IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SBM SCHOOL of BUSINESS and MANAGEMENT

KRA XIII'26 INTERNATIONAL CONFERENCE

GUIDE BOOK

INTERNATIONAL CONFERENCE
KRA XIII 2026

"Redefining Sustainability: Integrating ESG, Innovation, and Impact in the Era of Global Transition, Wani Rek!!!"

1 - 2 September 2026 | **Petra Christian University**

Co-Host

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

TABLE OF CONTENTS

1. **REMARKS:**
   a. **REMARK FROM THE CHAIRPERSON OF THE INTERNATIONAL CONFERENCE KRA XIII 2026**
   b. **REMARK FROM DEAN OF SCHOOL OF BUSINESS & MANAGEMENT PETRA CHRISTIAN UNIVERSITY**
   c. **REMARK FROM THE CHAIRWOMAN OF IAI KAPd**
   d. **REMARK FROM THE HEAD OF ACADEMIC ACCOUNTANT IAI EAST JAVA REGION**
   e. **REMARK FROM THE CHAIRMAN OF IAI EAST JAVA REGION**

2. **SPEAKER PROFILE OF INTERNATIONAL CONFERENCE KRA XIII 2026**

3. **LOCATION MAPS - INTERNATIONAL CONFERENCE KRA XIII 2026**

4. **RUNDOWN INTERNATIONAL CONFERENCE KRA XIII 2026**

5. **ANNOUNCEMENT - PARALLEL PAPER PRESENTATION (LIST OF ROOM/CHANNEL)**

6. **CO HOST INTERNATIONAL CONFERENCE KRA XIII 2026**

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

REMARKS
INTERNATIONAL CONFERENCE
KRA XIII 2026

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

REMARK
THE CHAIRPERSON OF THE INTERNATIONAL CONFERENCE KRA XIII 2026

Distinguished guests, speakers, authors, reviewers, and participants,
I warmly welcome you to the International Conference KRA XIII 2026 and to the Accounting Department of Petra Christian University.

It is a great honour for us to host this year's conference. We are delighted to welcome researchers, academics, and practitioners from Indonesia and around the world. We hope your time at Petra will be both intellectually rewarding and personally enjoyable.
This year's theme is: **"Redefining Sustainability: Integrating ESG, Innovation, and Impact in the Era of Global Transition – Wani Rek!!!"**

This theme reflects the challenges and opportunities of our time. Rapid changes in the global business environment, technology, regulations, and stakeholder expectations are reshaping how accounting professionals and businesses make decisions, report performance, and create long-term value. Environmental, social, and governance issues are no longer optional or secondary. They have become central to business strategy, decision-making, and long-term success.

Sustainability must therefore go beyond reports and disclosures. It must become part of an organisation's strategy, governance, culture, and daily practices. Through this conference, we invite everyone to explore how ESG principles, innovation, and measurable impact can be truly integrated into organisations—not simply reported.

We hope KRA XIII will offer more than an exchange of academic ideas. May it generate practical solutions, meaningful innovations, and stronger collaboration between academics and professionals. Let us use this opportunity to connect research with the real challenges faced by businesses, governments, and society.

This conference would not have been possible without the support and commitment of many people. We sincerely thank Ikatan Akuntan Indonesia–Kompartemen Akuntan Pendidik (IAI KAPd), the KRA XIII Organising Committee, our keynote speakers, authors, reviewers, partner universities, and all participants who have helped make this event possible.

Let us redefine sustainability, embrace innovation, and create meaningful impact. Most importantly, let us have the courage to turn our ideas into action.
Wani Rek!!!

Welcome to KRA XIII 2026. We wish you a productive, inspiring, and memorable conference.

Thank you.
Dr. Elisa Tjondro, S.E., M.A
Head of Accounting Department
Petra Christian University

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

REMARK
DEAN OF SCHOOL OF BUSINESS & MANAGEMENT PETRA CHRISTIAN UNIVERSITY

It is my great pleasure, on behalf of the **School of Business and Management, Petra Christian University**, to welcome all distinguished speakers, researchers, academics, professionals, and participants to the **KRA XIII International Conference**.

We are honoured to host this conference in collaboration with the **Institute of Indonesia Chartered Accountants (IAI), Compartment of Educator Accountants (KAPd)**. This collaboration reflects our shared commitment to advancing knowledge and strengthening the contribution of academia and the accounting profession to society.

The theme of this year's conference, **"Redefining Sustainability: Integrating ESG, Innovation, and Impact in the Era of Global Transition – Wani Rek!!!"**, is highly relevant to the challenges we face today.

Sustainability is no longer simply about reporting environmental, social, and governance (ESG) activities. It requires organisations to rethink their strategies, embrace innovation, and create measurable impact. In this context, **"Wani Rek!!!"**, a distinctly Surabayan expression meaning *"be courageous"*, captures an important message: we need the courage to challenge conventional practices, innovate, collaborate, and turn sustainability commitments into meaningful action.

For the accounting and business professions, this transition also creates new responsibilities. Beyond financial measurement and reporting, professionals and academics are increasingly expected to contribute to sustainability measurement, decision-making, assurance, and value creation for multiple stakeholders.

We hope KRA XIII will become more than a platform for presenting research. May it provide a meaningful space for exchanging ideas, connecting academic insights with professional practice, and building collaborations that contribute to a more sustainable future.

I sincerely appreciate the contributions of the **IAI KAPd, the KRA XIII Organising Committee, speakers, authors, reviewers, partners, and all participants** who have made this conference possible.

May this conference inspire us to **redefine sustainability, embrace innovation, create meaningful impact, and have the courage to make a difference. Wani Rek!!!**

Welcome to KRA XIII.

Assoc Prof. Josua Tarigan, Ph.D
Dean, School of Business and Management
Petra Christian University

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

REMARK
THE CHAIRWOMAN OF IAI KAPd

Assalamu'alaikum warahmatullahi wabarakatuh,
Warm greetings and peace to us all.

To the esteemed university leaders, distinguished international speakers, researchers, academics, practitioners, students, and all participants of the KRA XIII International Conference 2026:
It is an honor for the Institute of Indonesia Chartered Accountants – Educators Compartment (IAI KAPd) and the Institute of Indonesia Chartered Accountants – East Java Region, together with the School of Business and Management at Petra Christian University (as host) and 45 universities (as co-hosts), to organize the KRA XIII International Conference 2026.

This year's theme is **"Redefining Sustainability: Integrating ESG, Innovation, and Impact in the Era of Global Transition." Wani Rek!**
This theme reflects the fact that sustainability has become a strategic paradigm integrating ESG, innovation, technology, and responsible governance to address the challenges of global transformation and create meaningful impact for society.

Research should not merely result in publications; it must generate knowledge that is relevant and innovative, offering solutions to real-world problems. Similarly, community service must serve as a bridge connecting academic knowledge with the needs of society, the business sector, the government, and other stakeholders. The KRA XIII International Conference 2026 aims to bring these diverse perspectives together.

The KRA XIII International Conference 2026 is more than just a venue for presenting research findings. It is a meeting point for ideas, collaboration, and transformation—a space where academics and practitioners can exchange insights, build networks, foster collaboration, and drive research and community service that hold real relevance and benefit.

The presence of international speakers from Singapore, Malaysia, and Poland, along with international students from Pakistan, Australia (Perth), Uzbekistan, Malaysia, and Singapore, further enriches the global perspective of this conference. This strengthens the collaborative ecosystem among academia, industry, government, and society.

I wish you a productive KRA XIII International Conference 2026. May this conference generate inspiring ideas, high-quality research, enduring collaborations, and meaningful contributions to society and Indonesia's development.

Thank you.
Wabillahitaufik Walhidayah,
Wassalamu'alaikum Warahmatullah Wabarakatuh.

Prof. Dr. Dian Agustia, SE, M.Si, Ak. CA.,
Ketua IAI-KAPd
1-2 September 2026

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

KRA XIII 26 INTERNATIONAL CONFERENCE

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

REMARK
THE CHAIR OF THE EDUCATOR ACCOUNTANTS DIVISION, IAI EAST JAVA REGION

Assalamu'alaikum Warahmatullahi Wabarakatuh,
Greetings of peace and well-being to us all.
Om Swastiastu, Namo Buddhaya, Salam Kebajikan, and warm greetings.

Distinguished guests,

1. Prof. Basuki., M.Com (HONS), Ph.D., Ak., CMA., CA., ASEAN CPA, Chairperson of IAI East Java.
2. The leadership and board members of the Institute of Indonesia Chartered Accountants (IAI), at both the national and regional levels, particularly IAI East Java;
3. The Deans of the Faculties of Economics and Business, as well as the leadership of the host university and our co-host institutions;
4. Our esteemed keynote speakers and invited guests;
5. Distinguished academics, researchers, practitioners, students, and all participants of KRA XIII 2026.

First and foremost, let us offer our deepest gratitude to Allah SWT, the Almighty, for His abundant grace and blessings, which have enabled us to gather here today, both in person and virtually, for the opening of the **13th Regional Accounting Conference (KRA XIII) 2026**.

On behalf of the entire Organizing Committee, it is my great pleasure and honor to extend a warm welcome to all distinguished participants. We are delighted to welcome those joining us here at the conference venue, as well as participants connecting with us virtually from various regions across Indonesia and from abroad.

Distinguished guests,
This year, KRA XIII 2026 embraces the theme:
"Redefining Sustainability: Integrating ESG, Innovation, and Impact in the Era of Global Transition – Wani Rek!!!"

This theme reflects the increasingly urgent need to rethink and redefine sustainability in the context of rapid global transformation. Technological advancement, particularly the development of Artificial Intelligence, is no longer merely a supporting element in organizational and professional practices. Rather, it has become a strategic force that requires us to continuously balance innovation with ethical responsibility, accountability, and a strong commitment to environmental and social sustainability.

In this evolving landscape, the fields of accounting, business, and finance have an essential role to play. Through rigorous research, meaningful dialogue, and interdisciplinary collaboration, we are expected not only to respond to change but also to contribute to shaping a more sustainable, inclusive, and responsible future.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Through this scholarly forum, we hope that KRA XIII 2026 will serve as a platform for the exchange of ideas, knowledge, and research findings among academics, researchers, practitioners, and other stakeholders. More importantly, we hope this conference will inspire transformative perspectives and meaningful collaborations that contribute to the advancement of accounting research, education, and professional practice.

We are honored that this conference brings together hundreds of academics, researchers, and practitioners and features dozens of selected scholarly papers to be presented and discussed throughout our parallel sessions. This achievement would not have been possible without the dedication and support of many parties.

Therefore, we would like to express our sincere appreciation to all partner universities, sponsors, speakers, reviewers, members of the organizing committee, volunteers, and everyone who has contributed their time, expertise, and commitment to making this conference possible.

We sincerely hope that over the next two days, KRA XIII 2026 will provide a productive and intellectually enriching environment for scholarly discussion, knowledge exchange, and the development of meaningful collaborations. May the ideas and partnerships generated through this conference extend beyond these sessions and contribute positively to the future development of the accounting profession and the broader pursuit of sustainable development.

For KRA XIII (2026), the statistics are as follows:
Total papers submitted: 433
Papers that passed blind review: 314 (Co-host institutions: 224; Non-co-host institutions: 81; International/Foreign: 9)
Number of co-host universities: 45

International speakers for KRA 2026:
1. Singapore
2. Malaysia
3. Poland
4. Filipina

International students participating in KRA 2026:
1. Qurtaba University of Science and Technology, Dera Ismail Khan, Pakistan
2. Riphah International University Islamabad, Pakistan
3. Avondale University, Australia
4. Curtin University, Perth, Australia
5. Kattakurgan State Pedagogical Institute, Uzbekistan
6. International Islamic University Malaysia
7. Universiti Teknikal Malaysia Melaka
8. Singapore Institute of Technology

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

With the blessings of God Almighty, **Bismillahirrahmanirrahim**, I hereby officially declare the **13th Regional Accounting Conference (KRA XIII) 2026** officially open.

Thank you for your kind attention.

Wabillahi taufiq wal hidayah,
Wassalamu'alaikum Warahmatullahi Wabarakatuh,
Om Shanti, Shanti, Shanti, Om.

Surabaya, August 2026

Chair of the Educator Accountants Division, IAI East Java Region
Professor Dr. Wuryan Andayani

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

REMARK
THE CHAIRMAN OF IAI EAST JAVA REGION

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

The Rector of Petra Christian University, Bapak Prof. Dr. (H.C.) Ir. Rolly Intan, M.A.Sc., Dr.Eng.
Board of Commissioner OJK, Ibu Sophia Issabella Watimena, SE., MBA., CA.
Head of Supervisory Board IAI, Bapak Prof. Mardiasmo, MBA., Ph.D., CFrA., QIA., Ak., CA., FCMA., CGMA., ASEAN CPA., CPA (Aust.)., CSFA.
Head of DPN IAI, Bapak Dr. Ardan Adiperdana, Ak., MBA., CFrA., CA., FCMA., CGMA
Head of IAI Compartment of Accounting Educator, ibu Prof. Dr. Dian Agustia., SE., M.Si., Ak., CA., CMA, CFrA., ACPA., CRP., CRA.
Dean, School of Business and Management, Petra Christian University, Assoc Prof. Josua Tarigan, Ph.D.
Distinguish speakers, participants, ladies and gentlemen,

First of all, I would like to express my gratitude to Allah, God Almighty, the Most Gracious and the Most Merciful, just by His permission this activity can be conducted. It is an honor for me to provide this written speech in this special occasion: **The International Conference KRA XIII 2026**. Once our KRA was only held regionally, and now is becoming held internationally. KRA is an academic tradition held by the IAI Compartment of Educator Accountants (IAI-KAPd) in collaboration with the IAI East Java Region and many universities in East Java and some international universities. This is a forum for academics and practitioners to conduct research in accounting disciplines and discuss empirical and practical studies.

This year KRA is the 13th KRA, and the 4th of KRA International conference. Today's host of KRA International Conference is the School of Business and Management Petra Christian University supported by 45 national universities as co-hosts. The speakers come from 5 countries, alphabetically: Filipina, Indonesia, Malaysia, Poland, and Singapore.

The 13th KRA's theme is discussing recent development of technology and contemporary issue that have impacts on recent and future education as well as sustainability. Accounting, therefore, has a significant role to discuss those aspects. Hence, our International Conference's KRA XIII theme is **"Redefining Sustainability: Integrating ESG, Innovation, and Impact in the Era of Global Transition, Wani Rek !!!"**.

By joining this International Conference KRA XIII 2026, I hope you will gain much and much more benefits from the speakers, discussants, and the conference participants.
Thank you.
May the Force of Allah will always be with you. Happy discussing!

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

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

SPEAKERS PROFILE
INTERNATIONAL CONFERENCE
KRA XIII 2026

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

SPEAKER
INTERNATIONAL CONFERENCE KRA XIII 2026

KEYNOTE SPEECH
Keynote Speaker 1

Sophia Issabella Watimena, SE., MBA., CA.
Board of Commissioner – OJK



Sophia Issabella Watimena is a Member of the Board of Commissioners of the Financial Services Authority (OJK) and served as a member of the Supervisory Board of the Institute of Indonesia Chartered Accountants (IAI) for the 2022–2026 term, ex officio representing the Financial Services Authority (OJK).
She began her professional career as an external auditor at Ernst & Young (EY), where she subsequently served as Senior Manager of Transaction Advisory Services. She also served as Manager of Internal Audit at PT Semen Cibinong Tbk. Throughout her career, Sophia has held a number of strategic positions, including Head of the Finance Resource Management Unit at the United Nations Development Programme (UNDP). She later served as Vice President of Advisory & Investment at PT Indonesia Infrastructure Finance, a subsidiary of PT Sarana Multi Infrastruktur and a partner to various multilateral institutions. Sophia subsequently joined PT Pelabuhan Indonesia II (Persero), where she held several strategic positions, including Finance & Operations Director of PT Pelabuhan Indonesia Investama and Finance & Human Resources Director of PT Indonesia Kendaraan Terminal Tbk. She later continued her career at PT Indonesia Asahan Aluminium (Persero) as Executive Director of Finance and subsequently served as Managing Director.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Keynote Speaker 2

Prof. Mardiasmo, MBA., Ph.D., CFrA., QIA., Ak., CA., FCMA., CGMA., ASEAN CPA., CPA (Aust.)., CSFA.
Chairman of the IAI Supervisory Board



Prof. Mardiasmo served as Deputy Minister of Finance of the Republic of Indonesia from 2014 to 2019 and concurrently as an ex officio Member of the Board of Commissioners of the Financial Services Authority (OJK), representing the Ministry of Finance, during the same period. He served as Chairman of the National Executive Board of the Institute of Indonesia Chartered Accountants (IAI) for three consecutive terms from 2010 to 2022. He also served as a Member of the Honorary Council of the Code of Ethics of the Audit Board of the Republic of Indonesia (BPK RI) for the 2020–2023 term. Previously, he served as Chairman of the Tax Supervisory Committee of the Ministry of Finance of the Republic of Indonesia from 2019 to 2022, Head of the Financial and Development Supervisory Agency (BPKP) from 2010 to 2014, Director General of Fiscal Balance at the Ministry of Finance of the Republic of Indonesia from 2006 to 2010, and Independent Commissioner of PT Taspen (Persero). He currently also serves as a member of the Supervisory Board of Fatmawati Hospital and Chairman of the National Committee on Governance Policy (KNKG).

Born in Solo on 10 May 1958, Prof. Mardiasmo is a Professor at the Faculty of Economics and Business, Universitas Gadjah Mada, and is actively involved in writing books on taxation. He obtained his Accountant qualification after completing his undergraduate education at the Faculty of Economics, Universitas Gadjah Mada, in 1981. He continued his education at the University of Bridgeport, Connecticut, United States, where he earned a Master of Business Administration (MBA) degree in 1989. In 1999, he completed his doctoral studies at the School of Public Policy, University of Birmingham, United Kingdom. During his tenure as Chairman of the National Executive Board of IAI for the 2010–2014 period, IAI launched the Indonesian Chartered Accountant (CA) qualification as a professional accounting qualification aligned with international standards. During his 2014–2018 term, he initiated the IAI for Society program and implemented various initiatives to strengthen the role and contribution of professional accountants to the nation through Prakarsa 6.1, an IAI program for 2018–2022.

He received the Akuntan Award in 2019 and also serves as a member of the Board of Trustees of YPIA.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

PANEL SEMINAR SESI 1

Panel Seminar Speaker 1

Dr. Wani Sabu, SH., MM.
Senior Advisor at PT Bank Central Asia Tbk.
Chairman of the Perbanas Cyber Fraud Working Committee



Wani Sabu earned her undergraduate degree in Law from Universitas Katolik Parahyangan, Bandung. She currently serves as Secretary of the Alumni Advisory Board of the Faculty of Law at Universitas Katolik Parahyangan. She also holds a Master's degree in Management from Universitas Tarumanagara and a doctoral degree from the Indonesian Police Science College. Wani Sabu began her career at PT Bank Central Asia Tbk. (BCA) as a Lead Auditor, a position she held for eight years. In 2007, she became Head of Halo BCA, and in 2017, she was appointed Executive Vice President of the Center of Digital BCA. From 2025 to the present, she has served as Senior Advisor of FBI BCA.

Since 2010, Wani Sabu has received numerous awards, including recognition from Contact Center World, The Best Contact Center Indonesia, Top Brand Award, and many others. From 2024 to 2026, Wani Sabu was recognized among the Top 500 Most Outstanding Women by Infobank. She is also actively involved as a lecturer and trainer at the Financial Services Authority (OJK), Bank Indonesia, the Indonesian Banking Development Institute (LPPI), and various universities.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Panel Seminar Speaker 2

Assoc. Prof. Dr. Arif Perdana
Monash University
Scopus H-Index: 15



Dr. Arif Perdana's research focuses on how digital technologies are transforming the way organizations operate and make decisions. His research interests include algorithmic systems and automated decision-making, artificial intelligence (AI), data analytics, blockchain, and digital strategy. His research is applied across various contexts, particularly in finance, auditing, education, and public services. In recent years, he has extensively studied the use of AI in decision-making, including how humans interact with algorithmic systems and the accountability and governance challenges arising from their use.

Dr. Arif Perdana is currently an Associate Professor at Monash University Indonesia, specializing in digital strategy, data science and analytics, and information systems. Prior to joining Monash University, he pursued an academic career at the Singapore Institute of Technology, Aarhus University, and the University of Queensland. Before entering academia, he worked in the IT services and financial services industries. His combined industry and academic experience has shaped a research approach that connects technological challenges with organizational needs and practical applications.

Since December 2022, Dr. Arif Perdana has also served as Director of Action Lab Indonesia at Monash University.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Panel Seminar Speaker 3

Prof. Dr. Dra. Juniarti, M.Si., Ak., CA., CMA.
Professor, School of Business and Management, Universitas Kristen Petra
Scopus H-Index: 3



Juniarti is a Professor of Accounting and a faculty member of the Accounting Study Program at the School of Business and Management, Petra Christian University. She completed her Bachelor's and Doctoral degrees in Accounting at Universitas Airlangga and earned her Master's degree in Accounting from Universitas Indonesia. She obtained her doctoral degree *cum laude* in 2016.

Her research interests include capital markets, integrated reporting, sustainability and ESG, corporate social responsibility, corporate governance, corporate reputation, and financial performance. Her research has been published in various reputable national and international journals, including *Cogent Economics & Finance*, *Social Responsibility Journal*, *Gestão & Produção*, and *International Journal of Business and Globalisation*. She is also actively involved as a reviewer for international journals and serves as Editor-in-Chief of *Jurnal Akuntansi dan Keuangan*.

Juniarti has received various research and community service grants, including funding from the Australia-Indonesia Institute, DFAT Australia, Kedaireka grants, and Indonesian government grants, including a program for developing disability-friendly accounting record-keeping systems for MSMEs.

She currently serves as Head of the Quality Assurance Agency at Universitas Kristen Petra and is actively involved in various national and international academic forums focusing on education, research, and innovation.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

PANEL SEMINAR SESI 2

Panel Seminar Speaker 1

Yin Wang, Ph.D.
Co-Director of MSc in Accounting (Data & Analytics) at the Singapore Management University (SMU) School of Accountancy (SOA)



Yin Wang, Ph.D., is an Assistant Professor of Accounting (Practice) and Co-Director of the Master of Science in Accounting (Data & Analytics) Program at the School of Accountancy (SOA), Singapore Management University (SMU). He earned his Ph.D. in Management Science (Accounting) from HEC Paris under the doctoral program of Université Paris-Saclay. He also served as a Visiting PhD Researcher at the Ross School of Business, University of Michigan. Prior to entering academia, he led a team as a Manager in the Management Control Department at BNP Paribas in Paris, specializing in risk and finance within investment and leasing businesses.

Panel Seminar Speaker 2

Associate Professor. Dr. Foo Yee Boon
Sunway University – Malaysia
Scopus H-Index: 5



Dr. Foo Yee Boon is an Associate Professor who joined Sunway Business School in 2022. Prior to joining Sunway University, she served as Deputy Dean (Research) at the School of Business, Monash University Malaysia.
She has taught financial accounting courses at various levels at Monash University Malaysia since 2008. Prior to beginning her academic career, she worked as an accountant in multinational corporations and publicly listed companies. She is a Fellow member of the Association of Chartered Certified Accountants (ACCA).

Her research interests include auditing, corporate disclosure, corporate governance, and capital markets. She has published her research in leading accounting journals.
In recognition of her contributions to teaching and research, she has received several teaching awards and a research award.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Panel Seminar Speaker 3

Prof. UPP dr hab. Arkadiusz Sadowski
Poznań University of Life Sciences, Faculty of Economics and Social Sciences – Poland
Scopus H-Index: 9



Prof. UPP Dr. Hab. Arkadiusz Sadowski is an academic and researcher in the Department of Economics and Economic Policy in Agribusiness, Faculty of Economics, Poznań University of Life Sciences, Poland. He has an academic background in agriculture and economics and has pursued his education and academic development at various higher education institutions in Poland.

Since 2008, he has served as a professor at Poznań University of Life Sciences, with extensive academic and professional experience in agricultural economics and economic policy.

Panel Seminar Speaker 4

Bryan David Emil Tilaar
President Director PT Martina Berto Tbk (Martha Tilaar Group), Bendahara PPM Manajemen



Bryan David Emil Tilaar earned a Bachelor of Science (B.Sc.) degree in Business Administration from the University of Redlands, California, United States, in 1995. In 2002, he completed an Executive MBA Program and a Postgraduate Diploma in Marketing at the Warren Keegan Institution in New York, United States. In 2004, he completed an Executive Education Program in Finance and Accounting at Columbia University Graduate School, New York, United States.

Bryan has served as a Director of the company since 2005 and remains in the position to date. He is also a shareholder through PT Bringin Wulanki Ayu.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Panel Seminar Speaker 5

Dr. Saarce Elsye Hatane, SE., MBA., Ak., CA., CMA.
Vice Dean for Academic Affairs, Resources, and International Relations, School of Business and Management, Universitas Kristen Petra
Scopus H-Index: 12



Saarce Elsye Hatane is an Associate Professor of Accounting. She currently serves as Vice Dean for Academic Affairs, Resources, and International Relations at the School of Business and Management, Universitas Kristen Petra. Throughout her academic career, she has consistently demonstrated a strong commitment to high-quality research and academic excellence, which led to her recognition as the Best Researcher in the Social Sciences at Universitas Kristen Petra. Her primary area of expertise is Managerial Accounting, with research interests encompassing corporate governance, intellectual capital, knowledge management, and sustainability.

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

PARALEL SEMINAR

Akuntansi Manajemen/Management Accounting
Narasumber/Speaker:
1. Prof. Dr. Dwi Cahyono, SE., M.Si. - Universitas Muhammadiyah Jember
   "Redefining Sustainability Metrics: The Synergy of Management Accounting and Organizational Behavor in Driving Impactful Innovation"
2. Dr. Kurniasari Novi Hardanti, S.E., M.SA. - Universitas Jember
   "Perspektif Akuntansi Manajemen: Pengendalian, Perilaku dan Pengambilan Keputusan"

Moderator/Session Chair:
Dr.Agus Susilo, MM., MBA., Ak., CA., QIA., IRCA., CSPP., CPA(Aus). – Politeknik UBAYA

Akuntansi Keuangan/Financial Accounting
Narasumber/Speaker:
1. Dr. Susmita Dian Indiraswari SE., M.Ak. - Universitas PGRI Kanjuruhan Malang
   "Mengungkap Indikasi Kecurangan Laporan Keuangan: Pengaruh Kompensasi Eksekutif, Direksi Perempuan, Tata Kelola Perusahaan, dan Kualitas Audit dengan Audit Tenure sebagai Pemoderasi"
2. Dr. Endah Tri Wahyuningtyas, SE., MA., CSRS. - Universitas Nahdlatul Ulama Surabaya
   "Quality based governance and financial performance: the mediating role of employee cost efficiency in emeging market."

Moderator/Session Chair:
Dr. Irene Natalia, Ak. – Universitas Surabaya

Sistem Informasi/Information System
Narasumber/Speaker:
1. Dr. Kevin Deniswara , S.E., M.Ak., CERA., Cert.DA., CTA., CPA. - School of Accounting, Universitas Bina Nusantara (BINUS)
   "Accounting Beyond Numbers : Making Every Decision Smarter with AI, Analytics, and ESG"
2. Assoc. Prof Dr. Nur Diana, S.E., M.Si., CMA., CBV., CERA. - Universitas Islam Malang

Moderator/Session Chair:
Dr. Sulis Rochayatun, SE.,M.Akun.,Ak.,CA.,CMA.,CSRS.,CSRA. - UIN Maulana Malik Ibrahim Malang

Pengauditan/Auditing
Narasumber/Speaker:
1. Dr. Senny Harindahyani, Ak. - Universitas Surabaya
   "Verified Green: The Growth of Sustainability Assurance in Indonesia"
2. Prof. Dr. Lilis Ardini, S.E., M.Si., Ak., CA. - STIESIA Surabaya

Moderator/Session Chair:
Fitri Romadhon, S.A., M.Sc., CRA., CSRS. - Universitas Internasional Semen Indonesia

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

Perpajakan/Taxation
Narasumber/Speaker:
1. Dr. Retnaningtyas Widuri, S.Sos., M.M., BKP., CMA. - Universitas Kristen Petra Surabaya
2. Dr. Gita Arasy Harwida, SE.,M.Tax.,Ak.,CA.,QIA.,CFrA.,BKP.,CMA. - Universitas Trunojoyo Madura

Moderator/Session Chair:
Natalia Kristina, S.Ak., M.Ak. - Universitas Katolik Widya Mandala Surabaya

Akuntansi Sektor Publik/Public Sector Accounting
Narasumber/Speaker:
1. Dr. Siti Amerieska SE., M.SA., Ak., CA., AAP B. - Politeknik Negeri Malang
   "AI Driven GRC and ESG: Reimagining for Sustanable Public Sector Accounting"
2. Dr. Evy Steelyana, S.E., Ak., M.M., CA., Cert IPSAS, CertDA. - School of Accounting, Universitas Bina Nusantara (BINUS)
   "Tata kelola kolaboratif dalam Kerjasama Pemerintah dan Badan Usaha (Collaborative Governance in Public-Private Partnership)"
3. Benih Hartanti, Ph.D - Institut Teknologi dan Bisnis PGRI Dewantara Jombang
   "Rethinking Public Sector Governance: When Agency Theory Loses Its Principal in Higher Education"

Moderator/Session Chair:
Ade Irma Suryani Lating, M.S.A, CSRS. – UIN Sunan Ampel Surabaya

Akuntansi Syariah/Sharia Accounting
Narasumber/Speaker:
1. Prof. Dr. Sigit Hermawan, SE., M.Si. - Universitas Muhammadiyah Sidoarjo
   "Integrating Intellectual Capital and Modern Philanthropy to Enhance Performance, Innovation, and Poverty Alleviation in Zakat Management Institutions"
2. Dr. M. Luthfillah Habibi, S.E.I., M.S.A., Ak. - UIN Sunan Ampel Surabaya
   "State Revenue Purification In Siyāsah Māliyyah: A Three-Tier Classification Of Halal And Non-Halal Funds For Public Expenditure In Indonesia"

Moderator/Session Chair:
Dr. Nur Ravita Hanun, SE., MA - Universitas Muhammadiyah Sidoarjo

Good Corporate Governance & Sustainability Reporting
Narasumber/Speaker:
1. Dr. Tessa Vanina Soetanto, S.T., M.Com. - Universitas Kristen Petra Surabaya
   "ESG Disclosure Paradox - When Transparancy Does Not Translate Into Quality"
2. Vega Wafaretta, S.E., MSA, Ph.D. - Universitas Negeri Malang
   "Organisational Actions Towards Sustainable Development Goals"
3. Dr. Bonnie Soeherman - Universitas Surabaya
   "Dibalik isu keberlanjutan: Wonoparwo, Perjalanan Spiritual Menuju Harmoni Diri"

Moderator/Session Chair:
Ajeng Tita Nawangsari, S.E., M.A., Ak. – UIN Sunan Ampel Surabaya

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

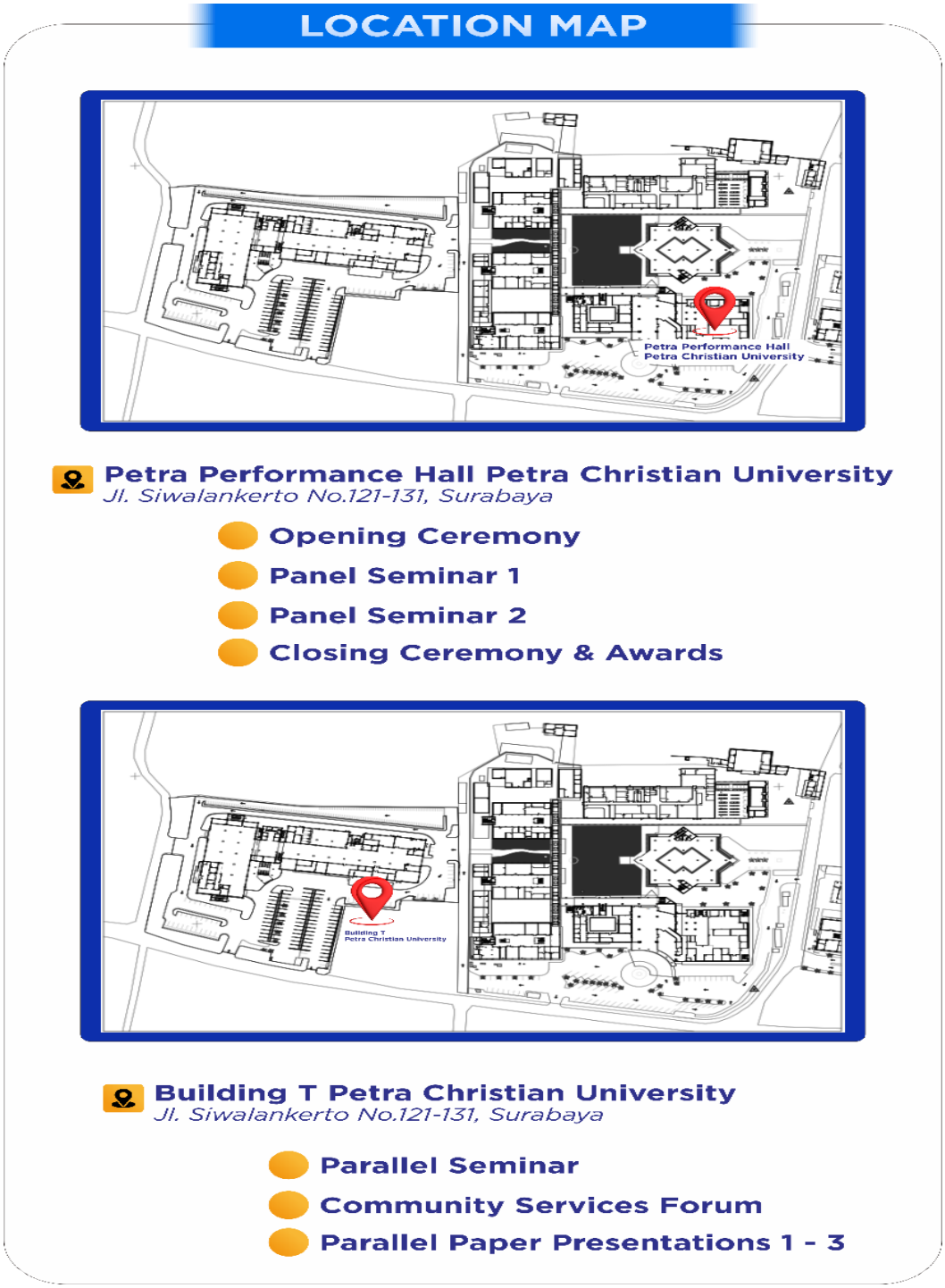
IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

LOCATION MAPS
INTERNATIONAL CONFERENCE
KRA XIII 2026

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

LOCATION MAPS

BUILDING W (GEDUNG W)
BUILDING T (GEDUNG T)



IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

RUNDOWN
INTERNATIONAL CONFERENCE
KRA XIII 2026

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

RUNDOWN
INTERNATIONAL CONFERENCE KRA XIII 2026
SCHOOL OF BUSSINESS AND MANAGEMENT
PETRA CHRISTIAN UNIVERSITY
TUESDAY & WEDNESDAY, 01 & 02 SEPTEMBER 2026

DAY-1, TUESDAY, 01 SEPTEMBER 2026

TIME	‘	EVENT	ROOM
07.30 – 08.00	30’	Registration and Coffee Break	**Building-W** Floor 2 Front of Auditorium Petra Performance Hall
08.00 – 09.00		***Opening Ceremony***	**Building-W** Floor 2 Auditorium Petra Performance Hall
	15’	Bumpers, Thank You Videos to Co-Hosts, and Event Preparatory Footage of the International Conference KRA XIII Tahun 2026	
	10’	Opening Dance & MC Opening	
	8’	Singing the Indonesia National Anthem Singing Hymn of Petra Christian University	
	2’	Prayer Reading	
	10’	***Welcoming Speech*** a. Remarks from the Rector of Petra Christian University (Prof. Dr. (H.C.) Ir. Rolly Intan, M.A.Sc., Dr.Eng.) b. Remarks from the Chairwoman of IAI KAPd (Prof. Dr. Dian Agustia, S.E., M.Si., Ak., CA., CMA., CfrA., ACPA., CRP., CRA.)	
	15’	***Opening Speech*** Opening speech from the Chairman of DPN IAI (Dr. Ardan Adiperdana, MBA., Ak., CA., CfrA., FCMA., CGMA.)	
		Keynote Speech	
09.00 – 09.40	40’	***Keynote Speech 1*** Driving Sustainable Finance in the Era of Global Transition: Integrating ESG, Innovation, and Governance for Long-Term Economic Resilience **Keynote Speaker** Sophia Issabella Watimena, SE., MBA., CA. (Board of Commisioner OJK)	
09.40 – 10.20	40’	***Keynote Speech 2*** Beyond Financial Report: Arsitektur Legitimasi dan Episentrum Integritas Keputusan Bisnis Modern **Keynote Speaker** Prof. Mardiasmo, MBA., Ph.D., CFrA., QIA., Ak., CA., FCMA., CGMA., ASEAN CPA., CPA (Aust.)., CSFA. (Chairman of the Supervisory Board IAI)	
		Panel Seminar 1 ***Session Chair:*** ***Dr. Elisa Tjondro, SE., MA., BKP. (School of Business & Management Petra Christian University)***	

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

KRA XIII 26 INTERNATIONAL CONFERENCE

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

10.20 – 10.50	30’	**Topic 1** Digital Resilience and Cybersecurity Governance as Pillars of Sustainability in the Financial Sector During a Period of Global Transition **Speaker** Dr. Wani Sabu, SH., MM. (Senior Advisor at PT Bank Central Asia Tbk, Committee Chair of Cyber Security PERBANAS (Perhimpunan Bank-Bank Nasional Indonesia)	
10.50 – 11.20	30’	**Topic 2** How AI Is Shifting Accounting Work Toward Evaluation, Governance, and Professional Judgment **Speaker** Assoc. Prof. Dr. Arif Perdana (Monash University)	
11.20 – 11.50	30’	**Topic 3** The Value Relevance of Sustainability: Insights from Accounting and Capital Market Evidence **Speaker** Prof. Dr. Dra. Juniarti, M.Si., AK., CA., CMA (Professor of Accounting, School of Business and Management – Petra Christian University)	
11.50 – 12.00	10’	Awarding Charter to Host and Co-Host of International Conference KRA XIII 2026 & Group Photo	
12.00 – 13.00	60’	ISHOMA	Corridor Auditorium Petra Performance Hall & Library – T5 Pray Room (Ruang Sholat): EH 302 T416
13.00 – 15.00	120’	***Parallel Seminar***	
		1. Management Accounting 2. Financial Accounting 3. Information System 4. Auditing 5. Taxation 6. Public Sector Accounting 7. Islamic Accounting 8. Good Corporate Governance and Sustainability Reporting	**Building T** 1. T.308 2. T.429 3. T.426 4. T.424 5. T.427 6. T.430 7. T.415 8. T.324
		Community Services Forum	
		1. Forum of Heads of Accounting Departments and Heads of Accounting Study Programs 2. Forum of SMK and SMA Accounting Teachers & *International Community Service* **Topic:** Advancing Digital Accounting Education and Professional Self-Development	**Building T** 1. T.503 2. T.502

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

		Sub Topik: a. Tech-Driven Classrooms: AI Trends in Accounting Education (Prof. Rosalia T. Gabronino – University of Mindanao, Philippines) b. Beauty Class: Personal Grooming and Professional Appearance for Educators (Martha Tilaar Group)	
15.00 – 15.30	30’	*Coffee Break*	Pray Room (Ruang Sholat): EH 302 T416
15.30 – 17.00	90’	***Parallel Paper Presentations 1***	***) **Information Below**

DAY-2, WEDNESDAY, 02 SEPTEMBER 2026

TIME	‘	EVENT	ROOM
07.30 – 08.00	30'	Registration	
08.00 – 10.00	120’	***Parallel Paper Presentations 2***	**) **Information Below**
10.00 – 10.30	30’	Coffee Break	Corridor Building T
10.30 – 12.00	90’	***Parallel Paper Presentations 3***	***) **Information Below**
12.00 – 13.00	60’	Break (ISHOMA)	**Building W** Corridor Auditorium Petra Performance Hall & Library – T5 Pray Room (Ruang Sholat): EH 302 T416
		Panel Seminar 2 ***Innovating Sustainability: ESG Integration, Data Analytics, and Socio-Economic Impact in a Global Transition Era*** ***Session Chair:*** ***Sany, S.E., MS-CIS., Ph.D (School of Business & Management Petra Christian University)***	**Building-W** Floor 2 Auditorium Petra Performance Hall
13.00 – 13.25	25’	**Topic 1** Data Analytics and AI, Digital Innovation in ESG Reporting and Sustainable Decision-making **Speaker** Yin Wang, Ph.D. (Co-Director of MSc in Accounting (Data & Analytics) at the Singapore Management University (SMU)	
13.25 – 13.50	25'	**Topic 2** **Speaker** Associate Professor. Dr. Foo Yee Boon (Sunway University – Malaysia)	

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

13.50 – 14.15	25’	**Topic 3** **Speaker** Prof. UPP dr hab. Arkadiusz Sadowski (Poznań University of Life Sciences, Faculty of Economics and Social Sciences - Poland)	
14.15 – 14.40	25’	**Topic 4** Transforming Manufacturing for a Sustainable Future: Integrating ESG, Innovation, and Business Resilience in the Era of Global Transition **Speaker** Bryan David Emil Tilaar (President Director PT Martina Berto Tbk (Martha Tilaar Group), Treasurer of PPM Manajemen)	
14.40 – 15.00	20’	**Topic 5** Green Is (Really) Valuable: Evidence in ASEAN **Speaker** Dr. Saarce Elsye Hatane, SE., MBA., Ak., CA., CMA. (Vice Dean School of Business & Management Petra Christian University)	
15.00 – 15.30	30’	Coffee Break	Corridor Auditorium Petra Performance Hall & Library – T5 Pray Room (Ruang Sholat): EH 302 T416
15.30 – 16.30		***Closing Ceremony & Awards***	**Building-W** Floor 2 Auditorium Petra Performance Hall
	30’	Art Performances from School of Business & Management Petra Christian University (Live Music, Dance, etc.)	
	5’	Acknowledgments by the Chairwoman of the International Conference KRA XIII 2026 (Dr. Elisa Tjondro, SE., MA., BKP)	
	5’	Closing Remark from Chairman of IAI East Java Region (Prof. Basuki, M.Comm(HONS)., Ph.D., Ak., CA., CMA., ASEAN CPA., CertDA.)	
	5’	Closing and Announcement of International Conference KRA XIII 2026 by the Head of Academic Accountant IAI East Java Region (Prof. Dr. Wuryan Andayani, SE., M.Si., Ak., CA., CSRS., CSRA., ASEAN CPA.)	
	5’	Remark from Host of International Conference KRA XIV 2027	
	5’	*Best Paper* Announcement of International Conference KRA XIII 2026 by Head of Reviewer (Prof. Dr. I Made Narsa, SE., M.Si., Ak., CA.)	
	5’	MC Closing	

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

PAPER PERSENTATION INTERNATIONAL CONFERENCE KRA XIII 2026

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

ANNOUNCEMENT
PARALLEL PAPER PRESENTATION

SESSION 1 OFFLINE – TUESDAY, 01 SEPT 2026
AT 03.30 – 05.00 PM

SESI 1 OFFLINE – SELASA, 01 SEPT 2026
PUKUL 15.30-17.00 WIB

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 1 - FLOOR 2 - T.218
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Umi Muawanah, MSi., Ak., CA. (Universitas Gajayana Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	796	PPJK	PERAN LITERASI PAJAK DALAM MEMEDIASI PENGARUH EDUKASI DOOR-TO-DOOR TERHADAP KEPATUHAN PBB-P2	Evi Malia; Mohammad Nizarul Alim; Tarjo; Mohamad Djasuli	Universitas Islam Madura; Universitas Trunojoyo Madura
2	847	SIAEP	INDONESIA IN THE GLOBAL FINANCIAL TECHNOLOGY KNOWLEDGE ECOSYSTEM: A COMPARATIVE BIBLIOMETRIC ANALYSIS	Ika Oktaviana Dewi; Bambang Haryadi; Tarjo; Nur Hayati	Universitas Trunojoyo Madura; Universitas Islam Madura
3	1084	AKPM	GREENWASHING, ACTUAL OR SYMBOLIC GREEN: ESG AND FIRM VALUE DYNAMICS IN THE EMERGING MARKET FINANCIAL SECTOR	Istiqah Indiati; Tito IM. Rahman Hakim; Yuni Rimawati; Prasetyono	Universitas Trunodjoyo Madura
4	1176	PPJK	GREEN GOLD, VANISHING TAXES: UNCOVERING PRICE MANIPULATION AND PROFIT SHIFTING IN INDONESIA'S CPO INDUSTRY	Bayu Sarjono; Tarjo Tarjo; Mohammad Nizarul Alim; Prasetyono Prasetyono	Universitas Trunojoyo Madura

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 2 - FLOOR 3 - T.308
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Tarjo, SE., M.Si., CFE., CFrA., CPA (Universitas Trunojoyo Madura)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	959	CG	PERAN MODERASI DEWAN WANITA DALAM PENGARUH ESG TERHADAP NILAI PERUSAHAAN	Achmi Wahyu Saputri; Supatmi; Jean Stevany Matitaputty	Universitas Kristen Satya Wacana
2	1031	ASPGG	THE EFFECT OF INTERNAL AUDIT, SUSTAINABILITY REPORTING, AND TAX ENFORCEMENT ON FINANCIAL REPORTING QUALITY	Agus Arianto Toly; Kenny Wahyudi; Davina Angel Wijaya	Universitas Kristen Petra Surabaya
3	1061	PPJK	WHAT DOES A GREEN TAX EXPENDITURE DELIVER? BEHAVIOURAL EVIDENCE FROM INDONESIA'S ELECTRIC VEHICLE VAT INCENTIVE	Mirza Maulinarhadi Ranatarisza; Azzahra Rismarini Zayyan; Dina Lutfiana	Universitas Brawijaya
4	1193	ASPGG	EKSPLORASI TRANSAKSI DAN AKUNTABILITAS HOLISTIK UPACARA KELAS MANGGARAI	Susana Sariani Arut; Gustin Tanggulungan	Universitas Kristen Satya Wacana

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 3 - FLOOR 3 - T.320
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Hwihanus, SE., MM., CMA. (Universitas 17 Agustus 1945 Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	884	AKPM	FINANCIAL DISTRESS DAN PENGHINDARAN PAJAK: PERAN MODERASI STRUKTUR KEPEMILIKAN	Imanuela Wahyu Krisdina; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana
2	898	AKPM	ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DAN NILAI PERUSAHAAN: PERAN KINERJA KEUANGAN SEBAGAI PEMODERASI	Mitha Dwi Restuti; Karina Praadhi Pambudyaningtyas; Yeremia Denny Waskita	Universitas Kristen Satya Wacana
3	963	AKPM	FROM PRESSURE TO COLLUSION: UNCOVERING THE ROOTS OF FINANCIAL STATEMENT FRAUD	Gracella Theotama; Stephanie Ivana Sebastian	Universitas Kristen Satya Wacana
4	1043	AKPM	SUSTAINABILITY DISCLOSURE DAN PROFITABILITAS: PERAN MODERASI EFISIENSI OPERASIONAL DAN MODAL INTELEKTUAL	Dennis Armunanto Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 4 - FLOOR 3 - T.322
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Driana Leniwati, MSA., Ak., CA., CSRS., CSRA. (Universitas Muhammadiyah Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	936	AKMP	HARMONI FILOSOFI JAWA DALAM INTEGRITAS AKUNTAN: PERSPEKTIF AKUNTAN PENDIDIK	Bayu Tri Cahya; Selly Seviana; Muslim Marpaung; Irma Suryani Lubis; Antin Okfitasari	UIN Sunan Kudus; Politeknik Negeri Medan; Universitas Duta Bangsa Surakarta
2	1057	AKSR	REKONSTRUKSI METODOLOGI PENGEMBANGAN AKUNTANSI PESANTREN MELALUI INTEGRASI DESIGN-BASED RESEARCH DAN PROSES FATWA	M. Luthfillah Habibi; Binti Shofiatul Jannah; Luqita Romaisyah; Imam Buchori; Mochammad Ilyas Junjunan	UIN Sunan Ampel Surabaya
3	1096	AKMP	ANALISIS PENERAPAN PENTUPLE BOTTOM LINE SEBAGAI KUNCI KEBERLANJUTAN DI KOMPLEKS INDUSTRI SAFE N LOCK SIDOARJO JAWA TIMUR	Feriona Ayurizta Iliyas; Amalia Tizka Zhahrina; Titiek Rachmawati	Universitas 17 Agustus 1945 Surabaya
4	1186	AKSR	MIAS-MAQA: A MAQASID-BASED ISLAMIC ACCOUNTING MODEL FOR ENHANCING ESG INTEGRATION AND SUSTAINABLE IMPACT IN ISLAMIC FINANCING	Husnurrosyidah Husnurrosyidah; Bayu Tri Cahya; Sufiana Noor	UIN Sunan Kudus

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 5 - FLOOR 3 - T.324
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Iwan Triyuwono, SE., M.Ec., Ph.D., Ak., CA. (Universitas Brawijaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	916	SIAEP	EVOLUSI KARIR PROFESI AKUNTANSI DI ERA GIG ECONOMY DALAM PERSPEKTIF LINTAS GENERASI	Ida Ayu Budhananda Munidewi	Universitas Mahasaraswati Denpasar
2	960	CG	IMPLEMENTATION OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) IN SUPPORTING THE SUSTAINABILITY OF MSMES IN JEMBER REGENCY	Berlina Yudha Pratiwi; Fitriya Andriyani; Candra Pramula Pinandita; Indy Fathimatuz Zahro; Niken Riska Amelia	Politeknik Negeri Jember
3	964	AKMP	HOW DO SMALL AND MEDIUM ENTERPRISES UNDERSTAND ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG)? EVIDENCE FROM INDONESIA	Gina Harventy; Aviani Widyastuti; Fahmi Dwi Mawardi	International Islamic University Malaysia; Universitas Muhammadiyah Malang

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 6 - FLOOR 3 - T.325
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Anna Marina, SE., M.Si, Ak., CA. (Universitas Muhammadiyah Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	941	PAK	DINAMIKA MOTIVASI MAHASISWA MEMILIH JURUSAN AKUNTANSI DI ERA DISRUPSI DIGITAL: STUDI EKSPLORATORI LINTAS SEMESTER	Kurniawan;Dhita Nurul Aulia; Kirania Cahyani; Maharga Tantri Wijaya; Mochamad Afirul Septiadi	Universitas Bina Sehat PPNI Mojokerto
2	1102	CG	IMPLEMENTING ESG-BASED SUSTAINABILITY PRINCIPLES IN CREATIVE INDUSTRY CLUSTERS: A QUALITATIVE CASE STUDY OF THE GIRILAYU BATIK INDUSTRIAL CENTER	Rispantyo; Fadjar Harimurti; Setia Murningsih	Universitas Slamet Riyadi Surakarta
3	1161	ASPGG	IS IT JUST “RAINBOW-WASHING”? QUANTIFYING THE CONSISTENCY OF SDG INTEGRATION IN INDONESIAN INFRASTRUCTURE GUARANTEE (MELAMPAUI SDG - WASHING: ANALISIS LONGITUDINAL INTEGRAI SDGS DAN KEPEMIPINAN BERKELANJUTAN PADA PT PENJAMINAN INFRASTRUKTUR INDONESIA MENGGUNAKAN SISTEM INFERENSI FUZZY)	Marini Purwanto	Universitas Katolik Widya Mandala Surabaya
4	1136	AKPM	DARI HAK INSTITUSIONAL MENUJU ASET AKUNTANSI: ARSITEKTUR PENGAKUAN SPE-GRK SEBELUM PEMILIHAN PSAK SECARA ANALOGI	Sumartiningsih;Lilik Purwanti;Rubianto Hugeng	Universitas Brawijaya

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 7 - FLOOR 4 - T.415
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Dwiyani Sudaryanti, S.E., M.Si., Ak., CA. (Universitas Islam Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	774	CG	ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) TREND ANALYSIS AND CORPORATE ACCOUNTABILITY: A BIBLIOMETRIC STUDY	Clara Devy Yulvia Ratna Sary; Puji Handayati; Ani Wilujeng Suryani; Henni Indarriyanti	Universitas Negeri Malang
2	778	CG	BIBLIOMETRIC ANALYSIS OF THE RELATIONSHIP BETWEEN ESG PERFORMANCE AND FINANCIAL TECHNOLOGY: A GLOBAL SCIENTIFIC DATA VISUALIZATION	Meta Ardiana;Puji Handayati;Ani Wilujeng Suryani;Dwi Ari Pertiwi	Universitas Negeri Malang
3	902	PPJK	FROM TAX AUDIT TO TAX GOVERNANCE: DEVELOPING A HARMONIZED WRITTEN CONFIRMATION MODEL FOR EARLY TAX DISPUTE PREVENTION A PROCEDURAL JUSTICE PERSPECTIVE	David Sintong Hutagaol; Diana Zuhroh	Universitas Merdeka Malang
4	1175	AKPM	PENGUNGKAPAN KEBERLANJUTAN, PROFITABILITAS, DAN STRUKTUR MODAL TERHADAP RETURN SAHAM PERUSAHAAN ENERGI: PERAN MODERASI IMPLEMENTASI GRI 2021	Frederick Aldo Wijaya; Irene Natalia	Universitas Surabaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 8 - FLOOR 4 - T.418
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Yeney Widya Prihatiningtias, S.E., M.SA., DBA., Ak., CA. (Universitas Brawijaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	816	AKMP	FOOTBALL CLUB OWNER CHARACTERISTICS AND PLAYER SALARIES: FOREIGNERS, RICH, AND POLITICIANS	Abdullah Hanif Muthohhari; Iman Harymawan	Universitas Airlangga
2	1001	PPJK	TECHNOLOGY VS. EXPENSE: HOW COMPLIANCE COSTS MODERATE CORETAX EFFECTIVENESS	Syaiful Rizai; Alfa Rahmiati	Universitas Airlangga
3	1024	PPJK	ORGANIZATIONAL CAPITAL DAN TAX AVOIDANCE: BUKTI EMPIRIS PADA PERUSAHAAN NON-KEUANGAN DI INDONESIA	Muhammad Rifky; Dahlia Sari	Universitas Indonesia
4	1077	AKPM	APAKAH INOVASI PROSES HIJAU DAN INOVASI PRODUK HIJAU MENINGKATKAN NILAI PERUSAHAAN? BUKTI DARI PERUSAHAAN MANUFAKTUR TERDAFTAR DI BURSA EFEK INDONESIA	Diana Suteja, Bambang Tjahjadi	Universitas Airlangga

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 9 - FLOOR 4 - T.424
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Nur Fadjrih Asyik, S.E., M.Si., Ak., CA. (STIESIA Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1053	AKPM	CSR MODERATES THE EFFECTS OF COMPANY SIZE, EARNINGS MANAGEMENT, AND IOS ON THE OVERALL COMPANY VALUE	Alfina Ekasanti; Fera Tjahjani	STIE Malangkucecwara
2	1100	SIAEP	INFLUENCE OF AUDITOR EXPERIENCE AND AUDITOR COMPETENCE ON AUDIT QUALITY WITH INFORMATION TECHNOLOGY AS A MODERATING VARIABLE	Sitti Fatimah; Istutik; Widanarni Pudjiastuti	STIE Malangkucecwara
3	1128	CG	ESG, FINANCIAL PERFORMANCE, AND FIRM VALUE: UNVEILING THE MODERATING ROLE OF INSTITUTIONAL OWNERSHIP IN INDONESIA'S FOOD AND BEVERAGE INDUSTRY	Rosanti Dina Natalia, Hadiana Fernanda	STIE Malangkucecwara
4	1170	SIAEP	PENGARUH TIME BUDGET PRESSURE DAN INDEPENDENSI AUDITOR TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERASI	Rahma Ledy Wulansari; Enggar Nursasi	STIE Malangkucecwara

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 10 - FLOOR 4 - T.426
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Yie Ke Feliana, S.E., M.Com., Ak., CPA, CFP,CA (Universitas Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	857	AKPM	AUDIT QUALITY AS A MODERATOR OF THE RELATIONSHIP BETWEEN CORPORATE SUSTAINABILITY PERFORMANCE AND STAKEHOLDER DECISION MAKING	Yuniep Mujati Suaidah; Marhaendra Kusuma	ITEBIS PGRI Dewantara Jombang; Universitas Islam Kadiri
2	977	CG	UTILIZATION OF LOCAL GOVERNMENT INFORMATION SYSTEM ON OPD FINANCIAL REPORT QUALITY: DOES HUMAN RESOURCE COMPETENCE INFLUENCE? (A STUDY ON THE BKAD OF EAST SUMBA REGENCY)	Makaria Gita Krowin; Aminul Amin	STIE Malangkucecwara
3	1054	AKPM	DOES FAMILY OWNERSHIP WEAKEN THE EFFECTIVENESS OF COMBINED ASSURANCE ATTRIBUTES? EVIDENCE FROM AN EMERGING MARKET	Defia Nurbatin; Dian Agustia	STIE Indocakti Malang; Universitas Airlangga
4	1203	PPJK	TAX TRANSPARENCY AS ESG GOVERNANCE: GRI 207, SUSTAINABILITY ASSURANCE, AND CORPORATE TAX AVOIDANCE	Soffan Marsus	PKN STAN

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 11 - FLOOR 4 - T.427
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Pujiono, S.E., M.Si., Ak., CA. (Universitas Negeri Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	935	CG	PENGARUH KEBERAGAMAN GENDER DEWAN DIREKSI TERHADAP NILAI PERUSAHAAN MANUFAKTUR YANG TERRDAFTAR DI BEI	Sri Wahjuni; Hana Imtiyaz; Djoko Sigit Sayogo; Novitasari Agus Putri	Universitas Muhammadiyah Malang
2	986	AKMP	INTELLECTUAL CAPITAL, COMPETITIVE ADVANTAGE, AND ORGANIZATIONAL PERFORMANCE OF HIGHER EDUCATION IN INDONESIA	Dwi Irawan; Heru Tjaraka	Universitas Muhammadiyah Malang; Universitas Airlangga
3	1143	PAK	PENGARUH FINANCIAL TECHNOLOGY DAN LITERASI KEUANGAN TERHADAP PERILAKU INVESTASI MAHASISWA GENERASI Z DENGAN SELF-CONTROL SYARIAH SEBAGAI VARIABEL MODERASI	Sri Wahjuni Latifah; Prasasti May Wula	Universitas Muhammadiyah Malang
4	1185	PPJK	PENGARUH IMPLEMENTASI SISTEM INFORMASI CORETAX MENGGUNAKAN MODEL DELONE & MCLEAN TERHADAP KINERJA KEBERLANJUTAN	Muhammad Wildan Affan; Anggis Laurenze Putri; Novitasari Agus Saputri	Universitas Muhammadiyah Malang

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 12 - FLOOR 4 - T.429
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Bambang Haryadi, S.E., M.Si., Ak., CA., CFrA., ACPA. (Universitas Trunojoyo Madura)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	911	AKPM	MENGIKUTI PEMIMPIN ATAU MENGEJAR PESAING? HERDING EFFECT DALAM KEPUTUSAN STRUKTUR MODAL	Ani Wilujeng Suryani; Antakuna Ghaitsa Zahira Shofa	Universitas Negeri Malang
2	912	CG	MEKANISME TATA KELOLA DAN RELEVANSI INFORMASI LABA	Ani Wilujeng Suryani; Passi Agung Prayogi	Universitas Negeri Malang
3	1014	AKPM	NARASI OPTIMISTIS ATAU MANIPULASI? ABNORMAL TONE DALAM EARNINGS MANAGEMENT	Ani Wilujeng Suryani; Atik Risnawati	Universitas Negeri Malang
4	1199	PAK	DETERMINANTS OF CHAT GPT USE BEHAVIOR: THE ROLE OF PERFORMANCE EXPECTANCY, EFFORT EXPECTANCY, AND TRUST AMONG ACCOUNTING EDUCATION STUDENTS	Dudung Maruf Nuris; Angelia Martina Hingis	Universitas Negeri Malang

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 13 - FLOOR 4 - T.430
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak., CA. (Universitas Negeri Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	918	AKPM	DETERMINANTS OF FIRM VALUE IN INDONESIAN CONSUMER NON-CYCLICALS	Nafisah; Diana Zuhroh; Dyah Ani Pangastuti; Prihat Assih	Universitas Merdeka Malang
2	985	AKMP	SYNERGIZING GOOD GOVERNANCE, MOTIVATION, SATISFACTION AND SPIRITUALITY TO ENHANCE CITIZENSHIP BEHAVIOR	Ria Mennita; Widji Astuti; Prihat Assih; Tito Muhammad Rafi	Universitas Merdeka Malang
3	1112	AKPM	BOARD DIVERSITY, CEO TENURE, MANAGERIAL OWNERSHIP, AND EARNINGS QUALITY: MINING SECTOR IN INDONESIA	Vanya Zahra Augustianti; Pujangga Abdillah	Universitas Merdeka Malang
4	1155	CG	PERAN GOOD CORPORATE GOVERNANCE SEBAGAI MODERASI PENGARUH ENVIRONMENTAL SOCIAL AND GOVERNANCE DISCLOSURE, STRUKTUR MODAL, DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN (STUDI PERUSAHAAN CONSUMER NON-CYCLICAL DI INDONESIA)	Retna Safriliana; Qorik Ainurrosa	Universitas Merdeka Malang

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 14 - FLOOR 5 - T.516
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Jordan Hotman Ekklesia Sitorus, SE., MSA., Ak., CA., ASEAN CPA. (Universitas Brawijaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	962	CG	PENGARUH PENGUNGKAPAN EMISI KARBON TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL MEDIASI	Sopia Adila Putri; Lili Safrida; Alfian Alfian; Muthmainnah Muthmainnah	Universitas Lambung Mangkurat
2	998	AKPM	PENGARUH KINERJA KEUANGAN, KINERJA LINGKUNGAN, DAN KINERJA SOSIAL TERHADAP PENGUNGKAPAN CSR	Supiyannor; Rahma Yuliani	Universitas Lambung Mangkurat
3	1158	AKMP	SHORT-TERM FOCUS FUELS RULE BREAKING: EXPERIMENTAL EVIDENCE FROM RELATIVE PERFORMANCE INFORMATION	Antonius Grivaldi Sondakh; Amalia Wulandari; Rizky Annisa Bella	Universitas Lambung Mangkurat

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 15 – FLOOR 3 - T.314
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Nurafni Eltivia., SE., MSA., Ak., CA., CSRS., CSRA. (Politeknik Negeri Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	814	AKPM	BEYOND COMPLIANCE: HOW INDONESIA'S GREEN TAXES ARE REDEFINING CORPORATE ESG STRATEGY	Amor Marundha; Eva Herianti	Universitas Dirgantara Marsekal Suryadarma; Universitas Muhammadiyah Jakarta
2	975	ASPAK	FINANCIAL DISTRESS: BUKTI EMPIRIS ATAS KEBIJAKAN UTANG, PROFITABILITAS, GROWTH OPPORTUNITY, DAN KEPEMILIKAN MANAJERIAL	Risa Lailatul Rahmawati; Nia Rifvany Agustin Wulandari; Saiful Anam; Rony Wardhana; Agung Wijaya	Universitas Bina Sehat PPNI Mojokerto; Universitas Narotama
3	1122	AKPM	CORRUPTION IN SOCIAL POLICY AND STOCK ABNORMAL RETURNS: EVIDENCE FROM THE INDONESIA FREE NUTRITIOUS MEAL CASE	Kayshia Averena Raharjo	Universitas Ma Chung

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

ANNOUNCEMENT
PARALLEL PAPER PRESENTATION

SESSION 2 OFFLINE – WEDNESDAY, 02 SEPT 2026
AT 08.00 – 10.00 AM

SESI 2 OFFLINE – RABU, 02 SEPT 2026
PUKUL 08.00 – 10.00 WIB

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 1- FLOOR 5 - T.507
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Wiyarni, MSPA., Ak., CA., CSRA. (STIE Malangkucecwara)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	890	SIAEP	DOES SYSTEM INTEGRATION IMPROVE AUDIT QUALITY? EVIDENCE FROM INVENTORY MANAGEMENT SYSTEM (IMS)–CEISA 4.0 AND RISK-BASED CUSTOMS AUDIT	Nina Sofia Aliezia; Mia Ika Rahmawati	STIESIA Surabaya
2	1089	PPJK	VALUE FOR MONEY IN THE MANAGEMENT OF THE SPECIFIC GOODS AND SERVICES TAX: EVIDENCE FROM THREE LOCAL GOVERNMENTS IN EAST JAVA	Hastanti Agustin Rahayu; Zahra Aulia Rahmawati; Fitriana Dewi; Puput Candra Kirana	UIN Sunan Ampel Surabaya
3	1197	SIAEP	FRAUD AND SUSTAINABILITY OF SCIENTIFIC JOURNAL MANAGEMENT: A FRAUD PERSPECTIVE TRIANGLE THEORY	Ira Hasti Priyadi; Umarul Faruq; Dinesh Basti Farani	Universitas Islam Negeri Madura; Politeknik Negeri Madiun

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 2 - FLOOR 3 - T.308
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Ari Kamayanti, SE., MM., MSA., Ak., CA. (Politeknik Negeri Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	923	CG	CROSS-BORDER GOVERNANCE MECHANISMS AND CORPORATE CLIMATE TRANSPARENCY: EVIDENCE ON CLIMATE CHANGE FROM A CROSS-COUNTRY SETTING	Renisya Kusnadi; Iman Harymawan; Laith Alsheyab; Imran Haider	Universitas Airlangga; Curtin University, Perth, Australia
2	957	AKSR	THE POTENTIAL FREQUENCY SPECTRUM AS UNDERLYING ASSETS ON SOVEREIGN SUKUK: ACCOUNTING RECOGNITION, MEASUREMENT AND STRATEGIC PRIORITIES	Erny Arianty; Raditya Hendra Pratama; Syanni Yustiani	PKN STAN
3	1156	AKPM	TRANSPARANSI DAN AKUNTABILITAS PELAPORAN KEUANGAN BUM DESA DI KABUPATEN LEBAK: STUDI MULTI KASUS PADA BUM DESA BERKEMBANG DAN MAJU	Muhadi Prabowo; Akhmad Priharjanto; Nina Andriana; Yuniarto Hadiwibowo	PKN STAN
4	1169	AKSR	PERAN AKUNTABILITAS PERSPEKTIF MAQASHID SYARIAH DALAM MENINGKATKAN PENGHIMPUNAN CASF WAQF LINKED SUKUK	Erny Arianty; Iin Indrawati	PKN STAN

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 3 - FLOOR 3 - T.316
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. H. Heru Tjaraka, Drs., M.Si., BKP, Ak., CA. (Universitas Airlangga)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1129	PPJK	UNDERSTANDING ACTUAL TAXPAYER BEHAVIOR: THE ROLES OF ENFORCED TAX COMPLIANCE, TAX FAIRNESS, TAX COMPLEXITY, AND TAX EVASION	Stephanie Delicia Yenni Mangoting	Universitas Kristen Petra Surabaya
2	1138	PPJK	THE CONDITIONAL EFFECT OF ESG PERFORMANCE ON CORPORATE TAX AGGRESSIVENESS: MARKET COMPETITION EVIDENCE IN ASEAN-3	Oviliani Yenty Yuliana; Sherina Ciangdy Sadewa; Viona Gunady; Yenni Mangoting	Universitas Kristen Petra Surabaya
3	1139	PPJK	ESG PERFORMANCE AND CORPORATE TAX AVOIDANCE: DOES STEM CEO BACKGROUND MATTER?	Faith Jocelyn Dinata; Oviliani Yenty Yuliana; Sheren Louissa; Yenni Mangoting	Universitas Kristen Petra Surabaya
4	1192	PPJK	THE EFFECT OF CORETAX AND TAX KNOWLEDGE ON TAXPAYER COMPLIANCE: THE MEDIATING ROLE OF TAXPAYER AWARENESS	Siti Aisah; Sri Dwi Estiningrum; Ika Septiana; Sri Eka Astutiningsih; Nadya Amalia Maimuna	STAI KH. Zainuddin Ponpes Mojosari Nganjuk; UIN Sayyid Ali Rahmatullah Tulungagung; STIE Malangkucecwara

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 4 - FLOOR 3 - T.319
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Umi Muawanah, MSi., Ak., CA. (Universitas Gajayana Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	979	AKMP	FINANCIAL LITERACY, MENTAL BUDGETING, QANA'AH AND THE FINANCIAL WELL-BEING OF INDONESIAN STUDENTS: THE MEDIATING ROLE OF RISK AND PROSPECT INVESTMENT	Sigit Kurnianto; Hikmaya Hafiztia Arkan	Universitas Airlangga
2	980	AKSR	THE EFFECT OF GOOD CORPORATE GOVERNANCE ON THE PERFORMANCE OF ISLAMIC BANKING WITH RISK BANK AS A MEDIATION VARIABLE	Sigit Kurnianto; Nita Claudia	Universitas Airlangga
3	982	AKMP	CAN ESG PROTECT FIRM VALUE FROM MACROECONOMIC PRESSURE? EVIDENCE FROM INDONESIA AND MALAYSIA	Sigit Kurnianto; Putri Dwi Rahmawati	Universitas Airlangga
4	983	AKMP	ARE GREEN BONDS AND INNOVATION KEY DRIVERS OF ESG PERFORMANCE? EVIDENCE FROM GREEN BOND MARKETS AND PEER PRESSURE	Sigit Kurnianto; Selvi Rebecca	Universitas Airlangga

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 5 - FLOOR 3 - T.321
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Reskino, S.E., M.Si., Ph.D., Ak., CA. (UIN Syarif Hidayatullah Jakarta)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	825	SIAEP	THE EFFECT OF AUDITOR PROFESSIONALISM, COMPETENCE, AND INTEGRITY ON AUDIT QUALITY: THE MODERATING ROLE OF GOOD CORPORATE GOVERNANCE	Susmita Dian Indiraswari; Sulistyo; Ati Retna Sari; Doni Wirshandono Yogivaria; Supami Wahyu Setiyowati	Universitas PGRI Kanjuruhan Malang
2	1097	CG	PENGARUH ESG DISCLOSURE TERHADAP KINERJA KEUANGAN : PERAN MODERASI KOMISARIS INDEPENDEN PADA PERUSAHAAN PUBLIK DI INDONESIA 2019-2023	Juwita Maria Ulfa; Alfiana Fitri	Universitas Internasional Semen Indonesia
3	1150	CG	FUTURE-READY AUDITORS THE IMPACT OF AI COMPETENCY ON SUSTAINABILITY ASSURANCE QUALITY IN EMERGING MARKETS	Prima Ayu Novita Junianto	Universitas Airlangga

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 6 - FLOOR 3 - T.326
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Bambang Haryadi, S.E., M.Si., Ak., CA., CFrA., ACPA. (Universitas Trunojoyo Madura)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	940	AKMP	GREEN INNOVATION TOWARDS FIRM VALUE WITHIN INDONESIAN MINING FIRMS, MODERATED BY QUALITY MANAGEMENT	Brandon Christian; Nicholas Dean Istiarto; Retnaningtyas Widuri	Universitas Kristen Petra Surabaya
2	953	CG	THE ROLE OF MANAGERIAL MYOPIA IN MEDIATING THE EFFECT OF ESG PERFORMANCE ON REAL EARNINGS MANAGEMENT	Jessica; Retnaningtyas Widuri	Universitas Kristen Petra Surabaya
3	994	AKMP	THE EFFECT OF DIGITAL TRANSFORMATION AND FINANCIAL DISTRESS ON REAL EARNINGS MANAGEMENT: EVIDENCE FROM INDONESIA	Richard Allen Santoso; Arja Sadjiarto	Universitas Kristen Petra Surabaya
4	1166	CG	ESG PERFORMANCE AND FINANCIAL PERFORMANCE: THE MODERATING ROLE OF DIGITAL TRANSFORMATION	Adhityawati Kusumawardhani; Stephanie Gohardjo; Evelyn Amelia Harsono	Universitas Kristen Petra Surabaya

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 7 - FLOOR 4 - T.415
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Basuki, SE., M.Com (Hons), Ph.D., Ak., CA., CMA., ASEAN CPA. (Universitas Airlangga)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	821	PAK	RESPONSIBLE AI GOVERNANCE FOR SUSTAINABLE ACCOUNTING EDUCATION: A SYSTEMATIC LITERATURE REVIEW OF ACADEMIC INTEGRITY IN THE ERA OF GENERATIVE AI	Sriyani Mentari	Universitas Negeri Malang
2	853	SIAEP	GREENWASHING, ACCOUNTING ETHICS, AND DIGITAL ASSURANCE: A SYSTEMATIC LITERATURE REVIEW ON ESG CREDIBILITY IN THE ERA OF SUSTAINABILITY TRANSITION	Putri Wulanditya; Nur'aini Rokhmania; Risky Amelia Ramadhani	Universitas Hayam Wuruk Perbanas
3	938	ASPGG	THE GLOBAL PHENOMENON OF PUBLIC-PRIVATE PARTNERSHIPS AND THE NEED FOR SPECIFIC GOVERNANCE SCHEME	Evi Steelyana; Ersa Tri Wahyuni; Ang Swat Lin Lindawati; Kevin Deniswara	School of Accounting Bina Nusantara University (Universitas Binus Jakarta); Universitas Padjadjaran, Bandung
4	1116	ASPAM	SOCIAL RETURN ON INVESTMENT WITHIN PUBLIC SERVICE OBLIGATION DELIVERY BY INDONESIAN STATE-OWNED ENTERPRISES	Daryanto Hesti Wibowo	Universitas Esa Unggul

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 8 - FLOOR 4 - T.418
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Zaenal Fanani, S.E., M.S.A., Ak., CA., ACPA. (Universitas Airlangga)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	851	CG	BEYOND COMPLIANCE: ANALISIS PERBEDAAN KUALITAS SUBSTANSI SUSTAINABILITY REPORT ANTARPERINGKAT PROPER	Sanny Sheilla Novia; Ani Wilujeng Suryani	Universitas Negeri Malang
2	909	AKMP	PRAKTIK MANAJEMEN LABA PADA TAHAPAN SIKLUS HIDUP PERUSAHAAN	Ani Wilujeng Suryani; Winda Mary Issyabel	Universitas Negeri Malang
3	910	CG	PENGUNGKAPAN KEANEKARAGAMAN HAYATI DALAM PERSPEKTIF TATA KELOLA PERUSAHAAN	Ani Wilujeng Suryani; Dita Anugrah	Universitas Negeri Malang

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 9 - FLOOR 4 - T.424
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Wuryan Andayani, S.E., M.Si., Ak., CA., CSRS., CSRA. (Universitas Brawijaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	981	AKPM	CEO NARCISSISM ON FINANCIAL PERFORMANCE THROUGH ESG DISCLOSURE: EVIDENCE FROM THE EMERGING MARKET ENERGY SECTOR	Tito IM. Rahman Hakim; Clairine Felicia Benita Diar; Frida Fanani Rohma; Khy'sh Nusri Leapatra Chamalinda	Universitas Trunojoyo Madura
2	1111	AKMP	DOES JOB ROTATION TRIGGER KNOWLEDGE LOSS? THE MODERATING ROLES OF KNOWLEDGE SHARING AND KNOWLEDGE RETENTION IN FINANCE, ACCOUNTING, AND TAX FUNCTIONS	Aufar Fadlul Hady; Fitri Ahmad Kurniawan; Achdiar Redy Setiawan; Muhammad Syam Kusufi	Universitas Trunojoyo Madura
3	1126	AKPM	KEPUTUSAN INVESTASI GENERASI MILLENIAL DAN GEN Z: LITERASI KEUANGAN, FINANCIAL TECHNOLOGY, DAN MEDIA SOSIAL STUDI: GEN MILENNIAL & GENERASI Z DI INDONESIA	Fariyana Kusumawati; Bambang Haryadi; Tarjo; Prasetyono	Universitas Trunojoyo Madura

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 10 - FLOOR 4 - T.427
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak., CA. (Universitas Negeri Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	704	CG	THE EFFECT OF SUSTAINABILITY REPORTING AND GOOD CORPORATE GOVERNANCE ON COMPANY VALUE (STUDY OF STATE-OWNED ENTERPRISE LISTED ON IDX BUMN20 2020-2024)	Mu'izzah Salsabillah Febryanti Putri; Heni Agustina	Universitas Nahdlatul Ulama Surabaya
2	1059	SIAEP	DO ACTION FRAMING AND PROCEDURAL SAFEGUARDS AFFECT INTENTION TO REPORT ASSET MISAPPROPRIATION?: AN EXPERIMENTAL STUDY	Ni Nyoman Sri Rahayu Damayanti	Universitas Warmadewa
3	1095	CG	INSTITUTIONAL DYNAMICS AND THE EVOLUTION OF SUSTAINABILITY REPORTING QUALITY: A LONGITUDINAL STUDY OF THE EFFECTS OF REGULATORY CHANGES, EXTERNAL ASSURANCE, AND CORPORATE GOVERNANCE IN EMERGING CAPITAL MARKETS	Aminul Amin; Wiyarni; Fera Tjahjani	STIE Malangkucecwara
4	1204	CG	DETERMINANTS OF ESG DISCLOSURE IN THE INDONESIAN SRI-KEHATI INDEX: THE MEDIATING ROLE OF ISLAMIC BUSINESS ETHICS	Sri Dwi Estiningrum; Ahmad Ja'farudin; Chusnul Chotimah; Sri Eka Astutiningsih	UIN Sayyid Ali Rahmatullah Tulungagung

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

ANNOUNCEMENT
PARALLEL PAPER PRESENTATION

SESSION 3 OFFLINE – WEDNESDAY, 02 SEPT 2026
AT 10.30 AM – 12.00 PM

SESI 3 OFFLINE – RABU, 02 SEPT 2026
PUKUL 10.30 – 12.00 WIB

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 1 - FLOOR 5 - T.507
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Basuki, SE., M.Com (Hons), Ph.D., Ak., CA., CMA., ASEAN CPA.(Universitas Airlangga)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	914	CG	SOCIAL ACCOUNTING: SOCIAL RETURN ON INVESTMENT (SROI) ANALYSIS AS AN INSTRUMENT FOR SUSTAINABILITY ACCOUNTABILITY AND SOCIAL LEGITIMACY AT PT PGN SAKA	Sukma Uli Nuha; Sherzod Daliev Karshiyevich; Ria Meilan	Universitas Muhammadiyah Gresik; Kattakurgan State Pedagogical Institute, Uzbekistan; ITEBIS Widya Gama Lumajang
2	965	AKPM	PERAN HERDING BEHAVIOR DAN LITERASI KEUANGAN TERHADAP MINAT BERINVESTASI MAHASISWA GENERASI Z	Aqbil Quais Rosyidi	Universitas Muhammadiyah Gresik
3	1062	AKPM	ESG PERFORMANCE DAN MANAJEMEN LABA: PERAN KONEKSI POLITIK SEBAGAI PEMODERASI PADA PERUSAHAAN SEKTOR ENERGI	Adjie Eka Putra	Universitas Muhammadiyah Gresik

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 2 - FLOOR 3 - T.308
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Lilis Ardini, SE., M.Si., Ak., CA (STIESIA Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	812	AKPM	ANALISIS PENGARUH RASIO KEUANGAN TERHADAP PERTUMBUHAN LABA DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL PEMODERASI	Denny Riyadi; Ayu Oktaviani; Sarwani; Nor Hikmah	Universitas Lambung Mangkurat
2	1174	PPJK	THE INFLUENCE OF PERCEIVED SOCIAL STATUS AND TAX KNOWLEDGE ON TAX COMPLIANCE INTENTION: THE MODERATING ROLE OF TRUST IN GOVERNMENT	Brando Yen; Nickolas Fernando Handoyo; Elisa Tjondro	Universitas Kristen Petra Surabaya
3	1187	PPJK	THE INFLUENCE OF SOCIAL TRUST ON FISCAL AWARENESS AMONG INCOME-EARNING INDIVIDUALS:THE MEDIATING ROLE OF FINANCIAL WELL-BEING AND THE MODERATING ROLE OF INCOME LEVEL	Sharen Natasha Katili; Jessica Ivana Anggrek; Elisa Tjondro	Universitas Kristen Petra Surabaya
4	1189	PPJK	THE EFFECT OF TAX EDUCATION ON POLICY ACCEPTANCE WITH TRUST IN DIGITAL SYSTEM AS A MEDIATING VARIABLE	Shigih Albert Wijaya; Immanuel Cristiano Novaldo; Elisa Tjondro	Universitas Kristen Petra Surabaya

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 3 - FLOOR 3 - T.316
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Umi Muawanah, MSi., Ak., CA. (Universitas Gajayana Malang)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	865	CG	ESG CONTROVERSIES AND FIRM VALUE: THE ROLE OF ESG PERFORMANCE	S, Patricia Febrina Dwijayanti; Bambang Tjahjadi	Universitas Katolik Widya Mandala Surabaya; Universitas Airlangga
2	906	CG	UNDERSTANDING THE INFLUENCE OF FEMALE CEOS ON ESG PERFORMANCE: A SYSTEMATIC LITERATURE REVIEW	Rr. Puruwita Wardani; Isnalita	Universitas Katolik Widya Mandala Surabaya; Universitas Airlangga
3	921	AKSR	SHARIAH SCREENING CRITERIA SENSITIVITY IN THE ESG-CAPITAL STRUCTURE RELATIONSHIP: EVIDENCE FROM INDONESIAN NON-FINANCIAL FIRMS	Muhammad Daud Bin Mahmud	Universitas Airlangga
4	1135	SIAEP	DI BALIK ADOPSI AI: PENGARUH INTENTION TO USE DAN SOCIO-TECHNICAL SUPPORT TERHADAP WORKLOAD PADA GEN Z ACCOUNTING STAFF	Natalia Kristina; Thomas Aquinas Wijanarko; Sofian Sofian	Universitas Katolik Widya Mandala Surabaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 4 - FLOOR 3 - T.319
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak., CA. (Universitas Negeri Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	830	PPJK	FACTORS AFFECTING ACTUAL USE OF CORETAX WITH BEHAVIORAL INTENTION AS MEDIATING VARIABLE	Alicia Wiyono, Marshella Clerench, Arja Sadjiarto	Universitas Kristen Petra Surabaya
2	1167	CG	MANAGERIAL OWNERSHIP, BOARD INDEPENDENCE, AND CORPORATE TAX AVOIDANCE: DOES ESG PERFORMANCE PLAY A ROLE?	Adhityawati Kusumawardhani; Kenny Surya Dinata; Chatline Theresia	Universitas Kristen Petra Surabaya
3	1120	PPJK	TOWARDS ZERO TAX EVASION: CAN SP2DK AND BIG DATA ANALYTICS MITIGATE TAX EVASION FROM THE PERSPECTIVE OF THE NEW FRAUD STAR THEORY?	Alif Faruqi Febri Yanto Nazril Ilham Salwa Aulia Safitri	Universitas Negeri Malang
4	1180	PPJK	KEADILAN DAN INOVASI DIGITAL PERPAJAKAN DALAM MEMBENTUK KEPUTUSAN KEPATUHAN: STUDI EKSPERIMENTAL	Kadek Pranetha Prananjaya; Rheydiva Anandhyta Yustanti; Supriyati Supriyati; Dewi Murdiawati; Grace Yosephina	Universitas Hayam Wuruk Perbanas

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 5 - FLOOR 3 - T.321
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Reskino, S.E., M.Si., Ph.D., Ak., CA. (UIN Syarif Hidayatullah Jakarta)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1041	SIAEP	UNDOCUMENTED BUT NOT UNMANAGED: RISK ASSESSMENT AS INSTITUTIONAL WORK IN A PAYROLL SYSTEM	Benih Hartanti; Della Amalia	ITEBIS PGRI Dewantara Jombang
2	1073	SIAEP	BEYOND AI IN ACCOUNTING INFORMATION SYSTEMS: AN AI WORKLOAD INTEGRATION FRAMEWORK (AIWIF-AIS)	Bagas Brian Pratama; Santi Widyaningrum; Diva Kurnianingtyas; Fulvia Wahyu Danendra Mangkuluhur	Universitas Ma Chung; Universitas Brawijaya
3	1125	AKPM	MARKET REACTION TO MSCI REBALANCING: EVIDENCE FROM INDONESIAN EQUITY MARKET USING AN EVENT STUDY APPROACH	Allen Brian Prayugo; Deana Putri Angelene	Universitas Ma Chung
4	1157	PPJK	FISCAL POLICY INSTRUMENTS AND CORPORATE ESG PERFORMANCE: MECHANISMS, CONTINGENCIES, AND RESEARCH GAPS	Rosalita Rachma Agusti; Muhamad Fildzah Rake Asha Rashidi; Karisma Angel Danuarta; Agista Putri Leksana; Alfina Auliyaul Chusna; Ardianingputri Laili Hibatullah Prayitno	Universitas Brawijaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 6 - FLOOR 3 - T.326
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Wuryan Andayani, SE., Ak., M.Si., CA., CSRS., CSRA. (Universitas Brawijaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	820	SIAEP	AN ETHNOGRAPHIC STUDY OF SPIRITUAL CONSCIOUSNESS: NEW INSIGHTS INTO FRAUD CONTROL RITUAL	Andajani; Akhmad Riduwan	STIESIA Surabaya
2	1127	PAK	FLEEING THE COMPLIANCE PITFALL AND REDEFINING SUSTAINABILITY THROUGH THE WANI FRAMEWORK IN INDONESIA'S ACCOUNTING EDUCATION AND REPORTING	Evan Sutanto Putra; Wiyono Pontjoharyo; Yohana Oktavia Wijaya; Rendy Florensi Rumui; Elisabeth Nancy Kallawat	Universitas Surabaya
3	1144	AKSR	THE INFLUENCE OF ISLAMIC FINANCIAL LITERACY ON THE DECISION TO USE ISLAMIC BANKING PRODUCTS AMONG ACCOUNTING STUDENTS IN SURABAYA: THE MODERATING ROLE OF RELIGIOSITY	Rosa Amanda Putri; Anna Marina; Halimatus Sa'diyah	Universitas Muhammadiyah Surabaya
4	1194	CG	COMPLIANCE TRAP WITHIN AGILE BUSINESS ENVIRONMENTS: A COMPARATIVE ANALYSIS OF SYMBOLIC AND SUBSTANTIVE FRAMEWORKS	Daryanto Hesti Wibowo	Universitas Esa Unggul

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 7 - FLOOR 4 - T.415
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Zaenal Fanani, S.E., M.S.A., Ak., CA., ACPA. (Universitas Airlangga)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	858	CG	BEYOND ESG DISCLOSURE: DOES ESG COMMITMENT SUSTAIN CORPORATE SUSTAINABILITY LEADERSHIP? EVIDENCE FROM GLOBAL 100 FIRMS	Kurnia Ekasari, Nurafni Eltivia, Annisa Fitriana	Politeknik Negeri Malang
2	1015	CG	PENGARUH GREEN ACCOUNTING TERHADAP NILAI PERUSAHAAN: PERAN MODERASI KOMITE AUDIT PADA PERUSAHAAN SEKTOR BASIC MATERIALS YANG TERDAFTAR DI BEI (2022-2024)	Gita Marsya Wulandari; Fitri Romadhon	Universitas Internasional Semen Indonesia
3	1087	AKPM	REDEFINING SUSTAINABILITY MELALUI INTELLECTUAL CAPITAL: ESG SEBAGAI KAPABILITAS ORGANISASI UNTUK PENCIPTAAN NILAI BERKELANJUTAN	Erlin Melani; Santi Widhiyanti	Politeknik Negeri Malang
4	1200	SIAEP	KUALITAS AUDIT DALAM PERSPEKTIF TATA KELOLA RISIKO DAN KARAKTERISTIK BISNIS	Anin Dyah Luthfiani; Fitri Romadhon	Universitas Internasional Semen Indonesia

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 8 - FLOOR 4 - T.418
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Hwihanus, SE., MM., CMA. (Universitas 17 Agustus 1945 Surabaya)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	949	PPJK	BEYOND TAX KNOWLEDGE: PERAN KESADARAN WAJIB PAJAK DAN CORE TAX ADMINISTRATION SYSTEM DALAM MENINGKATKAN KEPATUHAN PAJAK ORANG PRIBADI	Latifatul Laila Putri; Anwar Made; Dwi Orbaningsih; Mitha Endah Aprilia	Universitas Gajayana Malang
2	1091	ASPSIA	TRANSPARANSI SEBAGAI MEDIATOR PENGARUH IMPLEMENTASI SAKTI DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH: PERSPEKTIF NEW PUBLIC MANAGEMENT	Marsha Aulia Rahmanda; Ronny Hendra; Fahmi Poernamawatie; Sri Hastuti	Universitas Gajayana Malang
3	1092	ASPSIA	PERAN MEDIASI TRANSPARANSI DALAM PENGARUH SISTEM PENGENDALIAN INTERNAL DAN DIGITALISASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN: PERSPEKTIF STEWARDSHIP THEORY	Ester Gabriel Novelita; Anwar Made; Fahmi Poernamawatie; Sri Hastuti	Universitas Gajayana Malang
4	1172	AKPM	DIGITAL ORGANIZATIONAL CULTURE AND FINANCIAL PERFORMANCE IN FOOD AND BEVERAGE MSMES: UNVEILING THE MEDIATING ROLE OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG)	Yanis Ulul Az'mi; Siti Ulfa Yanti; Yesa Nathasya	Universitas Wijaya Kusuma Surabaya

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
ROOM 9 - FLOOR 4 - T.424
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. H. Heru Tjaraka, Drs., M.Si., BKP, Ak., CA. (Universitas Airlangga)

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	792	AKMP	ADVANCING SUSTAINABLE BROILER FARMING THROUGH BIOACCOUNTING AND LIFE CYCLE ASSESSMENT: EVIDENCE FROM ECO-EFFICIENCY AND SOCIO-ECOLOGICAL TRANSFORMATION PATHWAYS	Ade Manggala Hardianto; Eka Ananta Sidharta; Zulkarnain; Yuli Novitasari; Faujiah; Dade Suparna	Universitas Sains Indonesia; Universitas Negeri Malang; Universitas Al – Khairiyah; Universitas Bina Bangsa
2	831	CG	CORPORATE GOVERNANCE AND SHARIA COMPLIANCE TO MITIGATE THE NEGATIVE EFFECT OF ESG CONTROVERSIES ON FIRM VALUE	Arief Hidayatullah Khamainy	Universitas Wiraraja
3	888	CG	PENGARUH PENGUNGKAPAN ESG DAN PENGUNGKAPAN EMISI KARBON TERHADAP KINERJA PERUSAHAAN DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI	Syalung Putri Hena Aprilia; Siti Musyarofah	Universitas Trunojoyo Madura
4	971	CG	SUBSTANCE OR SYMBOLISM? INVESTIGATING THE MEDIATING ROLE OF GREEN TECHNOLOGY INNOVATION IN THE ESG-FIRM FINANCIAL PERFORMANCE NEXUS	Ajeng Tita Nawangsari; Haikal Ardinata Baharuddin; Bima Rafly Fachrezzi; Ashari Lintang Yudhanti	UIN Sunan Ampel Surabaya

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

ANNOUNCEMENT
PARALLEL PAPER PRESENTATION

SESSION 1 ONLINE – TUESDAY, 01 SEPT 2026
AT 03.30 – 05.00 PM

SESI 1 ONLINE – SELASA, 01 SEPT 2026
PUKUL 15.30-17.00 WIB

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 1
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Imran Syarifuddin, SE, M.Acc, Ak, CA. (Badan Pemeriksa Keuangan Republik Indonesia)
Link Zoom: https://us02web.zoom.us/j/85260884390?pwd=9wPzd1tl82rr40SL3Nzbxi8SQ738iR.1
Meeting ID: 852 6088 4390
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	818	ASPGG	ANALYSIS OF THE FOUR PILLARS OF PUBLIC SECTOR SUSTAINABILITY STANDARDS IN PUBLIC SECTOR ORGANIZATIONS (CASE STUDY: ENVIRONMENTAL AGENCY)	Permata Kardina Putra; Nur Aisyah; Mohammad Aviciena Taufiqurrahman	Universitas Sunan Gresik
2	836	ASPGG	INTEGRASI TRANSFORMASI DIGITAL DAN KEARIFAN LOKAL UNTUK MEWUJUDKAN DAMPAK SOSIAL BERKELANJUTAN: PERSPEKTIF KONSEPTUAL	Udin Saepudin; Fitrawansyah	Universitas Pertiwi
3	887	ASPGG	PENERAPAN ASAS-ASAS PENGELOLAAN KEUANGAN DESA DALAM MENDUKUNG GOOD VILLAGE GOVERNANCE DESA KEPUHARJO-KARANGPLOSO, KABUPATEN MALANG	Afifah Della Eliza; Nur Fadjrih Asyik	STIESIA Surabaya
4	1070	ASPGG	BUILDING AN IMPACT-ORIENTED OVERSIGHT MODEL: A SYNERGY STRATEGY FOR ANNUAL AUDIT PLANNING AND GRCC MATURITY	Rafyan Malae; Marwoto; Irin Cahyawati; Deni Yuliono	KJA Marwoto; Inspektorat Kabupaten Banyuwangi; Inspektorat Kabupaten Probolinggo

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 2
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Basuki, SE., M.Com (Hons), Ph.D., Ak., CA., CMA., ASEAN CPA.(Universitas Airlangga)
Link Zoom: https://us02web.zoom.us/j/81905308613?pwd=V6b3v3xjF7RLC04Tpw8GD7oYggjFxI.1
Meeting ID: 819 0530 8613
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	712	AKSR	REDEFINING SUSTAINABILITY THROUGH MAQASID AL-SHARIAH: INTEGRATING ESG AND ETHICAL ACCOUNTING IN THE ERA OF GLOBAL TRANSITION	Mujahid Hussain	Qurtaba University of Science and Technology, Dera Ismail Khan, Pakistan
2	786	AKMP	RESPONSIBLE AI ADOPTION AND INSTITUTIONAL PERFORMANCE IN HIGHER EDUCATION: THE MEDIATING ROLE OF AI ETHICS	Rudiyanto; Musa Al Kadhim Alhabshy; Ferdian Ari Bowo	Universitas Jayabaya Jakarta
3	1063	AKPM	THE EFFECT OF THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS ON THE EFFECTIVENESS OF THE MARKET RETRIBUTION FINANCIAL REPORTING SYSTEM AT THE COOPERATIVES, SMALL AND MEDIUM ENTERPRISES AND TRADE SERVICE OF JEMBER REGENCY	Riyanto Setiawan Suharsono; Ibna Kamelia Fiel Afroh; Rico Abesta	Universitas Muhammadiyah Jember
4	1074	AKMP	EMA IN SMES AND MICRO ENTERPRISES: A SYSTEMATIC REVIEW OF ADOPTION BARRIERS, CAPABILITY CONSTRAINTS, AND PRACTICAL PATHWAYS	Ria Meilan; Sukma Uli Nuha; Azizova Nilufar Ikrom Qizi	ITB Widya Gama Lumajang; Universitas Muhammadiyah Gresik; Kattakurgan State Pedagogical Institute, Uzbekistan

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 3
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Sekar Mayangsari, M.Si., Ak., CA. (Universitas Trisakti)
Link Zoom: https://us02web.zoom.us/j/86274181536?pwd=6u9KPyXjHK8c5dAAxKO9LCYcg66bDo.1
Meeting ID: 862 7418 1536
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	721	CG	ETHICS IN SUSTAINABILITY REPORTING: A SYSTEMATIC LITERATURE REVIEW OF ETHICAL DIMENSIONS, TRANSPARENCY, AND INFORMATION INTEGRITY	Wuryan Andayani; Elieva Septia Putri; Khansa Salsabila Rudini; Ismi Sekar Setiawati; Muhammad Adhitya Nugraha; I Dewa Nyoman Bakas Parantika	Universitas Brawijaya
2	848	CG	PERFORMA ESG DAN PROFITABILITAS BANK DI INDONESIA	Elva Farihah; Okta Sindhu Hartadinata	Universitas Airlangga
3	862	AKPM	FORMULATION OF PROFITABLE DIVIDEND YIELD: INDEKS FOOD AND BEVERAGE	Mutiara	Independent Researcher
4	1017	CG	INSTITUTIONAL CARBON SWITCHING AS AN ESG GOVERNANCE MECHANISM: HOW GOVERNANCE CONDITIONS THE FDI-EMISSIONS ASSOCIATION	Luky Patricia Widianingsih; Nicholas Chang	Universitas Ciputra

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 4
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Wirawan Endro Dwi Radianto, S.E., M.ScA, CFP., CMA., QWP., Ak., CA. (Universitas Ciputra)
Link Zoom: https://us06web.zoom.us/j/88603873050?pwd=GTmszLiLba9z0V0nN0rnlQnF0OBGoz.1
Meeting ID: 886 0387 3050
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1083	ASPGG	THE MODERATING ROLE OF GOVERNMENT PERFORMANCE ACCOUNTABILITY IN INTERGOVERNMENTAL TRANSFERS & HUMAN DEVELOPMENT: INDONESIAN REGENCIES/MUNICIPALITIES	Latifatun Nisa; Ria Dewi Ambarwati	Direktorat Jenderal Pajak, Kementerian Keuangan; PKN STAN
2	1188	PPJK	KINERJA ESG DAN KEPATUHAN PAJAK PERUSAHAAN: PERAN MODERASI STRATEGI BISNIS	Erika Wanda Valentina; Sriyani	Sekretariat Jenderal Kementerian Keuangan; PKN STAN
3	1206	AKPM	ENTERPRISE RISK MANAGEMENT AND CORPORATE GOVERNANCE ON FIRM PERFORMANCE: THE MODERATING ROLE OF FIRM SIZE	Nia Yuniarsih; Stevanus Evan Taslim	Universitas Katolik Darma Cendika
4	1207	AKPM	ENVIRONMENTAL, SOCIAL, AND GOVERNANCE DISCLOSURE AND STOCK RETURNS: EVIDENCE FROM THE ESG SECTOR LEADERS IDX KEHATI INDEX	Stanislaus Adnanto Mastan; Daud Andre Saputra	Universitas Katolik Darma Cendika

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 5
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Sonhaji, Ak., M.S., CA. (STIE Malangkucecwara)
Link Zoom: https://us06web.zoom.us/j/81980414181?pwd=wlMYNYGTNvmpmsHDYTwjSCEr3AixGI.1
Meeting ID: 819 8041 4181
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	929	PPJK	PUBLIC SENTIMENT IN THE DISCOURSE ON CARBON TAX IMPLEMENTATION IN INDONESIA: A NETNOGRAPHIC STUDY ON PLATFORM X	Imam Agus Faisol; La Ode Sabaruddin	Universitas Trunojoyo Madura; Universitas Airlangga
2	978	PPJK	TAX AVOIDANCE IN SHARIA-COMPLIANT FIRMS: THE ROLES OF GOVERNANCE, THIN CAPITALIZATION, AND GROWTH	Andri Yani; Moh. Faisol	Universitas Wiraraja
3	1019	PPJK	PENGARUH SALES GROWTH, RELATED PARTY TRANSACTION, PROFITABILITAS, DAN KOMPENSASI RUGI FISKAL TERHADAP TAX AVOIDANCE	Linka Dwi Rani; Syaiful Iqbal	Universitas Brawijaya
4	1183	AKPM	THE DIVIDEND-SUSTAINABILITY TRADE-OFF IN EMERGING MARKETS: FINANCIAL RESILIENCE AS A MEDIATING MECHANISM IN ASEAN CORPORATIONS	Sultan Syah; Junaidi - Junaidi	Universitas Trunojoyo Madura

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 6
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Prof. Dr. Hariyati., Ak., MSi., CA., CMA (Universitas Negeri Surabaya)
Link Zoom: https://us06web.zoom.us/j/82924656973?pwd=S6w1cYJIH24JYPOq2NfwCKTgMBlKPn.1
Meeting ID: 829 2465 6973
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	827	PPJK	PENGARUH STRATEGI BISNIS DAN KONEKSI POLITIK TERHADAP AGRESIVITAS PAJAK	Michelle Delfiana; Monica Chrisantia; Sandy Harianto; Nany Marsetio	Universitas Prasetiya Mulya
2	856	PPJK	BUSINESS STRATEGY, EARNINGS MANAGEMENT AND TAX AGGRESSIVENESS : EVIDENCE FROM INDONESIA	Sandy Harianto; Daniel Daniel	Universitas Prasetiya Mulya
3	885	PPJK	PENGARUH KESULITAN KEUANGAN TERHADAP PENGHINDARAN PAJAK: PERAN MODERASI KRISIS COVID-19 PADA PERUSAHAAN DI INDONESIA	Kayla Vania Sutrisno; Arbill Grysandy	Universitas Prasetiya Mulya
4	988	CG	ANTARA KOMITMEN DAN FORMALITAS: ANALISIS PENGUNGKAPAN BERBASIS GRI DAN ISO 26000 PADA PERUSAHAAN KELUARGA DI INDONESIA	Carleen Angeline; Vayla Eunique Yvonne Palilinga	Universitas Prasetiya Mulya

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 7
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Nurhastuty Kesumo Wardhani, CA, MSc, PhD, CPIA. (Universitas Trisakti)
Link Zoom: https://us06web.zoom.us/j/83599406884?pwd=Mm6DQ9VjBxwsnkAvvVYvoHKJ8kEg2h.1
Meeting ID: 835 9940 6884
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	797	CG	SENSEMAKING AND NARRATIVE DISCLOSURE IN INTEGRATED REPORTING FOR SUSTAINABLE DEVELOPMENT	Gita Panji Sasmita; Dian Anita Nuswantara; Ika Permatasari	Universitas Negeri Surabaya
2	802	AKMP	CSR TERHADAP NILAI PERUSAHAAN DENGAN INTENSITAS PEMASARAN SEBAGAI MODERASI PADA PERUSAHAAN MANUFAKTUR DI BEI	Rizki Nur Amelia Bastian; Rohana Dita Safitri; Retno Wulandari; Hendrawan Cahyaningrat; Dian Anita Nuswantara; Hariyati	Universitas Negeri Surabaya
3	804	CG	JUDGMENT AND BIAS IN SUSTAINABILITY REPORTING: BEHAVIORAL CHALLENGES FOR SUSTAINABLE GOVERNANCE	Alvy Rahmatika; Mulya Nofita Rahmi; Dian Anita Nuswantara; Ika Permatasari	Universitas Negeri Surabaya
4	807	AKMP	THE PSYCHOLOGY OF FRAUD: MORAL ANESTHESIA AND THE NORMALIZATION OF UNETHICAL BEHAVIOR	Kinanti Ritma Ratri; Hasna Nur Laila; Dian Anita Nuswantara; Ika Permatasari	Universitas Negeri Surabaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 8
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Akhmad Riduwan, SE., MSA., Ak., CA. (STIESIA Surabaya)
Link Zoom: https://us06web.zoom.us/j/88553360147?pwd=HXi3UsZxtcweFfzNcKYbgcnvGkXPCr.1
Meeting ID: 885 5336 0147
Passcode: 02022026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	705	CG	EFFECTIVENESS OF CLIMATE FINANCE AS FINANCIAL INSTRUMENT IN CLIMATE CHANGE MITIGATION: SCOPING RIVIEW	Wiwik Fitria Ningsih; Ahmad Roziq; Ririn Irmadariyani; Yosefa Sayekti	Institut Teknologi dan Sains Mandala (ITSM) Jember; Universitas Jember
2	766	PPJK	MEDIA ATTENTION AFFECTING TAX COMPLIANCE FOR INDIVIDUAL	Zidan Anugerah Agung Ramadhani	Universitas Negeri Malang
3	771	CG	DETERMINAN EFEKTIVITAS SISTEM PELAPORAN PELANGGARAN: INTEGRASI PRINSIP GOOD CORPORATE GOVERNANCE PADA EMITEN DI INDONESIA	Khansa Mumtazah	Universitas Negeri Malang
4	874	AKMP	SELLING FLOWERS FOR THE DEAD: SACRED ACCOUNTING, VALUE CAPTURE, AND THE CEMETERY MARKETPLACE IN KARANGPRING'S ROSE CHAIN	Yuni Arsita, Wisnu Wijoyo, Yuanita Fadilah, Zirli Fera Mutiara Sahida, Vivi Nur Avia, Siska Aprilia Oktaviani, Dwi Indriani Fidiastutik Wijaya	Politeknik Negeri Jember

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 9
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Wiyarni, MSPA., Ak., CA., CSRA. (STIE Malangkucecwara)
Link Zoom: https://us06web.zoom.us/j/86343766100?pwd=uzARgVNDYliyKkNgCgS0bHG6nB5Fll.1
Meeting ID: 863 4376 6100
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	723	CG	ANALISIS MANAJEMEN RISIKO PADA UMKM FURNITURE TOKO MEBEL WIKASA DI KABUPATEN TULUNGAGUNG	Alvina Widya Basuki	Universitas Negeri Malang
2	737	CG	ANALISIS KEGAGALAN PENERAPAN GOOD CORPORATE GOVERNANCE DAN RISK MANAGEMENT PADA KASUS PT ASURANSI JIWASRAYA (PERSERO)	Isna Naimatuz Zahra	Universitas Negeri Malang
3	748	CG	PENERAPAN GOOD CORPORATE GOVERNANCE DALAM SUSTAINABILITY REPORT PT UNILEVER INDONESIA TBK TAHUN 2025	Geo Hafids Erutan	Universitas Negeri Malang
4	1032	ASPGG	DUAL SISI TATA KELOLA: BUMDES DALAM PRESPEKTIF PEMIMPIN	Yokhebed Widhianingtyas	Universitas Kristen Satya Wacana

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 10
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Ana Fitria, SE., M.Sc., RSA. (Universitas Islam Negeri Ar-Raniry Banda Aceh)
Link Zoom: https://us06web.zoom.us/j/89960711326?pwd=DmezbCtPJA7VZpxlBGG3XVABgMjpB9.1
Meeting ID: 899 6071 1326
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	791	PPJK	THE INFLUENCE OF TRANSFER PRICING ON TAX AVOIDANCE: EVIDENCE FROM INDONESIAN COMPANIES AFFILIATED WITH TAX HAVEN ENTITIES	Jasmin Latifah Pane; Sartika Sinaga; Nany Chandra Marsetio; Retno Yuliati	Universitas Lambung Mangkurat
2	928	AKPM	PENGARUH ROA, DAR, CR, KUALITAS AUDIT, DAN UKURAN PERUSAHAAN TERHADAP KETEPATAN WAKTU PELAPORAN KEUANGAN	Naufal Azi Jodatama; Ayu Oktaviani; Isnawati; Mellani Yuliastina	Universitas Lambung Mangkurat
3	933	ASPAK	EFFECTS OF PROVINCIAL VEHICLE TAXES ON LOCAL OWN-SOURCE REVENUE IN WEST JAVA	Yulianti; Fadil Habiburahman	Universitas Widyatama; Politeknik Pajajaran ICB
4	1190	AKSR	ARTIFICIAL INTELLIGENCE, ESG DISCLOSURE QUALITY, AND CORPORATE SUSTAINABILITY PERFORMANCE IN ISLAMIC BANKING: THE ROLE OF SHARIA GOVERNANCE	Mutmainah; Melinda Wijaya	Universitas Lambung Mangkurat

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 11
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Imam Subekti, M.Si., Ph.D.. Ak., CA. (Universitas Brawijaya)
Link Zoom: https://us06web.zoom.us/j/89708353171?pwd=WaUASxa9RCG3UVGXmuJOfKuOojbFzQ.1
Meeting ID: 897 0835 3171
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	715	PAK	DIFFERENTIAL IMPACT OF FIXED OVERHEAD ALLOCATION UNDER VARIABLE COSTING AND ABSORPTION COSTING : A BIBLIOMETRIC AND SYSTEMATIC REVIEW OF PRODUCT COST AND OPERATING PROFIT	Regita Niken Ashari; Shahrul Dwi Ananta; Puji Handayati; Nurika Restuningdiah	Universitas Negeri Malang
2	720	CG	ANALISIS PERILAKU IMPULSIVE BUYING TERHADAP PEMBELIAN BLIND BOX DI KALANGAN GENERASI Z	Adzkia Nada Shafira	Universitas Negeri Malang
3	907	ASPAM	UNLOCKING FIRM VALUE: THE ROLE OF WOMEN ON BOARD, INTELLECTUAL CAPITAL, AND INVESTMENT OPPORTUNITY SET THROUGH FINANCIAL PERFORMANCE	Muflikhatun Ni'mah; Eny Maryanti; Sarwenda Biduri; Bryan Fido Widardo	Universitas Muhammadiyah Sidoarjo
4	917	AKPM	ICD AND COEC ON TECHNOLOGY FIRMS' MARKET VALUE	Iqlima Fauziah Chusnul Chotimah; Loggar Bhilawa	Universitas Negeri Surabaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 12
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Reskino, S.E., M.Si., Ph.D., Ak., CA. (UIN Syarif Hidayatullah Jakarta)
Link Zoom: https://us06web.zoom.us/j/83838519129?pwd=U8jfeoKrd6uPUtHtbqCf5ntb6kgKUr.1
Meeting ID: 838 3851 9129
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	697	AKPM	DETERMINANTS OF BIOLOGICAL ASSET DISCLOSURE	Findi Hernitasari; Wahidahwati	STIESIA Surabaya
2	897	ASPSIA	THE EFFECT OF AUDITOR EXPERIENCE LEVEL, AUDITOR QUALITY, AUDIT FIRM SIZE ON AUDIT REPORT QUALITY (CASE STUDY OF PUBLIC ACCOUNTING FIRMS IN TANGERANG)	Triana Meinarsih; Sheila Monica; Alliqa Azzahra Wahyudi	School of Accounting Bina Nusantara University (Universitas Binus Jakarta)
3	1012	AKMP	FINANCIAL LITERACY AND FINANCIAL BEHAVIOR IN BUILDING FINANCIAL RESILIENCE AMONG SEASONAL INCOME SUGARCANE CUTTER HOUSEHOLDS	Rizqi Khoirunisa; Ahmad Mustofa; Bimo Setyawan; Lely Indah Kurnia; Nabila Zahiya	Politeknik Negeri Malang
4	1078	AKPM	FINANCIAL STATEMENT FRAUD FROM THE PERSPECTIVE OF THE FRAUD HEXAGON THEORY: THE MODERATING ROLE OF GOOD CORPORATE GOVERNANCE	Maora Rizqi Salsabillah; Aminul Amin	STIE Malangkucecwara

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

PETRA CHRISTIAN UNIVERSITY
CHANNEL 13
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Ari Kamayanti, SE., MM., MSA., Ak., CA. (Politeknik Negeri Malang)
Link Zoom: https://us06web.zoom.us/j/88599922551?pwd=hISVtzaIa7CVVEe3axt8W7Da1Vyc9X.1
Meeting ID: 885 9992 2551
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	828	CG	PENGARUH ESG SCORE DAN PROPORSI KOMISARIS INDEPENDEN TERHADAP NILAI PERUSAHAAN DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN YANG TERGABUNG DALAM IDX ESG LEADERS TAHUN 2022-2024	Nur Maya Karin; Dianita Meirini	UIN Sayyid Ali Rahmatullah Tulungagung
2	882	CG	ESG DISCLOSURE QUALITY AND STATE-OWNED ENTERPRISES PERFORMANCE: DOES SOLVENCY RATIO MATTER?	Lalu Rahmat Sohdi, Armadani, Eliana Novita	Universitas Ma Chung; Universitas Islam Al-Kifayah Riau
3	951	CG	PENGARUH BOARD DIVERSITY TERHADAP KINERJA KEUANGAN PERUSAHAAN DAN NILAI PERUSAHAAN DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL MODERASI (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2019-2023)	Amelia Benyta Alfianti	Universitas Internasional Semen Indonesia
4	958	CG	DETERMINANTS OF MANUFACTURING FIRM VALUE IN INDONESIA: THE ROLE OF GOOD CORPORATE GOVERNANCE, PROFITABILITY, AND CAPITAL STRUCTURE IN THE POST- PANDEMIC PERIOD (2022-2024)	Frisha Nayswa Nandita; Maslichah; Nuril Badria	Universitas Islam Malang

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 14
SESSION 1 - TUESDAY, 01 SEPTEMBER 2026 AT 03.30-05.00 PM (15.30-17.00 WIB)

REVIEWER: Dr. Nurika Restuningdiah, SE., MSi., Ak., CA. (Universitas Negeri Malang)
Link Zoom: us06web.zoom.us/j/82002596658?pwd=lfW2vaGwbINnbR3SBLdJPqzJzAuBqD.1
Meeting ID: 820 0259 6658
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	864	ASPSIA	PENGARUH SISTEM INFORMASI AKUNTANSI DAN E-PROCUREMENT TERHADAP KUALITAS LAPORAN KEUANGAN DAN EFISIENSI PELAKSANAAN ANGGARAN	Ade Jelita Umami; Supami Wahyu Setiyowati; Mochammad Fariz Irianto	Universitas PGRI Kanjuruhan Malang
2	895	AKPM	THE EFFECT OF CAPITAL STRUCTURE, COMPANY GROWTH, AND DIVIDEND POLICY ON FIRM VALUE (AN EMPIRICAL STUDY OF FOOD AND BEVERAGE MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2020–2024 PERIOD)	Nova Indah Legista; Fatmasari Sukesti; R. Ery Wibowo Agung Santosa; Alwiyah	Universitas Muhammadiyah Semarang
3	900	AKPM	COMPARISON OF THE PRESIDENTIAL ELECTIONS OF INDONESIA AND TAIWAN IN 2024 ON ABNORMAL STOCK RETURNS AND TRADING VOLUME ACTIVITY IN ISLAMIC STOCKS	Bayu Tri Cahya; Sekar Rani Salsabila; Rofiq Faudy Akbar; Muhammad Agus Irawan; Tetty Juliaty	UIN Sunan Kudus; Universitas Sumatera Utara
4	1130	AKPM	WHEN DOES UNCERTAINTY TRIGGER HERDING? EVIDENCE FROM RETAIL PARTICIPATION AND POLITICAL-INSTITUTIONAL EVENTS ON THE INDONESIA STOCK EXCHANGE	Andi Kushermanto; Mahirun; Komala Ardiyani; Dina Amalia Mahmudah	Universitas Pekalongan

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

ANNOUNCEMENT
PARALLEL PAPER PRESENTATION

SESSION 2 ONLINE – WEDNESDAY, 02 SEPT 2026
AT 08.00 – 10.00 AM

SESI 2 ONLINE – RABU, 02 SEPT 2026
PUKUL 08.00 – 10.00 WIB

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 1
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Nanik Wahyuni., SE., M.Si., Ak., CA., QGIA. (UIN Maulana Malik Ibrahim Malang)
Link Zoom: https://us02web.zoom.us/j/87399608128?pwd=PbsrnAeex1nUPauescKVg3l9qxvcEI.1
ID Rapat: 873 9960 8128
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	992	CG	KINERJA ESG DALAM MENEKAN FINANCIAL DISTRESS: PERAN MODERASI CAPITAL INTENSITY	Laura Bintang Fitria; Mitha Dwi Restuti	Universitas Kristen Satya Wacana
2	1009	CG	ESG DAN NILAI PERUSAHAAN: PERAN MODERASI SUSTAINABILITY COMMITTEE DAN AUDIT COMMITTEE SIZE	Afrea Ladys Ananda Berliane; Mitha Dwi Restuti	Universitas Kristen Satya Wacana
3	1020	CG	CASH HOLDING, POLITICAL COST, DAN INCOME SMOOTHING: PERAN MODERASI KOMISARIS INDEPENDEN	Widiya Irna Sari; Supatmi	Universitas Kristen Satya Wacana
4	1046	AKPM	INCOME SMOOTHING AND RELATED PARTY TRANSACTIONS IN CYCLICAL INDUSTRIES	Supatmi; Rambu Lepir Kathleen Taralandu	Universitas Kristen Satya Wacana

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 2
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Saarce Elsye Hatane, SE., MBA., Ak., CA., CMA. (Universitas Kristen Petra Surabaya)
Link Zoom: https://us02web.zoom.us/j/85026021909?pwd=bx9oH7LahzYcMilEjFIUWaVV3OdH8E.1
ID Rapat: 850 2602 1909
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	875	ASPAK	DETERMINAN PENYERAPAN ANGGARAN : PERENCANAAN, PELAKSANAAN ANGGARAN DAN PENGADAAN BARANG JASA DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL MODERASI	Anida Moyoki, Mochammad Fariz Irianto, Susmita Dian Indiraswari	Universitas PGRI Kanjuruhan Malang
2	877	ASPSIA	EFEKTIFITAS PENERAPAN SISTEM INFORMASI PEMERINTAH DAERAH (SIPD) DAN KOMPETENSI SDM TERHADAP KINERJA PENGELOLAAN KEUANGAN DAERAH DAN KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH.	Putri Eka Fenia, Supami Wahyu Setiyowati, Susmita Dian Indiraswari	Universitas PGRI Kanjuruhan Malang
3	894	ASPAK	PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN DAN KOMPETENSI STAF KEUANGAN TERHADAP KUALITAS LAPORAN KEUANGAN (STUDI KASUS PADA PUSKESMAS DI KOTA PASURUAN)	Nuraida Asti Alifiandari; Mochammad Fariz Irianto; Susmita Dian Indiraswari	Universitas PGRI Kanjuruhan Malang
4	1005	ASPGG	UNIVERSITY GOVERNANCE AND STUDENT LEARNING OUTCOMES: THE MEDIATING ROLES OF SERVICE QUALITY AND STUDENT ENGAGEMENT	Fauzan; Mohammed Hariri Bakri; Mochammad Fariz Irianto, Imran Arshad	Universitas PGRI Kanjuruhan Malang; Universiti Teknikal Malaysia Melaka; Riphah International University Islamabad, Pakistan

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 3
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Retnaningtyas Widuri, S.Sos.,M.M., BKP.,CMA. (Universitas Kristen Petra Surabaya)
Link Zoom: https://us02web.zoom.us/j/89794943596?pwd=ICkYm0EmSGXOZ3lqsK5aDheXcFaP9c.1
Meeting ID: 897 9494 3596
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	878	PPJK	THE EFFECTS OF INSTITUTIONAL OWNERSHIP, THIN CAPITALIZATION, TRANSFER PRICING, AND GENDER DIVERSITY ON TAX AVOIDANCE (STUDY ON PROPERTY AND REAL ESTATE COMPAINES LISTED ON THE IDX 2021-2024)	Iva Kurnia Sari; Ayu Noviani Hanum; Fatmasari Sukesti; Alwiyah	Universitas Muhammadiyah Semarang
2	995	PPJK	CAREER INTERESTS IN TAXATION: JOB OPPORTUNITIES, THE IMPOSTOR PHENOMENON, AND PERCEPTIONS OF DIFFICULTY BY GENDER	Citra Lutfia; Yesy Selfiana; Yuni Rimawati; Hanif Yusuf Seputro	Universitas Trunojoyo Madura
3	1060	PPJK	REFORMULATION OF KEP-537/PJ./2000: REMOTE SENSING DATA AS ELECTRONIC EVIDENCE FOR ARTICLE 25 INCOME TAX INSTALLMENT REDUCTION	Dwi Zepiani Putri	Universitas Widyatama
4	1103	PPJK	COMPLIANCE BY DESIGN: INTEGRATING DIGITAL WITHHOLDING AND SMART ASSESSMENT FOR FISCAL SUSTAINABILITY ON CORETAX	Bonaventura Baskara Aji Sukmambana Hari Hananto Evan Sutanto Putra	Universitas Surabaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 4
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Mohammad Nizarul Alim, M.Si., Ak., CA. (Universitas Trunojoyo Madura)
Link Zoom: https://us06web.zoom.us/j/84816582790?pwd=WweDK9mMhcGa1NVllEizE17cvT6rBQ.1
Meeting ID: 848 1658 2790
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	793	AKPM	BOARD INDEPENDENCE, AUDIT COMMITTEE FINANCIAL EXPERTISE, AND FIRM VALUE: THE MEDIATING ROLE OF ESG IN INDONESIA'S SUSTAINABILITY TRANSITION ERA	Moh. Halim; Rendy Mirwan Aspirandi; Maheni Ika Sari; Dwi Cahyono	Universitas Muhammadiyah Jember
2	799	AKPM	FAKTOR PENENTU PENGUNGKAPAN EMISI KARBON PADA PERUSAHAAN MANUFAKTUR DI INDONESIA	Fendi Irwan Gulo; Muhammad Rizal	Universitas Negeri Medan
3	1066	ASPGG	FRAUD PREVENTION IN VILLAGE FUND MANAGEMENT: THE ROLES OF COMPETENCE, INTERNAL CONTROL, AND MORALITY IN KARO REGENCY	Regita Y Br Sinulingga; Muhammad Rizal Hasibuan	Universitas Negeri Medan
4	1068	AKSR	MENGUJI SUSTAINABILITY PERFORMANCE BERBASIS QUADRUPLE BOTTOM LINE DAN SHARIAH GOVERNANCE QUALITY DALAM MITIGASI EMISI PEMBIAYAAN	Ari Sita Nastiti; Moh. Halim	Universitas Muhammadiyah Jember

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 5
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Krismiaji, M.Sc., Ak., CA. (Politeknik YKPN Yogyakarta)
Link Zoom: https://us06web.zoom.us/j/89053728069?pwd=1R6EPDECsYkMsP6blJBjcUQF4HP91M.1
Meeting ID: 890 5372 8069
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	787	CG	PENGARUH KINERJA LINGKUNGAN DAN PENGUNGKAPAN INFORMASI AKUNTANSI LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN KUALITAS AUDIT SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN CONSUMER NON-CYCLICAL YANG TERDAFTAR DI BEI)	Sesilia Magdalena Silalahi; Rachma Aprilia	PKN STAN
2	997	ASPGG	BEYOND FINANCIAL RECOVERY: ASSESSING PUBLIC AUDIT CONTRIBUTIONS TO SUSTAINABLE ENERGY GOVERNANCE	Geger Adelia; Selvia Vivi Devianti	Badan Pemeriksa Keuangan RI
3	1036	CG	ESG PERFORMANCE AND FINANCIAL PERFORMANCE IN NON-FINANCIAL STATE-OWNED ENTERPRISES: DOES OPERATIONAL EFFICIENCY MEDIATE THE RELATIONSHIP?	Agung Ramadhan; Dyah Purwanti	PKN STAN
4	1168	ASPAK	ANALISIS PENGARUH DANA TRANSFER TERHADAP INDEKS PENDIDIKAN ANTARPROVINSI DI INDONESIA	Nina Andriana; Nadia Najiba Dwi Karnanda	PKN STAN

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 6
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Nico Alexander, S.E., Ak., M.Ak., CA., CAP. (STIE Trisakti)
Link Zoom: https://us06web.zoom.us/j/81231190039?pwd=OlIucoeZxOq4Z8NiqiKzV7jtZ671am.1
ID Rapat: 812 3119 0039
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	694	AKPM	THE EFFECT OF COMPANY POLICIES ON EARNINGS QUALITY MODERATED BY INTELLECTUAL CAPITAL	Mochammad Ichsan Ali Wafi; Wahidahwati	STIESIA Surabaya
2	703	AKPM	THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, CORPORATE POLICIES AND ENVIRONMENTAL PERFORMANCE ON EARNING RESPONSE COEFFICIENT	Arinka Nuraisya Rachmat Putri; Wahidahwati	STIESIA Surabaya
3	854	CG	PENGARUH GREEN ACCOUNTING TERHADAP KINERJA PERUSAHAAN: ANALISIS BIAYA, KINERJA, DAN PENGUNGKAPAN LINGKUNGAN PADA INDUSTRI PERTAMBANGAN ASEAN-5 PERIODE 2020-2024	Cheryn Aurelia; Clairine Winata	Universitas Prasetiya Mulya
4	863	CG	RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND INVESTMENT INEFFICIENCY: MACHINE LEARNING APPROACH	Delicia Jane Yonatan; Lily Angelia; Sandy Harianto; Daniel	Universitas Prasetiya Mulya

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 7
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Masiyah Kholmi, MM., Ak., CA. (Universitas Muhammadiyah Malang)
Link Zoom: https://us06web.zoom.us/j/82075688673?pwd=qaa38dY4uMfG4EiihxaLJTXCKeXabe.1
Meeting ID: 820 7568 8673
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1069	CG	ANALISIS ESG, BOARD ATTRIBUTES, CEO POWER, DAN AUDIT QUALITY TERHADAP TAX AVOIDANCE DENGAN MANAGERIAL OWNERSHIP SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN MANUFAKTUR DI INDONESIA	Prasetyono; Rahmawati	Universitas Trunojoyo Madura
2	1082	PAK	DIGITAL FINANCIAL INNOVATION THROUGH EMBEDDED FINANCE: EVIDENCE FROM INDONESIAN MSMES	Desy Ismah Anggraini; Lily Indah Pratiwi; Yuli Ermawati	Universitas Wijaya Putra
3	1140	ASPAM	THE MEDIATING ROLE OF TECHNOLOGICAL CAPITAL IN THE RELATIONSHIP BETWEEN HUMAN CAPITAL AND SME PERFORMANCE: EVIDENCE FROM AISYIYAH WOMEN ENTREPRENEURS	Irma Indira; Tarjo; M. Nizarul Alim; Rita Yuliana	Universitas Trunojoyo Madura
4	1171	SIAEP	DIGITAL ACCOUNTING CAPABILITY AND MSME PERFORMANCE IN INDONESIA: THE MEDIATING ROLE OF ACCESS TO FINANCE	Desie Wijayanti; Tarjo; Muhammad Nizarul Alim; Rita Yuliana	Universitas Trunojoyo Madura

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 8
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Muslichah, SE., M.Ec., Ak.,CA., CSRA. (STIE Malangkucecwara)
Link Zoom: https://us06web.zoom.us/j/86993202183?pwd=d85q7fNX3nasWGrHVjnlY2d9GNrDzQ.1
Meeting ID: 869 9320 2183
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	950	AKPM	PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) DAN FINANCIAL DISTRESS TERHADAP RETURN SAHAM PADA PERUSAHAAN SEKTOR PERTAMBANGAN 2020-2024	Wulansari Rijata; Achmad Fadjar	Universitas Widyatama
2	1027	CG	DETERMINAN KESIAPAN PENGUNGKAPAN RISIKO IKLIM BERBASIS TCFD PADA BANK UMUM DI INDONESIA MENJELANG IMPLEMENTASI IFRS S2	Eko Priyanto	Universitas Widyatama
3	1028	AKPM	PENGARUH ESG TERHADAP COST OF DEBT PADA PERUSAHAAN MANUFAKTUR DI INDONESIA	Nisrina Rahmah Fahmi; Syaiful Iqbal	Universitas Brawijaya
4	1107	CG	THE EFFECT OF GOOD CORPORATE GOVERNANCE AND AUDIT QUALITY ON FINANCIAL DISTRESS IN CONSTRUCTION FIRMS	Agnes Widiastuti; Rima Rachmawati	Universitas Widyatama

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 9
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Fidiana, SE, MSA, CA. (STIESIA Surabaya)
Link Zoom: https://us06web.zoom.us/j/81285458926?pwd=suqm1MPUOvbhJQoDykXCaFMNbR3mkj.1
ID Rapat: 812 8545 8926
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	859	SIAEP	BOUNDED VIBE CODING FOR AUDIT ANALYTICS: AI-ASSISTED GENERAL LEDGER TESTING IN PYTHON-IN-EXCEL	Agung Darono	Ministry of Finance
2	1088	PPJK	PENGARUH THIN CAPITALIZATION, CAPITAL INTENSITY, DAN INVENTORY INTENSITY TERHADAP TAX AVOIDANCE	Zahran Adrial Muhabbah; Syaiful Iqbal	Universitas Brawijaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 10
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Sonhaji, Ak., M.S., CA. (STIE Malangkucecwara)
Link Zoom: https://us06web.zoom.us/j/89491080119?pwd=DDRmBSY5ebjPsjYClX8dYeLPA0GifI.1
Meeting ID: 894 9108 0119
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1030	CG	PENGARUH DIVERSITAS GENDER BOD, KOMISARIS INDEPENDEN, DAN KOMITE AUDIT TERHADAP PENGUNGKAPAN EMISI KARBON (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2020-2024)	Bagas Dwiki Saputra; Hafidhah; Muhammad Herli	Universitas Wiraraja
2	1052	ASPGG	OPEN GOVERNMENT PARTNERSHIP AND THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS (A CASE RESEARCH OF THE SUMENEP REGENCY GOVERNMENT)	Astri Furqani; Bambang Haryadi; Achdiar Redy Setiawan	Universitas Wiraraja Madura; Universitas Trunojoyo Madura
3	1101	AKMP	THE EFFECT OF ENVIRONMENTAL CONCERN ON GREEN PURCHASE INTENTION WITH ATTITUDE AS MEDIATING VARIABLE IN ODORE	Sofia Naisa Hidayat; Alfiyatul Qomariyah; Sultan Syah	Universitas Airlangga; Universitas Trunojoyo Madura
4	1148	ASPGG	ESG-BASED PUBLIC FINANCIAL MANAGEMENT AND SUSTAINABLE REGIONAL DEVELOPMENT: INDONESIAN PROVINCIAL EVIDENCE	Samsul Huda; Mirza Avicenna Asyifyan	UIN Sayyid Ali Rahmatullah Tulungagung; Akdemi Komunitas Nurul Jadid Jember

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 11
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Soni Agus Irwandi, SE, M.Si, Ak.,CA, ACPA (Universitas Hayam Wuruk Perbanas)
Link Zoom: https://us06web.zoom.us/j/86355966864?pwd=aOkt2ccs8GZGiqi9QIcOCy7dcaLRZ4.1
Meeting ID: 863 5596 6864
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	819	AKPM	STRUKTUR PEMBIAYAAN DAN DINAMIKA PROFITABILITAS PERBANKAN SYARIAH DI INDONESIA: ANALISIS MODEL MARKOV SWITCHING	Muhammad Agus Irawan; Bayu Tri Cahya; Indah Dewi Maharany; Muslim Marpaung; Irma Suryani Lubis	UIN Sunan Kudus; Politeknik Negeri Medan
2	891	PPJK	PERAN TAX PLANNING DAN TAX AVOIDANCE DALAM MENCIPTAKAN NILAI PERUSAHAAN: STUDI PADA SEKTOR PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020 – 2024	Alan Nuril Khoir, Dwi Koerniawati, Nurul Lathifah, Selvia Eka Aristantia, Febry Fabian Susanto	UIN Sunan Ampel Surabaya
3	945	SIAEP	DOES MORAL INTENSITY DRIVE ETHICAL JUDGMENT BEFORE WHISTLEBLOWING? TESTING ISSUE-CONTINGENT MODEL WITH ITS INFLUENCING FACTORS IN ACCOUNTING	Tri Ramaraya Koroy; Yohana Yedija	Institut Bisnis dan Teknologi Kalimantan
4	1179	CG	DETERMINAN NILAI PERUSAHAAN: BUKTI EMPIRIS DARI KINERJA LINGKUNGAN DAN FAKTOR KEUANGAN	Ferlia Esa Cahyani; Deni Juliasari	ITB Widya Gama Lumajang

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 12
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Hj. Sri Iswati, S.E., M.Si., Ak., CA. (Universitas Airlangga)
Link Zoom: https://us06web.zoom.us/j/82268782862?pwd=NcaVTZddgWrddEaWCg1FoNwYOqK0Oq.1
ID Rapat: 822 6878 2862
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	832	AKMP	COGNITIVE MECHANISM OF MENTAL ACCOUNTING AND FINANCIAL DECISION MAKING	Gesti Memarista; Sofian	Universitas Katolik Widya Mandala Surabaya
2	838	AKPM	PENGARUH KEBIJAKAN DIVIDEN DAN PROFITABILITAS TERHADAP HARGA SAHAM PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BEI TAHUN 2022-2024	Hanna Auliani Fauziah; Nurika Restuningdiah	Universitas Negeri Malang
3	996	AKMP	THE INFLUENCE OF ORGANIZATIONAL STRUCTURE, BUDGET PLANNING, BUDGET IMPLEMENTATION, AND COST REPORTING SYSTEM ON COST CONTROL AT PT. PLN (PERSERO) UP3 MALANG	Muhammad Dany Wahyu Ardana	Universitas Islam Malang
4	1050	AKPM	RELATIONSHIP BETWEEN COMPREHENSIVE TAX AVOIDANCE AND CORPORATE VALUE: ESG PERFORMANCE AS A MODERATOR	Siti Isnaniati; Marhaendra Kusuma	Universitas Islam Kadiri

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 13
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Ana Fitria, SE., M.Sc., RSA. (Universitas Islam Negeri Ar-Raniry Banda Aceh)
Link Zoom: https://us06web.zoom.us/j/84517899426?pwd=3SUamfsSQBhnq7V0HjdqqgC4aaEpbU.1
Meeting ID: 845 1789 9426
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	706	SIAEP	THE IMPACT OF ESG ON FRAUDULENT FINANCIAL REPORTING: THE MODERATING ROLE OF FOREIGN OWNERSHIP IN THE ENERGY SECTOR	Adelia Kurnia Syahrani; Kazia Laturette	Universitas Ciputra
2	970	CG	THE EFFECT OF CARBON EMISSION DISCLOSURE, ECO-EFFICIENCY, AND GREEN INNOVATION ON CORPORATE FINANCIAL PERFORMANCE	Fahmi Muhaimin Yahya; Kurnia Riesty Utami; Adytira Rachman	Universitas 17 Agustus Banyuwangi
3	1034	PPJK	PENGARUH VARIABEL DALAM FRAUD DIAMOND TERHADAP AGRESIVITAS PAJAK PERUSAHAAN SEKTOR KESEHATAN YANG TERDAFTAR DI BEI PERIODE 2020 -2024	Aurellia Nayla Kamila; Syaiful Iqbal	Universitas Brawijaya
4	1117	CG	THE COST OF IFRS S2 DISCLOSURE GAP: A CROSS-COUNTRY EVIDENCE ON SUSTAINABILITY OVERSIGHT AND EARNINGS SUSTAINABILITY	Dewi Mustika Ratu	Universitas Diponegoro

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 14
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Dr. Akhmad Riduwan, SE., MSA., Ak., CA. (STIESIA Surabaya)
Link Zoom: us06web.zoom.us/j/82834692400?pwd=8wwJXkEggEYxXebnr5dMaNXbg920Ae.1
Meeting ID: 828 3469 2400
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	693	CG	THE INTERPLAY OF HYBRID STRATEGY AND FIRM CHARACTERISTICS ON STRATEGIC CSR: EVIDENCE FROM INDONESIAN NON-PRIMARY CONSUMER SECTOR	Abbas; Mahendra Fakhri	Universitas Telkom Bandung
2	798	CG	FROM DISCLOSURE TO DECISION MAKING: THE ROLE OF ACCOUNTING IN TRANSLATING CLIMATE RISK INTO ORGANIZATIONAL ACTION	Intan Nita Isbach; Imaniar Septiani Rais	Universitas Negeri Surabaya
3	1067	ASPAM	LEVERS OF CONTROL DALAM MENDUKUNG IMPLEMENTASI PROGRAM MAKAN BERGIZI GRATIS: STUDI KASUS PADA SPPG BULELENG SAWAN SEKUMPUL	I Made Pradana Adiputra; Luh Putu Lilik Candra Dewi; Tiara Puspita Dewi; Della Septia Sinaga	Universitas Pendidikan Ganesha
4	1134	CG	COMMUNITY-EMBEDDED BLUE ACCOUNTABILITY: RETHINKING ACCOUNTABILITY THROUGH EVERYDAY PRACTICES FOR SUSTAINABLE COASTAL LIVELIHOODS	Lukman Dahlan; Warka Syachbrani; Febrina Nur Ramadhani	Universitas Negeri Makassar

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 15
SESSION 2 - WEDNESDAY, 02 SEPTEMBER 2026 AT 08.00-10.00 AM (08.00-10.00 WIB)

REVIEWER: Prof. Dr. Luciana Spica Almilia, SE., M.Si. (Universitas Hayam Wuruk Perbanas)
Link Zoom: us06web.zoom.us/j/86796121595?pwd=Ipsoko2Ht50NaOlBvuhHYfDzvk9Kwb.1
Meeting ID: 867 9612 1595
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	714	AKPM	INTERNAL FINANCIAL MANAGEMENT AS A CONDITIONING CAPABILITY: THE ROLE OF EXTERNAL BANK SUPPORT IN MSME PERFORMANCE	Rudiyanto; Dayan Hakim; Dini Arifian	Universitas Jayabaya Jakarta; Universitas La Tansa Mashiro
2	1178	AKPM	DETERMINANTS OF SUSTAINABLE GROWTH RATE IN INDONESIAN ENERGY FIRMS : THE MODERATING ROLE OF DIVIDEND POLICY	Diandra Kamila Tienansa; Erna Hendrawati	Universitas Wijaya Kusuma Surabaya
3	1184	CG	ENHANCING FINANCIAL RESILIENCE THROUGH ESG DISCLOSURE: THE MEDIATING ROLE OF CORPORATE REPUTATION IN ENERGY COMPANIE	Nining Ika Wahyuni; Rival Adha Saleh	Universitas Jember

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

ANNOUNCEMENT
PARALLEL PAPER PRESENTATION

SESSION 3 ONLINE – WEDNESDAY, 02 SEPT 2026
AT 10.30 AM – 12.00 PM

SESI 3 ONLINE – RABU, 02 SEPT 2026
PUKUL 10.30 – 12.00 WIB

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 1
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Devi Sulistyo Kalanjati, SE., M.Acc., M.Sc., Ak., CA. (Universitas Airlangga)
Link Zoom: https://us02web.zoom.us/j/86726011665?pwd=EgxOqWlsKgbsi1ZsyazPOBruCrXOac.1
ID Rapat: 867 2601 1665
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	925	CG	THE GREEN REPORTING PARADOX: EVOLUTION OF GREEN ACCOUNTING AND ITS FAILURE TO CURB GLOBAL ESG GREENWASHING	Lucya Erlinda Sonia	Universitas Surabaya
2	1113	SIAEP	ANALYTICS MATURITY OF A DESKTOP AUDIT SYSTEM FOR INCLUSIVE AND SUSTAINABLE TAX ADMINISTRATION	Anom Pramana	Universitas Indonesia
3	1165	CG	TALK OR TRANSITION? CLIMATE-RISK GOVERNANCE, RENEWABLE ENERGY ADOPTION, AND CORPORATE PERFORMANCE IN INDONESIA	Valentine Siagian, Seedwell Sithole	Universitas Advent Indonesia; Avondale University, Australia
4	1205	CG	THE ROLE OF CHINA IN THE CIRCULAR ECONOMY TRANSITION: TRENDS AND CHALLENGES	Triana Eva Adiningsih; Kevin Ow Yong	Universitas Surabaya; Singapore Institute of Technology

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 2
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Retnaningtyas Widuri, S.Sos.,M.M., BKP.,CMA. (Universitas Kristen Petra Surabaya)
Link Zoom: https://us02web.zoom.us/j/87186000852?pwd=pGGjyVKPNdFaA3NWEVFVlMlG0qw99L.1
ID Rapat: 871 8600 0852
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	701	PPJK	THE USE OF ESG-BASED DIGITAL TAX TOOLS VERSUS STANDARD DIGITAL TAX TOOLS: AN EXPERIMENT ON TAX COMPLIANCE BEHAVIOR	Diyah Probowulan; Achmad Syahfrudin Z.; Yulinartati; Ni Nyoman Putu Martini; Sherly Erima Febriana	Universitas Muhammadiyah Jember
2	973	PPJK	DOES CORPORATE GOVERNANCE RESTRAIN TAX AVOIDANCE? EVIDENCE FROM INDONESIAN TRANSPORTATION COMPANIES	Herman Ernandi; Mei Dwi Wulandari; Aisha Hanif	Universitas Muhammadiyah Sidoarjo
3	1072	PPJK	THE SUSTAINABILITY PARADOX: CARBON PRICING AND CORPORATE TAX AGGRESSIVENESS UNDER ENVIRONMENTAL UNCERTAINTY	Melinda Wijaya; Mutmainah	Universitas Lambung Mangkurat
4	1202	PPJK	PENGARUH INTENSITAS MODAL, PROFITABILITAS, LEVERAGE, UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN CONSUMER NON-CYCLICALS YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2022-2024	Alifi Tria Susanti	ITB Widya Gama Lumajang

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 3
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Krismiaji, M.Sc., Ak., CA. (Politeknik YKPN Yogyakarta)
Link Zoom: https://us02web.zoom.us/j/87243294563?pwd=9qPABOihSVJRoZOWZ3tj90aMbXbuco.1
Meeting ID: 872 4329 4563
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	722	CG	THE INFLUENCE OF CEO DUALITY ON FIRM FINANCIAL PERFORMANCE IN EMERGING MARKETS	Wuryan Andayani; Mita Oktavia Putri; Alya Diajeng Pangestu; Claudia Angelina; Nurul Fawaid; Alif Rayhan Maron; Yulia Ratna Sari	Universitas Brawijaya
2	733	SIAEP	DIGITAL TRANSFORMATION AND FINANCIAL PERFORMANCE: THE MEDIATING ROLE OF OPERATIONAL EFFICIENCY	Dhiny Marcheline Saputri; Lutfi Harris	Universitas Brawijaya
3	947	CG	LEBIH DARI SEKADAR "APAKAH CSR MENGUNTUNGKAN?": TINJAUAN SISTEMATIS KOMPARATIF CSR/ESG-KINERJA KEUANGAN PADA NEGARA MAJU DAN BERKEMBANG	Putri Awalina; Sutrisno T; Imam Subekti; Arum Prastiwi	Universitas Islam Kadiri; Universitas Brawijaya
4	1133	ASPGG	DEKOLONISASI AKUNTANSI KEBERLANJUTAN PEMERINTAH DAERAH	Asqolani; Muhammad Syahrul Fuady; Nurkholis; Lilik Purwanti; Sari Atmini	PKN STAN; Universitas Brawijaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 4
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Masiyah Kholmi, MM., Ak., CA. (Universitas Muhammadiyah Malang)
Link Zoom: https://us06web.zoom.us/j/84122430495?pwd=pmDcjkeUxrJTn2ITlaoOPBNUclaPfd.1
Meeting ID: 841 2243 0495
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	833	AKPM	REAKSI KINERJA HARGA SAHAM: MAKRO DAN MIKRO EKONOMI	Ririn Uswati; Nur Hayati; M. Djasuli	Universitas Trunojoyo Madura
2	915	AKSR	MENELISIK FRAUD PADA ENTITAS BISNIS PESANTREN DALAM PERSPEKTIF MAQASHID AL-SHARI'AH	Moh. A'la; Mohammad Nizarul Alim; Nur Hayati	Universitas Trunojoyo Madura
3	984	PAK	PENGARUH KESIAPAN TEKNOLOGI, ETIKA, DAN LITERASI DIGITAL TERHADAP ADOPSI AI DALAM PEMBELAJARAN AKUNTANSI PADA MAHASISWA AKUNTANSI	Ana Ngainurohmah	Universitas Trunojoyo Madura
4	1115	ASPAM	MORE MONEY, LESS IMPACT: INSTITUTIONAL ACCOUNTABILITY AND VILLAGE FUND EFFICIENCY FOR SDGS IN EAST JAVA	Sultan Syah; Gema Wahyuning Utami	Universitas Trunojoyo Madura

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 5
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Fidiana, SE, MSA, CA. (STIESIA Surabaya)
Link Zoom: https://us06web.zoom.us/j/84274517234?pwd=3vXH2shkCoIUAp16p3rntwtqJTqey2.1
Meeting ID: 842 7451 7234
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	991	AKMP	PERAN AKUNTANSI DESA DALAM MENILAI DAMPAK SOSIAL EKOLOGIS DAN KEMISKINAN DI DESA PULU KABUPATEN SIGI	Arneks Fadli Tomesa	Universitas Tadulako
2	1003	PAK	PENGARUH INOVASI PRODUK DAN TEKNOLOGI DIGITAL TERHADAP KINERJA PERUSAHAAN: KEUNGGULAN BERSAING SEBAGAI VARIABEL MEDIASI (STUDI PADA UMKM MANUFAKTUR DI KOTA PALU)	Aras	Universitas Tadulako
3	1040	ASPGG	SUSTAINABILITY REPORT DISCLOSURE: A WEBSITE CONTENT ANALYSIS STUDY OF SEVERAL MAJOR CITY GOVERNMENTS IN INDONESIA	Muchsalmina; Rita Meutia; Fifi Yusmita; Linda	Universitas Syiah Kuala
4	1044	PPJK	THE EFFECT OF CORRUPTION CONTROL ON LOCAL TAX REVENUE: THE MODERATING EFFECT OF THE GOVERNMENT INTERNAL CONTROL APPARATUS IN INDONESIA	Ni Made Suwitri Parwati; andika longki; Andi Ainil Mufidah Tanra; Ilham Pakawaru	Universitas Tadulako

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 6
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Muslichah, SE., M.Ec., Ak.,CA., CSRA (STIE Malangkucecwara)
Link Zoom: https://us06web.zoom.us/j/81643990905?pwd=j529iHBH1bKyHXSlxIUljKRdyDWXYa.1
ID Rapat: 816 4399 0905
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	870	AKPM	DETERMINAN NILAI PERUSAHAAN PADA PERUSAHAAN ENERGI DI INDONESIA: PERAN MEDIASI MANAJEMEN LABA DAN MODERASI SUSTAINABILITY REPORTING	Ninda Maya Firnanda; Hwihanus	Universitas 17 Agustus 1945 Surabaya
2	920	AKPM	PENGARUH FINANCIAL STABILITY, FINANCIAL DISTRESS DAN INEFFECTIVE MONITORING TERHADAP FINANCIAL STATEMENT FRAUD	Citra Okta Berliana Putri	Universitas 17 Agustus 1945 Banyuwangi
3	939	AKPM	THE INFLUENCE OF FINANCIAL DISTRESS, TAX AVOIDANCE AND FREE CASH FLOW ON EARNINGS MANAGEMENT	Ovy Defrina Ananda	Universitas 17 Agustus 1945 Banyuwangi
4	1013	CG	PENGARUH TEKANAN STAKEHOLDER, DEWAN KOMISARIS INDEPENDEN DAN KINERJA LINGKUNGAN TERHADAP SUSTAINABILITY REPORT	Aisyah Nabilla Pasha	Universitas 17 Agustus 1945 Banyuwangi

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 7
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Alfa Rahmiati, S.E., M.M., Ak., BKP, CA. (Universitas Airlangga)
Link Zoom: https://us06web.zoom.us/j/83450347283?pwd=I9OxfYxM9zait09kD6gGGhQZDctNJb.1
Meeting ID: 834 5034 7283
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1022	PAK	PENGARUH STRUKTUR KEPEMILIKAN INSTITUSIONAL, KEPEMILIKAN ASING, DAN KEPEMILIKAN PEMERINTAH TERHADAP PENGUNGKAPAN ESG DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI	Adinda Mustika Afi; Yeterina Widi Nugrahanti; Oktavia Rizki Hampumpuni	Universitas Kristen Satya Wacana
2	1025	PAK	PENGARUH ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURES TERHADAP BIAYA UTANG	Angella Valent Vicita; Yeterina Widi Nugrahanti; Shiwanda Warastri Kristanto	Universitas Kristen Satya Wacana
3	1026	PAK	PENGARUH KONEKSI POLITIK TERHADAP KINERJA KEUANGAN: PERAN STRUKTUR KEPEMILIKAN SEBAGAI PEMODERASI	William Alexander Putra; Yonanda Talisa Fortunetta; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana
4	1029	PAK	PENGARUH CARBON EMISSION DISCLOSURE DAN CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN	Ilham Imam Sabillah; Roshinta Maria Kadinda; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 8
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Sri Iswati, SE., M.Si., Ak., CA. (Universitas Airlangga)
Link Zoom: https://us06web.zoom.us/j/85067642182?pwd=uqSLW7HJKv2XBE8okCXBzmT23ZwVcr.1
Meeting ID: 850 6764 2182
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	919	AKMP	EFISIENSI BIAYA PENGGUNAAN BAHAN BAKAR ALTERNATIF RENDAH KARBON UNTUK MENDUKUNG KEBERLANJUTAN PT. SEMEN INDONESIA (PERSERO) TBK	Ananda Hemas Rajawali Wijaya; Tri Wahyu Oktavendi; Fahmi Dwi Mawardi; Siti Zubaidah	Universitas Muhammadiyah Malang
2	1085	AKMP	INDIGENOUS WATER GOVERNANCE AND SUSTAINABLE WATER ACCOUNTING: AN ETHNOGRAPHIC STUDY OF JAMASAN SIRAMAN GONG KIAI PRADAH	Whedy Prasetyo; Agung Budi Sulistiyo; Raden Ayu Divala Al Mohtar	Universitas Jember
3	1124	AKMP	TAFSIR SOSIO-KULTURAL PRAKTIK AKUNTANSI DAN PENGELOLAAN USAHA MIKRO	Siska Dila Kusmawati; Akhmad Riduwan	STIESIA Surabaya
4	1196	AKMP	PEMANFAATAN REVENUE MANAGEMENT UNTUK PENGAMBILAN KEPUTUSAN DYNAMIC PRICING HOTEL	Alexander Raygian; Holly Deviarti; Arif Zukarnain	Bina Nusantara University

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 9
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Imam Subekti, M.Si., Ph.D.. Ak., CA. (Universitas Brawijaya)
Link Zoom: https://us06web.zoom.us/j/83694740834?pwd=OIrxnTbBhjKibdsMnCUyOeKDYmdndG.1
ID Rapat: 836 9474 0834
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	776	AKSR	AKUNTANSI KARBON DALAM KEUANGAN ISLAM: ANALISIS BIBLIOMETRIK	Nuril Badria; Puji Handayati; Ani Wilujeng Suryani	Universitas Negeri Malang
2	777	AKSR	BRIDGING ISLAMIC SOCIAL REPORTING AND ESG DISCLOSURE IN ISLAMIC BANKS: A BIBLIOMETRIC PERSPECTIVE	Naimatul Hasanah; Puji Handayati; Ani Wilujeng Suryani	Universitas Negeri Malang
3	850	CG	ESG DISCLOSURE DAN NILAI PERUSAHAAN: PERAN MODERASI LEVERAGE	Kholifah Oktaviani; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana
4	1008	CG	THE ROLE OF GOOD CORPORATE GOVERNANCE ON CARBON EMISSION DISCLOSURE IN THE MINING INDUSTRY	Agatha Audia Divanova Nakhari Omega; Supatmi	Universitas Kristen Satya Wacana

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 10
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Prof. Dr. Luciana Spica Almilia, SE., M.Si. (Universitas Hayam Wuruk Perbanas)
Link Zoom: https://us06web.zoom.us/j/81886361673?pwd=ueJz78BXdWd9zjZqpXzoSX9VH2k8VE.1
Meeting ID: 818 8636 1673
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	855	CG	OWNERSHIP STRUCTURE EFFECTS ON SUSTAINABILITY DISCLOSURE EXTENT WITH PROFITABILITY AS INTERVENING VARIABLE	Putu putri risma wandansari; Lalu Hamdani Husnan; Siti Aisyah Hidayati	Universitas Mataram
2	892	CG	ENVIRONMENTAL PERFORMANCE MODERATES GREEN BANKING TOWARDS GREEN BANKING INVESTMENT	Endah Karimah	STIE AMM Mataram
3	896	CG	DOES INSTITUTIONAL OWNERSHIP STRENGTHEN THE EFFECT OF SUSTAINABLE GROWTH ON FIRM VALUE? EVIDENCE FROM INDONESIAN LISTED BANKS	Ismi Fathia Rachmi; Nafis Dwi Kartiko	School of Accounting Bina Nusantara University; Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia
4	901	AKPM	FAMILY INVOLVEMENT, CAPITAL ALLOCATION, AND FINANCIAL PERFORMANCE: EVIDENCE FROM INDONESIAN LISTED FAMILY FIRMS	Rafael Arnolda; Armanto Witjaksono	School of Accounting Bina Nusantara University

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 11
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Nurhastuty Kesumo Wardhani, CA, MSc, PhD, CPIA. (Universitas Trisakti)
Link Zoom: https://us06web.zoom.us/j/89969542409?pwd=W5YKLXTWY5qUjjPbmkR0GDu4HHSBn2.1
Meeting ID: 899 6954 2409
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	809	CG	TONE AT THE TOP AND LEADERSHIP EDUCATION FOR SDG-ORIENTED CORPORATE REPORTING	Hendrawan Cahyaningrat; Retno Wulandari; Dian Anita Nuswantara; Ika Permatasari	Universitas Negeri Surabaya
2	1023	CG	AKUNTANSI BERBASIS TEKNOLOGI UNTUK KEBERLANJUTAN: EKSPLORASI PEMANFAATAN BIG DATA DALAM PENGUKURAN ESG	The, Giancarlo Fisichella Hartanto; Mirfa Qotus Zahro; Bela Syareatin Nisa	Universitas AKI
3	1132	AKMP	COSO FRAMEWORK STRATEGY FOR IMPLEMENTING HUMAN RESOURCE GOVERNANCE AT SC DEWANTARA ACCOUNTING SERVICES OFFICE	Agus Susilo; Rizki Auliya Wulan	Politeknik UBAYA
4	1164	CG	IMPLEMENTASI LAPORAN BERKELANJUTAN RUMAH SAKIT PEMERINTAH TIPE A INDONESIA BERDASARKAN ASPEK EKONOMI, SOSIAL, LINGKUNGAN, TATA KELOLA	Seto Satriyo Bayu Aji; Aulia Tria Suci	Universitas ‘Aisyiyah Yogyakarta

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 12
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Yie Ke Feliana, S.E., M.Com., Ak., CPA, CFP,CA (Universitas Surabaya)
Link Zoom: https://us06web.zoom.us/j/84951528179?pwd=JFsZQWhkPupPvIXTd7J0xjmAJDiW4g.1
ID Rapat: 849 5152 8179
Kode Sandi: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	899	AKPM	UNLOCKING FIRM VALUE: THE ROLES OF INTELLECTUAL CAPITAL, TECHNOLOGY, AND GROWTH OPPORTUNITIES UNDER GOOD CORPORATE GOVERNANCE	Sigit Hermawan	Universitas Muhammadiyah Sidoarjo
2	961	ASPAK	ANALYSIS OF THE EFFECTIVENESS AND EFFICIENCY OF PERFORMACE-BASED BUDGET EXPENDITURE AT THE INDONESIAN FOOTWEAR INDUSTRY EMPOWERMENT CENTER FOR PERIODE 2020-2024	Akhmad Mulyadi; Dina Dwi Oktavia Rini; Ira Safiratul Ulum	Universitas Muhammadiyah Sidoarjo
3	1051	AKPM	DETERMINANTS OF CORPORATE CASH HOLDINGS: THE ROLES OF FINANCIAL LEVERAGE, GROWTH OPPORTUNITIES, TAX AVOIDANCE, AND FIRM SIZE IN JAKARTA ISLAMIC INDEX FIRMS	Yunus Harjito; Elviana Devi Saputri; Bayu Tri Cahya; Antin Okfitasari	Universitas Setia Budi; Universitas Sebelas Maret Surakarta; UIN Sunan Kudus; Universitas Duta Bangsa Surakarta
4	1065	AKPM	CAPITAL STRUCTURE, DIGITAL TRANSFORMATION, AND BANK FINANCIAL PERFORMANCE: THE MODERATING ROLE OF FIRM SIZE	Nur Ravita Hanun; Duwi Rahayu; Rahmad Ramdani	Universitas Muhammadiyah Sidoarjo

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 13
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Jesica Handoko, SE., M.Si., Ak., CA., ACPA (Unika Widya Mandala Surabaya)
Link Zoom: https://us06web.zoom.us/j/84148416275?pwd=e7C7sVqjWNdKbXbSNQyqlCI6bSTj4m.1
Meeting ID: 841 4841 6275
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	1064	AKPM	INVESTMENT RISK MITIGATION WITH BENEISH M-SCORE IN INDONESIAN AND MALAYSIAN MINING COMPANIES	Adzka Rosa Sanjayyana; Irman Firmansyah; Ulfa Luthfia Nanda; Euis Rosidah; Rani Rahman	Universitas Siliwangi
2	1110	CG	CAN ICT ADOPTION STRENGTHEN ENVIRONMENTAL MANAGEMENT PRACTICES? EVIDENCE FROM INDONESIAN MANUFACTURING ENTERPRISES	Dwiyan Al Rasyid	Universitas Siliwangi
3	1146	ASPAK	THE EFFECT OF CAPITAL STRUCTURE, FIRM SIZE, ASSET GROWTH AND SALES GROWTH IN RELATION TO FINANCIAL PERFORMANCE (A STUDY OF COMPANIES IN THE METALS AND RELATED SUB-SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE, 2017–2024)	Siti Hardianti	Universitas Muhammadiyah Surabaya
4	1147	AKPM	THE INFLUENCE OF SOCIAL MEDIA PLATFORMS, INVESTMENT KNOWLEDGE, INVESTMENT RETURNS, AND RISK PERCEPTION ON GENERATION Z'S INTEREST IN INVESTING IN MUTUAL FUNDS (A STUDY OF ACCOUNTING STUDENTS AT UNIVERSITIES IN SURABAYA CITY)	Al Amanda Chorra Nabela	Universitas Muhammadiyah Surabaya

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 14
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Ikhsan Budi Riharjo, SE. , M.Si. , Ak. , CA. (STIESIA Surabaya)
Link Zoom: us06web.zoom.us/j/82834692400?pwd=8wwJXkEggEYxXebnr5dMaNXbg920Ae.1
Meeting ID: 828 3469 2400
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	835	CG	CONCENTRATED OWNERSHIP AND ESG PERFORMANCE: THE CONTINGENT ROLE OF EARNINGS QUALITY	Mutmainnah; La Ode Anto; Erwin Hadisantoso; Sindy Fuji Lestari	Universitas Halu Oleo; Universitas Gadjah Mada
2	860	ASPSIA	ANALYSIS OF INVENTORY ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION IN FRAUD PREVENTION AT POLEANG UTARA COMMUNITY HEALTH CENTER	Asma'idah; Erwin Hadisantoso; Safaruddin; La Ode Anto	Universitas Halu Oleo
3	932	CG	PENGARUH GREEN INTELLECTUAL CAPITAL TERHADAP CARBON EMISSION DISCLOSURE (STUDI EMPIRIS PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BEI PERIODE 2021-2023)	Wike Meilinda Maharani; Erlina Diamastuti; Viora Indriyanti	Universitas Internasional Semen Indonesia
4	1037	AKPM	PENGARUH ENTERPRISE RISK MANAGEMENT DISCLOSURE DAN GREEN INVESTMENT TERHADAP KINERJA KEUANGAN (STUDI EMPIRIS PADA PERUSAHAAN INDEKS LQ45)	Sri Wahjuni Latifah; Anisa Fadilah	Universitas Muhammadiyah Malang

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 15
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Nurika Restuningdiah SE, M.Si, Ak, CA. (Universitas Negeri Malang)
Link Zoom: us06web.zoom.us/j/86796121595?pwd=Ipsoko2Ht50NaOlBvuhHYfDzvk9Kwb.1
Meeting ID: 867 9612 1595
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	783	AKPM	THE IMPACT OF FIRM SIZE, FINANCIAL DISTRESS, AND LEVERAGE ON TAX AVOIDANCE IN FINANCIAL SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE PERIOD 2022–2024	Yeti Ridawati; Nurul Mazidah; Dina Alafi Hidayatin	STIE Cendekia Bojonegoro
2	784	SIAEP	ANALYSIS OF THE IMPLEMENTATION OF BLOCKCHAIN AND BIG DATA ANALYTICS IN FRAUD PREVENTION IN AUDITING	Eny Fariyanti; Nurul Mazidah; Dina Alafi Hidayatin	STIE Cendekia Bojonegoro
3	869	AKPM	PENGARUH JUMLAH KOMISARIS INDEPENDEN, KOMITE AUDIT DAN DEWAN DIREKSI TERHADAP KINERJA KEUANGAN (ROA) PADA PERUSAHAAN SEKTOR PERBANKAN YANG TERDAFTAR DI BEI PERIODE 2019-2023	Puji Dwi Rindiani, Abdul Azis Safii, Latifah Anom	STIE Cendekia Bojonegoro
4	1080	AKPM	SUSTAINABILITY VERSUS SOVEREIGNTY: ESG, POLITICAL-MILITARY CONNECTIONS, AND FUTURE STOCK RETURNS IN ACROSS INDONESIAN ELECTORAL CYCLES	Muhammad Saparudin; Riyan Harbi Valdiansyah	Universitas Budi Luhur

INTERNATIONAL CONFERENCE KRA XIII 2026
PETRA CHRISTIAN UNIVERSITY
CHANNEL 16
SESSION 3 - WEDNESDAY, 02 SEPTEMBER 2026 AT 10.30 AM -12.00 PM (10.30-12.00 WIB)

REVIEWER: Dr. Soni Agus Irwandi, SE, M.Si, Ak.,CA, ACPA (Universitas Hayam Wuruk Perbanas)
Link Zoom: us06web.zoom.us/j/88445910369?pwd=mipSmOJSeGNbLbowuzm6iJoFBLzEsW.1
Meeting ID: 884 4591 0369
Passcode: 02092026

NO	PAPER CODE	FIELD	TITLE	AUTHOR	INSTANTION
1	788	AKPM	CAPITAL MARKET DEVELOPMENT AND SUSTAINABLE ECONOMIC GROWTH IN INDONESIA: THE MODERATING ROLE OF INFLATION STABILITY	Elvynda Dian Kartikasari; Nanik Wahyuni	UIN Maulana Malik Ibrahim Malang
2	1038	CG	KINERJA LINGKUNGAN, ESG RISK RATING, DAN KOMITE AUDIT TERHADAP NILAI PERUSAHAAN DENGAN MODERASI PROFITABILITAS	Nenny Syahrenny; Lailatul Amanah; Mega Arisia Dewi	STIESIA Surabaya
3	1079	CG	INOVASI BERBASIS PENGHARGAAN MENUJU PENCAPAIAN SDGS: POTRET PEMUNGUTAN PAJAK DAERAH BAGI KELOMPOK RENTAN	Prawita Yani; Widi Agustina	STIESIA Surabaya

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

IAI Wilayah Jawa Timur, Jl. Krukah Utara No. 64 - Surabaya
Telp.: (031) 5021125 WA: 082229632055, Web: www.iaijawatimur.or.id, Email: iaikapdjatim@gmail.com
Jurusan Akuntansi, School of Bussines and Management, Universitas Kristen Petra, Jl. Siwalankerto No. 121-131 Surabaya
Telp. (031) 2983000, WA: 082244774882; 082135379204, Web: https://bacc.petra.ac.id/, Email: *info@petra.ac.id*

CO-HOSTS
INTERNATIONAL CONFERENCE
KRA XIII 2026

IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SCHOOL of BUSINESS and MANAGEMENT

KRA XIII'26 INTERNATIONAL CONFERENCE

CO-HOST

KONFERENSI INTERNASIONAL KRA XIII 2026