Are Auditors Biased?
The Effect of Anchoring and Adjustment Heuristics on Auditors' Judgment: Evidence from Auditors in Surabaya

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Abstract

Objective – *The objective of this paper is to illustrate one of the crucial factors that affect auditors in making their judgment which can lead to systematic error.*

Design/methodology/approach – *This research is an experimental study analyzing the audit judgment of 100 auditors in Surabaya.*

Result – *The result indicates that is evident that anchoring and adjustment heuristic exist and affect auditors' judgment. The findings also indicates that experience influence auditors' judgment whereas gender does not have such effect on auditors' judgment. However, experience and gender can moderate the effect of anchoring and adjustment heuristic on auditors' judgment.*

Research limitations/Implications – *The experimental questions used were simplified abstractions compared to the complex analytical reviews auditors typically encounter. Additionally, the sample size, consisting of 100 auditors, may limit the generalizability of the findings. The study exclusively focused on differences in auditor judgment influenced by anchoring and adjusting, without exploring potential contributions from other heuristic factors. Lastly, gender was categorized broadly as male and female, without further differentiation based on specific gender characteristics.*

Novelty/Originality – *Its originality lies in adding moderation variable of gender and experience. While prior research has explored the impact of behavior on audit judgment to enhance decision-making in auditing, none have investigated anchoring and adjustment heuristics while considering the moderating factors of gender and experience.*

Keywords – *Audit judgment, Heuristics and biases, Anchoring and adjustment, Experience, Gender.*

1. Introduction

In the past few decades, human behavior has been a frequent topic of discussion in various academic disciplines. Many scholars and professionals have integrated behavioral

models into their work. Notably, in the 1970s, American psychologists Tversky and Kahneman introduced heuristic models that influence human judgment and decision-making. These models delineate two primary thinking systems in humans: System 1, characterized by automatic and swift decision-making with minimal effort, and System 2, which demands focused mental deliberation (Kahneman, 2011). While heuristics aid in decision-making, they can also lead to systematic errors (Tversky & Kahneman, 1974)

Within the context of financial statement audits, auditors play a vital role in assessing the fairness of their clients' financial statements. Auditing is a complex endeavor, demanding the exercise of professional judgment (Joyce & Biddle, 1981; Maradona, 2020; Messier et al., 2019). The foundation of this judgment lies in audit standards (Knechel, 2013; Maradona, 2020), as outlined in the *Standar Professional Akuntan Publik (SPAP)*, Section 570. These standards stress the significance of auditors' judgment when evaluating a business's ability to maintain its operations. Auditors employ this judgment to determine what information to gather, how to collect it, and the implications of the information collected (Joyce & Biddle, 1981).

Recent audit failures have eroded public trust in the accounting profession's capacity to scrutinize financial statements. This concern was raised by Rick Murray, Chair Emeritus of The Center for Capital Market Competitiveness, who emphasized the necessity of clarifying the role of auditors. In the current era, almost all financial reporting crises have originated from the failure to detect fraud and assess a company's going concern (Oliver, 2018).

This research holds significance because auditors, being human, are susceptible to cognitive biases and heuristics that can influence their decision-making during audits (Henrizi et al., 2020). There are three identified common heuristics utilized for predicting values and calculating probabilities: representativeness, availability, and adjustment and anchoring (Tversky & Kahneman, 1974). This study specifically examines the adjustment and anchoring heuristic, given that auditors frequently encounter anchor values. While prior research conducted by (Chapman & Johnson, 1999; Epley & Gilovich, 2006; Henrizi et al., 2020; Joyce & Biddle, 1981; Kinney & Uecker, 1982; Kowalczyk & Wolfe, 1998; Maradona, 2020; Monroe & Chung, 2001; Putra & Rani, 2016; Surtiana, 2014; Widyakusuma et al., 2019; Wilson et al., 1997; Wright & Anderson, 1989) has explored the impact of behavior on audit judgment to enhance decision-making in auditing, none have investigated anchoring and adjustment heuristics while considering the moderating factors of gender and experience.

The existing studies on gender difference and experience affecting judgment have varied outcomes. Studies conducted by (I. W. Atmaja & Sukartha, 2021; Chung & Monroe, 1998; Monroe & Chung, 2001; O'Donnell & Johnson, 2003; Widiastoeti & Murwato, 2022) stated that gender difference can impact auditors' judgment. On the other hand, studies conducted by (Jamilah et al., 2007; Manurung & Hasbi, 2023; Pasanda & Paranoan, 2013; Trisnaningsih, 2003; Zulaikha, 2006) stated there was no effect of gender on auditors' judgment. Also, the former studies on experience conducted by (Aida, 2021; D. Atmaja, 2018; Bonner et al., 1997; Diah Puspa Arum, 2008; Shelton, 1999; Sumartono et al., 2022; Surtiana, 2014; Widiastoeti & Murwato, 2022) stated that experience can affect auditors' judgment whereas study conducted by (Kadir & Hasibuan, 2018; Merdekawati, 2022; Tampubolon, 2018) found that experience doesn't affect auditors' judgment.

Surabaya, with its significant population and robust economic growth. As of research conducted by *Badan Pusart Statistik (BPS)*, in 2019 there are 595 active Company in Surabaya which 174 of them are categorized as big industry (Badan Pusat Statistik (BPS), 2021). Whereas in 2023 based on directory issued by *Ikatan Akuntan Publik Indonesia (IAPI)* there are 52 active public accounting firm based in Surabaya. This shows that Surabaya is a perfect place for this research.

In summary, this research aims to investigate cognitive biases in auditors, with a specific focus on the anchoring and adjustment heuristic. Moreover, it seeks to understand how factors such as gender and experience may influence auditors' cognitive biases.

2. Literature Review, Theoretical Framework and Hypothesis Development

2.1 Literature Review

Audit Judgment

Judgment is the cognitive process of decision-making that involves a continuous search for information, deciding whether to take action or not, and accepting additional information. Professional judgment relies on a person's professional knowledge and experience to reach conclusions or make decisions (Gramling et al., 2012; Jamilah et al., 2007).

In auditing, where not all available evidence can be examined, audit judgment plays a pivotal role in the audit process. This is because the evidence collected serves as the foundation for the audited financial statements (Praditaningrum & Indira, 2012) Moreover, since the information gathered by auditors rarely, if ever, fully represents the client's financial reality(Joyce & Biddle, 1981), the exercise of audit judgment becomes a critical and meticulous task.

Audit judgment can be categorized into three levels based on its significance: (1) Determining materiality level, (2) Evaluating risk level, and (3) Assessing the going concern of the entity. Each of these levels demands careful and considerate judgment in the audit process (Puspitasari, 2014).

Heuristics and Bias

In essence, humans operate with two thinking systems: System 1 and System 2. System 1 operates automatically and swiftly, requiring minimal effort and control, while System 2 demands specific attention and focused mental activity (Kahneman, 2011). To make rational decisions, individuals need to consider facts and other relevant inputs, which involve substantial mental effort (Kahneman, 2011). This mental effort becomes even more challenging when there's uncertainty or when information is overly complex, making rational decision-making difficult. Therefore, humans often rely on heuristics, mental shortcuts (System 1), which involve using stereotypes and incomplete information to aid quick decision-making (Kahneman, 2011).

These mental shortcuts, or heuristics, are useful for making quick decisions but are also susceptible to errors (Maradona, 2020; Tversky & Kahneman, 1974). (Tversky & Kahneman, 1974) identified three common heuristics in predicting values and calculating probabilities: representativeness, availability, and

adjustment and anchoring. Since this research focuses on adjustment and anchoring, we'll delve deeper into this particular heuristic in this study.

The anchoring and adjustment heuristic is typically employed when someone is given an "anchor" or a base value and is required to make an estimate. Whether consciously or not, individuals tend to adjust their estimates based on the provided anchor. This base value could be random or a real calculation. Because a person's thinking is influenced by the anchor value, the adjustments made tend to be less accurate (Henrizi et al., 2020; Slovic & Lichtenstein, 1971; Tversky & Kahneman, 1974).

Judgment influenced by anchoring and adjustment typically begins with (1) a starting point or a seemingly reasonable anchor value and (2) additional information adjusted by an individual to fit their decision. People adapt this supplementary information to support the anchor they've received, then make adjustments. However, these adjustments are usually normative and of lesser magnitude (Chapman & Johnson, 1999; Joyce & Biddle, 1981; Wilson et al., 1997)

Gender

Gender is a cultural concept aimed at distinguishing between men and women in terms of roles, mental behavior, and emotional characteristics. Gender, in this context, goes beyond biological differences and encompasses social, cultural, and psychological perspectives (Jamilah et al., 2007).

Studies conducted by (Chung and Monroe, 2001) have led to the development of the "selectivity hypothesis," which sheds light on how men and women process information differently. According to this hypothesis, men tend to adopt a less comprehensive approach when dealing with information, while women are inclined to pay meticulous attention to details. (Chung & Monroe, 1998) further emphasize that male students often exhibit a tendency towards hypothesis-confirming behavior, which involves seeking data that supports their hypotheses and rejecting data that contradicts them.

(I. W. Atmaja & Sukartha, 2021; Monroe & Chung, 2001) stated that women are more efficient and effective in processing information in complex tasks than men because women have more ability to distinguish and integrate key decisions. When given access to information, women tend to exhibit relatively higher efficiency compared to men. This is attributed to women's sharper memory for new information and their superior information processing capabilities, setting them apart (Jamilah et al., 2007). (Widiastoeti & Murwato, 2022) also stated that the the tendency of women who has a better memory and more comprehensive can enhance their judgment.

Experience

Experience refers to the knowledge and skills acquired by an individual through direct observation or active participation in events or activities (Nasution & Fitriany, 2012; Pranama, 2016). Involvement in such activities allows individuals to deepen and broaden their understanding and expertise in a particular field (D. Atmaja, 2018). According to AICPA AU Section 100-110, a professional's experience involves having the knowledge and expertise to conduct an audit.

Experienced auditors are better in determining judgement rather than less-experienced auditors. Working period and also the number of assignments make auditors become more experienced (Widyakusuma et al., 2019). Experience can also improve a person's ability to make careful judgments. This knowledge and understanding can help experienced auditors to be more sensitive in understanding relevant information related to the decisions made (Sumartono et al., 2022).

Key indicators of audit experience, as outlined by (Surtiana, 2014), encompass (1) the duration of one's work as an auditor, (2) the number of audit tasks undertaken, (3) the types of companies handled, and (4) continuous education. These factors collectively contribute to an individual's audit experience and proficiency.

2.2 Theoretical Framework

The theoretical framework for this research can be observed in Figure 2.1 below
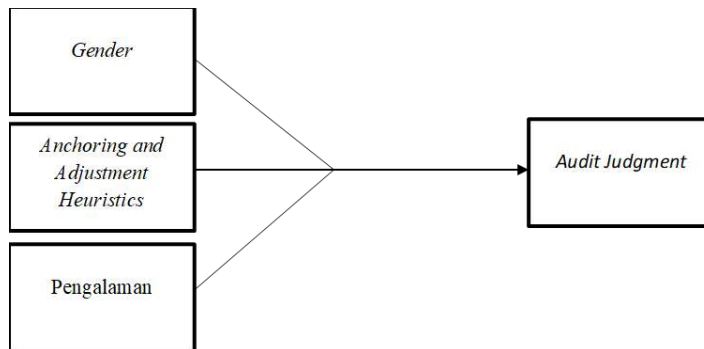

Figure 2.1 *Theoritical Framework*

2.3 Hypothesis Development

Anchoring and Adjustment Heuristic on Audit Judgment

Anchoring and adjustment are typically employed when an individual is provided with an "anchor" or a base value and is tasked with making an estimate. Whether consciously or unconsciously, people tend to adjust their estimates based on the provided anchor. They continue to adapt their estimates based on the anchor until they reach a point they consider acceptable (Henrizi et al., 2020; Slovic & Lichtenstein, 1971; Tversky & Kahneman, 1974).

The process of anchoring and adjustment commences with the subject considering the anchor as a potential answer. Therefore, the anchor can be seen as an expectation, past information, or information given by others. When subjects lack more useful information, the anchor can also be connected to arbitrary information (Henrizi et al., 2020; Wilson et al., 1997).

The crucial third step in the anchoring and adjustment process involves integrating the target in the decision-making phase. At this stage, subjects incorporate the values from the previous steps into a decision and compare them

with the anchor. In this phase, subjects start adjusting their values until they believe they have reached an appropriate answer. However, previous studies indicate that the adjustments made are often not entirely accurate (Ashton, 1984; Epley & Gilovich, 2006; Henrizi et al., 2020; Tversky & Kahneman, 1974; Wilson et al., 1997).

(Joyce & Biddle, 1981) explored the effects of adjustment and anchoring on probabilistic inferences in audit judgment. Their research concluded that auditors sometimes deviate from normative decision-making principles, but this is not always attributable to the anchoring effect. Subsequently, Wright and (Wright & Anderson, 1989) found that the anchoring effect is highly influential, a conclusion supported by research conducted (Kinney & Uecker, 1982), who identified anchoring and adjustment during the analytical review stage. However, this effect does not consistently manifest and its magnitude can be influenced by other factors. Research by (Maradona, 2020) and (Henrizi et al., 2020) also identified differences in auditor judgment influenced by adjusting and anchoring heuristics.

(Kowalczyk & Wolfe, 1998) conducted research on going concern. The results indicated that auditors are still influenced by such recommendations, and when making decisions, auditors who receive recommendations adjust their decisions based on the provided anchor.

Based on the preceding discussion, the researcher formulates the following hypothesis:
H1. There is a difference in auditor audit judgment due to anchoring and adjustment heuristics.

Anchoring and Adjustment Heuristic on Audit Judgment Based on Gender
The application of the anchoring and adjustment heuristic on audit judgment and decision-making can vary between men and women due to psychological differences. In managing information, men often tend to overlook some available information, making their decision-making process less comprehensive. This differs from women, as they tend to be more meticulous in information processing, comprehensively utilizing and evaluating information, and not easily giving up (Jamilah et al., 2007).

Research conducted by (Chung & Monroe, 1998) found that male students tend to be more hypothesis-confirming, while females are not. Hypothesis-confirming refers to the tendency to seek facts that support their hypotheses and reject facts that contradict them. In short, it can be summarized that male students process information selectively, while females process information comprehensively. (O'Donnell & Johnson, 2003) also found differences in task time required by male and female auditors. In tasks of higher complexity, female auditors could complete experiments more quickly than males. However, in tasks of lower complexity, males could perform faster.

Based on the foregoing discussion, the researcher formulates the following hypotheses:
H2. There is a difference in auditor audit judgment due to anchoring and adjustment heuristics based on gender.

H3. There is a difference in auditor audit judgment influenced by anchoring and adjustment heuristics moderated by gender.

Anchoring and Adjustment Heuristic on Audit Judgment on Experience

An auditor's experience is a crucial factor in their decision-making process during their tasks (Putra & Rani, 2016). Therefore, less experienced auditors are more likely to make mistakes compared to their more experienced counterparts. Experience can be assessed based on the auditor's years in the profession and the variety of audit tasks they have undertaken (Tampubolon, 2018).

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Based on the preceding discussion, the researcher formulates the following hypotheses:

H4. There is a difference in auditor audit judgment due to anchoring and adjustment heuristics based on experience.

H5. There is a difference in auditor audit judgment influenced by anchoring and adjustment heuristics moderated by experience.

Anchoring and Adjustment Heuristic on Audit Judgment and Decision Making Moderated by Gender and Experience

After discussing how gender and experience can influence and moderate the impact of anchoring and adjustment on auditor audit judgment, it can be concluded that both male and female auditors, across various experience levels, are susceptible to the effects of anchoring and adjustment heuristics. Therefore, the researcher formulates the following hypothesis:

H6. There is a difference in auditor audit judgment due to anchoring and adjustment heuristics, which is moderated by both gender and experience.

3. Research Method

This research employs an experimental method with the aim of establishing a cause-and-effect relationship (causal relationship) between two factors while eliminating other interfering factors(Suharsimi Arikunto, 2010). Experimental research comprises two elements, consisting of a control group and an experimental group. The group subjected to treatment is the experimental group, while the one not receiving treatment forms the control group (Yudhanegara & Lestari, 2015)

The study will involve 100 auditors in Surabaya, and it will classify auditors based on their experience into the following categories: 0-2 Years (Junior Auditors), 3-5 Years (Senior Auditors), and 6-8 Years (Professional Auditors). The research will utilize purposive sampling, a technique where the researcher selects samples based on specific considerations. The reason for choosing purposive sampling in this research is the specificity of auditing, which requires auditor participation in the sample. The research focuses on auditors with 0-8 years of experience to align with the predetermined experience criteria.

There are 51 active public accounting firm in Surabaya as of 2022. This research employs purposive sampling and establishes specific criteria and considerations for the samples used. The researcher's considerations include samples that meet the following criteria: (1) Auditors working in Public Accounting Firms in the Surabaya region and (2) Having 0-8 years of work experience in the auditing profession. This resulting in 20 public accounting firm which consists of 100 auditors that meet the criteria.

The research process progresses and is observed to identify any differences or changes within the experimental group.

This research employs a quasi-experimental design, where the selected samples are randomly divided into two groups: a control group and an experimental group. Both groups will then receive online questionnaires via Google Forms, and the characteristics of these online questions can be seen in Table 3.1.

No	Anchor Type	Bias	Source
1	Internal	Mean-Reverting	Kinney and Uecker (1982)
2	External	Arbitrary Number	Joyce and Biddle (1981)
3	External	Arbitrary Information	Henrizi et, al (2020)

Table 3.1 Anchoring Experiment Characterization

Before filling out the questions, the participants will be informed about the general research's objectives and asked to provide their personal information on the questionnaire, including (1) Name, (2) Gender, (3) Years working as an auditor. This information will be used to segregate auditors based on their gender and experience, which are variables of moderation in this study. The participants will then be given instructions to answer three questions on an online questionnaire.

In Experiment 1, participants will be asked about the upper bound (UB) and lower bound (LB) values where they believe an investigation is necessary to explain changes in Gross Profit Margin. Based on their respective groups, participants will receive values for sales, cost of sales, gross profit margin, and unaudited gross profit percentage for the current year, which differ. Both groups will also be given audited values for the same metrics from the past two years. The unaudited gross profit % values for each group are 14% and 23.1% for the control and experimental groups.

In Experiment 2, the control group will be asked to estimate significant management fraud (MGTF) whether it is greater or less than 10:1,000 (1%). Meanwhile, the experimental group's estimate will be greater or less than 100:1,000 (10%). Both groups will then be asked to estimate how many out of 1,000 companies commit fraud.

In Experiment 3, both groups will be provided with information to determine the fair value (FV) of a building using the discounted cash flow model, with both groups receiving the same initial value. The difference is that the experimental group will receive a narrative that says, "The client has provided information that another company has sold the same building for IDR 7,000,000,000. However, this information does not represent evidence and should not be considered in your decision."

After participants access the provided google form link, they will receive explanations for the three experimental questions. Following that, participants will fill out pre-experimental questions, which include their name, gender, years of work, and education level. Only then can participants proceed to answer the three provided questions.

The answers will be categorized four times. First, the answers will be separated based on experimental and control groups to determine if there are any differences in judgment

between these groups. Next, the answers will be divided based on gender (male and female) to investigate whether there are differences in judgment between genders. The answers will then be segregated based on auditor experience, namely junior, senior, and professional, to determine if differences in judgment are caused by auditor experience. Lastly, the answers will be separated based on groups, gender, and experience to determine if there is an influence on auditor judgment caused by anchoring and adjusting heuristics that are moderated by gender and experience.

4. Results
4.1 Descriptive

Based on the groups, a total of 100 samples were divided into two groups, consisting of the Experimental Group (E) and the Control Group (C), with each group consisting of 55 and 45 individuals, respectively. Based on these results, the distribution between Groups E and C can still be considered balanced.

		Frequency	Percent	Valid Percent	Cumulative Percent
		Group			
Valid	E	55	55.0	55.0	55.0
	C	45	45.0	45.0	100.0
	Total	100	100.0	100.0	

Table 4.1 Group Sample

Based on gender, the distribution between males and females is almost equal, with 42 samples being female and 58 samples being male.

		Frequency	Percent	Valid Percent	Cumulative Percent
		Gender			
Valid	Female	42	42.0	42.0	42.0
	Male	58	58.0	58.0	100.0
	Total	100	100.0	100.0	

Table 4.2 Gender Sample

Based on experience, there are 46 samples with experience as junior auditors, 47 samples with senior auditor experience, and 7 samples with experience as professional auditors.

		Frequency	Percent	Valid Percent	Cumulative Percent
		Experience			
Valid	1-2 Years (Junior)	46	46.0	46.0	46.0
	3-5 Years (Senior)	47	47.0	47.0	93.0
	6-8 Years (Professional)	7	7.0	7.0	100.0

		100	100.0	100.0
Total				

Table 4.3 Experience Sample

4.2 Result

Anchoring and Adjusting on Audit Judgment

Table 4.4 presents the results of three experiments which displayed significant outcomes associated with the influence of anchoring and adjusting on the audit judgment of auditors in Surabaya, leading to the acceptance of H1 and the rejection of H0.

		Independent Samples Test								
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
UB	Equal variances assumed	109.676	.000	15.093	98	.000	8.32525	.55159	7.23063	9.41987
	Equal variances not assumed			16.317	70.288	.000	8.32525	.51023	7.30770	9.34280
LB	Equal variances assumed	117.473	.000	16.320	98	.000	7.89697	.48389	6.93671	8.85723
	Equal variances not assumed			15.220	57.205	.000	7.89697	.51885	6.85808	8.93586
MGTFE	Equal variances assumed	31.973	.000	8.793	98	.000	98.74747	11.23004	76.46182	121.03313
	Equal variances not assumed			9.655	59.200	.000	98.74747	10.22778	78.28317	119.21178
FV	Equal variances assumed	3.427	.067	31.845	98	.000	1704416161.61616	53521491.50569	1598204503.60640	1810627819.62593
	Equal variances not assumed			31.358	87.158	.000	1704416161.61616	54353216.83571	1596386019.13650	1812446304.09583

Table 4.4 Anchoring and Adjusting on Audit Judgment

In the first scenario, where auditors were tasked with estimating the upper bound (UB) and lower bound (LB) values for a comprehensive audit of gross margin increase, both scenarios yielded a significance value of 0.000. This was the result of auditors in groups E and C being influenced by the anchors provided, namely the Gross Margin % figures for Unaudited 2020, with distinct values for each group (E = 23.1% and C = 14.0%). The auditors' responses revealed that the UB had an average answer of E = 25.44% and C = 17.11%, slightly higher than the Gross Margin % for Unaudited 2020. Conversely, for the LB, the average answers were E = 19.36% and C = 11.47%, which was marginally lower than the Gross Margin % for Unaudited 2020 (Table 4.5).

This phenomenon can be attributed to the use of mental shortcuts by auditors when they encountered the Gross Margin % figure for Unaudited 2020, which acted as an anchor and subtly influenced their judgments. While auditors should not rely on unaudited figures as professional references in their decision-making, it was evident that both consciously and unconsciously, they still took these values into account. If we

trace the process, auditors observed the Gross Margin % figure for Unaudited 2020 (the anchor) and subsequently felt influenced by this number. Consequently, when providing their judgments, they adjusted their answers in accordance with the given anchor. This outcome aligns with previous research conducted by (Biggs & Wild, 1985; Henrizi et al., 2020; Kinney & Uecker, 1982), where auditors could not simply ignore unaudited information, as it acted as an anchor, thus biasing their judgments.

In the second scenario, where auditors were asked to estimate the magnitude of management fraud by clients (MGTFE), the significance value was 0.000, falling below the threshold of 0.05. This was due to the influence of anchors on auditors in groups E and C. These anchors represented the figures related to the client's management fraud, each having distinct values (E = 100 out of 1,000 and C = 10 out of 1,000). Examining Table 4.5, it was clear that the average answers in both groups closely matched the anchor values (E = 123.63 and C = 24.88).

	GROUP	N	Mean	Std. Deviation	Std. Error Mean
Group Statistics					
UB	E	55	25.4364	3.51591	.47409
	C	45	17.1111	1.26531	.18862
LB	E	55	19.3636	1.39262	.18778
	C	45	11.4667	3.24458	.48367
MGTFE	E	55	123.6364	74.07438	9.98819
	C	45	24.8889	14.76363	2.20083
FV	E	55	7055527272.7273	247038822.45101	33310708.02391
	C	45	5351111111.1111	288114735.84338	42949608.97768

Table 4.5 Group Statistics

This happened from the use of mental shortcuts when auditors in group E saw the value (and were influenced by it) (Henrizi et al., 2020; Slovic & Lichtenstein, 1971; Tversky & Kahneman, 1974). In this process, they had already seen the anchoring value which subtly affecting their responses despite the experiment's instruction to disregard this recommendation. Consequently, they adjusted their answers in accordance with the given anchor (Henrizi et al., 2020; Slovic & Lichtenstein, 1971; Tversky & Kahneman, 1974).

This is primarily due to the limited awareness of auditors regarding the biases that can affect their probabilistic judgments. Their limited awareness of biases, especially those related to anchoring and adjusting, makes auditors vulnerable to errors in judgment. Knowledge about or familiarity with behaviorism makes the awareness against cognitive biases event more available (Henrizi et al., 2020). (Wilson et al., 1997) also emphasizes that people being aware of the existence of behaviorism and cognitive biases are better equipped to resist the anchoring heuristic.

These judgment errors during the audit process determine the opinions issued by auditors, and opinion errors can result in the issuance of erroneous audit reports. This, in turn, can have a significant impact on stakeholder decision-making, as they rely on the audited financial reports, which may contain misinformation.

In conclusion, H1 is accepted, indicating differences in audit judgment caused by anchoring and adjusting.

Anchoring and Adjustment Heuristic on Audit Judgment Based on Gender

Table 4.6 reveals that only one experiment produced significant results regarding the influence of adjusting and anchoring on the audit judgment of auditors in Surabaya based on gender.

		Independent Samples Test							
		Levene's Test for Equality of Variances		t-test for Equality of Means					
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
UB	Equal variances assumed	.002	.963	-.202	98	.841	-.20443	1.01354	-2.21577	1.80691
	Equal variances not assumed			-.203	90.346	.840	-.20443	1.00752	-2.20595	1.79708
LB	Equal variances assumed	4.210	.043	-1.638	98	.105	-1.51970	.92783	-3.36095	.32154
	Equal variances not assumed			-1.589	77.848	.116	-1.51970	.95662	-3.42425	.38484
MGT FE	Equal variances assumed	17.658	.000	-2.498	98	.014	-36.67488	14.67997	-65.80681	-7.54295
	Equal variances not assumed			-2.741	90.153	.007	-36.67488	13.37969	-63.25535	-10.09440
FV	Equal variances assumed	1.794	.183	-1.712	98	.090	-306596059.11330	179078217.04109	-661970952.64267	48778834.41607
	Equal variances not assumed			-1.692	84.500	.094	-306596059.11330	181227675.74696	-666956018.56330	53763900.33670

Table 4.6 Anchoring and Adjusting on Audit Judgment Based on Gender

As seen in table 4.7, in the first scenario where auditors estimated upper bound (UB) and lower bound (LB) values for a comprehensive audit of gross margin increase, the significance values were 0.180 and 0.116, both exceeding 0.05. Analyzing the average responses, UB had an average value for both genders, M = 21.78% and F = 21.57%, with a slight difference of 0.21%. For LB, the average values were M = 16.45% and F = 14.93%, with a difference of 1.52%. These results suggest that UB and LB did not significantly affect audit judgments.

In summary, it appears that even though auditors may use mental shortcuts when interpreting the Gross Margin % for Unaudited 2020, there is no significant difference in their responses based on gender. Therefore, gender does not appear to have a notable influence on adjusting and anchoring in the first scenario.

In the second scenario, where auditors estimated the extent of management fraud by clients (MGTFE), the significance value was 0.007, which is below 0.05. The average responses for both genders were M = 94.60 and F = 57.93, showing a notable difference of 36.67. This indicates that MGTFE significantly influences the audit judgments made by auditors.

In the final scenario, where auditors estimated the fair value (FV) of a building, the significance value was 0.094, surpassing 0.05. The average values for both genders

were M = Rp6,417,310,344 and F = Rp6,110,714,285, implying that FV does not significantly affect the audit judgments made by auditors.

Group Statistics				
GENDER	N	Mean	Std. Deviation	Std. Error Mean
Female	42	21.5714	4.89471	.75527
Male	58	21.7759	5.07848	.66684
Female	42	14.9286	5.07213	.78265
Male	58	16.4483	4.18926	.55008
Female	42	1.5476	.50376	.07773
Male	58	1.1897	.39545	.05193
Female	42	6110714285.7143	921460645.52663	142184464.46299
Male	58	6417310344.8276	855785495.48182	112370140.70481

Table 4.7 Group Statistics

Taken together, these scenarios suggest that there is no significant difference in audit judgments based on gender. This happens due to the anchor values provided. The participants can't help but notice the anchor value and adjust their answer according to the value (Henrizi et al., 2020; Slovic & Lichtenstein, 1971; Tversky & Kahneman, 1974).

These findings align with previous research conducted by (I. W. Atmaja & Sukartha, 2021; Chung & Monroe, 1998; Monroe & Chung, 2001; O'Donnell & Johnson, 2003; Widiastoeti & Murwato, 2022) indicating no substantial judgment differences between male and female auditors concerning factors such as organizational and professional commitment, motivation, and job opportunities. This study also contradicts research conducted by (I. W. Atmaja & Sukartha, 2021; Chung & Monroe, 1998; Monroe & Chung, 2001; O'Donnell & Johnson, 2003; Widiastoeti & Murwato, 2022).

In essence, the inherent gender differences do not significantly impact the judgments made during audit assignments. This observation can be attributed to the fact that in this modern era, gender disparities are less common, making competition more equitable and having less significant impacts on the cognitive abilities of both genders in making judgments. Natural differences between genders seem to have little significance in this context.

In summary, the statistical results lead to the conclusion that H2 is rejected, signifying no significant difference in audit judgment based on gender.

Anchoring and Adjustment Heuristic on Audit Judgment Based on Experience
In Table 4.8, it's evident that LB, UB, and MGTFE have significant values, while FV does not. Meanwhile, Table 4.8 reveals that when considering experience, the highest significance is found between auditors with 1-2 years of experience and auditors with 6-8 years.

ANOVA						
		Sum of Squares	Df	Mean Square	F	Sig.
UB	Between Groups	295.570	2	147.785	6.643	.002
	Within Groups	2157.820	97	22.246		

		Sum of Squares	df	Mean Square	F	Sig.
	Total	2453.390	99			
LB	Between Groups	252.113	2	126.056	6.576	.002
	Within Groups	1859.277	97	19.168		
	Total	2111.390	99			
MGTFE	Between Groups	61797.703	2	30898.852	6.174	.003
	Within Groups	485430.297	97	5004.436		
	Total	547228.000	99			
FV	Between Groups	1809508891192675840.000	2	904754445596337920.000	1.139	.324
	Within Groups	77038059948807320000.000	97	794206803595951740.000		
	Total	78847568884000000000.000	99			

Table 4.8 *Anchoring and Adjustment Heuristic on Audit Judgment Based on Experience*

In the first scenario, where auditors estimated the highest and lowest values for a comprehensive audit of gross margin increase (UB and LB), the significance values were 0.002, which is lower than 0.05. Looking at the average auditor responses, for those with 1-3 years of experience, UB = 23.54% and LB = 14.10%. For those with 3-5 years, UB = 20.02% and LB = 17.38%, and for auditors with 6-8 years of experience, UB = 20.71% and LB = 16.48% (Table 4.9).

What's interesting in these results is that each level of experience yields different average values. This suggests the use of mental shortcuts by auditors when interpreting and being influenced by the Gross Margin % for Unaudited 2020 across different experience levels with auditors with 6-8 years of experience have the least biased answer.

In the second scenario, where auditors estimated the extent of management fraud by clients (MGTFE), the significance value was 0.003, lower than 0.05. When looking at the average responses, for those with 1-3 years of experience, the average was 104, while for those with 3-5 years, the average was 62, and for auditors with 6-8 years of experience, the average was 25 (Table 4.9).

Again, it's intriguing that each level of experience produces different average values. The trend suggests that as auditors gain more experience, their estimations of management fraud tend to decrease. This implies the use of mental shortcuts when auditors are influenced by the anchors at all experience levels.

In contrast, in the final scenario, where auditors estimated the fair value (FV) of a building, there was no significance with a p-value of 0.324. Looking at the average auditor responses, those with 1-3 years of experience had an average value of Rp6,142,967,391, while those with 3-5 years had an average of Rp6,409,095,745, and those with 6-8 years of experience had an average of Rp6,435,714,286 (Table 4.9). The final scenario seems to be different from the previous experiment. As the more experienced auditors answer is closer to the anchor value provided in the question. This can also happen when there was a different cognitive bias (i.e. overconfidence) present on the more experienced auditors which doesn't taken account on this research.

The result also align with study conducted by (Aida, 2021; D. Atmaja, 2018; Bonner et al., 1997; Shelton, 1999; Sumartono et al., 2022; Surtiana, 2014; Widiastoeti & Murwato, 2022) and contradicts study conducted by (Kadir & Hasibuan, 2018; Merdekawati, 2022; Tampubolon, 2018).

The overall significance of experience can be explained because of auditors with higher experience levels also contribute to greater attentiveness because senior auditors have more audit assignments under their belts and more experiential inputs to consider when making judgments. Furthermore, senior auditors typically undergo more advanced training, equipping them to minimize cognitive bias in their judgment.

The result aligns with studies conducted by (Shelton, 1999) and (Diah Puspa Arum, 2008) which indicates that there is an effect of experience on auditors' judgment. The result also in line with studies conducted by (Widyakusuma et al., 2019) which stated that experienced auditors are better in determining judgement rather than less-experienced auditors. Working period also make auditors become more experienced. The knowledge and understanding of a more experienced auditor can also make them more sensitive towards understanding relevant information to base their judgment from (Sumartono et al., 2022).

This research underscores the importance of reviews carried out by experienced superiors. It indicates that auditors with more experience are less affected by anchoring and adjustment. Consequently, the ongoing review process can detect errors made by junior auditors and provide feedback. This review function also encourages junior auditors to be more diligent, knowing that their work is being monitored.

In conclusion, the statistical results lead to the acceptance of H4, indicating differences in audit judgments based on experience.

Furthermore, from Table 4.10, it is evident that all three experiments have significant results related to the influence of anchoring and adjusting on audit judgments, moderated by gender, experience, and both simultaneously in Surabaya, with a significance level of 0.000.

In Table 4.10, it can be concluded that gender can moderate the impact of anchoring and adjusting on audit judgments. However, looking at Table 4.10, there are two items that do not significantly affect audit judgments, namely FV and LB, with significance values of 0.585 and 0.157, respectively. This also supports H2, indicating that, in terms of gender, adjusting and anchoring do not significantly influence audit judgments. Experience can moderate the impact of anchoring and adjusting on audit judgments. This is in line with H5, where, in terms of experience, anchoring and adjusting have a significant impact on audit judgments.

Overall, gender and experience can moderate the influence of anchoring and adjusting on audit judgments, as depicted in Table 4.10.

In summary, the statistical results lead to the following conclusions:

H3 is accepted, indicating differences in audit judgments moderated by gender.

H5 is accepted, indicating differences in audit judgments moderated by experience.

H6 is accepted, indicating differences in audit judgments moderated by gender and experience.

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
UB	1-2 Years	46	23.5435	5.96920	.88011	21.7708	25.3161	16.00	32.00
	3-5 Years	47	20.0213	3.42300	.49930	19.0162	21.0263	15.00	24.00
	6-8 Years	7	20.7143	1.60357	.60609	19.2312	22.1973	18.00	22.00
	Total	100	21.6900	4.97812	.49781	20.7022	22.6778	15.00	32.00
LB	1-2 Years	46	14.1087	5.80891	.85648	12.3837	15.8337	7.00	22.00
	3-5 Years	47	17.3830	2.65029	.38658	16.6048	18.1611	13.00	23.00
	6-8 Years	7	16.4286	1.71825	.64944	14.8395	18.0177	14.00	18.00
	Total	100	15.8100	4.61814	.46181	14.8937	16.7263	7.00	23.00
MGTFE	1-2 Years	46	104.2391	91.52903	13.49522	77.0584	131.4199	8.00	350.00
	3-5 Years	47	62.6809	48.24670	7.03750	48.5151	76.8466	5.00	135.00
	6-8 Years	7	25.5714	15.07600	5.69819	11.6285	39.5144	4.00	40.00
	Total	100	79.2000	74.34753	7.43475	64.4478	93.9522	4.00	350.00
FV	1-2 Years	46	6142967391.3043	978781847.23083	144313510.20462	5852305061.3400	6433629721.2687	5.00E+9	7.40E+9
	3-5 Years	47	6409095744.6809	828616747.03071	120866174.76065	6165804753.4470	6652386735.9147	5.00E+9	7.50E+9
	6-8 Years	7	6435714285.7143	624976190.02266	236218796.30523	5857707713.5718	7013720857.8567	5.55E+9	7.00E+9
	Total	100	6288540000.0000	892434921.60097	89243492.16010	6111461550.0372	6465618449.9628	5.00E+9	7.50E+9

Table 4.9 Group Statistics *Anchoring and Adjustment Heuristic on Audit Judgment Moderated by Gender and Experience*

		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
	Gender and experience simultaneously. Multivariate Tests						
Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Intercept	Pillai's Trace	.999	15799.348[b]	4.000	87.000	.000	.999
	Wilks' Lambda	.001	15799.348[b]	4.000	87.000	.000	.999
	Hotelling's Trace	726.407	15799.348[b]	4.000	87.000	.000	.999
	Roy's Largest Root	726.407	15799.348[b]	4.000	87.000	.000	.999
Group * Gender	Pillai's Trace	.557	8.501	8.000	176.000	.000	.279
	Wilks' Lambda	.474	9.837[b]	8.000	174.000	.000	.311
	Hotelling's Trace	1.043	11.208	8.000	172.000	.000	.343
	Roy's Largest Root	.974	21.434[c]	4.000	88.000	.000	.493
Group * Experience	Pillai's Trace	1.905	20.457	16.000	360.000	.000	.476
	Wilks' Lambda	.019	44.456	16.000	266.427	.000	.630
	Hotelling's Trace	11.770	62.896	16.000	342.000	.000	.746
	Roy's Largest Root	7.883	177.365[c]	4.000	90.000	.000	.887
Group * Gender * Experience	Pillai's Trace	.315	4.116	8.000	176.000	.000	.158
	Wilks' Lambda	.688	4.479[b]	8.000	174.000	.000	.171
	Hotelling's Trace	.450	4.838	8.000	172.000	.000	.184
	Roy's Largest Root	.440	9.691[c]	4.000	88.000	.000	.306

a. Design: Intercept + Group * Gender + Group * Experience + Group * Gender * Experience
b. Exact statistic
c. The statistic is an upper bound on F that yields a lower bound on the significance level.

Table 4.10 *Anchoring and Adjustment Heuristic on Audit Judgment Moderated by Gender and Experience*

5. Conclusion, Implication and Limitation

In this study, we examined the anchoring and adjusting effect on auditors' judgment in Surabaya. Based on the result of the experiment, this study finds that there is significant differences in audit judgments among auditors due to the impact of anchoring and adjusting and there is a significant difference in judgment due to the effects of anchoring and adjusting are based on auditors' experience. Notably, the study found no significant differences in judgment influenced by anchoring and adjusting based on gender. Also Gender and experience are simultaneously moderate the influence of anchoring and adjusting on audit judgment.

For future researchers studying the impact of anchoring and adjusting heuristics, it is recommended to expand the sample size, potentially including samples from Indonesia, to provide a more comprehensive overview of auditors in that region. Future research can also consider adding new variables, such as education or knowledge related to cognitive biases, or explore other cognitive biases that may affect audit judgment.

It's important to note some limitations of this study. Firstly, the experimental questions used were a simplified abstraction compared to the complexity of the analytical review typically encountered by auditors. Auditors generally have knowledge of their client's business and prior experience, which serves as a benchmark for decision-making. Secondly, the sample size used in this research (100 auditors) is relatively small, which may limit the generalizability of the findings. Thirdly, this study solely investigated differences in auditor judgment influenced by anchoring and adjusting, without considering other heuristic factors that might play a role. Lastly, gender was separated into broad categories of male and female, without further differentiation based on specific gender characteristics.

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ARE AUDITORS BIASED?
THE EFFECT OF ANCHORING AND ADJUSTMENT HEURISTICS ON AUDITORS' JUDGMENT: EVIDENCE FROM AUDITORS IN SURABAYA

Poster Paper

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Abstract: **Problems** – Audit task is a complex task in which professional judgment is needed. The judgment then used to determine the type and scope of the information gathered, time and method of gathering the information, and the implications of the information gathered. Thus, audit judgment is becoming one of the crucial components of auditors when formulating their opinion. Auditors, in the judgment making process are prone to heuristics and biases which can lead to systematic error of their judgment.
Objective – The purpose of this study is to illustrate one of the crucial factors that affect auditors in making their judgment which can lead to systematic error.
Design/methodology/approach – This research is an experimental study which analyze 100 auditors in Surabaya.
Findings – The result indicates that is evident that anchoring and adjustment heuristic exist and affect auditors' judgment. The findings also indicates that experience influence auditors' judgment whereas gender does not have such effect on auditors' judgment. However, experience and gender can moderate the effect of anchoring and adjustment heuristic on auditors' judgment.
Contributions – This study is conducted to minimize the existence of bias and heuristics in auditors' judgment. We can see that experience plays a crucial role to minimize the existence of anchoring and adjustment heuristics.
Keywords – Audit judgment, Heuristics and biases, Anchoring and adjustment, Experience, Gender

Abstrak: Latar Belakang – Tugas audit adalah suatu tugas yang kompleks dimana professional judgment dibutuhkan. Judgment tersebut kemudian akan digunakan oleh auditor untuk menentukan tipe serta banyaknya informasi yang akan dikumpulkan, waktu dan cara untuk mendapatkan informasi tersebut, serta implikasi dari informasi yang telah didapatkan sehingga membuat audit judgment menjadi salah satu komponen yang krusial dalam pembuatan opini auditor. Auditor juga dalam proses membuat judgment akan menjadi rentan terhadap heuristic dan bias.
Tujuan – Tujuan dari penelitian ini adalah untuk mengilustrasikan salah satu faktor penting yang dapat memengaruhi auditor dalam pembuatan keputusannya.
Desain/metodologi/pendekatan – Penelitian ini adalah penelitian eksperimen yang menganalisa 100 auditor di Surabaya.
Temuan – Hasil dari penelitian ini mendapatkan bahwa adanya anchoring and adjustment heuristic dalam pengambilan judgment auditor. Penelitian ini juga menemukan bahwa pengalaman dapat memengaruhi judgment auditor tetapi gender tidak memengaruhi judgment. Tetapi, pengalaman dan gender dapat memoderasi pengaruh anchoring and adjustment heuristics terhadap audit judgment.

Kontribusi – Audit judgment adalah sebuah keterampilan yang dibutuhkan auditor, tetapi dalam prosesnya auditor rentan dengan bias yang dapat menyebabkan kesalahan yang sistematis dalam keputusannya. Penelitian ini dilakukan untuk meminimalisir adanya bias dan heuristic pada judgment auditor. Dalam penelitian ini dibuktikan bahwa pengalaman dapat meminimalisir adanya anchoring and adjustment heuristics.

Kata Kunci – Audit judgment, Bias dan heuristic, Anchoring and adjustment, Pengalaman, Gender

PROSIDING
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Simposium Nasional Akuntansi

UNIVERSITAS KHAIRUN

IAI

Ternate, 19-21 September 2023
Universitas Khairun

PROSIDING

SIMPOSIUM NASIONAL AKUNTANSI XXVI

"*MARONG* PROFESI AKUNTAN DAN ENTITAS BISNIS DALAM MENDUKUNG EKONOMI NASIONAL YANG BERKELANJUTAN"

Ternate, 19-21 September 2023

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Prosiding Simposium Nasional Akuntansi XXVI

Ikatan Akuntansi Indonesia Kompartemen Akuntan PendidiK

"*MARONG* PROFESI AKUNTAN DAN ENTITAS BISNIS DALAM MENDUKUNG EKONOMI NASIONAL YANG BERKELANJUTAN"

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Reviewer:

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Fakultas Ekonomi dan Bisnis, Universitas Khairun Ternate

Cetakan Pertama, September 2023

KATA PENGANTAR KETUA PANTIA

SIMPOSIUM NASIONAL AKUNTANSI XXVI TERNATE

Segala Puji kepada baggi Allah Subhana Wata'ala, yang telah melimpahkan rahmat dan nikmat kesehatan sehingga kita masih diberikan kesempatan untuk menjalankan amanah yang telah diemban bagi kemajuan pengetahuan dan bangsa.

Kami mengucapkan terima kasih kepada Ikatan Akuntan Indonesia Kompartemen Akuntan Pnedidik (IAI-KAPd) yang telah memberikan kepercayaan kepada kami di Universitas Khairun untuk menyelenggarakan Simposium Nasional Akuntansi (SNA) ke 26. Bagi kami ini merupakan penghargaan dalam menyelenggarakan pertemuan ilmiah di bidang akuntansi sekaligus berkontribusi untuk meningkatkan penguasaan dan pemahaman ilmu akuntansi yang dinamis.

Pegelaran SNA-26 di Kota Ternate berlangsung pada 19 – 21 September 2023, bertempat di Universitas Khairun. Penyelenggaraannya dilakukan secara hybrid, namun tidak semua kegiatan. Terdapat beberapa kegiatan menggunakan model luring (*offline*). Dari data yang kami terima jumlah peserta yang mengirim artikel sebanyak 368. Dari jumlah itu yang dipresentasikan sebanyak 207.

Kami berupaya memberikan pelayanan bapak/ibu peserta dan para tamu undangn selama mengikuti kegiatan SNA, seperti yang telah disampaikan di dalam susunan acara. Pada hari pertama dan hari kedua kita akan mengikuti dan terlibat membahas perkembangan ilmu akuntansi dan pada hari ketiga kita akan berwisata, ke Kota Tidore dan mengelilingi Gunung Gamalama di Kota Ternate dengan menggunakan kapal laut.

Kami menyadari semua yang tersajikan dalam pergelaran ini adalah bantuan dari banyak pihak terutama bapak Rektor Universitas Khairun dan Dekan Fakuktas Ekonomi dan Bisnis dan masih banyak pihak yang iktu serta menyukseskan acara ini. Khususnya juga para Bapak/Ibu dosen dan tendik dan adik-adik mahasiswa yang ambil bagian ikut terlibat. Semoga apa kita kerjakan menjadi amal ibadah bersama.

Meskipun kami telah berupaya maksimal tetapi kemungkinan ada kehilafan dan kesalahan dalam pergelaran SNA, kami sebagai ketua panitia menghaturkan maaf. Semoga ini menjadi evaluasi untuk perbaikan pada kesempatan pergelaran lain. Demikian, pengantar kami, terima kasih.

Ternate, 11 September 2023

Dr. Irfan Zam Zam, SE., M.Sc., Ak., CA
Ketua Panitia

DAFTAR ISI

SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS

UNIVERSITAS KHAIRUN

Bismillairrahmanirrahim

Assalamu'laiakum warahmatullahi wabarakatuh

Salam sejahtera bagi kita semua

Pertama-tama, marilah senantiasa kita panjatkan rasa syukur kita kehadirat Allah subhana wata'ala, Tuhan yang Maha Esa atas limpahan nikmat dan karunia-Nya kepada kita semua. Shalawat dan salam semoga dilimpahkan selalu kepada nabi Muhammad SAW.

Atas nama pimpinan Fakultas dan seluruh civitas akademika di lingkungan Fakultas Ekonomi dan Bisnis Univeristas Khairun, saya mengucapkan terima kasih yang sebesar-besarnya kepada segenap pengurus IAI-KAPd yang telah memberi kepercayaan kepada universitas khairun sebagai tuan rumah dalam perhelatan akbar Simposium Nasional Akuntansi (SNA) yang ke 26 Tahun 2023 ini. Agenda tahunan ini menjadi momentum besar bagi Universitas Khairun, khususnya Fakultas Ekonomi dan Bisnis. Karena, ikut terlibat menjadi wadah perbincangan ilmiah yang selanjutnya memberikan manfaat bagi perkembangan keilmuan akuntansi. Dengan kehadiran para ilmuan dari berbagai perguruan tinggi dan IAI sebagai organisasi para akuntan, berpeluang untuk saling berkolaborasi serta bersinergi mewujudkan tujuan bersama.

Tema yang dipilih sangat relevan, yaitu "*Marong* Profesi Akuntan dan Entitas Bisnis dalam Mendukung Ekonomi Nasional yang Berkelanjutan". Kebutuhan saat ini adalah saling berkolaborasi antar-*stakeholders* untuk memberikan nilai tambah kepada masyarakat dengan terus memelihara keberlangsungan ekonomi.

Akhirnya, atas nama pimpinan fakultas, saya ucapkan selamat dan sukses atas penyelenggaraan SNA di tahun 2023 di Ternate. Semoga pegelaran ini berjalan lancar, aman, dan sesuai dengan harapan kita semua. *Aamiin yaa rabbal'alamin*.

Terima kasih

Wassalamu'alaikum warahmatullahi wabarakatuh

Ternate, 11 September 2023

Dekan Fakultas Ekonomi dan Bisnis

Muhsin N. Bailusy, S.E., M.Si

SAMBUTAN REKTOR UNIVERSITAS KHAIRUN

Assalamu' alaikum Warumatullahi Wabarakatuh

Selamat Pagi dan Salam Sejatera bagi Kita Semua

Shalom,

Om Swastiastu,

Namo Buddhaya,

Salam Kebajikan,

Alhamdulillah, puji syukur kita panjatkan ke hadiran Allah SWT. atas segala karunia yang diberikan. Tahun ini Universitas Khairun diberikan kesempatan untuk menyelenggarakan sebuah ajang akademik di bidang Akuntansi, yakni Simposium Nasional Akuntansi (SNA) XXVI, yang dilaksanakan pada tanggal 19-21 September 2023.

SNA tahun ini mengusung tema "*Marong* Profesi Akuntansi dan Entitas Bisnis dalam Mendukung Ekonomi Nasional yang berkelanjutan". Di tahun ini penyelenggaraan SNA juga dirangkaikan dengan *International Conference for Accounting Educators* (ICAE).

Terdapat banyak tema kajian yang dibahas dalam SNA XXVI ini. Kami berharap tema-temq tersebut menjadi simpul diskusi yang bersumbangsih pada ekonomi nasional yang inklusif dan berkelanjutan. Harapan ini tentu termasuk kontribusi SNA tahun ini terhadap Universitas Khairun dalam Maju Bersama Ilmu.

Demikian yang bisa kami sampaikan melalui sambutan ini. Selamat bersua akademik dan membangun.

Wassalam

Ternate, 11 September 2023

Rektor

Dr. M. Ridha Ajam, M. Hum.

SAMBUTAN KETUA IAI-KAPd

Puji syukur yang tak terhingga kita panjatkan ke hadirat Allah SWT, berkat rahmat dan kasih sayangnya, Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) bekerjasama dengan Universitas Khairun dapat menyelenggarakan Simposium Nasional Akuntansi (SNA) XXVI dan *International Conference For Accounting Educators* di Ternate.

Tema besar SNA XXVI dan *International Conference For Accounting Educators* tahun 2023 adalah "Marong Profesi Akuntan dan Entitas Bisnis dalam Mendukung Ekonomi Nasional yang Berkelanjutan." Tema ini sangat relevan dengan perkembangan terkini dalam dunia akuntansi dan ekonomi, terutama di tengah tantangan global.

Pentingnya peran profesi akuntan dalam mendorong ekonomi nasional yang berkelanjutan tidak dapat dipandang sebelah mata. Profesi akuntan bukan hanya sebagai penjaga angka, tetapi juga sebagai penentu keberlanjutan bisnis dan ekonomi di era yang semakin kompleks dan berubah dengan cepat. Pada SNA XXVI dan *International Conference For Accounting Educators* tahun 2023, berbagai perspektif, pemikiran, dan pengalaman dari para ahli, praktisi, dan akademisi untuk mendalami bagaimana akuntan dan entitas bisnis dapat berperan aktif dalam pembangunan ekonomi yang berkelanjutan. Kita juga mengeksplorasi dampak dan peluang yang muncul akibat perkembangan teknologi, digitalisasi, dan perubahan tata kelola bisnis yang semakin mengglobal. Dalam lingkungan yang semakin dinamis ini, pengetahuan dan adaptasi menjadi kunci sukses bagi para profesional akuntansi.

Terima kasih kepada semua peserta, pembicara, panitia lokal, panitia pusat, manajemen eksekutif dan semua pihak yang telah berkontribusi untuk terlaksananya SNA XXVI dan *International Conference For Accounting Educators* tahun 2023 ini. Semoga acara ini menjadi wadah yang subur untuk peningkatan pengetahuan, jaringan, dan inspirasi bagi kita semua.

Selamat mengikuti SNA XXVI dan *International Conference For Accounting Educator.* Mari kita bersama-sama merangkai masa depan yang lebih cerah untuk profesi akuntan dan ekonomi Indonesia yang berkelanjutan.

Semoga Allah SWT memberikan keberkahan pada kita semua. Aamiin *Ya Robbal Alamin*.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Ternate, 11 September 2023

Hormat kami,
IAI-Kompartemen Akuntan Pendidik

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

SAMBUTAN KETUA DPN IAI

Assalamu'alaikum Wr. Wb.

Puji syukur ke hadirat Allah SWT atas rahmat dan karunia-Nya kita dapat melaksanakan Simposium Nasional Akuntansi (SNA) XXV di Universitas Khairun, Ternate, Maluku Utara pada 19-21 September 2023. SNA kali ini mengangkat topik "*Marong* Profesi Akuntan dan Entitas Bisnis dalam Mendukung Ekonomi Nasional yang Berkelanjutan" dan merupakan rangkaian peringatan ulang tahun IAI ke-66.

Walaupun pandemi Covid-19 sudah dianggap sebagai endemi, namun situasi yang berkembang tetap harus diwaspadai, sehingga SNA XXVI Ternate digelar secara *hybrid*. Ini merupakan SNA *hybrid* ketiga yang diselenggarakan setelah SNA ke-24 di Jambi tahun 2021 dan SNA ke-25 di Kendari pada tahun 2022. Berdasarkan pengalaman, secara substansi kondisi ini tidak mengurangi makna penting dari simposium yang kita laksanakan, dan SNA tetap bisa menjadi *flagship* acara IAI yang diselenggarakan oleh Kompartemen Akuntan Pendidik (KAPd) IAI bekerjasama dengan perguruan tinggi setempat.

SNA merupakan ajang pertemuan ilmiah bergengsi para akuntan, baik yang bekerja sebagai akuntan pendidik, akuntan publik, akuntan sektor publik, akuntan perpajakan, dan profesi akuntansi lainnya. Kegiatan ini menjadi wahana untuk melakukan *sharing* dan diskusi, saling bertukar pengetahuan, terutama bagi para akademisi, mahasiswa dan peneliti lainnya terkait dengan hasil riset dalam disiplin ilmu akuntansi. Agenda rutin tahunan ini melibatkan sebagian besar akuntan pendidik di perguruan tinggi di seluruh Indonesia, baik perguruan tinggi negeri maupun swasta.

Sebuah kebanggaan bagi IAI sebagai organisasi profesi yang menaungi Akuntan Profesional di seluruh Indonesia, telah menyelenggarakan kegiatan bergengsi SNA untuk ke-26 kalinya secara rutin setiap tahun. Kita semua menjadi saksi bahwa SNA semakin menunjukkan kualitasnya dari waktu ke waktu, sehingga makin diperhitungkan sebagai ajang riset akuntansi terkemuka di Tanah Air. Kita semua bertanggung jawab untuk terus meningkatkan kualitas SNA, karena ini akan memastikan kualitas pendidikan akuntansi Indonesia terus berkembang dari waktu ke waktu.

Prosiding SNA ini adalah gerbang ke dalam pikiran dan penemuan yang telah dibagikan oleh komunitas akademisi dan praktisi dalam disiplin akuntansi. Di dalamnya terdapat lembaran-lembaran pengetahuan yang berbicara tentang berbagai aspek hubungan antara akuntansi, tata kelola, hingga keberlanjutan. Karya yang terhimpun dalam buku ini melampaui batas-batas klasifikasi tradisional. Dari analisis mendalam tentang pengaruh akuntansi dalam mengelola risiko hingga pandangan inovatif tentang bagaimana mengukur dampak sosial perusahaan, setiap paper mewakili sumbangan unik yang memperkaya pandangan kita tentang apa yang bisa dicapai oleh kolaborasi dan penelitian yang mendalam.

Bapak, Ibu, Hadirin yang berbahagia,

Terkait dengan tema SNA ke-26, "*Marong* Profesi Akuntan dan Entitas Bisnis dalam Mendukung Ekonomi Nasional yang Berkelanjutan*",* saya memandang ini sangat relevan dengan kondisi perekonomian nasional dan global dewasa ini. SNA ke-26 menjadi tonggak baru pengembangan simposium prestisius ini karena diiringi dengan penyelenggaraan *International Conference for Accounting Educator* (ICAE) yang pertama. Ini menjadikan SNA mendapatkan eksposur internasional, karena meski dalam persiapan terbatas, dihadiri narasumber internasional. Besar harapan bahwa, selain narasumber, ICAE tahun-tahun mendatang dihadiri oleh periset, penulis, maupun peserta dari institusi internasional dan perguruan tinggi mancanegara.

SNA ke-26 ini kembali menampilkan makalah dan tulisan ilmiah terbaik di bidang akuntansi keuangan, akuntansi perpajakan, akuntansi manajemen, akuntansi syariah, auditing, sistem informasi, akuntansi sektor publik, hingga *corporate governance* (tata kelola korporat) dan *sustainability accounting* (akuntansi keberlanjutan). Selain topik-topik konvensional yang selama ini telah menjadi daya tarik SNA, akuntansi keberlanjutan dan *corporate governance* menjadi topik yang relevan dan sangat menarik, terutama jika dihubungkan dengan dinamika terkini keprofesian.

Di dalam akuntansi keberlanjutan, kita menemukan penghubung penting antara perekonomian, lingkungan, dan aspek sosial. Di tengah kompleksitas dunia modern yang terus berkembang, akuntansi muncul sebagai alat yang esensial dalam mengukur, memahami, dan melaporkan dampak dari keputusan bisnis terhadap semua dimensi ini. Lebih dari sekadar angka dan laporan keuangan, akuntansi kini berperan sebagai arsitek perubahan, yang mengarahkan kita menuju praktik bisnis yang lebih bertanggung jawab dan berkelanjutan. Dengan sendirinya aspek tata kelola korporat menjadi bagian integral yang harus dipahami oleh profesi yang kita cintai ini.

Dalam konteks ini, profesi kita tengah memasuki fase yang sangat dinamis memasuki era *new normal* dan berkembangnya *sustainability* di Indonesia dan dunia. Untuk mendukung pengembangan tata kelola dan pelaporan keberlanjutan secara global, *International Sustainability Standards Board* (ISSB) telah didirikan dengan fokus utama menyusun standar keberlanjutan berkualitas tinggi. Pendirian badan baru ini mendapat dukungan dari *standard setter* global, dunia bisnis, dan *stakeholders* terkait lainnya. Pendirian ISSB bertujuan untuk mengembangkan dasar global komprehensif terkait standar pengungkapan berkualitas tinggi untuk memenuhi kebutuhan investor global.

ISSB telah menerbitkan *IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information* dan *IFRS S2 Climate-related Disclosures for Academics*. Penerbitan dua standar pengungkapan baru ini menjadi tonggak penting bagi ekosistem keberlanjutan global. IAI sebagai *standard setter* telah merespon dengan membentuk Dewan Standar Keberlanjutan (DSK) IAI, untuk melanjutkan inisiatif yang telah dilakukan *Task Force Comprehensive Corporate Reporting* (TF CCR) IAI. DSK IAI mendukung aspirasi adanya dasar global yang komprehensif untuk pengungkapan informasi keuangan terkait keberlanjutan dan pengungkapan terkait iklim, sambil menyoroti beberapa perbaikan utama yang harus dipertimbangkan oleh ISSB dalam pembahasan lebih lanjut.

Dinamika ini harus diantisipasi KAPd IAI dan seluruh akuntan pendidik karena memiliki akses langsung dalam mempersiapkan generasi muda akuntan dalam mempersiapkan masa depannya.

Bapak dan Ibu yang saya hormati,

SNA adalah kegiatan tahunan KAPd IAI dan saat ini telah menjadi ajang pertemuan akbar dan paling prestisius bagi akuntan profesional di Indonesia. Pada kegiatan ini bertemu para peneliti, akademisi, praktisi dan juga mahasiswa akuntansi untuk saling bertukar pengetahuan, pengalaman, penelitian dan menjalin kerjasama. Kegiatan SNA semakin semarak dengan beragamnya acara dan kegiatan dalam rangka meningkatkan kualitas pendidikan akuntansi di Indonesia, termasuk pengenalan *local wisdom* tempat penyelenggara, sehingga kita semua semakin memahami dan mencintai keberagaman Indonesia.

DPN IAI sangat menghargai dan mengapresiasi keberhasilan KAPd IAI yang dapat mewadahi pertemuan akbar para akademisi untuk menyatukan pemikiran, berbagi ide, sekaligus bergiliran membuat para peserta mengunjungi kampus-kampus penyelenggara SNA di berbagai provinsi di Indonesia. Atas nama IAI, kami mengucapkan terima kasih dan penghargaan kepada Universitas Khairun yang telah menjadi tuan rumah SNA ke-26. Terima kasih dan penghargaan juga kami sampaikan kepada semua pihak yang turut membantu sehingga acara ini dapat terlaksana dengan baik.

Bapak, Ibu, Saudara-Saudara yang saya hormati,

Pada kesempatan ini dapat saya sampaikan, penataan pendidikan akuntansi yang komprehensif merupakan syarat mutlak bagi setiap upaya menciptakan bahan baku akuntan unggul di Indonesia. Upaya menciptakan akuntan unggul tidak bisa hanya diserahkan kepada satu pihak. Selain sisi akademis, juga perlu keterlibatan optimal dari regulator, profesi, dunia bisnis, hingga publik, agar tercipta kolaborasi yang terarah bagi upaya penciptaan akuntan unggul di Indonesia. Apalagi di era digital ekonomi dan keberlanjutan yang menuntut adaptasi dan fleksibilitas, semua pemangku kepentingan profesi harus mengerahkan upaya optimalnya untuk memastikan profesionalisme Akuntan Indonesia agar bisa menjadi tuan rumah di negeri sendiri dan mampu berbicara banyak di kawasan regional hingga global.

Terkait hal itu, kita bersama harus melakukan upaya maksimal penguatan *Chartered Accountant* (CA) Indonesia untuk memastikan kompetensi dan profesionalisme akuntan Indonesia mampu bersaing dalam dinamika ekonomi global. KAPd IAI yang beranggotakan para akademisi memiliki peran yang sangat krusial dalam upaya ini. Di tangan akademisi, kita bisa menggantungkan keberlanjutan masa depan profesi.

Bapak, Ibu, dan Hadirin yang saya hormati,

Apresiasi tinggi saya sampaikan kepada para narasumber, periset, dan peserta yang telah berbagi pemikiran di dalam paper dan poster, materi, dan diskusi yang dilakukan. Kehadiran dan kontribusi Bapak dan Ibu, telah mendorong diskursus penting tentang bagaimana akuntansi dapat memberi kontribusi nyata terhadap perubahan positif dalam masyarakat dan lingkungan.

IAI memandang riset-riset yang dilakukan oleh akademisi akuntansi sebagai katalis dalam meningkatkan kualitas profesi akuntan serta akuntabilitas bisnis dan sektor publik di Indonesia. SNA harus terus dan selalu menjadi acuan penting riset akuntansi di Indonesia, dan menjadi referensi utama para periset di seluruh Indonesia.

Berdasarkan laporan panitia, sebanyak 368 paper telah didaftarkan untuk mengikuti SNA Ternate. Dari jumlah itu, 207 diterima untuk dipresentasikan, terdiri dari 166 full paper dan 52 paper. Saya mengucapkan selamat kepada Bapak dan Ibu atas riset dan tulisan yang diterima oleh panitia untuk dapat dipresentasikan dalam kegiatan bergengsi ini. Bagi yang belum diterima, tentunya saya berharap akan lebih bersemangat melakukan riset, menulis, dan mengirimkan karyanya ke SNA berikutnya. Hasil akhir dari simposium ini diharapkan akan melahirkan solusi alternatif untuk semakin mengurangi kesenjangan antara teori dan hasil riset di dunia ilmiah dengan realitas praktik di sektor bisnis dan sektor publik.

Harapan saya, melalui SNA ini kita mendapatkan masukan dari seminar dan hasil penelitian yang akan bermanfaat bagi peningkatan kualitas akuntan dan profesi kita secara umum. Selamat ber-SNA, semoga Rahmat Tuhan menyertai kita selalu.

Wabillahi taufiq wal hidayah

Wassalamu alaikum wr. wb

Ternate, 11 September 2023

Dewan Pengurus Nasional IAI

Dr. Ardan Adiperdana, CA
Ketua

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4	Dr. I Putu Sugiartha Sanjaya, S.E., M.Si., Ak.,C.A.
5	Dr. Dewi Susilowati, Ak. CA
6	Dr. Icuk Rangga Bawono, SH, SE, M.Si, MH, Ak, CA, ASEAN CPA, CTAP, CPA, CertIPSAS, CFrA
7	Dr. Nur Fadjrih Asyik, S.E., M.Si., Ak., CA.
8	Dr.Suwito, SE.,M.Si
9	Dr. Dianwicaksih Arieftiara, CA
10	Prof. Dr. Iskandar Muda, SE, M.Si, Ak, CA, CRP, CSRA, CSRS, IPSAS, CPA
11	Dr. Soni Agus Irwandi, SE Ak, M.Si, CA, ASEAN.CPA
12	Dr. Nurul Aisyah Rachmawati,, S.E., M.S.Ak.
13	Dr. Hafiez Sofyani, S.E., M.Sc.
14	Dr. Lenggogeni, SE.MM. CMA.CA. CBV. ASEAN CPA
15	Puji Harto, S.E., MSi., Akt., Ph.D
16	Choirunnisa Arifa, S.E., M.Sc., Ph.D., Ak., CA.
17	Dr. Deden Tarmidi, M.Ak., BKP.
18	Dr. Sriwidharmanely., SE., MBM., Ak., CA
19	Prof. Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA., CRP.
20	Dr. Rida Perwita Sari, AK., CA
21	Prof. Dr. Lindrianasari , S.E., M.Si., Cert.DA.
22	Dr. Judi Suharsono, S.E., M.M., Ak., CA.
23	Firda Ayu Amalia, SE., Ak., MSA., CA.
24	DR. SUSI DWI MULYANI, AK, MM, CA
25	Dr. FEMILIA ZAHRA, SE., M.Sc., Ak., CA.
26	Dr. Andri Prastiwi, S.E., M.Si., Akt.
27	Dekar Urumsah, S.E., M.Com (IS)., Ph.D
28	Prof. Dr. Sylvia Veronica Nalurita Purnama Siregar, S.E
29	Sartini Wardiwiyono, S.E., M.S.Acc., Ph.D., Ak., CA.

SUSUNAN PANITIA
SIMPOSIUM NASIONAL AKUNTANSI (SNA) XXVI

NO	Jabatan/Bidang	Nama	
1.	**Penasihat**	Dr. M. Ridha Ajam, M.Hum (Rektor Universitas Khairun)	
2.	**Penanggung jawab**	1.	Muchsin Bailusi, SE., M.Si (Dekan Fakultas Ekonomi dan BIsnis)
3.	**Pengarah**	2.	Prof. Dr. Rusman Soleman, SE., M.Si., Ak., CA (Ketua IAI Wilayah Maluku Utara)
		3.	Dr. Suwito, SE., M.Si., Ak (Wakil Dekan I)
		4.	Nurdin, SE., M.Si (Wakil Dekan II)
		5.	Ruslan Kamis, SE., MM (Wakil Dekan III
		6.	Dr. Muchtar Adam, SE., MM
4.	**Ketua Panitia SNA**	1.	Dr. Irfan Zam Zam, SE., M.Sc., Ak., CA
5.	**Sekretaris**	2.	Iqbal M. Aris Ali, SE., S.Psi., MSA., Ak., CA.
6.	**Bendahara**	3.	Dwi Yana Amalia Sari Fala, SE., M.Si
7.	**Bidang Kesekretariatan**		
	Koordinator	1.	Yustiana Jaelani, SE., M.Si
	Anggota	2.	Mahardika Catur Putriwana Malik, SE., M.Ak
		3.	Putri Namira Awalia
		4.	Intan Dwitasari R. Paji
		5.	Kasi Nurista Rumasukun
		6	Savina Alya Salim
		7	Raudinni Pasyimanyeku
		8	Ayu Cahyaning Pertiwi
8.	**Bidang Acara dan Pameran**		
	Koordinator	1.	Asrudin Hormati, SE., MSA., Ak, CA
	Anggota	2.	Rizky Wahyu Utami Ohorella, SE., M.Ak
		3.	Rena Mustari Mokoginta., SE., MSA
		4.	Cisilia Ajawaila
		5.	Munisa Dj. Abdullah
		6	Annisa febrianti
		7	Amelia Vega The
		8	Hilda Febriana
		9	Tririski Puspa Nefiarti Pune
		10	Wiwin Makfira
9.	**Bidang Perlengkapan dan Prasarana**		
	Koordinator	1.	Zulkifli Abu, SE., M.Si., Ak
	Anggota	2.	Suriana AR. Mahdi, SE., MSA., Ak., CA
		3.	Gusti Detu
		4.	Sabarno S.Soleman
		5.	Hasim
		6	Asril anwar
		7	Andhika perkasa Fabanyo
		8	M.Icfhan DJ Yunus

NO	Jabatan/Bidang		Nama
10.	**Bidang Akomodasi dan Transportasi**		
	Koordinator	1.	Gregorius Jeandry, SE., M.Si., Ak
	Anggota	2.	Rinto Syahdan, SE., M.Ak
		3.	Septi Indra Santoso., SE., M.Ak
		4.	Chichi Nurul Maryam
		5.	Indahsyah Putri Djunaidi
		6	Nur'Amria A.R Hukum
		7	Azwarany Hafisyah M.
		8	Sania Putri Muardila
		9	Laurisya Nessya
		10	Nurul Hasanah Taib
		11	Nurmala Sari
		12	Fannya Putri Rahdana Bachrudin
11.	**Bidang Acara dan Pameran**		
	Koordinator	1.	Meliyana, SE., M.Sc
	Anggota	2.	Sheilla Kusumaningrum, SE., M.Acc., Ak
		3.	Muhamad Ikbal Tarima
		4.	Fikry Cahyadi
		5.	Muhammad Rajiv Khan Kautjil
		6	Zulkarnain Hamid
12.	**Bidang Wisata dan Jamuan**		
	Koordinator	1.	Muhammad Kasim, SE., M.Si., Ak
	Anggota	2.	Amin Dara, SE., M.Sc., Ak., CA
		3.	Angraini Hi. Umar Balulu
		4.	Marwati La Ace
		5.	Kesya Nursalsabila
		6	Hervina Sumardin
		7	Defi Aprilia
13.	**Bidang Konsumsi**		
	Koordinator	1.	Resmiyati Ansar, SE., MSA., Ak., CA
	Anggota	2.	Anggun Cinta Putri Lisapaly
		3.	Yusliana Sitti
		4.	A. Juwita Maharani Ainun Ningrat
		5.	Siskawati Rahmadani Suaib
		6	Resti Dwi Jayanti Sukardi
		7	Swisty G. Ayang
		8	Nurul Inayah
		9	Ghina Raudhatul Jannah Asya
		10	Dian Angraini Tjan
14.	**Bidang Kerja sama dan Pendanaan**		
	Koordinator	1.	Iwan Seber, SE., M.Si
	Anggota	2.	Fitriani Sardju, SE., MSA., Ak.

NO	Jabatan/Bidang	Nama	
		3.	Dina Almira Hadijah Assagaf
		4.	Nafira Aris
		5.	Rizka Evita Ambar
		6	Zukhnywasila Kharie
		7	Vivi Ivanka
		8	Tiara Devarani
15.	**Bidang Dokumentasi, Publikasi, dan Humas**		
	Koordinator	1.	Zainudin, SE., M.Si
	Anggota	2.	Herman Darwis, SE., MSA., Ak., CA
		3.	Fatimah Nafla Alhadar
		4.	Nur Nila A. Dahlan
		5.	Astri R. Hi. Basri
		6	Shaqila Armelia Chasanah Baay
		7	Wiratama Mustafa Kemal
		8	Imam Sutistawinata
		9	Alyah Rifqah Syamputri
		10	Mutiara Nisra Mahulette

Simposium Nasional Akuntansi (SNA) XXVI & *International Conference For Accounting Educators 2023*
Selasa - Kamis, 19-21 September 2023 | Universitas Khairun, Ternate
"*Marong* Profesi Akuntan dan Entitas Bisnis Dalam Mendukung Ekonomi Nasional yang Berkelanjutan"

Hari Pertama	Selasa, 19 September 2023		
Waktu	**Kegiatan**		**Lokasi**
07.30 – 08.30	Registrasi		Pemutaran Videotron - Unkhair - IAI

08.30 – 10.30	**PEMBUKAAN SNA XXVI:**
	1. Menyanyikan Lagu Indonesia Raya
	2. Do'a Bersama
	3. Sambutan:
	   1) Ketua Panitia SNA XXVI Ternate
	   2) Rektor Universitas Khairun
	   3) Ketua IAI KAPd, **Prof. Dian Agustia, SE., M.Si., Ak., CA**
	   4) Ketua Dewan Pengurus Nasional IAI, **Dr. Ardan Adiperdana, Ak., MBA., CFrA., CA., FCMA., CGMA**
	Gubernur Maluku Utara, **K.H. Abdul Ghani Kasuba, Lc**
			Lokasi Offline: Aula Banau Kampus I
			
			Link Zoom:
			http://link.unkhair.ac.id/sna2023
			
			Meeting ID: 843 5600 6506
			Passcode: sna2023

09.30 - 10.30	**Simbolis Pembukaan SNA XXVI**
	***Keynote Speech* :**
	1. Menteri Koordinator Bidang Pembangunan Manusia dan Kebudayaan Indonesia
	  Prof. Dr. Muhadjir Effendy, M.AP. **
	2. Wakil Ketua Badan Pemeriksa Keuangan Republik Indonesia,
	  Dr. Hendra Susanto, ST., M.Eng., MH., CFrA., CSFA., CIAE., CGCAE., CertDA.		

10.35 - 10.45	*Coffee Break* / Hiburan, Kesenian		
10.45 – 12.15	**DISKUSI PANEL:** Peranan Profesi Akuntan dalam Meningkatkan Akuntabilitas Pemerintah Daerah 1. Walikota Ternate, **Dr. M. Tauhid Soleman, M.Si** 2. Walikota Tidore, **Capt. H. Ali Ibrahim, M.H.** 3. Kepala Perwakilan BPKP Maluku Utara, **Tri Wibowo Aji** Moderator: **Dr. Irfan Zamzam, S.E., M.Sc., Ak, CA, Universitas Khairun**		Lokasi Offline: Aula Banau Kampus I Link Zoom: http://link.unkhair.ac.id/sna2023 Meeting ID: 843 5600 6506 Passcode: sna2023
12.15 – 13.00	ISHOMA		
13.00 – 13.45	Perjalanan ke Kampus II, FEB Universitas Khairun		

Hari Pertama | Selasa, 19 September 2023		
Waktu	Kegiatan	Lokasi
13.45 – 15.30	Rapat Pengurus KAPd IAI	Aula Babullah Kampus II
13.45 - 15.30	KAPd IAI Goes to School (Pengabdian Masyarakat Profesi Akuntasi) *Accellent Profession: Becoming Champions of the Future* Narasumber: 1. Dr. Umi Muwanah, Ak., CA 2. Dr.Oyong Lisa.,MM, CMA, Ak.,CA **(e-Sertifikat Pengabdian Masyarakat hanya diberikan untuk yang hadir offline (2 SKP))**	Aula Nuku Kampus II
15.30 – 15.45	*Coffee Break* (Shalat Ashar)	
15.45– 17.00	*Overview IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures for Academics* *Speaker :* *1. Chief Connectivity and Integrated Reporting Officer - IFRS Foundation,* **Jonathan Labrey** *2. Member - The International Auditing and Assurance Standards Board* (IAASB)**, Chun Wee Chiew** *Moderator:* **Dr. Nanny Dewi, M.Comm., Ak., CA** **(e-Sertifikat *International Conference* hanya diberikan untuk kehadiran *offline* (2 SKP))**	Aula Nuku Kampus II
17.00 – 18.30	Akreditasi Program Studi oleh LAMEMBA Dewan Eksekutif LAMEMBA: **1. Prof. Ina Primiana** **2. Prof. Eddy Rasyid** **3. Prof Ria Mardiana** **4. Prof. Christantius Dwiadmadja** **5. Dr. Ahyar Yuniawan** **Moderator:** Dr. Azis Hasyim, SE,M.Si	Aula Nuku Kampus II
17.00 – 18.30	Rekognisi Pembelajaran Lampau (RPL) Permendikbud No. 41 tahun 2021 dan Kepdirjendiktiristek No.162/E/EKP/2022 tentang RPL Tim RPL Kemendikbud RI, **Dr. Sandra Aulia, M.Si., Ak., CA., CPA** **Moderator:** Dr. Chairullah Amin, SE., M.Si	Aula Babullah Kampus II
18.30 – 19.00	ISHOMA	
19.00 sd selesai	*GALA DINNER Pertama*	*Royal's Resto & Function Hall*

Waktu	Kegiatan	Nama Ruangan
	Hari Kedua | Rabu, 20 September 2023	
07.30 – 08.30 WIT	Registrasi	
08.30 – 10.30 WIT	Festival Poster	Aula Lt.2 FEB Kampus II
08.30 – 10.30 WIT	*Parallel Session* **I**	
	OFFLINE	**Nama Ruangan** Gedung FEB Kampus II
	LO : Fildan Humaidi dan Marwati La Ace (LO)	
	Ruang 1.1 (Kuantitatif-Kuantitatif) Kode Makalah:	Ruang Eko 16
	Ruang 1.2 (Kuantitatif) Kode Makalah:	Ruang Eko 17
	Ruang 1.3 (Kuantitatif-Kuantitatif) Kode Makalah:	Ruang Eko 18
	Ruang 1.4 (Kuantitatif) Kode Makalah:	Ruang Eko 19
	Ruang 1.5 (Kuantitatif) Kode Makalah:	Ruang Eko 20
	ONLINE	**Meeting ID/Link Zoom**
	Ruang 1.1 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 1.2 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 1.3 (Kuantitatif-Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 1.4 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 1.5 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 1.6 (Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
10.30 – 10.45 WIT	*Coffee Break*	
	Parallel Session II	

Waktu	Kegiatan	Nama Ruangan
	Hari Kedua | Rabu, 20 September 2023	
10.45 – 12.45 WIT	**OFFLINE**	**Nama Ruangan** Gedung FEB Kampus II, Lt.3
	LO : Ardilan Yusmindan Dina Almira Hadija Assagaf	
	Ruang 2.1 (Kuantitatif) Kode Makalah:	Ruang Eko 16
	Ruang 2.2 (Kuntitatif- Kualitatif) Kode Makalah:	Ruang Eko 17
	Ruang 2.3 (Kuantitatif) Kode Makalah:	Ruang Eko 18
	Ruang 2.4 (Kuantitatif) Kode Makalah:	Ruang Eko 19
	Ruang 2.5 (Kuntitatif- Kualitatif) Kode Makalah:	Ruang Eko 20
	ONLINE	**Meeting ID/Link Zoom**
	Ruang 2.1 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 2.2 (Kuantitatif/Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 2.3 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 2.4 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID Passcode :
	Ruang 2.5 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 2.6 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
12.45– 13.15 WIT	**ISHOMA**	
13.15 – 15.15 WIT	*Paralel Session* **III**	
	OFFLINE	**Nama Ruangan** Gedung FEB Kampus II
	LO : Aris Sandy dan Tririski Puspa N. Pune	
	Ruang 3.1 (Kuantitatif)	Ruang Eko 16

Waktu	Kegiatan	Nama Ruangan
	Hari Kedua | Rabu, 20 September 2023	
	Kode Makalah:	
	Ruang 3.2 (Kuantitatif) Kode Makalah:	Ruang Eko 17
	Ruang 3.3 (Kuantitatif) Kode Makalah:	Ruang Eko 18
	Ruang 3.4 (Kuantitatif) Kode Makalah:	Ruang Eko 19
	Ruang 3.5 (Kuantitatif-Kualitatif) Kode Makalah:	Ruang Eko 20
	ONLINE	**Meeting ID/Link Zoom**
	Ruang 3.1 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 3.2 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 3.3 (Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 3.4 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 3.5 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 3.6 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
13.15– 14.30 WIT	**Forum Keilmuan – HYBRID**	
	1. Akuntansi Keuangan: • Dr. Aria Farahmita • Dr. Sulfi Abdul Haji, SE,M.Si (Moderator Panlok) • Khairul Mesir (LO) • Zukhnywasila Kharie (LO)	Gedung FEB Kampus II Ruang Eko 1 Link Join: Meeting ID: Passcode:
	2. Akuntansi Perpajakan: • Prof. Eko Suwardi, CA • Dr. Laela, SE., MM (Moderator Panlok)	Gedung FEB Kampus II Ruang Eko 2 Link Join: Meeting ID:

Waktu	Kegiatan	Nama Ruangan
	Hari Kedua | Rabu, 20 September 2023	
	• Asril Anwar (LO) • Anggun Cinta (LO)	Passcode:
	3. **Akuntansi Manajemen:** • Prof. Normah Omar, (UiTM, Malaysia) • Prof. Dr. Grahita Chandrarin (Moderator) • Fadel Alwi (LO) • Raudinni Pasimanyeku (LO)	Gedung FEB Kampus II Ruang Eko 3 Link Join: Meeting ID: Passcode:

	4. **Akuntansi Syariah:**
	• Prof. Iwan Triyuwono, SE., Ak., M.Ec., Ak., CA
	  • Dr. Ida Hidayanti, SE., M.Si (Moderator Panlok)
	  • Gusti Detu (LO)
	  • Vivi Ivanka (LO)
		Gedung FEB Kampus II Ruang Eko 4
		Link Zoom:
		Meeting ID:
		Passcode:

	5. **Auditing** • Aria Kanaka**, SE., M.Ak., CA., CPA** • Muhammad Asril Arilaha, SE., MM (Moderator Panlok) • Miftah Aziz Aulia (LO) • Intan Dwitasari R. Paji (LO)	Gedung FEB Kampus II Ruang Eko 5 Link Join Meeting ID: Passcode:
	6. **Sistem Informasi**: • Prof. Dr Hamzah Ritchi, Ak., CA • Dr. Fadhliah M. Alhadar, SE., M. Mgt (Moderator Panlok) • Rakha Rizqullah Jeandry Sudarsono (LO) • Amalia Abbas (LO)	Gedung FEB Kampus II Ruang Eko 6 Link Zoom Meeting ID: Passcode:
	7. **Akuntansi Sektor Publik:** • Prof. Dr. Ali Muktiyanto, SE., M.Si • Dr. Marwan Man Soleman, SE., M.Si (Moderator Panlok) • Sahrun Imawan S. Kasim (LO) • Cisilia Ajawaila (LO)	Gedung FEB Kampus II Ruang Eko 9 Link Zoom Meeting ID: Passcode:
	Forum Bidang Studi – HYBRID	

Waktu	Kegiatan	Nama Ruangan
**Hari Kedua | Rabu, 20 September 2023**	
	1. **Prodi S1:** Sharing Session Database Prodi S1 dan Info Assessor • **Dr. Dra. Arum Prastiwi, M.Si., Ak., CA** • **Citra Sukmadilaga, MBA., Ak., CA., Ph.D (Moderator)** • Khairul Mesir (LO) • Zukhnywasila Kharie (LO)	Gedung FEB Kampus II Ruang Eko 1 Link Zoom Meeting ID: Passcode:
	2. **Prodi S2: Penyesuaian Kurikulum Magister Akuntansi: Implementasi Permendikbud 53 tahun 2023.** • **Dr. Lintje Kalangi, M.Si., Ak., CA** • **Dr. Nanny Dewi, M.comm., Ak., CA (Moderator)** • Asril Anwar (LO) • Anggun Cinta (LO)	Gedung FEB Kampus II Ruang Eko 2 Link Join: Meeting ID: Passcode:
14.30-15.45 WIT	3. **Prodi S3**: Isu-isu Riset Akuntansi Terkini dan Program Kemendikbud PMDSU • **Prof. Dr. I Wayan Suartana, M.Si., Ak., CA** • **Prof. Ainun Na'im, MBA., Ph.D, Ak., CA** • **Prof. Dr. Noorlailie Soewarno, MBA., Ak., CA (Moderator)** • Fadel Alwi (LO) • Raudinni Pasimanyeku (LO)	Gedung FEB Kampus II Ruang Eko 3 Link Join: Meeting ID: Passcode:
	4. **Vokasi:** Prospek dan Arah Pendidikan Vokasi Akuntansi Dalam Disrupsi Lingkungan Industri • **Drs. Sururi, MBA., Ak., CA** • **Dr. Evada Dewata, M.Sim., Ak., CA (Moderator)** • Gusti Detu (LO) • Vivi Ivanka (LO)	Gedung FEB Kampus II Ruang Eko 4 Link Join: Meeting ID: Passcode:
	5. **PPAk:** Konsolidasi Pengelolaan Prodi PPAk: Lesson Learn dan Berbagi Harapan • **Sony Warsono, MAFIS., Ak., CA., Ph.D** • **Dr. Dwi Ratmono., M.Si., Ak., CA** • **Dr. Vinola Herawati, M.Si., Ak., CA** • **Dr. Murdiyati, Dra., Ak., CA** • Miftah Aziz Aulia (LO)	Gedung FEB Kampus II Ruang Eko 5 Link Join Meeting ID: Passcode:

Waktu	Kegiatan	Nama Ruangan
	Hari Kedua | Rabu, 20 September 2023	
	• Intan Dwitasari R. Paji (LO)	
	6. **Aliansi Jurnal:** Prof. Ihyaul Ulum • Fildan Humaidi (LO) • Hervina Sumardin (LO)	Gedung FEB Kampus II Ruang Eko 6 Link Join: Meeting ID: Passcode:
14.30– 16.00 WIT	*Parallel Session* **IV**	
	OFFLINE	**Nama Ruangan** Gedung FEB Kampus II
	LO	
	Ruang 4.1 (Kuantitatif) Kode Makalah:	Ruang Eko 16
	Ruang 4.2 (Kuantitatif) Kode Makalah:	Ruang Eko 17
	Ruang 4.3 (Kualitatif) Kode Makalah:	Ruang Eko 18
	Ruang 4.4 (Kualitatif) Kode Makalah:	Ruang Eko 19
	Ruang 4.5 (Kuantitatif) Kode Makalah:	Ruang Eko 20
	ONLINE	**Meeting ID/Link Zoom**
	Ruang 4.1 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 4.2 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode:
	Ruang 4.3 (Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 4.4 (Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 4.5 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 4.6 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :

Waktu	Kegiatan	Nama Ruangan
	Hari Kedua | Rabu, 20 September 2023	
	Parallel Session **V**	
	OFFLINE	**Nama Ruangan** Gedung FEB Kampus II
	LO: M. Ichfan Dj Yunus & Putri Namira	
	Ruang 5.1 (Kuantitatif-Kualitatif) Kode Makalah:	Ruang Eko 16
	Ruang 5.2 (Kuantitatif) Kode Makalah:	Ruang Eko 17
	Ruang 5.3 (Kuantitatif) Kode Makalah:	Ruang Eko 18
	Ruang 5.4 (Kuantitatif) Kode Makalah:	Ruang Eko 19
	Ruang 1.5 (Kuantitatif) Kode Makalah:	Ruang Eko 20
	ONLINE	**Meeting ID/Link Zoom**
16.00-17.30 WIT	**Ruang 5.1 (Kuantitatif)** Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 5.2 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang 5.3 (Kualitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang A4 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang A5 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
	Ruang A6 (Kuantitatif) Kode Makalah:	Link Join: Meeting ID: Passcode :
17.30 – 18.30	Penutupan SNA XXVI Ternate dan Presentasi Tuan Rumah SNA XXVII Bengkulu bertempat di FEB Universitas Khairun	
18.30 – 19.00	Sholat Maghrib	
19.00- sd selesai	GALA DINNER *Kedua* FEB Universitas Khairun	

Waktu	Kegiatan
Hari Ketiga | Kamis, 21 September 2023	
07.30 – 08.30	Registrasi
08.30 – 12.00	- Tiba di Pelabuhan Trikora Tidore - Peserta menuju *Tugulufa* - Peserta makan siang dan Camilan Khas tidore - Wisata budaya
12.00 – 12.30	Shalat Dhuhur di Masjid Sultan Tidore
12.30 – 13.00	Berkunjung ke Kedaton Sultan Tidore
13.00 – 14.00	Peserta Kembali di Pelabuhan Trikora
14.00 – 16.00	- *Kolili Kie Ternate,* Perjalanan laut sekitar Gunung Gamalama - Perserta Kembali ke Ternate

Sertifikat

Diberikan Kepada:

WIYONO PONTJOHARYO

sebagai

Pemakalah

SIMPOSIUM NASIONAL AKUNTANSI XXVI

& International Conference for Accounting Educators 2023

MARONG PROFESI AKUNTAN DAN ENTITAS BISNIS DALAM
MENDUKUNG EKONOMI NASIONAL YANG BERKELANJUTAN

dengan Nilai 14 SKP

Diselenggarakan di Universitas Khairun Ternate pada tanggal 19–20 September 2023

Ternate, 20 September 2023
Kompartemen Akuntan Pendidik IAI

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

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