

Date : 25 th November 2016	No	Parallel Session 1			
Time		Parallel Room 1		Parallel Room 2	
		Financial Accounting		Sector Public Accounting, Taxation and Accounting Education	
		Chair Concurrent : Prof. Dr. Ida Rosnidah S.E, M.M, Ak, CA		Chair Concurrent : Dr. Tettet Fitrijanti S.E, M.Si, Ak,SAS	
16.00 – 16.25	1	Gede Ade Yuniarta IC001	Good Corporate Mechanism Impact Of Company Performance by Wide of Corporate Social Responsibility Disclosure	Suryadi Winata Khomsiyah IC005	Ethical Climate in Strengthening The Influence of Ethical Philosophy and Ethical Intensity on Ethical Decision Making of Public Accounting in Indonesia
16.25 – 16.50	2	Dyah Purwanti IC004	Real Activities Manipulation (RAM) and Accrual-based Earning Management Pre and Post IFRS Adoption in Indonesia	Taufik Nugraha S Sri Mulyani IC017	Grants Expenditure and Capital expenditure Pattern Analysis Before, During and After The Regional (study at Local Government in Indonesia Budget Year 2012) Election
16.50 – 17.15	3	Fakhri Ihsan Dini Rosdini IC010	The Relationship between Enviromental Performance, Financial Performance and Firm Value	Nelvirita IC021	An Opportunity for Accounting Educators to Learn From Critical Education Theory
17.15 – 17.40	4	Tiffani Anisa Dini Rosdini IC016	Factors Influencing Timeliness of Financial reporting (Empirical Study on Companies Listed on IDX in 2010-2014)	Ida Rosnidah Wiwit Apit S Agung Yulianto IC032	The Effect of Ethical Orientation and Moral Intensity Toward Auditor Candidate's Ethical Decisions

Date : 26 th November 2016	No	Parallel Session 2					
		Parallel Room 1	Parallel Room 2		Parallel Room 3		
		Financial Accounting	Management Accounting		Finance		
		Chair Concurrent : Prof. Dr. Winwin Yadiati/Dr. Hamzah Ritchi	Chair Concurrent : Dr. Harry Suharman		Chair Concurrent : Dr. Nanny Dewi		
08. 30 – 08.55	1	Istianingsih	Is Corporate Non	Anton Sondakh	Negotiated	Marcellina Yovita	The Influence of

		Aloysius Harry IC015	Financial Measurement and Earning Management Linked to Earning Informativeness ? (Indonesia Listed Manufacturing Company)	Fahmi Rizani IC006	Transfer Pricing Decision : Does Framing Affect Managers Judgement ?	Gia Kardina P IC012	Intellectual Capital to Market Value Return on Assets as Intervening Variable
08.55 – 09.20	2	Istianingsih Aloysius Harry IC014	Does Corporate Governance as A Moderating Variable Influence the Relationships Between Asimmetry Information and Earning Management ?	Anton Sondakh IC007	Eksperimental Research : Does Framing Affect Manager Effort on Negotiated Transfer pricing ?	Dra. Y Anni Aryani, M.Prof.Acc., Ph.D., A Agnes Utari Widyaningdyah Isna Putri R, SE, M.Si.Ak IC025	The Component of Intellectual Capital and Market Performance
09.20 – 09.45	3			Eka Putri Wulandari IC009	Risk Preferences, Specific Domain and Gender on Participative Budgeting		
09.45 – 10.10	4			Meyliana Se Tin Lidya Agustina IC013	The Past Decade (2005-2014) Research Direction and Development of Behavioral Aspect in Accounting Study of BRIA Journal (Behavioral Research In		

					Accounting)		
Parallel Session 3							
		Parallel Room 1		Parallel Room 2		Parallel Room 3	
		Financial Accounting		Auditing		Finance	
		Chair Concurrent : Dr. Hamzah Ritchi		Chair Concurrent : Dr. Tettet Fitrianti		Chair Concurrent : Dr. Nanny Dewi	
10.10 – 10.35	1	Delfita Siagian Sylvia Veronika IC024	The Effect of Audit Committee Financial Expertise and Relative Status on Earning Management	Nur Indah Riwijanti IC002	Revisiting the Challenges of Islamic Microfinance Institutions	Anies Lastiati Sylvia Veronica Vera Diyanti Samingun IC011	Tax Avoidance, Cost of Equity, and Ownership Structure: Case of Indonesia
10.35 – 11.00	2	Ersa Tri Wahyuni Chris H Edward Lee IC026	The Institutional Work of IFRS Adoption: Transforming Accounting Regulatory Fields	Puspita Rani IC003	The impact of auditor rotation on earnings quality with corporate governance as moderating variable	Dheika Febry Prima Yusi Sari IC028	The Effect of Corporate Governance on Possibility of Successful Corporate Turnaround for A Company Experiencing Financial Distress
11.00 – 11.25	3	Ersa Tri Wahyuni IC027	To Adopt or Not to Adopt IFRS: The role of the Institutional Entrepreneurs in the Decision Making Process of IFRS Adoption in Emerging Country	Negina Kencoro Putri IC023	Eksperimental Study on The Effect of Pleasure on Internal Control and Trends in Fraud by State Financial Manager	Amelia Rizky Alamanda IC031	Exploring Disclosure of Corporate Governance in Indonesia's Islamic Banking : A Maqashid Sharia Perspective