

# E-PROCEEDING

**2<sup>nd</sup> International on Accounting and Fraud Auditing**

*“Environmental, Social, and Governance:  
Creating Sustainable Value in Global Business”*



**Faculty of Economics Business  
Universitas Trilogi  
Jakarta, February 6 - 7, 2024**

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**Sponsorship:**



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## SPEECH ORGANIZING COMMITTEE 2<sup>nd</sup> INTERNATIONAL AND 5<sup>th</sup> NATIONAL CONFERENCE ON ACCOUNTING AND FRAUD AUDITING



**Assalamualaikum, Wr. Wb.**

The honorable:

Prof. Dr. Ir. Arisetyanto Nugroho, M.M., IPU, CMA, MSS, Chair of Yayasan Pengembangan Pendidikan Indonesia Jakarta (YPPIJ)

Prof. Dr. Pramono Hari Adi, M.S., Rector of Universitas Trilogi

Prof. Dr. Hj. Dian Agustia, S.E., M.Si., Ak., CA, Chair of the Educator Accountants Compartment of the Institute of Indonesia Chartered Accountants (IAI)

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Dr. Mohamad Mahsun, S.E., M.Si., Ak., CA, CPA, CFrA, CPI, CIPSAS, CHFI, Chair of Association of Public Sector Accounting Educators (APSAE)

Dr. Wempi Saputra, Executive Director of the World Bank Group representing Southeast Asia  
Distinguished Co-host Representatives

Distinguished Speakers, Reviewers, Discussants, Journal Partners, Presenters, and Participants

First of all, I would like to thank God Allah SWT who has been giving us blessings and mercies so we can attend today's 2nd InCAFA and 5th NCAFA in good condition. Until this fifth year, the Accounting Study Program, Faculty of Business Economics and Humanities, Universitas Trilogi is still persistent in holding a series of seminars and calls for papers in collaboration with IAI KAPd DKI Jakarta Region, ACFE, APSAE, and is supported by several universities as Co-Host.

This year's theme is "**Environmental, Social, and Governance: Creating Sustainable Value in Global Business**". Accounting and ESG are closely related in the context of business sustainability. Accountants play a crucial role in integrating ESG principles into financial reporting and decision-making. This integration can help companies manage their impact on the environment and society, increase transparency, and meet stakeholder expectations. Ultimately, this will help companies create sustainable value in the long term. In this way, global businesses can create sustainable value that is not only financially profitable but also contributes positively to the environment and society.

This year is special because the 2nd InCAFA not only held an international seminar but also an international call for papers for the first time. With good cooperation between the committee and reviewers, the blind review stage can be completed on time. From 123 papers, 111 papers (consisting of 59 national papers and 52 international papers) were declared to have passed and were entitled to take part in presentations at the 2nd InCAFA and 5th NCAFA activities in 2024.

On this occasion, allow me, as the Project Officer for this activity, to express my deepest thanks to all speakers, reviewers, discussants, journal partners, presenters, and participants. I would also like to

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thank all the co-hosts, sponsors, and media partners who supported this activity. We hope that this activity can provide benefits for all of us.

Wassalamualaikum Wr. Wb.

**Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.**

Project Officer of the 2nd InCAFA & 5th NCAFA 2024

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## SPEECH FROM VICE RECTOR OF UNIVERSITAS TRILOGI FOR LEARNING AND STUDENT AFFAIRS



### **To All distinguished key note speakers, speakers, guests and participants**

I am very honoured to be able to welcome you all in the 2nd International and 5th National Conference on Accounting and Fraud Auditing held by Universitas Trilogi, Jakarta, Indonesia. I also would like to pass my special gratitude to APSAE, ACFE Indonesian chapters, Ikatan Akuntan Indonesia and all of the co-hosts of this events who have worked together with us in making this conference happen.

The theme for this year's conference: **Environmental, Social, and Governance: Creating Sustainable Value in Global Business** is consistent

with what this conference's spirit, which is dynamic and in pace with the current issue. Businesses are increasingly being held responsible for performance and disclosure on a variety of environmental, social and governance factors by their investor, regulators and other stakeholders. This conference, thus, with no doubt is an excellent forum for discussion and exploring these issues from all of the perspectives: scholars, regulators, and industry.

Conferences like this are valuable opportunities for researchers, experts, scholars, students, as well as practiononers in both boardening research in accounting, business, and other sciences as well as enhancing business practices in searching for the best practice. I am also grateful to the involvement of government representatives, professional associations and other educational organizations in this year's conference. My appreciation also goes to all of the committee's members who have worked very hard in organizing this conference.

I am looking forward to having this conference establish into a recurring event for years to come.

Lastly, I sincerely hope that you will enjoy the seminar, and thank you for your visit to Universitas Trilogi.

Best Regards,

**Dr. Anies Lastiati, SE., Ak., MHRM., M.Ed.St., CA**

**Vice Rector of Universitas Trilogi for Learning and Student Affairs.**

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## SPEECH CHAIRMAN OF KOMPARTEMEN AKUNTAN PENDIDIK IKATAN AKUNTAN INDONESIA (IAI KAPd)



**Bismillahirrahmanirrahim,  
Assalamu'alaikum Warahmatullah  
Wabarakatuh.  
Alhamdulillah,**

Praise be to Allah SWT who has given His Grace and Guidance, so that the implementation of the 2<sup>nd</sup> International & 5<sup>th</sup> National Conference on Accounting and Fraud Auditing (2nd InCAFA & 5th NCAFA), on February 6-7, 2024 at the Faculty of Business Economics and Humanities, Trilogy University can be carried out successfully.

The implementation of the 2<sup>nd</sup> InCAFA & 5<sup>th</sup> NCAFA was attended by presenters, reviewers and participants as well as resource persons, who came from Indonesia and internationally, namely Thailand, Malaysia and the UK. The purpose of this conference is to increase the contribution of academics and professionals in the development of accounting and Fraud Auditing research and also as a medium for scientific discussion and communication, in building a culture of research and publication in Indonesia. The results of scientific research and discussion are expected to benefit the development of science and human welfare.

Thank you and highest appreciation to all those who have helped the implementation of the 2<sup>nd</sup> InCAFA & 5<sup>th</sup> NCAFA: Faculty of Business Economics and Humanities, Co-Host Universities, all committees, presenters, reviewers and those who contributed to the success of this conference. Hopefully 2nd InCAFA & 5th NCAFA will be beneficial for improving the quality of Higher Education in Indonesia.

Aamiin YRA.

Greetings and success always  
Wabillahitaufig Walhidayah,  
Wassalamu'alaikum Warahmatullah Wabarakatuh.

**Prof. Dr. Dian Agustia, SE, M.Si, Ak. CA.**  
**Chairman of IAI-KAPd**  
Jakarta, February 6-7, 2024

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## SPEECH OF THE CHAIRMAN OF THE ASSOCIATION OF PUBLIC SECTOR ACCOUNTING EDUCATORS (APSAE)



**Assalamu'alaikum Wr. Wb.**

**Good morning, ladies and gentlemen**

The honorable:

- Rector of Trilogi University, Prof. Dr. Pramono Hari Adi., MS.
  - Chairperson of the Accounting Educators Department of the Indonesian Institute of Accountants (IAI), Prof. Dian Agustia, M.Si., SE. Ak., CA., CMA.
  - President of the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter, Dr. Hery Subowo S.E., MPM., Ak., CA, CPA, CSFA., CIA, Ak.
- 2<sup>nd</sup> International & 5<sup>th</sup> National Conference on Accounting and Fraud Auditing (2nd InCAFA & 5th NCAFA), Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.
  - Distinguished Speakers and All Esteemed Participants.

Alhamdulillah, let us express our gratitude and praise to the Almighty, who on this joyous day has bestowed His Blessings and Grace upon us all. Today, on February 6, 2024, we are witnesses to a truly phenomenal academic event, the 2nd International & 5th National Conference on Accounting and Fraud Auditing (2nd InCAFA & 5th NCAFA). For this, I extend my appreciation and congratulations to the Committee and Trilogi University for successfully maintaining the continuity of this national and international conference program. We all understand that sustaining a program is more challenging than initiating it.

### **Respected Audience,**

With in-depth scrutiny, Trilogi University is hosting this conference under the theme "Environmental, Social, and Governance: Creating Sustainable Value in Global Business." This conference serves as a platform for all of us to explore and reflect on the crucial role of Environmental, Social, and Governance (ESG) in shaping sustainable values in our global business world.

Why is this conference so important for all of us? Firstly, we are facing significant challenges related to climate change, environmental degradation, and increasing social inequality. In this context, businesses can no longer operate as isolated entities. Their contributions to environmental and social aspects are not only a moral responsibility but also crucial for the sustainability of our planet and the well-being of future generations.

ESG is no longer just a trend or a "nice to have" aspect but has become a core foundation leading to sustainable values. Therefore, we need to discuss how companies can integrate ESG into their strategies and how these measures can create sustainable value on a global scale.

Furthermore, discussions on corporate governance or Governance have become increasingly crucial. Good leadership, transparency, and accountability are pillars that must be strengthened to ensure that

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companies not only generate financial profits but also have a positive impact on society and the environment.

In this conference, we will not only listen to brilliant thoughts from experts in this field but also participate in defining our roles in creating sustainable values in our global business world.

## **Respected Audience,**

Let us together make this conference a starting point for positive change, where ESG is not just a discussion topic but a primary driver in every business decision we make. Together, we can create a positive impact, build a sustainable future, and leave a legacy for future generations. Thank you for your participation and collaborative spirit!

May the Almighty bestow His blessings and grace upon us all. Amen.

Wassalamu'alaikum Wr. Wb.

Jakarta, February 06, 2024

Association of Public Sector Accounting Educators (APSAE)

**Dr. Mohamad Mahsun, SE, M.Si, Ak., CA., CPA., CFrA, CIPSAS, CPI, CHFI**  
**Chairman**

## SPEECH OF THE PRESIDENT OF ACFE INDONESIA CHAPTER



I am deeply honoured to have been invited as a speaker at the 2nd International & 5th National Conference on Accounting and Fraud Auditing (2nd InCAFA & 5th NCAFA) organized by the Faculty of Economics, Business, and Humanities, Trilogi University in collaboration with Indonesian Institute of Accountants - Educator Accountant Department, The Jakarta Accounting Lecturer Forum, the Association of Public Sector Accounting Educators (APSAE), and the Association of Certified Fraud Examiners Indonesia Chapter (ACFE).

The theme of this conference, "**Environmental, Social, and Governance: Creating Sustainable Value in Global Business**," resonates profoundly with the critical juncture at which the global business community stands today. As we navigate through a rapidly transforming digital landscape, it is imperative that we integrate Environmental, Social, and Governance (ESG) principles into the core of our operations to foster sustainable and responsible business practices.

Today we need to align fraud prevention, digital transformation, and ESG principles in order to build a sustainable and responsible business. We are seeking the synergies between robust fraud prevention mechanisms, the agile adoption of digital technologies, and the unwavering commitment to ESG standards. The convergence of these three strategic areas is not merely a trend but also a pressing necessity for businesses aiming for longevity and ethical excellence in the 21st century.

Fraud prevention is no longer confined to financial checks and compliance routines; it has evolved to encompass the broader spectrum of business integrity and accountability. In this digital era, where data is both an asset and a vulnerability, protecting our enterprises from fraudulent activities requires a sophisticated understanding of technological advancements and their implications on security and transparency.

Digital transformation, on the other hand, offers unprecedented opportunities to streamline operations, engage stakeholders, and enhance decision-making processes. However, it also comes with the responsibility to ensure that these innovations serve the greater good, contribute to societal development, and mitigate adverse environmental impacts.

Lastly, the incorporation of ESG principles is the cornerstone that holds together the long-term value creation for businesses. It is not merely about compliance; it is about embedding sustainability, ethical governance, and social responsibility into the DNA of an organization. This holistic approach is where consumers, investors, and regulators increasingly demand accountability and purpose-driven performance.

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I express my gratitude to Trilogi University and all the partners for organizing such a forward thinking conference. Our commitment to excellence and innovation in the field of accounting and auditing is commendable. Together, through this platform, we can educate, collaborate, and inspire one another to elevate our practices and contribute to a more equitable and sustainable world.

Thank you, and I eagerly anticipate a stimulating and enlightening exchange of ideas at this distinguished conference.

Sincerely,

**Dr. Hery Subowo, CFE**  
**President of ACFE Indonesia Chapter**

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## SPEAKERS AND MODERATORS

### SPEAKERS



**Prof. Dr. Ratna Wardhani, S.E., M.Si., Ak., CA., CIPSAS., CGMA., CSRS., CSRA., CSF.**

Professor of the Faculty of Business Economics,  
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**Indra Widjaja, CFE., CIA., QIA., QHIA., CRMP., CRGP**

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**Dr. Dayana Binti Jalaludin**

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**Muhamad Shiroth**

Principal Economist Bank Indonesia DKI  
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**Mr. Shebley Haslan Abdul Majid**

Foreign Expert of the Faculty of Management  
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**Professor Lim Weng Marc**

Dean of Sunway Business School, Malaysia



**Dr. Ir. Muhammad Awaluddin MBA.**

President Commissioner of Pelni, Indonesia



**Prof. Pawan Adhikari**

Senior Lecturer in Accounting University of  
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M.Ak., M.B.A.**

Lecturer of Accounting Study Program of  
Trilogy University



**Dr. Anies Lastiati, SE., Ak., MHRM.,  
M.Ed.St., CA**

Vice Rector Of Universitas Trilogi For Learning  
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