University of Maulana Malik Ibrahim Malang**

**Slamet² slametphd@manajemen.uin-malang.ac.id
081919764429, State Islamic University of Maulana Malik Ibrahim Malang**

**Misbahul Munir³ munir@manajemen.uin-malang.ac.id
081556656130, State Islamic University of Maulana Malik Ibrahim Malang**

ABSTRACT

This study aims to analyze and investigate the possibility of misappropriation of discretionary funds in the APBD and to obtain empirical evidence regarding the existence of regional financial capacity factors and political motives that influence the proportion of grant and social assistance spending funds ahead of the 2024 simultaneous regional elections. This study provides empirical evidence of whether there are possible indications of misuse of grant and social assistance budgets for the personal interests of regional heads ahead of the 2024 simultaneous regional elections. The population of this study is all district/city governments in Indonesia whose regional heads are entering the end of their term of office in 2023, namely 115 districts and 39 cities. The sampling method uses purposive sampling, with the following criteria: BPK audited financial reports, regions not implementing postponed or follow-up regional elections, and other complete financial data. The research data uses the comparative years 2022 (before) and 2023 approaching the simultaneous regional elections to see the increase (decrease) in the proportion of grant and social assistance spending budgets. This study found that there was no indication of misuse of grant funds or social assistance ahead of the 2024 simultaneous regional elections. Meanwhile, regional financial capacity factors (fiscal space) and political factors influenced the proportion of discretionary funds (grants and social assistance) ahead of the 2024 simultaneous regional elections.

Keywords: Discretionary fund, social assistance, grants, simultaneous regional elections, fiscal space

Introduction

The year 2024 is an important and crucial moment for the Indonesian people, namely the largest simultaneous regional head elections (Pilkada) in history in 37 provinces, 415 regencies and 93 cities. In general, the implementation of the 2024 simultaneous Pilkada went smoothly, orderly and without any significant obstacles but left residues like the previous simultaneous Pilkada, namely the practice of corruption and money politics carried out by the Incumbent who was still in office to run again in the 2024 simultaneous Pilkada.

The indication is that throughout 2023-2024 there were 9 regional heads caught in KPK OTT and all

were related to corruption cases, bribery, gratification and other corrupt practices. This incident further emphasizes the vulnerability of budget irregularities and corrupt practices carried out by regional heads ahead of the simultaneous regional elections.

Many research results show that direct regional head elections in Indonesia are a source of money politics and corruption practices. There is a tendency for regional heads who will run again in the regional head candidacy or incumbents to use discretionary funds to increase branding and popularity in order to attract public support and sympathy in order to be re-elected using populist policies of grant spending and social assistance spending, in this case this type of spending is included in discretionary funds.

Several related research results support this hypothesis. Auliyah et al. (2020) stated that the distribution of budget assistance grants, social assistance and financial assistance during the implementation of the Pilkada was greater than before the Pilkada. Then Habibi & Suswanta (2019) almost the same showed an increase in Political Discretionary Fund by the Incumbent even though the regional financial condition was not healthy by providing grant assistance to attract sympathy and interest from voters in the 2015 Pilkada. Meanwhile, Setiawan & Setyorini (2019) indicated a difference in the allocation of grant spending and social assistance before and during the Pilkada where the incumbent Regional Head increased grant spending to improve performance. Almost the same income from Habibi et al. (2018) stated that the incumbent continued to provide grant spending and social assistance to attract sympathy from voters in the 2015 Pilkada in Samarinda. Likewise, Tanjung & Alamsyah (2023) stated that incumbent candidate grant spending was greater during the 2020 Pilkada compared to before the 2019 Pilkada and incumbent candidate grant spending was greater than that of non-incumbent candidate pairs during the 2020 Pilkada.

In addition, several other previous research results support the misappropriation of grant spending, social assistance spending and capital spending in the APBD in the form of bribes, corruption, budget manipulation and so on by Amalia & Pratolo (2013); Ritonga & Alam (2010) and Setiawan & Setyorini (2019) who found that grant spending, social assistance spending and capital spending increased ahead of the simultaneous regional elections. In addition to these three expenditures, misappropriation of spending also occurs in employee spending. The mode is that incumbents or incumbents increase civil servant salary allowances in their respective regions in order to increase their prestige, name, popularity and attract sympathy in their electoral districts, even research by Anjani et al. (2019) shows an influence between employee salaries and the level of corruption in various local governments in Indonesia. Incumbents or incumbents also misuse the public facility spending budget, indications of which arise from several previous research results, namely Kombong et al. (2021) showed that government officials misappropriate public facility spending by accepting bribes from international companies or MNCs and nationals that go into their personal pockets.

Several astonishing findings of the KPK show that there is a relationship between social assistance spending and APBD grants with the implementation of simultaneous regional elections in the last few events which show an increase in both spending and corrupt behavior misusing both budgets during 2011-2015 in regions or cities that held simultaneous regional elections in that year and one year leading up to the implementation of the simultaneous regional elections. In fact, since 2004 until now, hundreds of regional heads have been involved in KPK OTT cases, where the cause is mostly due to the simultaneous regional elections accompanied by the ambition of the incumbent to lead again by using loopholes or games in the preparation of the spending budget in the APBD through bribery, budget politics and other budget games ahead of the simultaneous regional elections.

Likewise, with ICW's findings throughout the 2010-2017 period, there were 215 regional heads, both Governors, Regents and Mayors involved in corruption cases related to corruption in the procurement of goods and services, project budgets, bribery in the ratification of the APBD, bribery in permits, bribery in cases and other modes that ultimately related to the simultaneous regional elections where the incumbent who was re-elected as Regional Head used various modes of corruption in order to recoup capital.

This study was conducted to analyze the differences in the proportion of grant and social assistance budget allocations before and ahead of the 2024 Simultaneous Regional Elections and to determine indications of misuse of grant and social assistance budgets for the personal interests of each regional head. The results of this study are expected to be input for the government, especially the

Regional Inspectorate both in the Province and Regency/City, BPK and BPKP in making policies and supervising the allocation of grant and social assistance spending in order to minimize misappropriation for the personal interests of each regional head. Likewise, with ICW's findings throughout the 2010-2017 period, there were 215 regional heads, both Governors, Regents and Mayors involved in corruption cases related to corruption in the procurement of goods and services, project budgets, bribery in the ratification of the APBD, bribery in permits, bribery in cases and other modes that ultimately related to the

simultaneous regional elections where the incumbent who was re-elected as Regional Head used various modes of corruption in order to recoup capital.

Theoretical Framework and Hypothesis Development

Agency Theory

Agency theory is an approach used to explain the relationship between the principal (the community as the mandate giver) and the agent (the regional head/incumbent as the mandate recipient). This theory is rooted in the idea that the principal gives the agent authority to manage resources in the hope that the agent will act in accordance with the principal's interests. However, as explained by Abdullah (2006), this relationship is vulnerable to information asymmetry problems where the agent has more information than the principal, so he has the potential to use his position for personal gain.

In the context of regional government, the regional head acts as an agent who holds full control over the management of regional finances through the Regional Revenue and Expenditure Budget (APBD). This authority includes the preparation of budget policies to their implementation. According to Ritonga & Alam (2010), this authority can open up opportunities for opportunistic behavior, especially when the regional head re-nominates as an incumbent in the regional head election (Pilkada). By utilizing the power he has, an incumbent can direct the budget allocation to support his candidacy. This is often done by increasing spending on non-binding items, such as grants and social assistance, or on strategic items such as capital expenditure and employee expenditure.

Grant Spending

Grant spending is one of the indirect spending components in the APBD which is allocated to provide assistance in the form of money, goods, or services to certain parties such as community organizations, non-governmental organizations, or individuals in need. Based on the Regulation of the Minister of Home Affairs Number 59 of 2007, grant spending must be selective, non-binding, and based on the decision of the regional head. In addition, the provision of grants is required to follow the regional grant agreement text which contains the identity of the grant recipient, the purpose of the grant, and the amount of funds granted.

In the context of regional elections, grant spending is one aspect that is vulnerable to being exploited by regional heads to build a positive image in the community. Research by Ritonga & Alam (2010) shows that the allocation of grant spending in regions with incumbents running for re-election often increases significantly ahead of regional elections. This increase aims to provide incentives to certain community groups as a form of covert campaigning. Another study by the Indonesian Corruption Watch (ICW) also found that grant spending is often directed to support programs that can increase the popularity of incumbents, even though they are not in line with the priority needs of the region.

Social Assistance Spending

Social assistance spending is a budget allocation that aims to provide assistance to community groups or individuals in need, especially in order to deal with certain social impacts. According to the Regulation of the Minister of Home Affairs Number 59 of 2007, social assistance is non-binding, provided selectively, and its use must be clear and adjusted to the needs of the community. However, the flexible nature of the management of social assistance is often exploited by regional heads for political purposes, especially during the Pilkada period. Yuwani (2010) showed that the allocation of social assistance spending in regions with incumbents running for re-election tends to increase

compared to non-incumbent regions. This aims to give the impression that the incumbent cares about the needs of the community. In some cases, as found by ICW, social assistance is used to provide direct assistance to certain community groups that are the target of political campaigns, thereby increasing the chances of the incumbent candidate winning. This increase in social assistance spending is often not accompanied by adequate monitoring mechanisms, so it has the potential to cause budget discrepancies and misuse.

Proportion of discretionary fund allocation ahead of simultaneous regional elections

Several previous research studies have analyzed the differences in the proportion of budget allocation for grants and social assistance before and during the simultaneous regional elections. Some of these studies include Ritonga & Alam (2010), Setiawan & Setyorini (2018), Pratiwi & Nasution (2019), Suyoto & Adrison (2020), Mansyur (2022), Wibbawa et al. (2023), and Tanjung & Alamsyah (2023). Based on the research of Ritonga & Alam (2010) who conducted a study on whether incumbents utilized the APBD in re-nominating for the Regional Head Election, the results found that there were indications that incumbents utilized the APBD in re-nominating as regional heads. Setiawan & Setyorini's (2018) research investigated the Impact of Regional Head Elections on Regional Expenditure Allocations. The results showed differences in the allocation of grant spending, social assistance and capital spending before and during the regional elections in Java in 2015.

H1: There is a difference in the proportion of discretionary fund allocation ahead of the 2024 Simultaneous Regional Elections.

Regional financial capacity regarding the proportion of discretionary fund allocation ahead of the simultaneous regional elections

Regional financial capacity is measured based on fiscal space in measuring the concept of regional government flexibility in the form of APBD allocation in financing priority activities of regional development. High and large flexibility causes the executive and legislative to tend to commit budgeting irregularities (Gupta et al. 2000, Garamfalvi 2003; Abdullah and Asmara 2006). Supriyanto's research (2015) shows that the size of fiscal space can be used as an opportunity to commit corruption in the regions. Primarily the flexibility of budget allocation for grants and social assistance used for the personal interests of regional heads ahead of the simultaneous regional elections.

H2: Regional financial capacity has a positive and significant effect on the proportion of discretionary fund allocation in the year leading up to the 2024 Simultaneous Regional Elections.

Proportion of discretionary fund allocation for incumbent and non-incumbent officials

Budgeting in government institutions plays an important role in accommodating every activity and policy of regional government. Budget allocation is also often used by regional heads to secure their interests related to constituents, so that there is a tendency for regional heads who are still serving 1 term to use budget policy funds, especially spending budgets and social assistance in the political interests of advancing the candidacy for the next term, compared to regional heads who have served 2 terms (non- incumbents) it is considered that there is no potential for misuse of the budget funds. Suyoto & Adrison (2020) conducted a study on the Effectiveness of Budget Allocation Patterns on Incumbent Victory. The results show that the effect of the budget allocation pattern allocated by the government has an effect on the re-election of the incumbent in the next election. Mansyur's (2022) study on the Influence of the Policy on Restrictions on the Provision of Social Assistance Grants on Budget Politicization by Incumbent Candidates in the 2017 Regency/City Pilkada. The results show that there are indications that the policy of providing social assistance grants in 2016 has a positive influence in incumbent areas that do not have PBC. Wibbawa et al. (2023) in a study on the Phenomenon of Budget Politics Ahead of the Regional Election in Incumbent Areas in Indonesia, the results show that in incumbent areas, grant spending, employee spending and public facility spending are higher during the regional election than after the regional election and capital spending and social assistance decrease. Finally, in a study conducted by Tanjung & Alamsyah (2023) on the Analysis of Indications of Misuse of Grant Spending by Incumbent Candidate Pairs in the 2020 Simultaneous Regional Elections, it was found that in 2019 and 2020 there was a difference in grant spending

between incumbent and non-incumbent regions.

H3: Regions with incumbent officials participating in the Simultaneous Regional Elections have a higher proportion of discretionary fund allocation than non-incumbent regions.

Research Method

This study aims to test the hypothesis of variables on the difference in the proportion of budget allocation for grants and social assistance before and ahead of the 2024 Simultaneous Regional Elections and variables that are suspected of influencing budget capacity and political factors on the proportion of budget allocation for grants and social assistance. This study uses a quantitative approach using a paired sample t-test in testing the first hypothesis, while testing the second and third hypotheses using multiple linear regression.

The population of this study is all district/city governments in Indonesia whose regional heads are entering the end of their term of office in 2023, namely 115 districts and 39 cities. The sampling method uses purposive sampling, with the following criteria: BPK audited financial reports, regions not implementing postponed or follow-up regional elections, and other complete financial data. The research data uses the comparative years 2022 (before) and 2023 approaching the simultaneous regional elections to see the increase (decrease) in the proportion of grant and social assistance spending budgets. Furthermore, the influence of budget capacity and political factors is taken in 2023 approaching the 2024 simultaneous regional elections. The equation of the research model can be described in Equation 1 as follows:

$$DF_1 = \beta_0 + \beta_1 RUANGFISKAL_1 + \beta_2 POL_2 + \beta_3 GEO_1 + \beta_4 PEND_1 + \beta_5 LEG_1 + \beta_6 SiLPA_1 + e \dots \dots \dots (1)$$

DF_1 = Discretionary fund allocation proportion
 $RUANGFISKAL_1$ = Local government fiscal space in 2023
 POL_2 = Political factors
 GEO_1 = Geographical location of local government
 $PEND_1$ = Total amount of local government revenue in 2023
 LEG_1 = Number of DPRD members for the 2019-2024 period
 $SiLPA_1$ = Amount of SiLPA for the 2022 budget year
 e = Error

Results

Table 1 shows the average proportion of grant and social assistance spending in 2023 of 3.6788, which means that 3.6788% of the regional spending allocation is used for grant and social assistance spending. This is possible because there are personal motives for regional heads in budgeting larger grants and social assistance compared to other districts or cities because usually regions that budget more because their regional heads are still serving 1 term (incumbent), while regions with smaller or quite small budgets may be because the regional head has served 2 terms (non-incumbent). The average fiscal space variable in 2023 is 38.4572, which means that 38.4572% of the total APBD can be flexibly used to finance regional activity programs, the rest is according to its distribution. The maximum value of fiscal space is usually found in regions where regional heads have only served for 1 term and want to run again. This means that the greater the fiscal space, the greater the region's ability to allocate regional spending, including grants and social assistance. Then the political factor variable in this case is distinguished between regions with regional heads who are still serving one term (incumbent) and those who have served two terms (non-incumbent).

Table 1 Descriptive Statistics

Variables	DF	RUANGFISKAL	POL	GEO	PEND	LEG	SiLPA
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N	154	154	154	154	154	154	154
Minimum	0,35	7,89	0	86.2333	356.810,00	18	1.130,00
Maximum	14,76	74,98	1	86.0000	5.788.890,00	54	1.675.500,00
Mean	3,6788	38,4572	0,76	86.00	1.156.890,2056	36,67	142.457,5690
Std. Deviation	4.03377	14,8656	0,365	10.04707	680.890,5578	10,790	180.350,7690

Table 2 Average Proportion of Grant and Social Assistance Spending and Paired Sample t-Test Results

Description	Average of All Samples			t Count	t- Test Prob.	Incumbent Sample Mean			t Count	t- Test Prob.
	2022	2023	%			2022	2023	%		
<i>Proportion of Grant Expenditure</i>	1,54 1,75	1,62		-0,478	0,698	1,58	1,81	6,95	-1,216	0,315
<i>Proportion of Social Assistance Spending</i>	0,81 (1,18)	0,79		0,190	0,892	0,78	0,81	2,52	-0,327	0,756
<i>Discretionary Fund Proportion</i>	2,88 0,82	2,90		-0,235	0,847	2,86	2,75	6,18	-1,280	0,274

Table 3 Statistical Test Results t

Independent Variable	β	t	Sig
RUANGFISKAL	0,378	2,478	0,004
POL	0,180	1,706	0,068
GEO	0,410	3,867	0,0002
PEND	0,260	2,015	0,025
LEG	- 0,280	- 2,765	0,015
SiLPA	0,230	1,665	0,278

Source: Processed by the author

From table 2 above, it can be seen that the average proportion of grant and social assistance spending is higher in the incumbent sample. In all samples, there was an increase in the average proportion of grant spending in 2023 by 1.75%, while the average proportion of social assistance spending in 2023 decreased by 1.18%. In the incumbent sample, there was an increase in the average proportion of grant spending in 2023 by 6.95%, while the average proportion of social assistance spending in 2023 also increased by 2.52%. When the two sources of funds are combined into a discretionary fund, it appears that there is a difference in the average increase in the proportion of funds in both the entire sample and the incumbent sample. In the incumbent sample in 2023, there was a greater average increase of 6.18% compared to all samples which experienced an average increase of 0.82% in the same year.

Based on table 3 above, it is known that the results of the t-statistic test show that regional financial capacity is measured based on fiscal space which has an effect on the proportion of grant and social assistance spending allocation. Then the political factor variable has a significance value of 0.068. This value is significant at alpha 5% so it can be concluded that the political factor (POL) which separates the categories of incumbent and non-incumbent regional heads has an effect on the proportion of discretionary fund allocation (grant spending and social assistance spending) ahead of the 2024 Simultaneous Regional Elections. Furthermore, the variables GEO (geographical location), PEND (size of income area) and LEG (size of council) from their significance levels are all below 5% affecting the proportion of discretionary fund allocation (grant spending and social assistance). Meanwhile, the SiLPA variable (SiLPA) has no effect on the proportion of discretionary fund allocation because the significance value is above the alpha value of 5%.

Based on the first hypothesis test on whether there is a significant difference in the increase (decrease) before and approaching the 2024 simultaneous regional elections in the proportion of discretionary funds (grant spending and social assistance) it is known in table 2 about the results of the statistical test that the probability value of all tests is > 0.05 , meaning that between 2022 and 2023 there is no difference in the proportion of discretionary fund allocation, either grant spending or social assistance, so hypothesis 1 is rejected. Based on these results, it can be concluded that there is a possibility of indications of misuse of grant spending and social assistance for personal interests to advance in the 2024 simultaneous regional elections which has not been empirically proven. The cause may be the change in the regulation of the Minister of Home Affairs Regulation Number 39 of 2012 which provides stricter rules in the allocation of grant and social assistance spending budgets so that it can control the increase in the proportion of grant and social assistance spending allocations ahead of the 2024 Simultaneous Regional Elections. The issuance of the Minister of Home Affairs Regulation Number 39 of 2012 means that the grant and social assistance budgeting system no longer uses a package system, thus requiring transparency and accountability in the use of grant and social assistance funds from the community through the budget function process and its supervision until monitoring the allocation and its realization. This result does not support the research of Ritonga and Alam (2010) which shows that regional heads in order to improve their image in the community, especially incumbent regional heads, use grant spending and social assistance spending. The research results are also inconsistent with the research of Pratiwi and Nasution (2019) which shows that in the incumbent areas of the 2018 Pilkada there was the use of social assistance funds and grants to gain the sympathy of the community and voters to re-elect the incumbent.

Based on the second hypothesis test on regional financial capacity having a positive effect on the proportion of discretionary fund allocation in the year leading up to the 2024 Simultaneous Regional Elections, it can be seen in Table 3 that the fiscal space, which is a proxy for regional finance, has a significance value of $0.004 < 5\%$ so that it has a positive effect on the proportion of discretionary fund allocation (grant spending and social assistance). This means that the greater the fiscal space, the greater the fiscal space of the regional government in allocating operational spending, including grant spending and social assistance. This flexibility causes regional heads in allocating budget items to potentially benefit themselves using grant spending and social assistance items. These results are supported by Supriyanto's research (2015) which shows that fiscal space has a positive effect on the

performance of regional apparatus administrators, but can also be misused as an opportunity for corruption by regional heads. This research is also consistently supported by research by Abdullah & Asmara (2006) and Winoto

& Falikhatun (2015) which show that fiscal space has an effect on the proportion of discretionary fund allocation in grant spending and social assistance.

Based on the third hypothesis test regarding regions with incumbent officials participating in the 2024 simultaneous regional elections, they have a higher proportion of discretionary fund allocation than non-incumbent regions, as can be seen in Table 2 by looking at the results of the paired sample t-test where the probability value of all tests is > 0.05 , meaning that between 2022 and 2023 there is no difference in the proportion of discretionary fund allocation between regions with incumbent officials and regions with non-incumbent officials ahead of the 2024 simultaneous regional elections. This means that the suspicion of possible irregularities in the grant and social assistance budget in regions with incumbent officials ahead of the 2024 simultaneous regional elections has not been empirically proven.

Conclusion

Based on the results of the difference test using the paired sample t-test, it is known that there is no significant difference between the proportion of grant spending and social assistance before and ahead of the 2024 simultaneous regional elections. This proves that there is no indication of misuse of discretionary fund allocations (grant spending and social assistance) in the political interests of regional heads ahead of the 2024 simultaneous regional elections. Next, the variables of regional financial capacity (fiscal space) and political factors influence the amount of discretionary fund proportions (proportion of grant spending and social assistance) ahead of the 2024 simultaneous regional elections, meaning that the greater the fiscal space of the regional government, the greater the flexibility of its allocation for various regional expenditures including in this case grant spending and social assistance. Based on the results of the difference test using the paired sample t-test, it is known that there is no significant difference between the proportion of grant spending and social assistance before and ahead of the 2024 simultaneous regional elections. This proves that there is no indication of misuse of discretionary fund allocations (grant spending and social assistance) in the political interests of regional heads ahead of the 2024 simultaneous regional elections. Next, the variables of regional financial capacity (fiscal space) and political factors influence the amount of discretionary fund proportions (proportion of grant spending and social assistance) ahead of the 2024 simultaneous regional elections, meaning that the greater the fiscal space of the regional government, the greater the flexibility of its allocation for various regional expenditures including in this case grant spending and social assistance.

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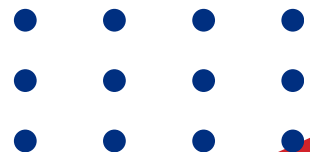
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Dr. Arief Tri Hardiyanto (Inspektur Jenderal Kementerian Komunikasi dan Digital Republik Indonesia & Anggota DPN IAI)

Panel Speaker

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DESIGN

Fathoni Bayu Auzan S.Ikom. (IAI Wilayah Jawa Timur)
Mohammad Sholeh, S.Ak. (IAI Wilayah Jawa Timur)

ADDRESS

Grha Akuntan Jatim
Jl. Krukah Utara No. 64 Surabaya
Phone. 0315021125
WA. 0822-2963-2055
Web. iaijawatimur.or.id
Email. info@iaijawatimur.or.id

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**PROCEEDING OF INTERNATIONAL CONFERENCE
KRA XII 2025**

**"EMPOWERING THE FUTURE OF EDUCATION AND RESEARCH:
THE NEXUS OF AI, ETHICS, AND SUSTAINABILITY"**

**ORGANIZED BY:
IAI EDUCATOR ACCOUNTANT COMPARTMENT (IAI KAPd)
&
FACULTY OF ECONOMIC AND BUSINESS (FEB)
UNIVERSITAS AIRLANGGA**

SURABAYA, 02 – 03 JUNE 2025

REMARK
THE CHAIRPERSON OF THE INTERNATIONAL CONFERENCE KRA 2025

Assalamu'alaikum warahmatullahi wabarakatuh
Dear Esteemed Guests, Participants, and Colleagues,

On behalf of the organizing committee, it is my great honor to welcome you to the KRA International Conference 2025, organized by IAI Educator Accountant Compartment (IAI KAPd) in collaboration with the Institute of Indonesia Chartered Accountants (IAI) East Java Chapter and 54 universities from all over Indonesia.

This year's theme, **“Empowering the Future of Education and Research: The Nexus of AI, Ethics, and Sustainability,”** addresses the critical intersections shaping the future of our profession and our shared academic endeavors. In a world increasingly influenced by artificial intelligence, environmental imperatives, and ethical considerations, we must reimagine the role of accounting and education to remain relevant, impactful, and resilient.

The KRA International Conference 2025 is proud to provide a forum for multidisciplinary exchange and collaboration. We are especially encouraged by the 470 paper submissions received from both national and international contributors, including from Malaysia, Australia, United Kingdom, Philippines, Vietnam, China, Pakistan, Brunei Darussalam, and Taipei. This breadth of participation highlights the growing importance of the KRA Conference as a platform for global scholarly interaction.

We are deeply grateful to our keynote and invited speakers, our co-host institutions, and our sponsors for their generous support and commitment. Special thanks are also due to the members of the organizing and scientific committees, whose hard work and dedication have made this conference possible.

We hope that the discussions held during this event will spark new ideas, foster international partnerships, and inspire innovative solutions to the pressing challenges we face. Whether you are joining us onsite in Surabaya or participating virtually, we invite you to engage fully, exchange knowledge, and build lasting academic networks.

Thank you for being part of this important event.
We wish you a productive and enriching conference experience.

Surabaya, 2 June 2025

Dr. Wiwik Supratiwi, MBA, Ak, CA, CMA
Conference Chair KRA International Conference 2025

REMARK
THE CHAIRWOMAN OF IAI KAPd

Assalamu'alaikum warahmatullahi wabarakatuh

Good morning, distinguished guests ladies and gentleman

Alhamdulillah, all praises to Allah. It is with great pleasure and enthusiasm that we are gathering here today in the vibrant city of Surabaya to take part in a meaningful exchange of ideas and scholarly dialogue at the KRA International Conference 2025.

To begin with, allow me to extend my warmest greetings and appreciations to our distinguished guests:

- **Dr. Arief Tri Hardiyanto**, Inspector General of the Ministry of Communication and Digital Affairs, and Member of the National Council of IAI,
- Honorable Prof. Dr. Mohammad Nasih.
- Fellow leaders of IAI and the East Java Regional Chapter, especially Prof Basuki, Chairman of IAI East Java Regional Chapter, and Dr Wiwik Supratiwi as Conference Chair of KRA International Conference 2025
- Colleagues from more than **54 universities**
- All distinguished international speakers from **Malaysia, United Kingdom, Australia, Philippines, Vietnam, and Scotland**,
- Respected participants, scholars, and students.

This year's theme, "**Empowering the Future of Education and Research: The Nexus of AI, Ethics, and Sustainability**," is both timely and forward-looking. As educators and researchers, we stand at a crucial crossroads where rapid technological innovation, especially artificial intelligence, is transforming not only how we teach and learn, but also how we engage with the ethical and sustainable challenges of our time. In this ever-changing landscape, the accounting profession must continue to evolve. We are no longer confined to being number crunchers or record keepers, we are now expected to be thought leaders, ethical guardians, and sustainability advocates. This conference serves as a key platform to explore how we can collectively empower the future through collaborative knowledge creation, cross-border research, and critical engagement with the pressing issues of our era.

I am particularly pleased to notice that this year's conference has attracted 470 paper submissions with presenters from many countries worldwide such as Pakistan, Malaysia, Brunei Darussalam, Thailand, Australia, China, and Taipei. This global scale participation is a testament to the strength and credibility of the KRA conference as a hub for academic discourse.

Let us express our deepest gratitude to the IAI KAPd and IAI East Java Region as the main organizers of this conference. We also extend our sincere appreciation to the 54 institutions and all event sponsors whose invaluable contributions have made this international conference possible.

To all participants—whether attending in person or virtually—I encourage you to make the most of this opportunity. Ask questions, share your insights, build connections, and leave this conference inspired to lead change in your own institutions and communities.

On behalf of the Educator Accountant Compartment of the Institute of Indonesia Chartered Accountants (IAI), I wish all of you a fruitful and meaningful conference. Let us work together to shape the future of accounting education and research.

Thank you very much.
Best Regards and Success
Wabillahitaufik Walhidayah,
Wassalamu'alaikum Warahmatullah Wabarakatuh.

Prof. Dr. Dian Agustia, SE, M.Si, Ak. CA.

The Chairwoman of IAI KAPd
Surabaya, 2-3 Juni 2025

REMARK
**THE HEAD OF EDUCATOR ACCOUNTANT (FDAPT)/ IAI KAPD FDAPT EAST
JAVA**

Those we respect, especially to:

1. Prof. Stella Christie, Ph.D. (Deputy Minister of the Ministry of Higher Education, Science, and Technology)
2. Prof. Grantley Taylor (Curtin University, Australia)
3. Dr. Arief Tri Hardiyanto, Ak., M.B.A., CMA, CCSA, CA, CSEP, QIA, CFE, CGCAE, CIAE, CGAE. (Inspector General of the Ministry of Communication and Digital of the Republic of Indonesia & Member of the DPN IAI)
4. Prof. Dr. Dian Agustia, SE., M.Si., Ak. CA., CMA., Chair of the the IAI Accounting Compartment of Educators (KAPd),
5. Prof. Basuki., M.Com(HONS), Ph.D., Ak., CMA., CA., ASEAN CPA., Chairman of IAI East Java Region,
6. All speakers, moderators, reviewers, discussants, and presenters as well as attendees of the KRA International Conference 2025
7. All universities supporting of the KRA International Conference (54 Universities).

The KRA international conference is a forum for academics and practitioners around the world to conduct research and discuss empirical studies in the field of accounting science and practice. These studies are conducted in order to maintain the continuity between the academic and professional worlds with the world of practice. The KRA international conference also discusses current issues in the field of accounting. In addition, the KRA international conference is also an academic tradition that has been built many years ago by the IAI Accounting Compartment of Educators DPN IAI in collaboration with the IAI East Java Region and Universities throughout East Java.

The KRA International Conference in 2025 was supported by 54 universities. The theme of the KRA International Conference is "**Empowering the Future of Education and Research: The nexus of AI, Ethics, and Sustainability**"

Thank you to all parties who have supported the KRA International Conference. To all Institutions and Companies that have supported the KRA International Conference (Sponsors), we also express our gratitude; namely: PT Pelindo Terminal Petikemas (SPTP), PT Berlian Jasa Terminal Indonesia, PT Terminal Petikemas Surabaya, Surabaya Regional Water Company (PDAM), PT Yekape Surabaya, PT Jamkrindo, PT Pupuk Kaltim, PT Surabaya Industrial Estate Rungkut (SIER), Bank Syariah Indonesia (BSI) Surabaya Regional Office, Bank Republik Indonesia (BRI) Surabaya Regional Office, AD Consulting, and PT Berkah Kawasan Manyar Sejahtera (JIPE).

Happy conference and may God always be with us.
Wassalamu'alaikum wr wb

Dr. Roekhudin, M.Sc., AK., CA., CSRS.
Chairman of FDAPT, IAI KAPd East Java

REMARK
THE CHAIRMAN OF IAI EAST JAVA REGION

Assalamu'alaikum wr wb.
May Allah bless you all.

Prof. Dr. Mohammad Nasih, SE., MT., Ak., CA
Head of DPN IAI, bapak Dr. Ardan Adiperdana, Ak., MBA., CFrA., CA., FCMA., CGMA
Head of IAI Compartment of Accounting Educator, ibu Prof. Dr. Dian Agustia., SE., M.Si.,
Ak., CA., CMA, CFrA., ACPA., CRP., CRA
Distinguish speakers, participants, ladies and gentlemen,

First of all, I would like to express my gratitude to Allah, God Almighty, the Most Gracious and the Most Merciful, just by His permission this activity can be conducted. It is an honor for me to provide this written speech in this special occasion: **The Regional Accounting Conference (KRA)**. Once our KRA was only held regionally, and now is becoming held internationally. KRA is an academic tradition held by the IAI Compartment of Educator Accountants (IAI-KAPd) in collaboration with the IAI East Java Region and 54 universities in East Java and some international universities. This is forum for academics and practitioners to conduct research in accounting disciplines and discuss empirical and practical studies.

This year KRA is the KRA 2025, and the 3rd of KRA International conference. The speakers come from 6 countries, alphabetically: Australia, Scotland, Malaysia, and the Philippine, United Kingdom, and Vietnam.

The KRA 2025 theme is discussing recent development of technology that have impacts on recent and future education as well as sustainability. Accounting, therefore, has a significant role to discuss those aspects. Hence, our International Conference KRA 2025 theme is "Empowering the Future Education and Research: The Nexus of AI, Ethics, and Sustainability".

By joining this International Conference KRA 2025, I hope you will gain much and much more benefits from the speakers, discussants, and the conference participants.

May the Force of Allah will always be with you. Happy discussing!

Wassalamu'alaikum wr wb.

Prof. Basuki., M.Com(Hons), Ph.D., Ak., CMA., CA., ASEAN CPA., CertDA
The Head of IAI East Java Region

TABLE OF CONTENT

Editorial Board

Remarks

The Chairperson of The International Conference KRA XII 2025
Dean of FEB Universitas Airlangga & The Chairwoman of IAI KAPd
The Head of Educator Accountant (FDAPT)/ IAI KAPd FDAPT East Java
The Chairman of IAI East Java Region

Table of Content

Papers

Management and Behavioral Accounting (AKMP)

<i>PENGARUH LITERASI AKUNTANSI DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP KUALITAS LAPORAN KEUANGAN DENGAN PENGENDALIAN INTERNAL SEBAGAI VARIABEL MEDIASI DI ENTITAS NON LABA</i> <i>Aura Safa Azora; Ronny Hendra Hertanto; Fahmi Poernamawatie; Anwar Made; Anindya Saharana</i>	1-15
<i>ANALYSIS OF THE INFLUENCE OF LIFESTYLE, POCKET MONEY, AND SELF -CONTROL ON STUDENT INVESTMENT DECISIONS</i> <i>Ambarwati; Dwi Puji Rahayu; Indrian Supheni; Muhammad Ali Lutfi</i>	16-23
<i>COMPLIANCE UNDER COERCION: EVALUATING MANAGEMENT CONTROL SYSTEMS THROUGH THE LENS OF SQUID GAME</i> <i>Ihrom Caesar Ananta Putra; Zainul Hasan</i>	24-31
<i>MAQASID SHARIAH WELFARE: THE IMPACT OF BEHAVIOR, ATTITUDES, BIASES, AND FINANCIAL DECISIONS</i> <i>Kharis Fadlullah Hana; Widi Savitri Andriasari; Sugianto</i>	32-46
<i>AKUNTANSI FORENSIK DAN WHISTLEBLOWING SYSTEM DALAM PENGUNGKAPAN OCCUPATIONAL FRAUD: KAJIAN LITERATUR</i> <i>Wulan Safitri; Iman Karyadi</i>	47-65
<i>SUSTAINABILITY BEHAVIORAL ACCOUNTING: FRAMEWORKS AT GENIUS LOCAL WISDOM WITH GLOBAL EXPERTISE</i> <i>Whedy Prasetyo; Yosefa Sayekti</i>	66-81

Financial Accounting and Capital Markets (AKPM)

<i>PENGARUH KURS VALUTA ASING, PERENCANAAN PAJAK DAN LEVERAGE TERHADAP TRANSFER PRICING: PERAN MODERASI IMBAL HASIL ASET</i> <i>Adinda Nadya Firmansyah Putri; Risa Lailatul Rahmawati; Saiful Anam</i>	82-98
<i>THE EFFECT OF LIQUIDITY, DIVIDEND POLICY, AND TOTAL ASSET TURNOVER ON INVESTMENT DECISIONS (STUDY ON TECHNOLOGY COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2021-2023)</i> <i>Titania Jihan Majid; Pujangga Abdillah; Glen Christian; Dyah Paramita</i>	99-113
<i>KEY AUDIT MATTERS: THE DETERMINANTS AND IMPLICATIONS</i> <i>Sesilia Feodora; Yie Ke Feliana</i>	114-131
<i>THE EFFECT OF INTELLECTUAL CAPITAL, LEVERAGE, COMPETITIVE ADVANTAGE, AND EARNINGS MANAGEMENT ON THE IMPLEMENTATION OF PSAK 71 IN DEVELOPING COUNTRIES</i> <i>Dewi Kristin; Aprilya Dwi Yandari</i>	130-154
<i>PENGARUH MANAJEMEN LABA DAN KESULITAN KEUANGAN TERHADAP POTENSI KECURANGAN LAPORAN KEUANGAN</i> <i>Izza Alfaiza; Sutrisno T.</i>	155-169

<i>STRATEGI INVESTASI PROFITABLE DIVIDEND YIELD: BUKTI EMPIRIS DARI BURSA EFEK INDONESIA</i>	
<i>Aditya Achmad Rakim</i>	170-179
<i>FAKTOR-FAKTOR YANG MEMPENGARUHI MARKET VALUE PEMAIN SEPAKBOLA PROFESIONAL</i>	
<i>Muhammad Husnut Toriq; Tumirin</i>	180-190
<i>PENGARUH INTELLECTUAL CAPITAL DAN PENGUNGKAPAN SUSTAINABILITY REPORT TERHADAP NILAI PERUSAHAAN</i>	
<i>Ahmad Khairul Muflih; Nining Ika Wahyuni; Sudarno</i>	191-203
<i>THE EFFECT OF BIOLOGICAL ASSET INTENSITY, MANAGERIAL OWNERSHIP, AND PROFITABILITY ON BIOLOGICAL ASSET DISCLOSURE</i>	
<i>Fina Aprilliyanti; Kurnia Riesty Utami; Zaenuddin Imam</i>	204-213
<i>PENGARUH PROFITABILITAS, LEVERAGE DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN DIVIDEN SEBAGAI VARIABEL MEDIASI</i>	
<i>Novi Rahma Fitriya; Sri Ernawati; Saifhul Anuar Syahdan; Akhmad Yafiz Syam</i>	214-226
<i>PENGARUH GERAKAN BOIKOT SERTA FATWA MUI NO 83/2023 PADA PERUSAHAAN PENDUKUNG ISRAEL TERHADAP PERDAGANGAN PERUSAHAAN DI BURSA EFEK INDONESIA</i>	
<i>Anggi Nuthfatin Fara Dita; Syaiful Iqbal</i>	227-234
<i>THE INDONESIAN STOCK MARKET REACTION OF THE ENACTMENT OF HEALTH OMNIBUS BILL ON IDX HEALTHCARE STOCKS</i>	
<i>Setia Andrew Nugraha Marpaung; Peter Jonathan Prayogo; Tarsisius Renald Suganda; Rino Tam Cahyadi</i>	235-246
<i>PENGARUH PROFITABILITAS TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL MODERASI (STUDI PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK NDONESIA)</i>	
<i>Setia Budi Kurniawan; Nurul Khotimah</i>	247-264
Sharia Accounting (AKSR)	
<i>OPTIMALISASI DANA ZISWAF UNTUK PENGEMBANGAN LEMBAGA PENDIDIKAN: PERSPEKTIF FILANTROPI ISLAM DI ERA MODERN</i>	
<i>Triani Arofah; Wita Ramadhanti; Oman Rusmana; Ratu Ayu Sri Wulandari; Adi Indrayanto</i>	265-270
<i>NORMA SOSIAL SEBAGAI MODERATOR DALAM HUBUNGAN LITERASI KEUANGAN, KEPERIBADIAN, DAN RESIKO TERHADAP KEPUTUSAN INVESTASI</i>	
<i>Nadila Ulul Khoir; Ati Retna Sari; Supami Wahyu Setyowati</i>	271-285
<i>PENGARUH PENERAPAN PRINSIP SYARIAH DAN FINANCIAL PRESSURE TERHADAP POTENSI KECURANGAN PADA BANK UMUM SYARIAH TERDAFTAR OTORITAS JASA KEUANGAN (OJK)</i>	
<i>Brilian Farel Adhani; Bayu Aprillianto; Resha Dwi Ayu Pangesti Mulyono</i>	289-303
<i>MAKNA AKUNTABILITAS DALAM PENGELOLAAN WISATA RELIGI: STUDI INTERPRETATIF DI MAKAM SUNAN BONANG</i>	
<i>Farhani Kautsar Nugraha; Naghsa Arriva Puji Astuti; Ike Nur Syafitri; Rofino Baitul Akbar</i>	304-310
Financial Accounting (ASPAK)	
<i>PENGARUH CORPORATE GOVERNANCE, STRUKTUR KEPEMILIKAN DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2021-2023</i>	
<i>Widi Dwi Ariska; Mitha Endah Aprilia; Fahmi Poernamawati; Sri Hastuti; Laras Puji Rahayu .</i>	311-329
<i>PENGARUH BIAYA CORPORATE SOCIAL RESPONSIBILITY TERHADAP AGRESIVITAS PAJAK DENGAN PROFITABILITAS DAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL PEMODERASI</i>	
<i>Maisarah; Tri Ramaraya Koroy</i>	330-344

<i>PENGARUH MARKET CAPITALIZATION DAN VOLUME TRADING TERHADAP RETURN CRYPTOCURRENCY PADA TAHUN 2023-2024 (STUDI KASUS PADA LIMA KOIN KRIPTO: BITCOIN, ETHEREUM, SOLANA, BINANCE COIN, DAN RIPPLE)</i>	
<i>Desi Rahmadani Marpaung; Rida Prihatni; Gatot Nazir Ahmad</i>	345-362
<i>ANALYSIS OF DISCRETIONARY FUND MISREPRESENTATION THROUGH THE APBD IN THE 2024 SIMULTANEOUS REGIONAL ELECTIONS</i>	
<i>Isnan Murdiansyah; Slamet; Misbahul Munir</i>	363-371
<i>THE INFLUENCE OF CAPITAL INTENSITY, LEVERAGE AND LIQUIDITY ON TAX AGGRESSIVENESS IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) DURING 2020-2023</i>	
<i>Rizki Aprilia Nur Fadhilah; Zeni Rusmawati; Halimatus Sa'diyah</i>	372-382
<i>THE EFFECT OF GOOD CORPORATE GOVERNANCE AND WHISTLEBLOWING SYSTEM ON THE INTEGRITY OF FINANCIAL STATEMENTS</i>	
<i>Softya Khoirunnisa; Sari Narulita; Adytira Rachman</i>	383-397
<i>APAKAH PENDIDIKAN DAN FINANCIAL EXPERTISE DEWAN DIREKSI BERPENGARUH TERHADAP KONSERVATISME AKUNTANSI?</i>	
<i>Sri Wahjuni Latifah; Sri Iswati; Wiwiek Dianawati</i>	398-409
<i>PENGARUH STRUKTUR MODAL, INTELLECTUAL CAPITAL, DAN OPERATING CAPACITY TERHADAP FINANCIAL DISTRESS</i>	
<i>Nathasya Devanty Christina Poetri; Astri Fitria; Nenny Syahreenny</i>	410-431
<i>PENGARUH PERTUMBUHAN PENJUALAN DAN LABA AKUNTANSI TERHADAP RETURN SAHAM PADA PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2023</i>	
<i>Nurazlinda; La Ode Anto; Erwin Hadisantoso</i>	432-443
<i>THE EFFECT ACCOUNTING CONSERVATISM, INVESTMENT OPPORTUNITY SET (IOS), AND CAPITAL STRUCTURE ON EARNINGS QUALITY</i>	
<i>Fitrah Anisa; Zaenuddin Imam; Sari Narulita</i>	444-455
<i>THE EFFECT OF PROFITABILITY AND SALES GROWTH ON EARNINGS MANAGEMENT WITH FINANCIAL DISTRESS AS A MEDIATING VARIABLE</i>	
<i>Tsalisa Binti Mudhawamah; Putri Awalina; Fitria Magdalena Suprpto</i>	456-472
Management Accounting (ASPAM)	
<i>THE EFFECT OF RISK MANAGEMENT ON LOCAL GOVERNMENT FINANCIAL PERFORMANCE: THE MODERATING ROLE OF ESG</i>	
<i>Imelda Nindy Ardilla; Tarjo</i>	473-495
<i>DETERMINANTS OF CORPORATE REPUTATION: THE ROLE OF CSR AND FINANCIAL PERFORMANCE ON THE SRI-KEHATI INDEX 2019-2023</i>	
<i>Erin Nofita Sari; Maslichah; Dewi Diah Fakhriyyah</i>	496-506
<i>PENGARUH SISTEM INFORMASI AKUNTANSI MANAJEMEN, BUDAYA ORGANISASI, DAN GAYA KEPEMIMPINAN TERHADAP KINERJA MANAJERIAL PADA PERUSAHAAN MANUFAKTUR FOAM & MATTRESS</i>	
<i>Arrum Hardyana Novyenta; Imelda Dian Rahmawati; Nihlatul Qudus Sukma Nirwana</i>	507-532
<i>THE MODERATING ROLE OF BIG DATA CAPABILITIES ON GREEN STRATEGY ORIENTATION AND SUSTAINABILITY PERFORMANCE</i>	
<i>Juniarti; Felix Johan Setiawan; Yonatan Bagus Andrean</i>	533-548
<i>KINERJA LINGKUNGAN SEBAGAI PEMODERASI HUBUNGAN ANTARA ECOEFFICIENCY DAN AKUNTANSI KARBON TERHADAP NILAI PERUSAHAAN</i>	
<i>Tarisa Dwi Rahmawati; Dwi Orbaningsih; Fahmi Poernamawati; Mitha Endah Aprilia; Lucky Putriana Sari</i>	549-565
<i>THE INFLUENCE OF ASSET ALLOCATION, VOLATILITY, AND INSTITUTIONAL OWNERSHIP ON THE PERFORMANCE OF INDONESIAN PENSION FUNDS</i>	
<i>Safira Rizki Agustin; Hastanti Agustin Rahayu; Ilmi Khoiriyah Maulany</i>	566-572
<i>PERAN MEDIASI FINANCIAL CAPABILITY PADA PENGARUH SPIRITUAL CAPITAL TERHADAP FINANCIAL PERFORMANCE</i>	
<i>Anna Sutrisna Sukirman; Basuki; Alfa Rahmiati</i>	573-581

Good Governance (ASPGG)

<i>ANALISIS KONTRIBUSI DANA ALOKASI KHUSUS (DAK) FISIK TERHADAP PREVALENSI STUNTING DI INDONESIA</i>	
<i>Bima Rizky Ramadhan; Mirna Amirya</i>	582-594
<i>IMPLEMENTASI MANAJEMEN RESIKO PADA ORGANISASI NON LABA (STUDI FENOMENOLOGI PADA LAZISNU LUMAJANG)</i>	
<i>Siska Nurchofifa; Arisona Ahmad; Dessy Putri Andini; Sugeng Hartanto</i>	595-609
<i>THE INFLUENCE OF ENVIRONMENTAL SOCIAL GOVERNANCE (ESG) ON THE PREVENTION OF ASSET MISUSE WITH ORGANIZATIONAL ETHICAL CULTURE AS A MODERATOR</i>	
<i>Ananda Dwi Amelia; Tarjo</i>	610-625
<i>THE IMPACT OF ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) REPORTING ON FINANCIAL PERFORMANCE (CASE STUDY ON MANUFACTURING AND SERVICES SECTOR AT IDX)</i>	
<i>Adinda Aulia Agustina; Dwiyani Sudaryanti; Harun Alrasyid</i>	626-638
<i>FAKTOR PEMICU FRAUD PENERIMA DANA HIBAH PENELITIAN PADA PERGURUAN TINGGI DI INDONESIA</i>	
<i>Siti Musyarofah; Hanif Yusuf Seputro; Nurul Herawati</i>	639-649
<i>PENGARUH KONFLIK PERAN, AMBIGUITAS PERAN, BUDAYA ORGANISASI, DAN STRES KERJA TERHADAP KINERJA AUDITOR INTERNAL</i>	
<i>Muhammad Fadhil Muktaz; Edy Suprianto</i>	650-666
<i>ANALYSIS OF SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT TO IMPROVE SUSTAINABILITY GOVERNMENT</i>	
<i>Intan Roisah Maulidiah; Rahma Rina Wijayanti; Oryza Ardhiarisca; Fitriya Andriyani; Avisenna Harkat</i>	667-671
<i>THE IMPACT OF GOOD CORPORATE GOVERNANCE ON ENHANCING SUSTAINABILITY REPORTING: ETHICAL AI IMPLICATIONS IN EDUCATION</i>	
<i>Faisol; Sigit Puji Winarko; Linawati</i>	672-689
<i>DETERMINAN KECURANGAN PELAPORAN KEUANGAN DESA (PERSPEKTIF FRAUD DIAMOND THEORY)</i>	
<i>Latifatul Laila Putri; Olivia Kristin Herwinda; Sri Hastuti; Achmad Dahlan; Yosar Haritsar</i>	690-707
<i>OPTIMALISASI PERAN PEMERINTAH DALAM MEWUJUDKAN AKUNTABILITAS BUMDES UNTUK PEMEBERDAYAAN MASYARAKAT DESA</i>	
<i>Arthik Davianti; Yefta Andi Kus Nugroho; Intiyas Utami; Gracella Theotama</i>	708-718

Information Systems and Auditing (ASPSIA)

<i>DETERMINANTS OF INDIVIDUAL ATTITUDES ON THE IMPLEMENTATION OF TECHNOLOGY BASED LOCAL GOVERNMENT INFORMATION SYSTEM</i>	
<i>Vira Andiny; Zaki Baridwan</i>	719-733
<i>ADOPTION OF CLOUD-BASED ACCOUNTING INFORMATION SYSTEMS : A LITERATURE REVIEW</i>	
<i>Mifta Aulia Mustafa ; Dea Saufika Mobilingo ; Grace Pontoh ; Aini Indrijawati</i>	734-749
<i>TRANSFORMATION OF MANAGEMENT ACCOUNTING REPORTING WITH BIG DATA ANALYTICS A SYSTEMATIC LITERATURE REVIEW</i>	
<i>Hasri Ainun Syahfir; Rosalena Belo Ratte; Grace Theresia Pontoh; Aini Indrijawati</i>	750-762
<i>PENGARUH KECAKAPAN TI, SKEPTISISME PROFESIONAL, AUDIT TEAM SIZE, DAN KOMPLEKSITAS PENUGASAN TERHADAP EFEKTIVITAS PENGAWASAN INTERN PEMERINTAH</i>	
<i>Muhammad Amir Ma'ruf; Putu Prima Wulandari</i>	763-783
<i>DETERMINAN PENGEMBANGAN MODEL UMEGA PADA PENGGUNAAN SISTEM PEMBAYARAN SEWA (SIMBAH-E)</i>	
<i>Fiftah Shafi Aupilana; Annisa Luthfi Zakiya; Moch. Shulthoni; Dea Youlanda</i>	783-808

<i>PENGEMBANGAN APLIKASI SILKA BERBASIS WEB UNTUK OPTIMALISASI DATA LEMBUR KARYAWAN FAKULTAS VOKASI UNIVERSITAS BRAWIJAYA</i>	
<i>Amelia Ika Pratiwi; Bianca Alicia Japar; Muhammad Sulthan Al Fahrezi</i>	809-824
<i>DETERMINAN KUALITAS AUDIT INTERNAL PEMERINTAH PADA INSPEKTORAT KABUPATEN BOJONEGORO</i>	
<i>Vebrilda Ayu Aurellia; Dista Amalia Arifa; Indri Kartika; Osmad Mutaher</i>	825-843
<i>KONSEP IMPLEMENTASI TEKNOLOGI BLOCKCHAIN BAGI UNIT MENENGAH: TINJAUAN PUSTAKA SISTEMATIKA (SLR)</i>	
<i>Nadila; Anastasia Gloria Panggeso; Grace Theresia Pontoh; Aini Indrijawati</i>	844-865
<i>THE EFFECT OF COMPETENCE AND WORKLOAD ON INTERNAL AUDITOR SUPERVISORY PERFORMANCE</i>	
<i>Aditya Perdana Ardine Jaya; Aulia Fuad Rahman</i>	866-874
 Good Corporate Governance & Sustainability Reporting (CG)	
<i>CORPORATE GOVERNANCE MEDIATES CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES ON EARNING MANAGEMENT (STUDY ON MINING COMPANIES – INDONESIA STOCK EXCHANGE)</i>	
<i>Angelica Gloria Tunarsono; Fera Tjahjani; RR Widanarni Pudjiastuti</i>	875-885
<i>PENGARUH TAX AVOIDANCE, KOMPENSASI EKSEKUTIF DAN PROFITABILITAS TERHADAP MANAJEMEN LABA : PERAN MODERASI DEWAN KOMISARIS INDEPENDEN.</i>	
<i>Komala Ardiyani, Tjipto Ashari, Syafnita, Dian Priatiningasih</i>	886-901
<i>GREEN ACCOUNTING TRENDS IN THE MSME SECTOR: SYSTEMATIC LITERATURE REVIEW PERSPECTIVE</i>	
<i>Yuli Yanti Wulansari; Martinus Sony Erstiawan; Darno; Mitha Otik Wiraswati</i>	902-921
<i>THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY OF TAX AVOIDANCE IS MEDIATED BY SUSTAINABILITY PERFORMANCE IN MINING COMPANIES</i>	
<i>Azhari Atul Aini</i>	922-935
<i>GENDER BALANCE, LEVEL OF EDUCATION, AND COMPANY'S SOCIAL AND ENVIRONMENTAL SENSITIVITY</i>	
<i>Lindrianasari; Marwata</i>	936-946
<i>DAMPAK KINERJA LINGKUNGAN, BIAYA LINGKUNGAN DAN KINERJA KARBON TERHADAP NILAI PERUSAHAAN</i>	
<i>Sofia; Endah Tri Wahyuningtyas; Dina Anggraeni Susesti</i>	947-959
<i>ELABORASI INDEKS ANTI-CORRUPTION DISCLOSURE DI INDONESIA</i>	
<i>Yunus Harjito; Bayu Tri Cahya; Djoko Suhardjanto; Rahmat Ilyas; Ratih Paramita Sari</i>	960-980
<i>FACTORS INFLUENCING SUSTAINABILITY REPORT DISCLOSURE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE</i>	
<i>Carissa Zayyanti Adi Putri; Wahidahwati</i>	981-1004
<i>PENGARUH SUSTAINABLE BANKING DISCLOSURE DAN FINANCIAL PERFORMANCE TERHADAP EFISIENSI BANK DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL MODERASI</i>	
<i>Sarifatul Muawiyah; Ahmad Waluya Jati; Sri Wahjuni Latifah; Agung Prasetyo Nugroho Wicaksono; Firda Ayu Amalia</i>	1005-1015
<i>LEVERAGING GREEN STRATEGIES: ENVIRONMENTAL, SOCIAL, AND GOVERNANCE, ENVIRONMENTAL INVESTMENT, AND CORPORATE PERFORMANCE SYNERGIES</i>	
<i>Arik Susbiyani; Yulinartati; Norita Citra Yuliarti; Erlangga Dwi Bagus Saputra</i>	1016-1028
<i>DETERMINATION OF ISLAMIC COMMERCIAL BANK REPUTATION : THE ROLE OF ZAKAT, ISLAMIC CORPORATE SOCIAL REPONSIBILITY AND SHARIA GOOD GOVERNANCE</i>	
<i>Riyanto Setiawan Suharsono; Moh. Halim; Maheni Ika Sari; Gardina Aulin Nuha; Muhammad Firman Febriansyah</i>	1029-1036
<i>PENGARUH PENGUNGKAPAN ENVIRONMENTAL SOCIAL GOVERNANCE (ESG) TERHADAP KINERJA KEUANGAN DENGAN GREEN INNOVATION SEBAGAI PEMODERASI</i>	
<i>Alvina Damayanti; Jean Stevany Matitaputty</i>	1037-1054

<i>PROFITABILITAS SEBAGAI PEMEDIASI PENGARUH PRAKTIK ESG, UKURAN PERUSAHAAN, DAN CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN</i> <i>Oktavia Firnanda; Fahmi Poernamawatie; Sri Hastuti; Dadieng Kurniawan; Ester Gabriel Novelita</i>	1055-1074
<i>THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND CARBON DISCLOSURE ON FIRM VALUE</i> <i>Ester Eliana; Friska Firnanti</i>	1075-1088
<i>PROFITABILITAS SEBAGAI MEDIASI PENGARUH GREEN ACCOUNTING DAN INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN LQ45 LOW CARBON LEADERS</i> <i>Tiara Meirianti Putri; Fahmi Poernamawatie; Muhammad Khanif Muzaki; Yeni Tata Rini; Marsha Aulia Rahmanda</i>	1089-1104
<i>ENHANCING GOVERNANCE AND REDUCING FRAUD RISK IN FAMILY FIRMS: A SYSTEMATIC LITERATURE REVIEW</i> <i>Rizky Ridho Dwinanda; Anak Agung Gde Satia Utama</i>	1105-1115
Accounting Education (PAK)	
<i>AN ANALYTICAL EXAMINATION OF FACTORS AFFECTING ACCOUNTING CAREER CHOICES AMONG STUDENTS IN INDONESIA</i> <i>Andrey Hasiholan Pulungan; Dhiya Aufa Abdurrahman; Silvia Eka Putri; Rizki Ramadhan; Ahmad Basid Hasibuan</i>	1116-1137
<i>ETHICAL AI IN ACCOUNTING EDUCATION: A FRAMEWORK FOR SUSTAINABLE, INCLUSIVE, AND RESPONSIBLE LEARNING IN THE DIGITAL ERA</i> <i>Sutarti;Sudradjat; Kusuma Dewi; Alifvika Sari Dzakiyyah</i>	1138-1152
Taxation (PPJK)	
<i>PENGARUH SANKSI DAN PEMANFAATAN E-PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM DI KABUPATEN KARAWANG</i> <i>Masyhuri; Devi Astriani; Septiana Rahayu</i>	1153-1164
<i>THE EFFECT OF MULTINATIONALITY, THIN CAPITALIZATION AND TRANSFER PRICING ON TAX AVOIDANCE WITH TAX HAVEN COUNTRY AS MODERATOR</i> <i>Devi Sukma Dwi Putri; Indah Wahyu Ferawati; Bambang Wicaksono</i>	1165-1179
<i>ALAT UKUR KEPATUHAN PAJAK: SYSTEMATIC LITERATURE REVIEW</i> <i>Yunita Permatasari; Syaiful Iqbal</i>	1180-1203
<i>LITERATURE REVIEW: THE READINESS OF INDIVIDUAL TAXPAYERS MSMES IN THE PRACTICE OF SUSTAINABLE BOOKKEEPING</i> <i>Evi Malia; Fitria Regina Amalina</i>	1204-1218
<i>THE INFLUENCE OF FINANCIAL PERFORMANCE, COMPANY SIZE, AND FOREIGN OWNERSHIP ON TAX AGGRESSIVENESS IN TECHNOLOGY COMPANY</i> <i>Adisha Febriyanti; Syaiful Iqbal</i>	1219-1232
<i>DETERMINANTS OF TAX AGGRESSIVENESS: THE INFLUENCE OF CEO COMPENSATION, CEO CHARACTERISTICS, ENVIRONMENTAL SOCIAL GOVERNANCE, SALES GROWTH IN INDONESIAN MANUFACTURING FIRMS IN THE FOOD AND BEVERAGE SUB-SECTOR (2021–2023)</i> <i>Imas Kismanah; Meutia;Tri Lestari; Agus Solikhan Yulianto</i>	1233-1249
<i>SCOPING REVIEW : PEMANFAATAN DATA PIHAK KETIGA DALAM UPAYA PENINGKATAN KEPATUHAN PERPAJAKAN</i> <i>Adhistie Tristania Monika; Panggah Tri Wicaksono</i>	1250-1264
<i>ARTIFICIAL INTELLIGENCE, ETHICS, AND SUSTAINABLE TAXATION: RETHINKING FISCAL POLICY IN THE AGE OF INTELLIGENT DIGITAL TRANSFORMATION</i> <i>Qosim; Heru Tjaraka</i>	1265-1276
<i>PROPORTION OF COMMISSIONERS INDEPENDENT, TAX AVOIDANCE, AND CEO OWNERSHIP</i> <i>Alfa Rahmiati; Weda Yurista</i>	1277-1287

<i>PENGARUH PENGETAHUAN WAJIB PAJAK, KESADARAN WAJIB PAJAK DAN KUALITAS PELAYANAN TERHADAP KEPATUHAN WAJIB PAJAK DENGAN VARIABEL MODERASI PEMBERIAN INSENTIF FISKAL/TAX AMNESTY (PENGHAPUSAN DENDA) DI UNIT PELAYANAN PEMUNGUTAN PAJAK KENDARAAN BERMOTOR</i>	
<i>Rr Fitri Diah Anggraeni; Indra Pahala; Unggul Purwohedhi</i>	1288-1310
<i>EXPLORING THE DETERMINANTS OF BOOK-TAX DIFFERENCES: A STUDY OF INDONESIAN MINING COMPANIES' TAX REPORTING PRACTICE</i>	
<i>Agus Arianto Toly, Caroline Margret Sintikhe Kestrel, Argya Zenobia Barus</i>	1311-1323
<i>FINANCIAL PERFORMANCE ON TAX AGGRESSIVENESS AND BOARD INDEPENDENCE AS MODERATING EFFECT IN BANKING COMPANIES</i>	
<i>Pujangga Abdillah; Cindy Getah Trisna June; Glen Christian; Ayunda Putri Izati</i>	1324-1332
 Information Systems, Auditing, and Professional Ethics (SIAEP)	
<i>ANALYSIS OF READINESS AND ACCEPTANCE OF QRIS PERPETRATORS MSMS IN INDONESIA</i>	
<i>Nur Malikha Ulfah; Adam Zakaria; Ayatulloh Michael Musyaffi</i>	1333-1344
<i>THE READABILITY OF KEY AUDIT MATTERS PARAGRAPH IN AUDITOR'S REPORT: A STUDY FROM LQ45 INDEX</i>	
<i>Santika Christin Kumala Halim; Sofian</i>	1345-1365
<i>PERAN PENGENDALIAN INTERNAL SEBAGAI VARIABEL MODERASI DALAM PENGARUH SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN</i>	
<i>Ilsa Aulnazha; Noor Wahyudi; Nufaisa</i>	1366-1378
<i>PERAN MODERASI RELIGIUSITAS DAN PENDIDIKAN ETIKA TERHADAP HUBUNGAN ANTARA DIMENSI FRAUD DIAMOND DAN MACHIAVELLIAN PADA KECURANGAN AKADEMIK</i>	
<i>Rizky Kurniawan Waworuntu; Riswan Yudhi Fahrianta; Tri Ramaraya Koroy; Akhmad Yafiz Syam</i>	1379-1398
<i>TRANSFORMING RETAIL TRANSACTION IN INDONESIA: THE ROLE OF E- WALLETS AND PAY-LATER SERVICES IN CONSUMER BEHAVIOR</i>	
<i>Veilen; Jonathan Marcellino; Ang Swat Lin Lindawati</i>	1399-1412
<i>EXPLORING THE ROLE OF TECHNOLOGY AND ARTIFICIAL INTELLIGENCE IN IMPROVING AUDIT PERFORMANCE: A SYSTEMATIC LITERATURE REVIEW CHALLENGES AND IMPLEMENTATIONS</i>	
<i>Urisnawati Rusli; Masnia; Aini Indrijawati; Grace Theresia Pontoh</i>	1413-1425
<i>ANALISIS TINDAK KECURANGAN (FRAUD) PADA ORGANISASI MAHASISWA PADA SEMUA JURNAL YANG TERINDEKS SINTA</i>	
<i>Ghea Dita Putri Cantika; Septianis Yuni Ayunda; Fadyah Azzarah Oktaviani; Ma'ruf Ananda Saputra; Nur Hayati</i>	1426-1444
<i>ANALISIS PENGARUH HEXAGON FRAUD TERHADAP FINANCIAL STATEMENT FRAUD DENGAN AUDIT COMMITTEE SEBAGAI MODERATING VARIABLE</i>	
<i>Yosy Kautsar Ramadhan; Retna Safriliana</i>	1445-1460
<i>HUBUNGAN AI DAN AKUNTANSI FORENSIK: MAMPUKAH AI MENDETEKSI KECURANGAN SESUAI DENGAN PRINSIP KEBERLANJUTAN DAN ETIKA PROFESIONAL?</i>	
<i>Aline Sanjaya; Icha Veronica; Devica Pratiwi</i>	1461-1479