



**Asia-Pacific
Management Accounting Association
2021 Doctoral Colloquium
(Fully online)**

Book of Abstracts

Tuesday, 9th November 2021

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About APMAA

Founded in 2004, the Asia-Pacific Management Accounting Association has provided a platform for management accounting academics and practitioners in the Asia Pacific region to improve their contribution to global scholarship and the lives of the region's people. The gender and geographic diversity of our membership and board create a rich environment for collaboration and innovation. We shape management accounting's future through teaching, research, and a robust network, ensuring our association a thought leader in the field.



Have a question about APMAA? The web pages below will give you answers.

Asia-Pacific Management Accounting Association Homepage

[Asia-Pacific Management Accounting Association \(APMAA\) Official Site](http://s-ueno.sakura.ne.jp/APMAA_asia/)
http://s-ueno.sakura.ne.jp/APMAA_asia/

APMAA 2021 webpage

[APMAA 2021 Annual Conference \(Asia-Pacific Management Accounting Association\)](#)

[APMAA 2021 Annual Conference \(Asia-Pacific Management Accounting Association \(sakura.ne.jp\)\)](#)

The future annual conference venues ([Asia-Pacific Management Accounting Association \(APMAA\) Official Site](#))

APMAA 2021 Conference – Indonesia (Prof Sekar Mayangsari, Trisakti University) Accepted at the 2017 board meeting.

APMAA 2022 Conference – Thailand (Prof. Pattanant Petchchedchoo, Dhurakij Pundit University, Accepted at the 2018 board meeting

APMAA 2023 Conference – China (Prof Gao, Liang Tian, Xi'an Jiaotong University China), Accepted at the 2018 board meeting.

APMAA 2024 Conference. – Vietnam (Prof Thuy, Nguyen Thi Hong, Vietnam National University-Hanoi), Accepted at the 2019 board meeting.

APMAA 2021 Doctoral Colloquium

Chair: Assc. Prof. Ni Putu Sri Harta Mimba, Udayana University (p.mimba@unud.ac.id)

Co-Chair: Nurhastuty Wardhani, Ph.D, Trisakti University (nurhastuty.wardhani@gmail.com)



Guidelines for Presenters, Moderators and Discussants

Currently, we are working to develop the session schedule.

Each paper of the 2021 Doctoral Colloquium will be given 15 min. Presentation, 10 min. Discussion, 10 min. Q&A. Each session is facilitated by 1 discussant and 1 moderator.

We recommend **presenters** to prepare 10-20 PPT slides for their 15 min. presentation. When there is any update in their camera-ready paper, presenters are expected to send the updated version directly to both the moderator and discussant in a timely manner.

Each **discussant** will be given a 10 min slot for his/her discussion. We recommend them prepare between 7-10 PPT slides to convey the discussion points.

A **moderator** coordinates an assigned session and should ask the session presenter and discussants to send their discussion slides and keep them at hand before the Conference Day. If for some reason, the discussant is not available (e.g., no show-up), the moderator assumes the discussant role and discusses the papers, based on the slides at hand.

Instructions for preparing the APMAA proceedings (camera-ready) paper

(Edited on August 30 by Ueno)

What is your proceedings (camera-ready) paper?

In your acceptance notification, we asked you to submit the proceedings (camera-ready) paper by September 15. Please refer to the reviewer's comments, then revise or rewrite your accepted article when developing the proceedings (camera-ready) paper. Suppose you register for APMAA 2021 conference and submit the proceedings (camera-ready) paper by September 15. In that case, your manuscript is included in the **APMAA 2021 Proceedings** and the **Book of Abstracts** (Proceedings contain full-length papers while the Book of Abstracts has only abstracts). Note that we use the file you submitted to the "camera-ready column of the CMT" when editing the Proceedings and the Book of Abstracts without editing.

Your proceedings (camera-ready) paper's length and format have to follow the submission guideline (Guideline for Authors), as you have initially submitted your paper. Please edit your camera-ready paper by following the requested format described on Guideline for Authors at Official Guide to APMAA 2021 (Annual Conference of the Asia-Pacific Management Accounting Association) (sakura.ne.jp). (Excerpts from the Guideline for Authors)

1. **Authors' names** should be placed with two-line space below the title. Authors' affiliations should be placed below each author's name.
2. **An abstract* should be around 200-300 words.**
3. **Text** should be 5,000-10,000 words. The paper must be written in the best possible technical and grammatical English.
4. **All manuscripts** should be formatted using 12-point font (Times New Roman). The text should be single-spaced.

The abstract is a summary or synopsis of the entire research paper and needs to have similar characteristics to the title. Your abstract should contain at least your research topic, research questions, participants, methods, results, data analysis, and conclusions. You may also include possible implications of your research and future work you see connected with your findings. Your abstract should be a single paragraph. It needs to be simple, direct, specific, functional, clear, unbiased, honest, concise, precise, self-sufficient, complete, comprehensive, scholarly, balanced, and should not be misleading ([Writing the title and abstract for a research paper: Being concise, precise, and meticulous is the key \(nih.gov\)](#)).

Why do you need to write an abstract for a research paper?

- an abstract lets readers get the gist or essence of your paper or article quickly, to decide whether to read the full paper.
- an abstract prepares readers to follow the detailed information, analyses, and arguments in your entire paper.
- and, later, an abstract helps readers remember key points from your paper.

Paper ID 49

The Effect of Disclosure Sustainability Economic Performance on the Firm Value Through Financial Performance of Manufacturing Company

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ABSTRACT

This study aims to examine the effect of disclosure on the sustainability of economic performance on financial performance, influence economic performance to firm value, and the effect of economic performance on firm value through financial performance. The benefits of this research are for the industry to contribute ideas about the importance of sustainability and as a material for consideration in making company policies, and for investors to provide a new discourse in considering aspects that need to be considered in investing. This study is a quantitative study that analyzes the relationship between sustainability disclosure from economic and financial performance on firm value. The population in this study uses manufacturing companies listed on the Indonesia Stock Exchange. The sample in this study used a purposive sampling method as many as 171 manufacturing companies listed on the Indonesia Stock Exchange 2017-2019. Analysis of the data used in this study using multiple linear regression. Financial performance proxied by Asset Return, and score from company using Q Tobin of the company's wealth and the stock price used is the stock price at the end of the period. Meanwhile, economic performance measurement uses disclosure of each item of economic performance with a dummy variable. Data collection method by studying and analyzing company documents related to research data. The data analysis technique used classical assumption test, namely normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test.

Keywords: disclosure of sustainability, economic performance, financial performance, firm value.

Behavioral Aspect of Transfer Pricing Optimization by Multinational Company: A Concept in Minimizing Profit Shifting Through Related Party Transaction

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ABSTRACT

The development of business transactions in the global era has caused various ethical problems. Several countries faced difficulties handling tax avoidance through transfer pricing between units within the company and between companies and related parties across countries. The practice of tax avoidance through transfer pricing causes tax revenue losses to some countries, especially developing countries. Multinational companies optimize transfer pricing using legal methods but apply an unstable economic condition to minimize overall corporate tax liabilities. Transfer pricing optimization practice can be realized by multinational companies, with various schemes, including cross-country affiliate transactions, utilization of inter-state tax rates, and the use of specific accounting methods to reduce tax payment. Transfer pricing regulations in various countries have been sufficiently built to monitor the profits of multinational companies. Nonetheless, the implementation of this regulation is followed by many issues, such as transparency, human resources, and ethical problems. In enhancing the transfer pricing regulation, a multi-dimensional perspective is needed to address the issues arising from transfer pricing. This research used the theory of planned behavior and proposed three constructs as factors that affect multinational companies' transfer pricing optimization behavior, namely: the differential organizational perception of the benefit of transfer pricing optimization, the normative belief of international and domestic norms which affect organizational perception, and control belief on the existence of many factors which will facilitate or limit the organizational behavior on transfer pricing optimization. The proposed framework is expected to enrich the discussion on the behavioral aspects of transfer pricing optimization by multinational companies.

Keywords: transfer pricing optimization, tax avoidance, related party transaction, profit shifting, multinational companies' behavior

Paper ID 52

Sustainable Business Practice as A Mediation of The Influence of Board Gender Diversity on Sustainability Reporting of Public Companies in Indonesia

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ABSTRACT

Sustainability reporting of public companies has been an important issue in the business practice. The concept of sustainability is important in global business practices. Sustainability report disclosure is the company's response to the achievement of sustainable development goals. The company carries out sustainable business practices as a form of company involvement in the sustainability agenda. This research aims to analyze the relationship between board gender diversity with the intensity and quality of sustainability reports disclosure with sustainable finance and sustainable investment practices as a mediator. The previous studies is still limited that discussing this issue. Therefore, this study is trying to fill this gap. This research methodology uses a quantitative approach, with a sample of manufacture sector companies listed on the Indonesia Stock Exchange for the period of 2015-2019. The purposive sampling technique was applied to obtain a sample of companies that met the criteria. The data is processed using path analysis. The implications of this study are expected to contribute to the development of agency theory, more especially in the relationship between boards and reporting quality. In addition, the research results are expected to contribute to the government organization, especially to regulations governing the sustainability agenda as well as to business entities related to sustainable business practices.

Keywords: gender diversity board, sustainability report, sustainable finance, sustainable investment

The Effect of Tax Dispute Strategic Decision on Firm Value

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ABSTRACT

Tax dispute strategic decision is the firm's strategic decision to file a tax dispute to the authorized official. This is recently an important issue in Indonesia as the tax disputes during the period of 2014-2020 tend to increase in Indonesia with a relatively high chance of victory for taxpayers. Decision-making regarding tax disputes is a discretion and a strategic decision made by the Top Management Team (TMP). On the other hand, tax disputes are highly considered by stakeholders so that they have an impact on the value of the company. Empirical studies related to the relationship between tax disputes strategic decision and firm value are still relatively limited and show inconsistent results. Based on the contingency approach, the inconsistency of the results of previous studies shows that there is still a need to study other variables in explaining the relationship between tax disputes strategic decision and firm value. This study aims to clarify the relationship between tax disputes strategic decision and firm value by adding moderating variables. The moderating variables used were the risk management committee and the quality of the external auditor. The addition of these moderating variables is the added value and uniqueness of this study from previous studies.

Keywords: tax disputes strategic decision, firm value, risk management committee, external auditor quality

Green Financing and Its Relationship with Firm's Value

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ABSTRACT

The shifting trend among investors had reflects to the increasing demand in green financing like green bond and green sukuk globally as there are growing awareness from two closely linked agreements, Paris (Climate) Agreement and Sustainable Development Goals (SDGs) Green financing allows investors to use their capital to support the green economy forexample to combat environmental degradation. In the long term, this kind of investment createsvalue to the firm, as improvement in the environment may lead to cost reduction for the firm. The purpose of the study is to examine the effect of green Sukuk financing on a firm'svalue. It is important to study whether shareholders and the issuing firms can benefit from the issuance of green sukuk. It would be interesting to examine the impact of types of green financing on firms' value which a financial value and non-financial value. It is also interestingto investigate the way to quantify the value attached to the 'green' investment. The findings ofthe study can be valuable for investors for investment purposes as well as for the developmentof the Islamic financial market. In addition to that these findings have implications in terms ofportfolio and risk management decisions for environmentally aware investors holding positionsin green Sukuk.

Keywords: green financing, firm's value, green investment, green sukuk, green bond

**Audit Quality Model with Dysfunctional Audit Behavior as an Intervening Variable:
A Study of Indonesian Auditors**

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ABSTRACT

The audited financial statements aim to improve their reliability. This is related to the audit quality which is one of the criteria used to ensure the reliability of financial statements. Such quality is largely determined by the auditor's behavior. The dysfunctional audit behavior is often associated with the decline in audit quality. Research related to audit quality yield a variety of mixed findings. The purpose of this research is to analyze the influence of ethics, professionalism, and locus of control on audit quality and using dysfunctional audit behavior as an intervening variable. The population of this study involves the auditors of the Public Accounting Firms (KAP) that are registered in the Indonesian Institute of Public Accountants (IAPI) Directory. The sample size in this study were 290 auditors. The analytical tools used in this research are Statistical Package for the Social Science (SPSS). The data collection method is in the form of an online questionnaire which is directly addressed to all e-mail addresses of Public Accounting Firms in Indonesia. The selection of the sample in this study using the method of simple random sampling. The Data used in this research is primary data. Primary Data is the respondents' answers to the questions on the questionnaire were collected using google form. The novelty in this study with the previous studies that the addition of the variable dysfunctional audit behavior as an intervening variable and use this variable as exogenous variables. Then connect with variable ethics, professionalism, and locus of control.

Keywords: audit quality, ethics, professionalism, locus of control, dysfunctional audit behavior, Indonesia

The Impact of Integrated Reporting (IR) on Earnings Quality with Corporate Governance as Mediating Variable: A Comparative Study between IR Adopters and Non-adopters

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ABSTRACT

Integrated Reporting (IR) is a mechanism for presenting information on strategy, governance, performance, and prospects related to one another in a single report. Integrated Reporting as a solution to the need for new ways to measure and communicate corporate value creation. The integrated reporting has been an important issue recently, including in Indonesia. The International Integrated Reporting Council's (IIRC) framework was introduced in 2013 by IIRC. However, only a few companies in Indonesia have implemented integrated reporting in their annual reports. Therefore, this research is trying to explore this issue through investigating the Indonesian government's readiness to encourage companies to adopt and prepare integrated reports by determining the extent to which the public listed company is aware of this readiness. This study employed a mixed technique that uses both quantitative and qualitative research methods. The samples of this research are 260 public companies listed in The Indonesia Stock Exchange for the period of 2017-2021. The result of this research is to investigate why businesses have voluntarily implemented integrated reporting and how integrated reporting results in higher earnings quality than those the non-adopters. In addition, this research is trying to show how the corporate governance can mediate integrated reporting and earnings quality.

Keywords: integrated reporting, IIRC framework, earnings quality, corporate governance