

ISBN 978-819576921-6



The 1st - 2022

ISCMI

INTERNATIONAL STUDENTS CONFERENCE
ON MULTIPLE INTELLIGENCES



THEME:
ROLE OF MULTIPLE INTELLIGENCE IN 21st CENTURY LIFE

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TITLE: THE 1st – 2022 INTERNATIONAL STUDENTS CONFERENCE ON MULTIPLE INTELLIGENCES (ISCM)

E-ISBN: 978-81-957692-1-6

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Published by:



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Foreword and Opening Remark

THE 1st – 2022 INTERNATIONAL STUDENTS CONFERENCE ON MULTIPLE INTELLIGENCES (ISCFI)

In the name of Allah, The Most Gracious the Merciful

Assalamu'alaikum Wr. Wb.

Heartiest Greeting from Indonesian Accounting Lecturer Association (ADAI) - Indonesia, to you All in all over the World

Honorable, Keynote Speaker. Respectable, all presenters for this THE 1st INTERNATIONAL STUDENTS CONFERENCE ON MULTIPLE INTELLIGENCES (ISCFI). Beloved committee, students, participants, ladies and gentlemen

My Name is Arfan Ikhsan Lubis Chairman of the Association of Indonesian Accounting Lecturers (ADAI), it is such an honor for me to welcome you all to our THE 1st INTERNATIONAL STUDENTS CONFERENCE ON MULTIPLE INTELLIGENCES (ISCFI) in keynote speakers' session and parallel sessions with lecturers, researchers and students world wide. This is our 1st International Students Conference Talk by the theme: ROLE OF MULTIPLE INTELLIGENCE IN 21st CENTURY LIFE

Dear Brothers and Sisters

Through an introduction to Multiple Intelligences, we can learn about student's strengths/weaknesses and provide them with opportunities to learn through their strengths. Students have the opportunity to explore the world, work on their own skills and develop their own abilities. Multiple intelligence is a theory of human intelligence which is divided into eight modalities. Some of them are visual intelligence, verbal intelligence, logical intelligence and physical intelligence.

INTERNATIONAL STUDENTS CONFERENCE ON MULTIPLE INTELLIGENCES (ISCFI) is a series program of student. International conferences are an important thing for Indonesian students to attend, by attending international conferences, students can express opinions effectively. Academic benefits that can be obtained by participating in international conferences, namely international conferences will be a place for students to meet experts in various fields, so that these students feel they can expand their networking and also gain new knowledge from professors, speakers, and scientists from around the world, by participating in international conferences.

Ladies and gentlemen, That's the end of my opening remark, thank you very much for your kind attention.

Best regard,

Dr. Arfan Ikhsan Lubis

Chairman of the Association of Indonesian Accounting Lecturers (ADAI)

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Analysis of the Application of Electronic Application of Proof of Cut by Government Agencies (e-Bupot IP) at POLTEKPEL Barombong

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Taxation, Bosowa Polytechnic

Background

Taxes have a very important role in Indonesia, especially in terms of state financing. Based on data from the Ministry of Finance of the Republic of Indonesia (KEMENKEU RI) in the 2021 State Budget (APBN), the amount of state revenue derived from tax revenues is IDR 1,277.5 trillion, while the total state revenue is IDR 2,003.1 trillion. (Arianty & Desi, 2021) stated that a good tax administration system can support the success of tax revenues in Indonesia. One of the efforts taken is to simplify the tax administration system through a new policy that regulates the creation of tax returns or proof of tax withholding electronically (*e-Bupot*). The Directorate General of Taxes (DGT) has developed a web-based application called the *Government Agency e-Bupot* application . The Directorate General of Taxes (DGT) introduced *e-Bupot* government agencies to provide convenience and services for government agencies. Based on the provisions of the Regulation of the Director General of Taxes, PER - 17/PJ/2021 concerning the Form and Procedure for Making Proof of Withholding and/or Collection of Taxes, as well as the Form, Content, Procedure for Filling, and Submitting a Period Notification Letter for Government Agencies, 2021 article 1 number 26 PER/17/PJ/2021, the *e-Bupot IP* application is a software provided in the DGT's property to make proof of withholding of Income Tax Article 21/26 government agencies and evidence government unification cuts/collections.

In addition, the application can also be used to fill out and report income tax returns article 21/26 of government agencies and unification tax returns of government agencies. SPT Masa PPh Article 21/26 government agencies is a Period Tax Return used by tax cutters/collectors to report the obligation to withhold income tax article 21 and/or PPh article 26, as well as deposit or collect income tax article 21 and/or PPh article 26 in 1 tax period. Government agency unification tax return is a period tax return used by tax withholders/collectors to report the obligation of withholding and/or collecting taxes as well as depositing or withholding and/or collecting taxes within 1 tax period.

POLTEKPEL Barombong is one of the taxpayers of government agencies that carry out government activities and has the authority and responsibility to use the budget. According to the researcher, due to withholding and/or collection and reporting of tax returns for government agencies at POLTEKPEL Barombong using the application. Therefore, researchers will analyze the application of the *e-Bupot IP* application in POLTEKPEL Barombong. With the title "**Analysis of the Application of Electronic Application of Proof of Cut by Government Agencies (e-Bupot IP) in POLTEKPEL Barombong**".

Steps to Use *the e-Bupot IP* Application at POLTEKPEL Barombong

POLTEKPEL Barombong applies *e-Bupot IP* starting in September 2021 for the period of Income Tax Article 21/26 and PPh unification in August. In making it, the parties involved are POLTEKPEL Barombong as the tax cutter and the counterparty as

the party who collects the tax. Meanwhile, in POLTEKPEL, barombong in making proof of deduction of income tax article 21/26 and income tax unification data will be taken from transactions with partners, usually informed by the staff of the commitment-making official and then the tax staff who make a recap of what will be deducted where the details of the transaction have been informed by the staff of the commitment-making official. Because the e-Bupot IP application is specifically for taxpayers of government agencies, the main requirement to be able to use the e-Bupot IP application is the status of the taxpayer as a government agency, in simple terms, the flow of using *e-Bupot IP* is as follows:



Figure 3. 1 General Stages of *e-Bupot IP*

1. POLTEKPEL Barombong will access the DGT online (<https://djponline.pajak.go.id>) page or go directly to the *e-Bupot IP* (<https://ebupotip.pajak.go.id/>) page, *log in* with the Taxpayer Identification Number (NPWP) without punctuation, enter the DGT password online, then enter the appropriate security code (*captcha*), click *login*.
2. If the *login* is successful, the system will direct the display on the *e-Bupot IP dashboard*. The *dashboard* section contains a list of SPT Masa unification IP and SPT Masa PPh Article 21 that have been reported.
3. If what is recorded is proof of withholding with the tax object code on the unification tax return, then the IP taxpayer chooses the Unfication Tax Return menu-PPh Sub Menu - BP-Record List / Import data (for Proof of withholding of unification Income Tax), or selects the Unfication Tax Return menu-VAT Sub Menu - List of Proof of Collection-Record / Import data (for proof of VAT Collection). Specifically for recording proof of VAT-invoice collection, only data on the partner's NPWP parameters and invoice number are needed, then the system will validate the data on the *e-invoice*.
4. If what is recorded is withholding evidence with the tax object code on the Income Tax Return Article 21, then the IP taxpayer chooses the SPT 21-Sub Menu Proof of Income Tax Withholding Article 21/26-List BP-Record/Import data
5. Specifically for recording withholding evidence data using the data import method, IP taxpayers are required to prepare withholding proof data in a predetermined excel file format.

6. The excel file format as a data import facility can be downloaded in the instructions section of the import of withholding proof data page. The format of the data import file consists of:
 - a. Proof of deduction of Income Tax Unification
 - b. Proof of VAT/PPnBM deduction
 - c. Proof of deduction of income tax Article 21 monthly/final/not final
 - d. Proof of deduction of income tax Article 21 annual
7. Before recording the cut/levy proof, first record the signatory in the settings menu. The recording of signatories can use NPWP or NIK identity data. The recorded signatory can later be used as a signatory to the proof of withholding or tax return.
8. After the recording of the withholding evidence is completed, ideally make payments on the taxes owed. But before payment is made, facilities are needed to help pay taxes, one of the facilities in question is the creation of *billing IDs*. In the *e-Bupot* IP application, a *billing id* is generated for each proof of deduction/collection. The position of creating a *billing id* can be seen in the list of proof of deduction / collection, column action-create billing code.
9. After the billing id creation is complete, the *billing id* can be printed by utilizing the billing print feature at the far right side with the button to create *billing code*. Furthermore, if the *billing id* has been printed, payment of taxes owed can be made through the post office.
10. If the creation of the cut/levy evidence has been recorded, it can be continued with the posting process. The post sub menu can be found on the Unification Tax Return and SPT 21 menus.
11. If the proofs of deduction/collection have been completed in the post, it can be continued with the process of recording the proof of deposit. Recording of proof of deposit is the repayment of taxes owed from the recording of withholding evidence. Recording proof of deposit can be opened on the Unification Tax Return / SPT 21 menu – SPT Masa – Recording Buki Deposit. Before recording proof of deposit, first determine the tax year and tax period for which the proof of tax deposit will be recorded. From the display of the proof of deposit recording page, information on the amount of bills for each Tax Account Code (KAP) and Deposit Type Code (KJS) can be obtained. For details of recording proof of deposit, generally transactions made by Government Agencies for each proof of deduction / collection have their own deposit. So if you want to record proof of deposit, then we must first choose the name of the withholding proof that you want to pay the tax for. The type of deposit proof consists of a Tax Deposit Letter (SSP), Book Transfer and Fund Disbursement Order (SP2D).
12. The last step in using the Government *Diamond e-Bupot* application is to Send a Tax Return. However, it is necessary to know that before sending the tax return, the details of the data on the parent tax return and attachments need to be examined first, as well as determining the signing of the tax return

as a process of completing the tax return. We can open the process of completing the SPT and sending the SPT by selecting the SPT Unification menu – SPT Masa – SPT Submission (for SPT Masa Unifikasi) or the SPT 21 menu – SPT Masa – SPT Submission (for SPT Masa Unification). The preparation of tax returns can be seen by displaying a list of tax returns for each tax period and year. In the action column, there is a button to complete the tax return and send a special tax return for tax returns whose status is still draft (not yet reported). Meanwhile, if the status of the SPT has been reported, then in the action column only a *button* appears to see the SPT.

The complete appearance of the tax return between the Unification Tax Return and the SPT 21 is slightly different, this is because the reporting format between the Unification Period Tax Return and the Article 21 Income Tax Return is different. After the process of completing the tax return is complete, it can be continued by sending the tax return. At the stage of sending the tax return, it is required to input passphrase data and upload electronic certificates which will later be validated by the system. If the SPT is successful, an Electronic Proof of Receipt (BPE) is issued for sending the tax return, the BPE can be viewed and downloaded on the *dashboard* menu.

Impact of Implementing *e-Bupot* IP Application in POLTEKPEL Barombong

Based on the results of interviews and documentation conducted by the authors, it shows that the web-based application of electronic proof of withholding of government agencies has provided convenience for taxpayers. As stated by Mr. Muksin, S.E., M.M as tax staff at POLTEKPEL Barombong:

"The implementation of *e-Bupot* Government Agencies is very easy in the tax reporting process, especially in the midst of a pandemic at that time. In addition to being easy in the reporting process, KPP Pratama Makassar Barat in this case the *Helpdesk* section specifically for *e-Bupot* IP provides consulting services so that it provides more convenience in making evidence of deductions and reporting."

Based on the results of an interview conducted with Mr. Muksin, S.E., M.M, about the advantages of *e-Bupot* IP has a significant impact on POLTEKPEL Barombong as well as the ease of making tax invoices and also does not need signatures and affixing stamps as was done previously for proof of deduction through Ms. Excel.

According to the results of an interview by the Financial Manager, Mr. M. Natsir, S.Kom at POLTEKPEL Barombong, namely:

"The *e-Bupot* IP application system at POLTEKPEL Barombong strongly supports accountable financial management in terms of withholding and reporting taxes on goods/expenditure and capital. The *e-Bupot* IP application is very helpful in making proof of withholding tax to be deposited into the state treasury in accordance with the provisions of applicable laws and regulations."

By switching to *e-Bupot* Government Agencies, the creation of cut evidence no longer has to make proof of deduction and reporting of income tax returns separately with different applications. Previously, POLTEKPEL Barombong used various

applications to fulfill its obligations, such as *e-Bupot* PPh article 23/26, e-SPT PPh article 22, e-SPT PPh article 23, and e-SPT PPN. This is in accordance with what was stated by Mr. M. Natsir, S.Kom and Mr. Muksin S.E., M.M as financial managers and tax staff at POLTEKPEL Barombong.

According to the results of an interview with the tax staff of Mr. Muksin S.E., M.M at POLTEKPEL Barombong, namely:

"There are several obstacles faced including, for example, when making proof of withholding income tax Article 21 where we only make deduction evidence after the payment *billing* has been made first, sometimes we are wrong in determining the tax type code, even though the *e-Bupot* IP also provides a billing creation menu. When there is a difference in the deposit type code between the *billing* that was made first and the proof of deduction to be made, the tax return cannot be reported due to the difference in value. The solution to this obstacle is book-entry."

Based on the results of these interviews and the documentation conducted by the authors, it shows that electronic web-based applications of evidence of government agencies still have shortcomings even though they are not a serious problem. So that it can still be overcome by the tax staff at POLTEKPEL Barombong. This is in accordance with the disclosure of Mr. Muksin, S.E., M.M as the tax staff of POLTEKPEL Barombong.

According to the interview results of Mr. Muksin, S.E., M.M at POLTEKPEL Barombong, namely:

"Efforts to overcome these obstacles include being careful in determining the tax type code on each transaction, analyzing each type of tax before making payments and reporting, regularly consulting with tax experts or *helpdesks* at registered KPP."

According to the results of the study, based on the Regulation of the Directorate General of Taxes Number PER – 17 / PJ / 2021 POLTEKPEL Barombong has implemented the creation of electronic withholding evidence and reporting of SPT Masa Unification of Government Agencies and SPT Masa PPh Article 21/26 using a web-based application in accordance with applicable procedures and regulations. It can be seen from the deposit and reporting of Income Tax Unification and PPh Article 21/26 has been timely and applies the conditions in the implementation of the application of electronic deduction evidence.

Based on interviews with respondents, *e-Bupot* IP provides convenience in making evidence of deductions for Government Agency Unification Income Tax and Article 21/26 income tax at POLTEKPEL Barombong, because it can provide convenience in making proof of deduction and reporting of SPT Masa Unification and SPT Masa PPh Article 21/26. The *e-Bupot* IP application has a very relevant, effective and efficient level of *e-Bupot* IP and data validation, meaning that the data will not be lost because it is stored on the DGT *server*.

This *e-Bupot* IP application has gone through several stages of changing requirements for those who use. Currently, it is required that all treasurers of

government, local and village agencies nationwide using web-based applications are required to make proof of withholding and reporting of Government Agency Unification Period Tax Returns and Income Tax Period Tax Returns Article 21/26.

Writing captions for tables is located above the table and writing captions for images or charts is located below the image or chart. If you include an image then you must include it also in a separate file to maintain the image quality.

Conclusion

POLTEKPEL Barombong is a withholding and tax collector for several transactions with counterparties. The documents prepared before reporting the tax return are a recap of the calculation of the salary application (specifically for the Income Tax Period Tax Return Article 21), Fund Disbursement Order (SP2D), payment warrant, payment request letter, statement of shopping responsibility, payment minutes, receipts / proof of payment, minutes of handover of goods, and order letters. The steps to use the *e-Bupot IP* application are to log in to the *djp online* account using the *djp online username* and *password*. Then the recording of the proofs is *key-in* (direct) or *import* the data. Furthermore, the creation of *a billing* for each proof of deduction / collection. Then move the proof of deduction data and pay it on the tax return. Furthermore, tax payment and recording of proof of deposit. The last step is to complete the tax return record and send the tax return.

Based on the results of the study, the application of a web-based application of withholding evidence of government agencies in making withholding evidence and reporting of Income Tax Unification of Government Agencies and Income Tax article 21/26 at POLTEKPEL Barombong is in accordance with the decree of the Directorate General of Taxes Number PER-17 / PJ / 2021. The application of *e-Bupot IP* in reporting SPT Masa Unification of Government Agencies and SPT Masa PPh Article 21/26 is also carried out in one application, namely *e-Bupot IP*. The *e-Bupot IP* application system at POLTEKPEL Barombong strongly supports accountable financial management in terms of withholding and reporting taxes on goods / expenditure and capital. Obstacles that are often faced in determining the type of tax code to be made, the tax return for the tax period cannot be reported due to a difference in value, therefore you must go to the registered tax office to make a book transfer. Sometimes these obstacles make tax reporting late.

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The role of Educational technology in 21st Centaury Teaching and Learning

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What is educational technology?

In the world during and post COVID-19, technology in the field of education has become even more important. Due to long periods of sheltering in places, many used technology to keep their education careers on track.

Educational Technology (ET) is an extensively used concept in the field of education. It is more than just utilizing technological tools or equipment such as computers, smart boards, and projectors in education. Educational technology focuses not only on the tools, but also on the processes of applying these tools in education. The educationists proposed different definitions to explain the concept educationally. Some of the definitions are as follow,

Educational Technology is the study and ethical practice of facilitating learning and improving performance by creating, using and managing appropriate technological processes and resources (AECT, 2004). Educational technology is the development, application and evaluation of systems, techniques and aids to improve the process of human learning (cited by Percival & Ellington, 1984, p.20).

Educational technology is the combination of instructional, learning, developmental, managerial and other technologies, as applied to the solution of educational problems (Gentry, 1995). Educational technology is a complex, integrated process involving people, procedures, ideas, devices, and organization, for analyzing problems and devising, implementing, evaluating, and managing solutions to those problems, involved in all aspects of human learning (AECT, 1977).

The above definitions and image clearly explain the meaning of educational technology in teaching and learning process and how it paves the ways for the betterment and development of 21st century education. The image below clearly depicts the meaning of educational technology in three aspects, such as Hardware, Software, and Education Theory.

What is EdTech?

EdTech or educational technology is made up of computer software, hardware and theory to improve traditional education methods.



Hardware



Software



Education Theory

Tablets, laptops and handheld devices make distance learning possible

Courseware and e-learning apps help keep learners engaged

The **SAMR and TPACK** models help structure edtech approaches

Source from: <https://www.jobhero.com/career-guides/careers/planning/the-future-of-ed-tech> Moreover, educational technology has three domains of use, such as

- Technology as a tutor (giving instructions and guides the user),
- Technology as a teaching tool
- Technology as a learning tool

These three roles are very important when we use technology in teaching and learning process.

Educational technology in teaching and learning process

Educational technology has a broad role in teaching and learning process in 21st century especially after COVID-19 pandemic the contribution of educational technology is vital in various components of teaching and learning. When it comes that how educational technology helps in teaching and learning, we can define as how it helps for teachers in teaching process and

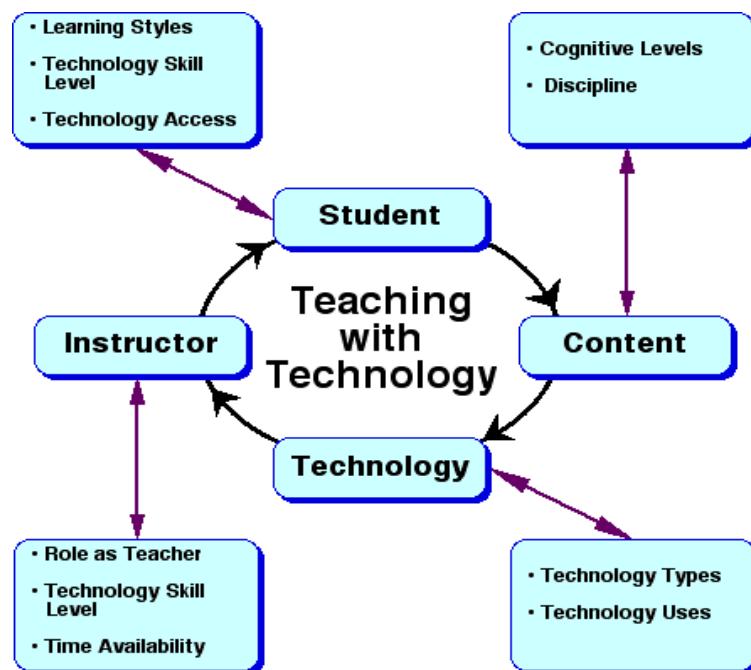
learners in learning process. In teaching and learning the role of educational technology is structured in three continuous processes. Those are inputs, process, and outputs.

Input- school building, teaching materials, furniture

Process- strategies and techniques of teaching Output- desired changes in behavior

Educational technology for teachers

Not only as the sole interpreter of knowledge rather teachers take different role in teaching and learning process as facilitator and guider. So, the role of educational technology is vital in all contributions of teachers.



Source from: <http://questgarden.com/56/65/3/071026153417/conclusion.htm>

The above picture clearly explains the role of technology in teaching in the ways of delivering the contents, instructions, and use of technology for students. Technology has the potential to help teachers to be more effective in reaching every student. Here, we can explain this with six promising factors that how technology and teachers interrelate in teaching and learning process. They are explained here.

The role of coaching and mentoring

The teachers' role of coaching and mentoring in teaching is very essential for effective learning. When teachers take the role as a coach and mentors, students are boosted in their learning activities and the outputs of educations are smoothly achieved. Technology helps a lot to develop the two skills of coaching and mentoring successfully. In African countries these two concepts are considered important in enhancing students 'learning activities. Mentoring can be done for students as well as for teachers. For mentoring also technology helps a lot in various ways.

Development of content knowledge and pedagogical knowledge

As we know content knowledge (CK) and Pedagogical knowledge (PK) are very important for teachers in their career along with improving technological skills (TK). Therefore, Technology presents opportunities for teachers to increase their content knowledge, together with their pedagogical skills. For example, teachers can develop these three skills through massive open online course (MOOC).

Effective management of teachers

Technology offers good opportunities to manage teachers' performance effectively. This leads the ways to identify the effective management ways and when it can be done. During COVID- 19, teaching and learning activities were fully connected through online. To evaluate and manage its effectiveness different technological ideas were used and still being used. This method is apart from the traditional method of evaluation and management.

Developing teachers' workforce effectively

Technology can help to improve teachers' work force inside schools. When there are number of teachers deployed in school level, the ideas through technology will manage the workforce and get more outputs from it. Through technology, teachers' availability can be managed properly.

For example, some schools have more teachers rather few of them lack with availability. This will be reduced by the ideas of technology in teaching and learning.

Increasing the attractiveness of teaching profession

Technology increases the attractiveness of teaching profession in different ways in teaching, strategies used for teaching, teaching tools and modern classrooms and modern evaluation methods. Especially, during and post COVID-19 period, the strategies used in teaching and learning have lifted the effectiveness of teaching. Teachers have developed themselves as 21st century teachers developing Content knowledge and Pedagogical knowledge along with Technological skills. Moreover, online education has developed this concept for teachers properly.

Educational technology for students

As teachers students are also given more prominence in the use of technology in their learning activities. At present students take their learning activities via online, at the time learning how technology helps them to improve their knowledge and skills. The world has also been going through a prolonged and unprecedented period of training in the use of

digital education. According to UNESCO, 1.6 billion students were displaced in the spring of 2020 as COVID-19 forced social distancing this left hundreds of millions of students and teachers to rapidly deploy digital tools. Some children didn't have them, and they were left out. Parents, too, have been exposed to this modality—whether helping their children or scouring the internet looking for resources. Anecdotally, this seems to have informed millions of parents about the affordances of online education—both good and bad. Many working adults, meanwhile, were forced to attend training sessions, conferences, and events over videoconferencing, further deepening the penetration of online modalities. (Sanjay E. Sarma (MIT) and William B. Bonvillian (MIT), 2021).

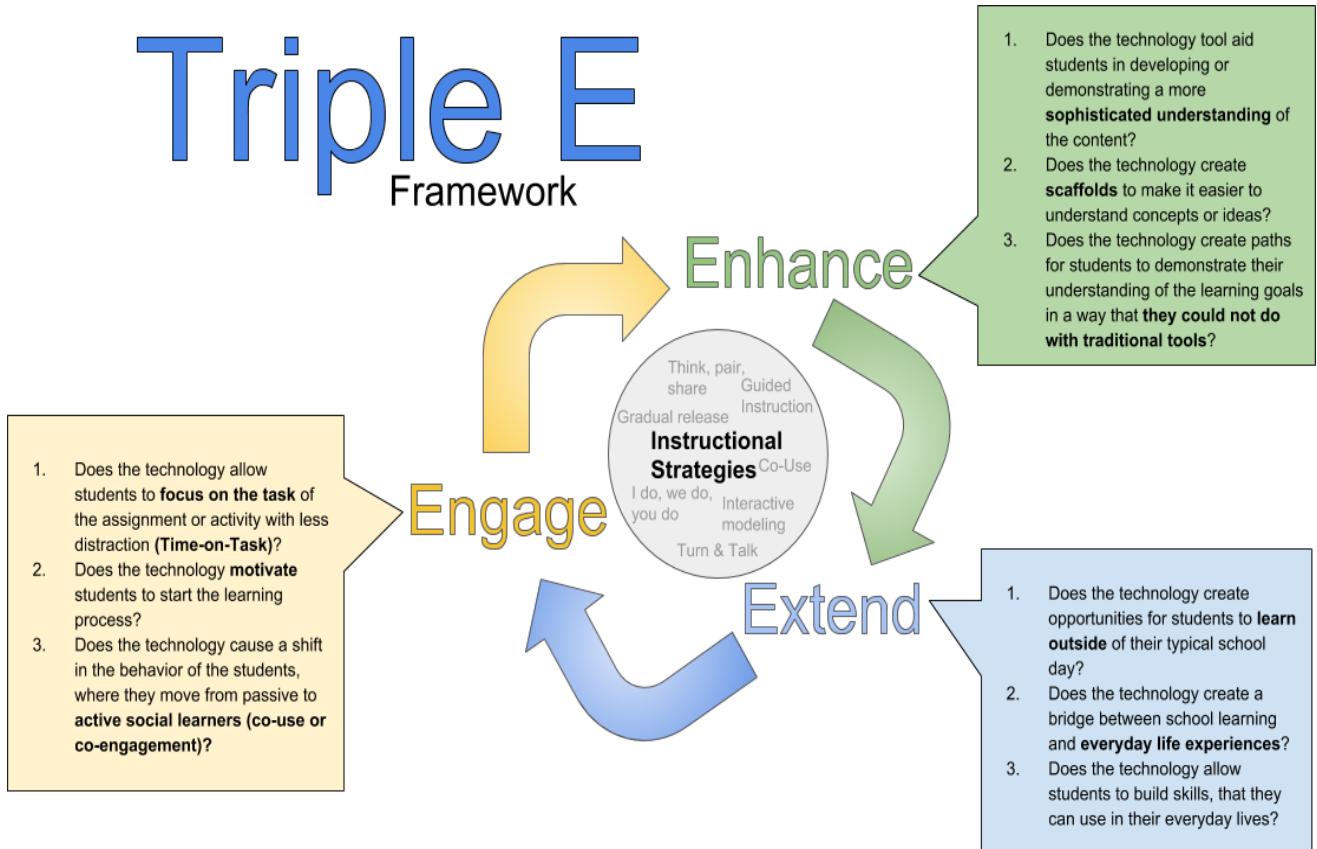
Triple E Frame work

The Triple E Framework was developed in 2011 by Professor Liz Kolb at the University of Michigan, School of Education. The main purpose of introducing this framework was to address the desire for K-12 educators to bridge research on education technologies and teaching practice in the classroom. This frame work clearly explains how technology helps to students in teaching and learning activities.

The Triple E is a practical framework that measures the degree to which the technology in a lesson is helping students meet the learning goals. Unlike other technology frameworks, the Triple E Framework focus is on the learning goals, and not specific technology tools. The framework draws on educational research concerning effective and ineffective practices with technology tools from the past two decades (Liz Kolb, 2020). The frame is described as follow:

Triple E

Framework



Source from:

<https://www.tripleeframework.com/about.html>

The three concepts Enhance, Extend, and Engage give clear idea about how technology take place in various learning activities of students. If it is Enhance in the process how technology enhances students' learning and how it is made easily to students. Moreover, how the learning goals are achieved through new technological tools apart from traditional tools. The second concept is Extend; this clearly tells how technology paves the ways for opportunities to learn outside. Another importance of this is how lifelong learning experiences are created among students with the use of technology in teaching and learning activities. Development of skills are also another important concept in the second E extend. The last one is Engage. This clearly tells us how students are engaged in different activities and motivated to different learning opportunities. Simply Engage means how technology makes students as active learners. In this way triple E frame work clearly portrays the ideas of technology in students' learning.

Moreover, technology plays a pivotal role in education in the forms of machine learning, Artificial intelligence, Robotics, Deep learning, Education through digitalization, augmented reality, Massive open online courses (MOOCs), and Open educational resources (OER). The above concepts are in practice and helps for the development of 21st century education.

Conclusion

In a nutshell, the role of technology in education is very extensive and it has determined the influence of different innovative ideas in teaching and learning activities for teachers and students. Even after and before COVID- 19 pandemic the role of technology is very important for teachers and students for the development of 21st century knowledge and skills.

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IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING AS RESPONSIBILITY THE ENVIRONMENT OF A PLANTATION COMPANY LISTED ON BEI

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Introduction

Natural resources (SDA) are closely related and tied to their use with the industry that exists today. Often losses are caused to nature due to excessive use of natural resources, especially in the plantation industry. The problem of the environment is a problem that has been going on for a long time and many researchers have studied this environmental issue in accordance with the development of technology and the world economy. Issues related to the environment such as global warming, eco-efficiency, and other industrial activities that have a direct impact on the surrounding environment. In various countries, the issue of global warming has become a hot topic of discussion. Global warming is caused by the exploitation of nature by humans without accountability. In addition to global warming, in 2015-2018 there were also land fires of around 3,403,000 ha that occurred in Indonesia where this data was obtained from official government data. The extent of forest fires that occur is mostly triggered by several world-famous companies that are still using the old way to clear new land to plant oil palm, without paying attention to climate change that will occur if this is done continuously.

According to Siti Nurbaya as the Minister of Environment and Forestry (LHK) that during the 2015-2020 period, the Directorate General of Environmental and Forestry Law Enforcement (Ditjen Gakkum KLHK) has succeeded in winning 28 lawsuits against companies that have damaged the environment. Although environmental damage is carried out by humans, environmental management is required and requires extensive knowledge regarding the improvement of the damaged environment. Therefore, the concept of understanding critical environmental issues must be thoroughly understood because the quality of the environment will directly affect the quality of human life. In addition, the quality of the environment also affects the quality of human life in the future. Environmental damage due to the large number of forests used as oil palm land is a priority for industry players and touches all aspects including accounting. Environmental accounting is not a new thing at universities in Indonesia, but very few give courses on environmental accounting. Environmental accounting is very beneficial for companies, including in maintaining environmental conditions both inside and outside the company, public health and also relations with the community around the company. In environmental accounting, there is a calculation of costs during the preservation and maintenance and restoration that have to do with the company.

Corporate accounting can be maximally carried out within the company and requires attention to several factors, namely 1) adjusting and evaluating the environmental impacts that have been made previously, 2) the company's target for

environmental damage caused by the company, where this depends on the conditions of environmental damage carried out by the company. , 3) there is a measuring instrument as a determinant of environmental problems, 4) there is an administrative assessment in setting targets according to the parts affected. 5) The accounting segment is generated as a measuring tool for each division in the company, 6) There must be a test for every division in the company, 7) There is a performance evaluation.

In environmental accounting, there is CSR that must be carried out by the industry. There are still many companies that do not implement CSR because there are no clear sanctions given. In fact, CSR has a close relationship with sustainable development, i.e. a company organization in carrying out each of its activities must base decisions that do not only have an economic impact (profits or dividends), but must also consider the social and environmental impacts of every decision resulting from The decision has both short-term and long-term effects. Companies that have CSR programs understand very well how important their assistance is to protect people, biodiversity and ecosystem services.

Social and financial transactions are processed using existing methods in accounting science and reported in an integrated manner in an environmental responsibility report (CSR) or in a separate environmental report. The report is useful in making decisions related to environmental management. In Indonesia, there is no standard that regulates environmental accounting, but in practice, environmental accounting still uses PSAK issued by IAI. Some statements in PSAK that are used as environmental accounting standards are Accounting for environmental costs which has been regulated in PSAK 1 concerning the Presentation of Financial Statements, PSAK 33 concerning General Mining Accounting, PSAK 57 concerning Provisions, Liability Contingencies and Assets Contingencies where there are transactions or events that are closely related with the environment,

This study discusses environmental accounting applied to plantation companies listed on the Indonesia Stock Exchange (IDX). The plantation companies listed on the IDX consist of Astra Agro Lestari Tbk, Andira Agro Tbk, Austindo Nusantara Jaya Tbk, Eagle High Plantations Tbk, Dharma Satya Nusantara Tbk, Jaya Agra Wattie Tbk, Mahkota Group Tbk, Provident Agro Tbk, Sinar Mas Agro Resources and Technology Tbk, Sawit Sumbermas Sarana Tbk, Tunas Baru Lampung Tbk.

LITERATURE REVIEW

The International Accounting Standards Committee (IASC) in the mid-1990s has developed the concept of international accounting principles which contains the development of environmental accounting and human rights auditing. In addition, in the world of growing industry standards and professional auditors, for example, the American Institute of Certified Public Auditors (AICPA) has also released general principles on environmental auditing. Environmental accounting is a term that is in line with environmental costs in the accounting practices of a company or government agency.

The concept of environmental accounting itself is used by many companies as an effort to follow up on the capabilities and efforts of the company in order to minimize the environmental problems faced. Many companies, both in terms of industrial companies and service companies, are currently using environmental accounting, with the aim of being efficient in maintaining the environment around the company by assessing environmental activities from the point of view of costs

(environmental costs) and economic benefits (economic benefits). There are many reasons when companies consider adopting environmental accounting as part of the company's accounting system, namely: reduce the company's environmental costs and change the company's environmental performance that may have a negative impact on the health of the surrounding environment. It is also expected to produce a more definite cost for the required environmental maintenance process. According to Arfan Ikhsan (2008:35) Environmental costs are basically related to the costs of products, processes, systems or facilities that are important for making better management decisions.

The concept of environmental accounting also plays a role in helping to increase the amount of related information produced by those who need or can use it. As for other objectives related to environmental conservation activities by a company, namely including the interests of local public organizations. In addition, the purpose of developing environmental accounting is as an environmental management tool, and as a means of communication with the community. Apart from the concept of environmental accounting, there are also benefits of environmental accounting which can be seen in Purwanto's article entitled Environmental Management Tools and there are 8 benefits of implementing environmental accounting, namely:

- 1) A better estimate of the company's actual costs of producing a product or service. It centers on improving prices and profitability.
- 2) Identify the true costs of a product, process, system, or facility and assign these costs to the manager's responsibility.
- 3) Assist managers to target areas of operation for cost reductions and improvements in environmental and quality measures.
- 4) Assist with environmental cost-effectiveness or quality improvement measures.
- 5) Motivate staff to find creative ways to reduce environmental costs.
- 6) Encourage changes in processes to reduce resource use and reduce, recycle, or identify markets for waste.
- 7) Increase staff awareness of environmental, health and safety issues.
- 8) Increase consumer acceptance of the company's products or services and at the same time increase competitiveness

In terms of existing environmental problems, the role of accountants is also needed in dealing with existing environmental problems. Because environmental problems are not problems that only environmental experts pay attention to but become economic problems. Environmental accountants and accounting can indirectly help deal with existing environmental problems. According to Gray 1993 in Akbar 2011, there are 5 stages of the role of accountants in helping company management to overcome environmental problems, namely: 1) The accounting system can be modified as a way to identify environmental problems that have to do with financing problems such as sanitation costs and legal fees, 2) Matters negative accounting systems that need to be identified and identified, for example, evaluation of funding that has not taken into account environmental problems, 3) The accounting system is needed in terms of looking far ahead and being more responsive to environmental problems that are increasingly developing, 4) Reporting on the financial system to external parties is in the process of changing, for example changes in the size of the company's work in the community. 5) The new accounting through the information

system requires development such as innovation and thinking about the possibility of an eco balance sheet.

DISCUSSION

1. Environmental Accounting for Plantation Companies Listed on the IDX.

Corporate/institutional social responsibility is often called Corporate Social Responsibility (CSR) which according to The Word Business Council for Sustainable Development is a commitment and cooperation between employees, local communities, and the community in order to contribute to sustainable economic development. Meanwhile, environmental accounting according to Ikhsan (2007: 14) states that environmental accounting is defined as the prevention, reduction and or avoidance of impacts on the environment, moving from several opportunities, starting from the remediation of events that cause disasters for these activities. The concept of an environmental accounting system can be applied by companies on a large and small scale in every industry in the service and manufacturing sectors. The application of the environmental accounting system must be based on the company's needs and carried out systematically. The successful application of environmental accounting lies in the commitment of the company's management and the involvement of all interested parties.

The existence of socially and environmentally responsible companies operating in Indonesia, has also received a mandatory mandate from government regulations. Several legal foundations from the government, which are obligations for companies, including oil palm plantation companies in Indonesia. Several government regulations, which mandate companies to take social and environmental actions, include; Law No.25 of 2007 concerning Investment, Law No.40 of 2007 concerning Limited Liability Companies, Law No.32 of 2009 concerning environmental protection and management.

According to (Central Statistics Agency, 2018) that in 2018 Indonesia was able to export 27 million tons of palm oil. The rapid development of palm oil companies has made this company get criticism from various parties for being able to maintain environmental sustainability. The behavior of plantation companies related to social responsibility, especially the environment is reflected in the financial reporting they present. For example, in companies, namely:

1. PT Astra Agro Lestari, Tbk in 2019 received a proper green rating.
2. PT Andira Agro Tbk in 2021 received a red proper rating in Environmental Management by the Ministry of Environment and Forestry
3. PT Austindo Nusantara Jaya Tbk in 2019 received green proper and in 2021 also received Gold property from the Ministry of Life and Forestry, an increase from the previous year.
4. PT Eagle High Plantations Tbk in 2019 also received a blue proper from the Ministry of Environment and Forestry
5. Dharma Satya Nusantara Tbk, in 2020 received a blue proper from the Ministry of Environment and Forestry.
6. PT Provident Agro Tbk, in 2019, for the fifth year in a row, MAG's subsidiary received Blue Proper in the Ministry of Environment and Forestry (KLH) annual proper award. Likewise, in 2021, he received a proper blue and Garden Class Assessment Award from the West Sumatra Provincial Agriculture Office.

7. PT Sawit Sumbermas Sarana Tbk during 2019-2021 received a blue proper from the Ministry of the Environment, and the company is also working to increase the proper rating to green in 2022.

2. Implementation of Environmental Accounting in IDX Plantation Companies

The direct impact that can be seen from the application of environmental accounting is how a company applies environmental accounting in the company's environment. In this study, it can be seen and observed the extent to which the implementation of environmental accounting applied by a company, especially a plantation company, is studied by the author. Of the 11 companies studied, there are also 7 companies that have carried out environmental accounting, especially the application of PSAK No. 57 concerning provisions, contingent liabilities and contingent assets, although the financial statements do not explain how much the nominal provision for restoration has been issued by the company. The seven companies that carry out environmental accounting are Astra Agro Lestari Tbk, Andira Agro Tbk, Austindo Nusantara Jaya Tbk, Eagle High Plantations Tbk, Dharma Satya Nusantara Tbk, Provident Agro Tbk, Sawit Sumbermas Sarana Tbk, Tunas Baru Lampung Tbk. Although the notes to the company's financial statements (CALK) do not state how much nominal was issued, it is explained in the calk that "the costs of dismantling, moving and restoring arise from a legal obligation to restore assets to their original condition, where these costs are recorded individually. as an asset as part of property, plant and equipment and a liability under the estimated liabilities for demolition, removal and restoration in the company's consolidated statement of financial position.

Meanwhile, all plantation companies listed on the IDX in the 2019-2021 research period are recording how much provision costs for restoration are incurred by the company in implementing environmental accounting in accordance with PSAK 57 standards. For example, the company PT Solusi Bangun Indonesia Tbk which is one of the industries engaged in construction to produce cement. In CALK PT Solusi Bangun Indonesia Tbk, has implemented environmental accounting, especially the application of PSAK No. 57 who reported a provision of IDR 75,749,000,000 in 2020, and also reported a provision of IDR 43,173,000,000 in 2019.

LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2020 DAN 2019 (Disajikan dalam jutaan Rupiah, kecuali nilai nominal dan data saham)		CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2020 AND 2019 (Expressed in millions of Rupiah, except for par value and share data)	
Catatan/ Notes		2020	2019 ¹⁾
LIABILITAS		LIABILITIES	
LIABILITAS JANGKA PANJANG		NON-CURRENT LIABILITIES	
Liabilitas pajak tangguhan	17e	674,445	535,711
Pinjaman bank jangka panjang setelah dikurangi bagian jatuh tempo dalam satu tahun	20	7,269,246	8,546,350
Liabilitas imbalan kerja jangka panjang	31	531,070	496,146
Provisi untuk restorasi	22	75,749	43,173
Liabilitas dan provisi jangka panjang lainnya	21	252,039	-
Liabilitas sewa	12b	228,132	-
Jumlah Liabilitas Jangka Panjang		9,030,681	9,621,380
			Total Non-Current Liabilities

Figure 1. Provisions in the financial statements of PT Solusi Bangun Indonesia, Tbk

Source : Financial Position Report of PT Solusi Bangun Indonesia, Tbk in 2020

CONCLUSION

Environmental accounting has a significant role in implementing environmental costs arising from the application of the concept of Corporate Social Responsibility. Accounting also provides financial statement information, especially regarding environmental costs. Environmental accounting can assist companies in calculating environmental costs caused by their production, so that companies can maximize the production of their products and services. Environmental accounting also makes it easier for managers to work to fulfill the responsibility of elaborating environmental costs, by reducing excess costs of an activity, and improving the environment and quality of the lack. The costs incurred in the company repairing and restoring the environment is to apply environmental accounting, especially using PSAK 57 concerning provisions, debts, contingencies and contingent assets. The provision for restoration is caused by the plantation company's obligation to carry out environmental restoration after the company's operating activities. In companies that have large business fields, the greater the provision for restoration that arises as a result of the company's operations.

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WHAT INFLUENCES PURCHASE BEHAVIOR IN INDONESIA DURING THE COVID-19 PANDEMIC?

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INTRODUCTION

Nowadays, the world condition is colored by various news about COVID-19, which continues to mutate and is increasingly worrying. This pandemic has strike the whole world, including Indonesia. Even though the number of cases has decreased and it is getting better, but people are encouraged to remain vigilant about the risk of spreading COVID-19 virus. The Indonesian government's efforts to protect and prevent exposure to COVID-19 by providing mass vaccinations have not yet been implemented evenly throughout Indonesia. Therefore, as another prevention effort, the government also implements certain policies that restrict community activities. The presence of COVID-19 in Indonesia and the policies implemented by the government have had a major impact and change on human behavior in Indonesia, one of the example is online purchasing behavior.

Since the Indonesian government has implemented various policies such as restriction of community activities, most people in Indonesia are advised to stay at home to prevent the spread of COVID-19 virus. This government policy causes Indonesian people to buy their needs and necessities online through various online marketplaces. Based on the news reported by Liputan6.com, it is evident that since the pandemic hit Indonesia, online purchasing activities increased by 400 percent. Over time, these online shopping activities will form online purchasing behavior among Indonesian people.

Before the pandemic occur, many Indonesia people already knew about online shopping activities. However, since the outbreak of the pandemic, online shopping activities has become a habit for many people. Online shopping activities were support by digital era, using the online systems as a medium to sell and promote their products. For Indonesian people, online shopping has become an activity as well as a habit because it is convenience, efficient, practical, and flexible. People can do online shopping anytime and anywhere without draining time and energy.

The purpose of this study was to determine the effect of perceived privacy towards online purchasing behavior; perceived security towards online purchasing behavior; consumer lifestyle towards online purchasing behavior; and perceived privacy, perceived security, and consumer lifestyle towards online purchasing behavior during the COVID-19 Pandemic Era in Indonesia.

Research Discussion

In this section, we will discuss further about the respondent's profile to the results of the analysis of how the variables are related to one another as well as revealing whether the research hypothesis can be accepted or rejected.

a) Respondents Profile

Respondents in this study were the people from the City of Bandung who had made online purchases through various marketplaces such as Shopee, Tokopedia, Lazada, Bukalapak, etc during this pandemic. The data from respondents was obtained using Google Form with a total of 20 questions representing the four variables to be

respondent's data will also be tested using the T test (partial test) to see the effect of each independent variable on the dependent variable.

c) T Test Statistics

T statistical test was conducted to see the effect of each independent variable on the dependent variable (partially). The test is done by comparing the t count with the t table. When t count < t table and the significance value is > 0.05, then H₀ is accepted. On the other hand, when t count > t table and the significance value is < 0.05, then H₁ is accepted.

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95,0%	Upper 95,0%
Intercept	1,308089752	0,277705903	4,710341904	4,49321E-06	0,76064122	1,855538284	0,76064122	1,855538284
AVERAGE PP	0,428301706	0,081803767	5,23572105	3,97829E-07	0,267039911	0,5895635	0,267039911	0,5895635
AVERAGE PS	-0,049350826	0,081915193	-0,602462418	0,547516357	-0,210832277	0,112130626	-0,210832277	0,112130626
AVERAGE CL	0,321355327	0,060755853	5,289290019	3,07536E-07	0,201585807	0,441124846	0,201585807	0,441124846

Figure 2 Result of T-Test Statistics

Through the results of regression output, perceived security has a P-value greater than 0.05, which is 0.548 so that it can be declared not to have passed the partial test. For the other two variables, namely perceived privacy and consumer lifestyle, the P-value is smaller than 0.05 so that both variables can be declared to have passed the partial test. Through the results output, the following equation can be obtained:

$$OPB = 1.308 - 0.049 PS + 0.428 PP + 0.321 CL + e$$

d) Perceived Privacy Influences Online Purchasing Behavior

The first hypothesis to be tested is that perceived privacy influences online purchasing behavior. Previous research conducted by [13] shows that perceived privacy has a significant influence on online purchasing behavior. According to previous research, this variable is influential because various online shop now has good websites and can provide clear information about the process of sending consumer personal information, so that e-commerce is able to avoid the leakage of consumer personal data to third parties.

Based on the results of the calculations in the table above, the results show that the P-value or significance value is smaller than 0.05. So, H₀ is rejected and H₁ is accepted. Therefore, it can be concluded that perceived privacy partially affects online purchasing behavior. Thus, previous research done by [13] agrees with the results of the calculations above. This equation is increasingly proven by the development of technology and the era which is more oriented to the use of technology to support the human life activities. Due to humans starting to coexist and even depend on technology, the perception of privacy is starting to become something that is considered important and considered by the community.

e) Perceived Security Influences Online Purchasing Behavior

The second hypothesis to be tested is that perceived security influences online purchasing behavior. Previous research conducted by [16] shows that perceived security has a significant influence on online purchasing behavior.

Based on the results of the calculations in the table above, the results show that the P-value or significance value is greater than 0.05. So, H₀ is accepted and H₁ is rejected. Therefore, it can be concluded that perceived security partially has no effect on online purchasing behavior. Thus, previous research conducted by [16] contradicts

the results of this research. This difference can occur due to several factors such as the decreased of public awareness regarding the data security, changes in human's perception that are caused by the pandemic conditions, etc. In addition, one of the other factors is the difficulties in economy that caused by the pandemic situation. This kind of situation makes people indifferent to the security of their data, in this current situation, the community tends to look for convenience and practical things without paying attention to data security.

f) Consumer Lifestyle influences Online Purchasing Behavior

The third hypothesis to be tested is that consumer lifestyle influences online purchasing behavior. Previous research conducted by [7] shows that consumer lifestyle has a significant influence on online purchasing behavior.

Based on the results of the calculations in the table above, the results show that the P-value or significance value is smaller than 0.05. So, H1 is accepted, H0 is rejected. Therefore, it can be concluded that consumer lifestyle partially has an influence on online purchasing behavior. Thus, the previous research conducted by [7] agrees with the results of the calculations above. This equation is increasingly supported by the times and changes in lifestyle caused by the pandemic situation. Due to the sudden and drastic pandemic that seems to force people to be able to live with new habits, people have a different lifestyle than before. Thus, the lifestyle here has an influence on people's habits in making online purchases.

g) Perceived Privacy, Perceived Security, and Consumer Lifestyle Influences Online Purchasing Behavior

The third hypothesis to be tested is that perceived privacy, perceived security, and consumer lifestyle influences online purchasing behavior. Based on the data testing that has been carried out, the following results are obtained:

Regression Statistics	
Multiple R	0,599425927
R Square	0,359311442
Adjusted R Square	0,350158748
Standard Error	0,537230008
Observations	214

Figure 3 Result of Regression Statistics

The results of the regression calculation above show that perceived privacy, perceived security, and consumer lifestyle have an influence toward online purchasing behavior. Based on the calculation results, it can be said that the effect given is 0.3502 or 35.02% toward online purchasing behavior. Meanwhile, based on research [1], it is possible that the other 65.08% can be influenced by various other factors such as psychological factors, website and content, hedonistic motivation, etc. So, overall it can be stated that H1 is accepted and H0 is rejected.

h) Simultaneous Effects

The F statistical test was conducted to see the effect of the independent variable on the dependent variable. The test is carried out by comparing f count with f table. When f count < f table and the significance value is > 0.05, then H0 is accepted. On the other hand, when f count > f table and the significance value is < 0.05, then H1 is accepted. Based on the data testing that has been carried out, the following results are obtained:

ANOVA					
	df	SS	MS	F	Significance F
Regression	3	33,99099674	11,33033225	39,25745299	3,49841E-20
Residual	210	60,60937709	0,288616081		
Total	213	94,60037383			

Figure 4 Result of F-Test Statistics

Based on the results of the calculations in the table above, it is obtained that significance value of F or the significance value is smaller than 0.05. Thus, it can be concluded that perceived privacy, perceived security, and consumer lifestyle simultaneously influences online purchasing behavior. The influence of these three variables on online shopping behavior can be further proven due to the pandemic conditions which are supported by various government policies that encourage people to stay at home and are supported by the rapid development of technological advances. This situation makes people start doing online transactions and purchases. These three variables are important factors for consumers to conduct online transactions without direct face to face with the seller. These three variables are also supported by other factors that affect online shopping habits such as psychological factors, website design and content, hedonism factors, etc.

i) Research Limitations

In this study, there are still some limitations and difficulties experienced, such as: Difficulty in finding previous research journals that are published 2-3 years ago so that research references can be up-to-date; Limited time in collecting respondents, especially respondents with an age range of 25-34 years; There are respondents who do not meet the expected criteria; and The existence of the subjectivity factor of the respondents when filling out the questionnaire so that there are hypotheses that are rejected and do not match the expectations that will be generated from this research.

j) Research Benefit

Benefit of this research are: 1. For business – business could have more understanding about people's lifestyle towards online purchasing behavior, especially during this COVID-19 pandemic. Furthermore, after knowing people's perceptions and lifestyles, companies and businessman can formulate various strategies to be able to maintain the success of their business and support business sustainability, especially during the transition period in this COVID-19 pandemic era; 2. For Consumers - Consumers can learn about changes in perceptions and lifestyles that occur during the transition period in the era of the COVID-19 pandemic. In addition, consumers can also be more considerate in having perceptions, especially perceptions of security when making online purchasing activities. Thus, it is hoped that consumers will be able to use various online shopping platforms shopping more wisely; and 3. For Further Research - Given the various limitations and changes in people's living conditions, further research is expected to be able to conduct better research. In addition, when this pandemic period ends, comparisons can be made between the pandemic era and post-pandemic so that further research journals are able to reveal differences or even no differences in perceptions of privacy, security perceptions, and people's lifestyles towards someone's online purchasing behavior.

CONCLUSION

A pandemic that occurs suddenly and it is uncertain when it will end has changed the life patterns and perceptions of all people. One of the changes that occur is

regarding someone's online purchasing behavior. When making online purchases, a consumer should pay attention to security, privacy, and the lifestyle that results from these activities. Through this research, it can be proven that the perception of privacy and lifestyle can influence online purchasing behavior. However, for the perception of security, the influence could not be proven through this study. This can happen due to various factors, such as decreased of public awareness regarding the data security, changes in human's perception that are caused by the pandemic conditions, etc. On the other hand, although partially only two variables were accepted, simultaneously, these three variables had a significant influence on online purchasing behavior.

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Determinants of the Quality of Private School Financial Reports in Medan City

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Introduction

The implementation of educational activities is highly dependent on utilizing the financial component. Educational institutions can carry out educational activities properly if their economic conditions are well maintained and stable. To realize this, it is necessary to have appropriate school financial management policies to absorb the budget optimally and effectively. PSAK No. 45 of 2011 states that users of financial statements of non-profit entities have a common interest that is no different from business entities, namely, to assess the services provided by non-profit entities and their ability to provide services. In several studies, it was found that the quality of financial reports is influenced by: managerial Competence, internal control, financial management processes, characteristics of company committees, and accounting information systems. (Bawono et al., 2021; Hashad & Eissa, 2021; Hutagalung, 2018; Safari Gerayli et al., 2021; Setiyawati, 2013; Torres & Garcia-Lacalle, 2021).

In these various educational environments, especially the school environment, Corruption, Collusion Nepotism can occur due to the tendency of the leadership to be unable to implement a working system and financial management system that is transparent, accountable, effective, and efficient. The study of Verle et al. (2014) states that the failure of an organization to carry out activities or activities according to the targets set is because the organization's leaders do not have good managerial competencies. Managerial Competence is the ability of a leader to utilize all the resources he has to achieve the goals that have been set (Shet & Pereira, 2021). Managerial Competence possessed by a school principal as an education leader is responsible for regulating, managing, implementing, and controlling the school's budget in supporting teaching and learning activities or activities.

Several studies found that financial management can be improved if someone leads an organization with good managerial Competence (Shet & Pereira, 2021; Yang et al., 2012). However, this is in contrast to the research conducted by Ibrahim (2017), who found no significant effect on the performance of an organization, especially in the financial management activities of an organization.

Financial management carried out in an organizational company has a significant impact on the level of quality of financial reports, where in the study it was found that in the research of Bawono et al. (2021) it was found that the implementation of financial management was proxied into the accounting information system and quality had a significant influence on the quality of financial reports. Research from Torres & Garcia-Lacalle (2021) found that the implementation of financial management, as reflected in the performance of GCG, did not significantly affect the quality of the company's financial

statements. Based on the research phenomenon and the research gap found by the researcher, the researcher decided to carry out this research.

Hypothesis Development

The Effect of Managerial Competence on Financial Management

School achievement is very dependent on the Competence of the principal because the principal has a role and responsibility in managing and controlling schools so that a culture of quality and school effectiveness can be created. Effective school achievement can be achieved by utilizing and mobilizing all existing resources and managing schools using good, transparent, responsible and accountable standards directed at achieving the school's vision and mission.

To create accountable financial management, a principal must have qualified managerial Competence because the principal can plan the school budget according to needs and use the budget provided effectively and efficiently. Several studies have also found that leaders with managerial Competence will encourage the achievement of accountable and transparent financial management (Shet & Pereira, 2021; Yang et al., 2012).

H1: Managerial Competence Has a Positive Effect on Financial Management

The Effect of Managerial Competence on the Quality of Financial Reports

Leaders in an organization play an essential role in a public or private organization. With high Competence, a leader in an organization or company can determine the quality of reliable financial reports (Puspitasari et al., 2021).

A good leader must have the knowledge, skills, and abilities to carry out and manage organizational activities to create a productive and professional work system. Furthermore, a good leader will encourage his members, especially in the finance department, to develop good financial reports following accounting standards (Hashad & Eissa, 2021).

In research from Hashad & Eissa (2021), It was found that the competencies possessed by a leader can encourage the creation of financial reports that follow financial reporting quality standards. Research from Kaawaase et al.(2021) also found that good managerial Competence possessed by a leader can create good quality financial reports. But a study from Puspitasari et al. (2021) found that a leader's Competence does not significantly affect the creation of accountable financial statements.

H2: Managerial Competence Has a Positive Effect on the Quality of Financial Reports

The Effect of Financial Management on the Quality of Financial Reports

Financial management is a process carried out in an organization that aims to create efficiency and effectiveness. Sound financial management can occur if all activities or activities can be financed efficiently. Besides that, the absence of fraud in financial management activities is also an indicator to measure an organization's financial management level. Financial management will encourage an effective financial recording system, where all economic activities can be recorded entirely.

Bawono et al. (2021) found that the implementation of financial management, which

was proxied to accounting information systems and quality, significantly influenced the quality of financial reports. Research from Torres & Garcia-Lacalle (2021) found that the implementation of financial management, as reflected in the performance of GCG, did not significantly affect the quality of the company's financial statements.

H3: Financial Management Has a Positive Effect on the Quality of Financial Reports

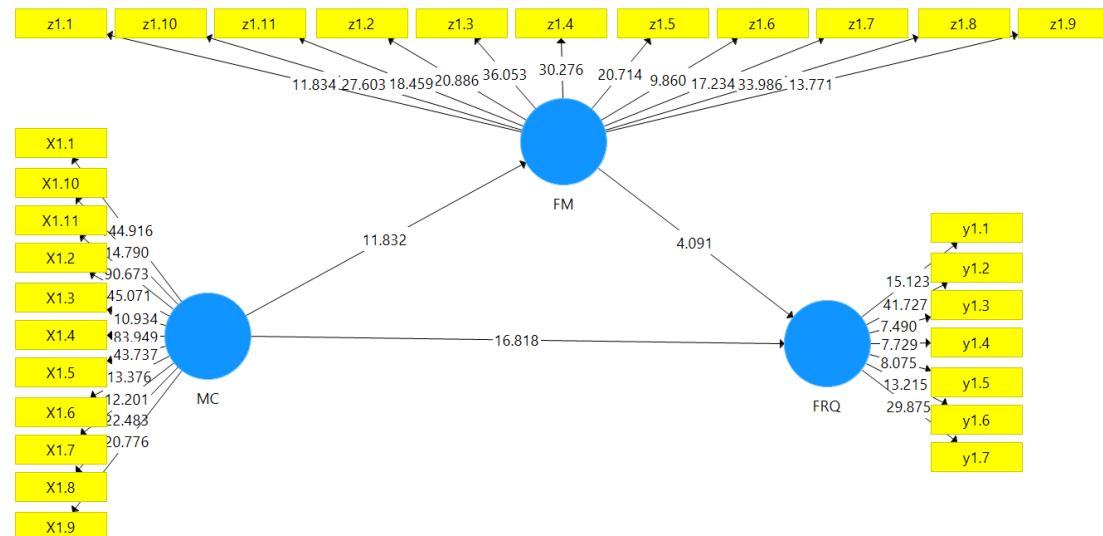
The Effect of Managerial Competence on the Quality of Financial Reports Through Financial Management

Implementing managerial Competence will be seen in the entire process of activities that occur in an organization. Where in the financial aspect, a leader who has good managerial Competence is a leader who can encourage a sound financial management system and have an impact on the creation of quality financial reports in the organization. (Hutagalung, 2018).

In the process of the company's financial activities, every leader's decision cannot directly affect the organization's financial statements. However, it must go through a financial management system because it is through financial management that the transaction process that occurs in a company will then be poured into its financial statements. (Torres & Garcia-Lacalle, 2021; Tran et al., 2021).

H4: Managerial Competence Has a Positive Effect on the Quality of Financial Reports Through Financial Management

Results



**Fig. 1 Inner Model
Table 1 Hypotheses Results**

	Original Sample (O)	T Statistics	P Values

Managerial Competence -> Financial Report Quality	0.761	16.746	0.000
Managerial Competence -> Financial Management	0.585	12.927	0.000
Financial Management -> Financial Report Quality	0.215	4.001	0.000
Managerial Competence-> Financial Management -> Financial Report Quality	0.125	3.512	0.000

Managerial Competence possessed by a leader in an organization will encourage all members of the organization to work optimally. It will create productive, effective, and efficient working conditions. A good leader who is oriented toward achieving organizational performance will make a sound internal control system because the existence of internal control will prevent errors and fraud at work.

Financial management is a process carried out in an organization that aims to create efficiency and effectiveness. Sound financial management can occur if all activities or activities can be financed efficiently. Besides that, the absence of fraud in financial management activities is also an indicator to measure an organization's financial management level. Sound financial management will encourage an effective financial recording system, where all economic activities can be recorded entirely.

The results of testing the effect of financial management on the quality of financial statements show a positive and significant impact. The results of this study are in line with the results of research from Bawono et al. (2021). It was found that the implementation of financial management, which was proxied to accounting information system and quality, significantly influenced the quality of financial reports.

Furthermore, the results of the mediation test show that internal control can mediate the influence of managerial Competence on the quality of financial reports in a positive and significant way. These results are in line with several research results which found that in the process of corporate economic activities, every decision of a leader cannot directly affect the financial statements of the organization but must go through a financial management system because it is through financial management that the transaction process that occurs in a company can be known, which will then be included in the company's financial statements (Torres & Garcia-Lacalle, 2021; Tran et al., 2021).

Conclusion

To further improve the managerial Competence of all school principals, it is recommended that all foundations actively organize budget preparation training, especially those that focus on the budget planning process, to support the improvement of principals' managerial Competence in financial or budgeting activities. Principals are also advised to encourage a transparent culture in every school's financial activity to create practical, efficient financial activities. The school should not only compile a fund accountability report in the form of a School Income and Expenditure Budget Report with the line item budgeting

or traditional budgeting model, which has many weaknesses and is considered obsolete but also prepares annual financial reports like companies or other non-profit organizations such as prepare a statement of financial position (balance sheet), activity report, cash flow statement. Because then the school can assess its performance on a broader aspect.

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EFFECT OF MARKET ACTIVITY, OWNERSHIP STRUCTURE AND FINANCIAL PERFORMANCE ON INTERNET FINANCIAL REPORTING

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Introduction

Along with the rapid development of technology, internet technology is something that can be reached easily quickly and efficiently so that companies are required to report financial reporting via the internet in the form of softcopy and are required to provide financial reporting to the Financial Services Authorization (OJK) and the Indonesia Stock Exchange (IDX) in the form of hardcopy. The above statement is supported by 2 Financial Services Authority (POJK) Regulations, including: First, the Financial Services Authority (POJK) Regulation Number 7/POJK04/2018 concerning "Report Submission. Through the Electronic Reporting System of the Issuer or Public Company" in passal 2 paragraph (1) which contains: Public Companies or Issuers are required to disclose reports about the company to the Financial Services Authority through the Electronic Reporting System (SPE) (Financial Services Authority, 2018). The report is located in article 2 paragraph (1) of POJK 2018 which contains a mandatory report according to the provisions of the laws and regulations in the capital market sector in passal 2 paragraph (3). Second, the Financial Services Authority (POJK) Regulation Number 31/POJK04/2015 concerning 2 "Disclosure of Material Information or Facts by Issuers or Public Companies" in passal 2 paragraph (1) which contains: Public Companies or Issuers are obliged to submit material facts or information reports to the Financial Services Authority and make announcements based on material facts or information about their reports to the entire public. This explains that every company is required to report the results of financial reporting that has been made by management via the internet with all applicable rules and requires the company to disclose information about the company's situation to the entire community and interested parties or called Internet Financial Reporting (Kumara, 2015).

This study aims to test and obtain empirical evidence of the Effect of Market Activity on Internet Financial Reporting Reporting, the Effect of Ownership Structure on Internet Financial Reporting Reporting, the effect of Financial Performance on *Internet Financial Reporting* and the simultaneous influence of *Market Activity*, Ownership Structure, and Financial Performance on *Internet Financial Reporting* Reporting.

Discussion

Signaling Theory

This principle of signaling teaches that every action contains information, this is due to the presence of asymmetric information. Managers provide information through financial statements that they implement a conservatism accounting policy that generates a higher profit because this principle prevents companies from making actions to increase profits and helps users of financial statements by presenting profits and assets that are not overstate. According to Hadri (2006) stated that the purpose of signaling theory is likely to have a good impact on users

of financial statements. Managers try to inform the opportunities that the company can achieve in the future. For example, because managers are closely related to decisions related to investment activities and company operations, managers automatically have better information about the company's future prospects. Therefore, managers can properly estimate future profits and be informed to investors or other users of financial statements.

Internet Financial Reporting

The results of research conducted by (Budianto 2018) That *Market Activity* has a positive effect on *Internet Financial Reporting*, it happens because investors have given more value to companies that can do information transparency to the public considering that the risks borne will be smaller. From the description of previous research, the hypothesis is:

H1 : *Market Activity Affects Internet Financial Reporting*

Ownership Structure is a company's procedure in disclosing information on financial and non-financial through the internet, so that family (family ownership), government (government ownership) and foreign parties (foreign ownership) can own a company (Kumara, 2015). In Indonesia, most of the companies have been acquired by their own family ownership, this is an effort by company owners whose members are families to maintain the sustainability of the company with the aim of being able to be passed on to the next generation (Kumara, 2015). The results of research conducted by Febiana Gunadi (2020) independent variables of government ownership have a positive and significant effect on *Internet Financial Reporting*.

H2 : Independent Variables of Government Ownership Affect *Internet Financial Reporting*

Financial performance is a representative of the state of a company, especially related to the financial position of each company both in the previous year and in the current year. Puspitaningrum and Atmini (2012) explained that companies with good financial performance will have a tendency to report their financial condition completely compared to companies that have poor performance. According to Agustina and Khikmawati (2015), financial performance as measured by financial ratios provides an overview of the good and bad financial condition of the company, because if the company's financial condition is good, it will encourage the company to report all company information widely and transparently via the internet in order to attract investors and stakeholders to external parties. From previous descriptions and studies, the hypothesis is.

H3 : Financial performance affects the disclosure of *Internet Financial Reporting (IFR)*

Tujuan teori signaling has a good impact on users of financial statements. Managers try to inform the opportunities that the company can achieve in the future. For example, because managers are closely related to decisions related to investment activities and company operations, managers automatically have better information about the company's future prospects. Therefore, managers can properly estimate future profits and be informed to investors or users of reports to other money, namely through *Internet Financial Reporting*.

H4 : *Market Activity, Foreign Ownership Structure and Financial Performance together affect Internet Financial Reporting*

This type of research is a type of quantitative research with an associative approach because this research uses data in the form of numbers from financial

statements and is analyzed with statistical tools , research seeks relationships and influence between variables.

Internet Financial Reporting (Y) is the practice of reporting a company's finances through internet media. The measurement uses the system's 4 point scale to provide point information for each item. The basic profile of the company is assigned a value of 1 point; simple quarterly, semiannual or annual financial statements are given a value of 2 points; a complete set of financial statements (quarterly, half-year or annual) and annual reports of the board of directors are given 3 points; Annual detailed reporting of the Board of Directors including the business strategy of the company and its subsidiaries of the main divisions and goals and business plan, is awarded 4 points. Total points range from 0-40.

$$\text{Disclosure index} = \frac{\text{Number of actual scores obtained by the company}}{\text{Number of maximum scores}}$$

Market Activity (X1), which is the extent to which the company can carry out market activities to be able to attract investors to invest in the company, because if the market activity is high, it indicates that the value of the shares owned by the company is expensive and high. One of the indicators used to evaluate stock market prices is the MBV ratio. MBV is the ratio used by investors to compare stock market prices with book value (Budianto, 2016). MBV means a lot to stock investors in making investment choices and a high MBV indicates that the stock is getting higher or more expensive.

$$\text{MBV Ratio} = \frac{\text{Stock market price as of December 31}}{\text{Book value of shares per 31 December}}$$

Ownership Structure (X2), is a company procedure in making disclosures about financial and non-financial information through the internet, so that family (family ownership), government (government ownership) and foreign parties (foreign ownership) can own the company (Kumara, 2015).

$$\text{Foreign Ownership} = \frac{\sum \text{shares of foreign parties}}{\sum \text{shares outstanding}}$$

Financial Performance (X3), is a representative of the state of a company, especially related to the financial position of each company both in the year before it and in the current year, proxied by *Return On Assets*.

$$\text{ROA} = \text{NET PROFIT}/\text{TOTAL ASSETS}$$

The population in this study was 41 companies from the 2016-2020 period. The sampling technique uses *purposive sampling* with the following criteria: 1) Mining Companies registered on the Indonesia stock exchange during 2016-2020. 2) Mining Companies publish reports in rupiah currency. 3) Mining companies that have complete data related to research variables.

Research data in the form of secondary data in the form of financial statements of mining companies accessed through the web idx.co.id. The technique of analyzing data uses statistical tools, namely Eviews. Includes: Descriptive Statistics, Panel Data Regression Model Selection, Regression model

Selection with: Chow Test, Hausman Test and Lagrange Multiplier Test, Tion Test with F test, Coefficient of Determination with Adjust R Square and Partial Test with t Test.

14 company samples were obtained according to the criteria, with a 5-year warning period so that n data processed as many as 70. Descriptive statistics are as follows: Internet financial reporting from the results of descriptive statistical testing in table 4.2 is known to be the minimum value of IFR of 0.000000 and the maximum value of 1.000000. The results show that the IFR value of the mining company that is the object of study ranges from 0.000000 to 1.000000 with an average value (*Mean*) of 0.828571 and a standard deviation of 0.379604. The value of *Internet Financial Reporting* (IFR).

The hausman test showed a random Cross-section probability value with a chi square test statistical test of $0.1058 > \alpha (0.05)$, it was concluded that the *random effect* model is more feasible to use than *fixed effect*. The *Lagrange Multiplier* test shows a Breusch-pagan cross-section probability value of $0.0000 < \alpha (0.05)$. It can be concluded that the random effect model is more feasible to use than the common effect.

Table 1. Model Selection

Hausman Test	REM vs FEM	BRAKE
Test Lagrange Multiplier	CEM vs REM	BRAKE

Panel data regression analysis in this study was carried out using *a random effect model*. With the pressamaan regression as follows :

$$IFR = 0.613270 + 0.012146 MBV + 0.434548 KA - 0.275705 ROA + \epsilon$$

The explanation of the persamaan is :

If the independent variables MBV, KA, and ROA are constant (zero), then the quality of profit is 0.613270. The positively marked correlation coefficient indicates a unidirectional relationship between a free variable and a bound variable. The value of the correlation coefficient marked negative indicates the opposite relationship between the free variable and its bound variable.

Table 2. Coefficient of Determination

R-squared	0.232791	Mean dependent var	0.189951
Adjusted R-squared	0.197917	S.D. dependent var	0.075620
S.E. of regression	0.067725	Sum squared resid	0.302718
F-statistics	6.675351	Durbin-Watson stat	0.816289
Prob(F-statistic)	0.000527		

N ilai Adjusted R-squared of 0.197917, meaning that the variation in changes in the rise and fall of Internet Financial Reporting (IFR) can be explained by *Market Activity (MBV)*, Ownership Structure (KA), and Financial Performance (ROA) of 19.79% while the remaining 80.21% is explained by other variables that are not included in the model.

The value of the F-test to answer the hypothesis simultaneously shows a probability of < 0.05 so that together *Market Activity*, Ownership Structure and Financial Performance affect Internet *Financial Reporting*.

Table 3. T-Test

Variables	Coefficient	Std. Error	t-Statistics	Prob.
C	0.613270	0.062647	9.789215	0.0000
MBV	0.012146	0.024405	0.497698	0.6204
KA	0.434548	0.111819	3.886173	0.0002
ROA	-0.275705	0.125958	-2.188875	0.0321

The result of *the t-statistical* value (0.497698) < *t* table (1.99656) and *Prob.* (0.6204) > α (0.05) then H1 is rejected which means Market *Activity* has no effect on *Internet Financial Reporting*. In this study, evidence was obtained that *Market Activity* proxied using MBV measurements did not have a significant relationship with *Internet Financial Reporting*, this indicates that MBV does not always give a positive signal to companies to report company conditions to stakeholders and the public through the website, and the size of MBV's value is not an incentive for management to do internet financial reporting and is not a benchmark for investors to pay attention to *internet financial reporting* in stock purchase transactions.

The result of the *t-statistical* value (3.886173) > *t* table (1.99656) and *the value of Prob.* (0.0002) < α (0.05) then H2 is accepted which means ownership structure has an effect on *Internet Financial Reporting*. In this study, evidence was obtained that the Ownership Structure was proxied using the measurement of Ownership Awhich has a significant relationship with *Internet Financial Reporting*, meaning that astrict supervision of the shareholders will make Managers act as expected, namely aimed at benefiting the company and are selfless. This monitoring pressure will encourage managers to provide more information through IFR to reduce agency conflicts so that stakeholders are confident that managers are able to manage the company well. The shareholding structure in Indonesia is mostly owned by institutions or institutions that usually have a fairly high share value that allegedly reflects power so that it has more ability to intervene in the running of the company and regulate the process of conveying company information to other users. As a result, it is suspected that managers (agents) are forced to carry out the wishes of certain parties including institutional and managerial owners who have a high enough share value to regulate the process of conveying company information to other users. Based on signaling theory, companies can disseminate information about public ownership and company developments that are useful for conveying signals to investors in making decisions.

The result of the *t-statistical* value (2.188875) > *t* table (1.99656) and *the value of Prob.* (0.0321) < α (0.05) with a negative marked correlation coe, then H3 diterima which means Kinerja Finance partially bnegative influence on *Internet Financial Reporting*. In this study, evidence was obtained that Financial Performance is proxied using ROA measurements to negatively affect *Internet Financial Reporting*, it identifies that although the low ROA, will make companies convey the company's condition through the internet. Thecompany will continue

to disclose financial statements through *internet financial reporting* even though its financial performance is low as the responsibility of management (agent) to information stakeholders (*principal*).

Conclusion

From the discussion of the research results , the following conclusions can be drawn: 1). *Market Activity* has no effect on *Internet Financial Reporting*. 2). Ownership Structure affects *Internet Financial*. 3). Financial Performance negatively affects *Internet Financial Reporting*. 4) *Market Activity*, Ownership Structure and Financial Performance together affect *Internet Financial Reporting*.

The limitations of the results of this study show that the excavators studied only used mining companies and the value of the Coefficient of determination was still below 20% so that the author made suggestions for the next researcher, in order to expand Research samples, adding a longer observation period so that the results obtained will better describe the real conditions over the long term. Furthermore, it is expected to add other factors that are suspected to affect *internet financial reporting* so that the research model becomes stronger.

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Effect of Tax Aggressiveness and Company Size on *Corporate Social Responsibility Disclosures*

(Empirical study on automotive companies listed in Indonesia Stock Exchange (IDX) Period 2016-2020)

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Introduction

Corporate Social Responsibility is considered to be a key factor in the success and survival of the company (Lanis and Richardson, 2012). Corporate Social Responsibility and tax aggressiveness are issues that have attracted much attention in the academic literature (Gray et. al., 1995). In a broader and arguably more important context, CSR can potentially influence tax aggressiveness in terms of how corporate accounts and directs systems and processes with respect to the overall welfare of society (Desai and Dharmapala, 2006b; Williams, 2007; Avi-Yonah, 2008).

One of the factors that can influence the disclosure of Corporate Social Responsibility is Tax Aggressiveness (Balakrishnan et al. (2012)). Tax aggressiveness can be defined as a management activity aimed at lowering the level of tax rates that should be paid by the company. Tax aggressiveness is also an action taken to reduce tax liability carried out by the company but not in accordance with the wishes of the community so that companies that carry out aggressive activities try to divert public attention by providing information about Corporate Social Responsibility in their annual financial statements. (Octaviana & Rohman, 2014).

Another factor influencing the extent of corporate social responsibility disclosure is the size of the company. The size of the company shows the large scale of the company (octavianna & Prasetya, 2021). Companies that carry out many social activities that have a great impact on the community, have more opportunities to attract the attention of shareholders who may be concerned about the social programs carried out by the company, and annual reports become an efficient way to communicate company information (Cowen, Ferreri, & Parker, 1987). Small companies will tend to reveal CSR more broadly on their annual reports, when compared to larger companies, larger companies will reveal CSR more broadly in their annual reports to improve people's views on their company's performance. (Cho et al, 2010).

The case of tax aggressiveness that is in the spotlight in Indonesia is by means of unreasonable transfer pricing. Cases of tax aggressiveness with transfer pricing are quite difficult to prove. Transfer Pricing leads to complicated schemes and with various modes in Transfer Pricing. Transfer Pricing is the transaction of goods or services carried out between several divisions in a business group (usually multinational) with unreasonable pricing, which can be lower or higher than the fair price, the purpose of the activity is to achieve the desired amount of profit. Some companies try to make profits appear bigger so that their performance is considered good, but there are also those that try to make their operating profits lower than they should be so that their tax payments and dividends become lower, make their operating profits lower than they should be, make the profits obtained by business divisions located in expensive tax-rate countries can be transferred to business divisions located in low-tax countries or tax-free countries (tax havens) So that the tax burden can be reduced to a minimum by the company.

In other words, Toyota in Indonesia only acts "on behalf of" Toyota Motor Asia Pacific Pte., Ltd – the name of Toyota's Singapore-based business unit. (<http://investigasi.tempo.co>). The scandal had no significant effect on PT. Astra Internasional Tbk because at that time TMMIN's shareholders were Toyota Motor Corporation (Toyota Motor Corporation) 95% and the remaining 5% was owned by PT. Astra Internasional Tbk. Astra International Tbk. As a large company, PT. TMMIN recognizes the importance of maintaining reciprocal relationships with consumers and communities that have contributed to product sales and huge profits to society. In order to maintain and improve the company's reputation, PT. TMMIN fosters relationships with the community so that it can re-enhance the company's overall reputation. For this incident, Astra Internasional Tbk (ASII) tried to re-cultivate public trust for the company by increasing CSR activities, this was shared on Astra's own website page (www.astra.co.id). Astra's social contribution is growing well through Astra's 4 pillars of Social Contribution program, namely Health, Education, Environment and Entrepreneurship. Toyota ranked 16th in RepTrak's Global CSR in 2014 and ranked 33rd in 2015.

Companies that carry out tax aggressiveness, can cause the company to get poor value from the public. One of the ways that companies can gain the trust of the public is to do CSR or social responsibility because companies that do CSR, tend not to do tax aggressiveness, if a company does tax aggressiveness and this is revealed, then the company's image will be bad for the community. Testing based on the theory of legitimacy was originally researched by Lanis and Richardson (2013). Lanis and Richardson found that the aggressiveness of taxes carried out positively affects the CSR that the company discloses, the more aggressive the company in terms of its taxes, the more CSR is disclosed in order to still gain the trust of the public, so this finding is in line with the theory of legitimacy. Bowman and Haire (1976) broadly define CSR as the relationship and impact of all a company's activities to the well-being of society.

There is a link between CSR disclosures and the interests of the wider community, Lanis and Richardson (2013) suggest that managers need to show the public that companies have complied with social contracts by disclosing information that meets community expectations. The company discloses CSR information with the aim of gaining a positive outlook as assumed in the theory of legitimacy. Demands against the company regarding the transparency of information and the improvement of corporate governance force the company to disclose information about its social activities. Society needs information about the extent to which companies fulfill their social responsibilities (Anggraini, 2006). On the basis of the role of the company not only to make a profit, but also to establish relations with society.

Cho, et al (2010) state that large-scale companies will disclose CSR more broadly than smaller-scale companies in annual reports due to large-scale companies seeks to improve the public's view of the company's performance. Various previous studies have shown a diversity of results such as research conducted by Gray, et al (2001), Sembiring (2005), Sari (2012), Kamil and Herusetya (2012) found that company size has been shown to affect the level of CSR disclosure.

So based on the description above, the author took the title "The effect of tax aggressiveness and company size on the disclosure of *Corporate Social Responsibility*".

THEORETICAL FOUNDATIONS

The theory of legitimacy is a fundamental theory in a norm, limitation, value and social regulation in regulating the company in order to always maintain the social

primacy of a reaction that is likely to arise from the reaction. Gray et al (1995) the theory of legitimacy supports in carrying out CSR actions, companies (management) provide CSR (Corporate Social Responsibility) information as a means of communication to the community. Even when a company is in line with people's expectations, legitimacy can still fail to be able to make such convincing disclosures. Managers need to better demonstrate that they adhere to the social contract by disclosing information in accordance with community expectations. Managers usually have different perceptions of these terms and thus will vary in the disclosure of their information regarding CSR in their financial reporting.

A number of accounting studies have empirically examined the relationship between Corporate Social Responsibility disclosures and public attention arising from corporate behavior that does not match people's expectations, as assumed by legitimacy theory. Several previous studies have shown different results in the relationship between corporate tax aggressiveness and Corporate Social Responsibility. Zeng, 2012 and Lanis and Richardson, 2013 show that corporate tax aggressiveness has a positive effect on Corporate Social Responsibility.

In addition to tax aggressiveness as a factor in the breadth of corporate social responsibility disclosures, there is another factor that affects the extent of corporate social responsibility disclosures, namely the size of the company. The size of the company shows the large scale of a company. Large companies carry out more activities, make a big impact on society and have more shareholders. Larger companies tend to disclose broader Corporate Social Responsibility information in their annual reports compared to smaller companies, in order for communities to improve their view of company performance (Cho et al., 2010).

Stakeholder Theory explains that a company is not an entity that only operates for its own interests but must also provide benefits for its stakeholders, because the survival of the company cannot be separated from the support of its stakeholders. Stakeholders can basically control the use of economic resources used by companies. Therefore, Ulman 1985 (quoted by Chariri, 2008) stated that when stakeholders control economic resources that are important to the company, the company will react by satisfying the wishes of stakeholders. The difference from the power possessed by stakeholders influences companies in determining the disclosure practices of Corporate Social Responsibility.

The size of the company shows the large scale of a company. Large companies carry out more activities, make a big impact on society and have more shareholders. Larger companies tend to disclose broader Corporate Social Responsibility information in their annual reports compared to smaller companies, in order for people to improve their view of company performance (Cho et al., 2010).

The hypotheses in this study are:

H1:Effect of Tax Aggressiveness on *Corporate Social Responsibility disclosures*

H2: Effect of Company Size on *Corporate Social Responsibility Disclosure*

H3 : Effect of Tax Aggressiveness and Simultaneous Company Size on *Corporate Social Responsibility Disclosure*

RESULTS OF RESEARCH AND DISCUSSION

Selection of Panel Data Regression Model

Chow Test

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	8.366347	(8,34)	0.0000
Cross-section Chi-square	48.963347	8	0.0000

Sumber: Output Eviews

the chow test in the *expression of Corporate Social Responsibility* produces a probability value of 0.0 00 where in the chow test if the p value or probability > a significance level of 0.05 then it accepts H0 and rejects H1. Therefore, the estimation model based on the results of the chow test is Fixed Effect.

Hausman Test

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	2.900345	2	0.2345

Cross-section random effects test comparisons:

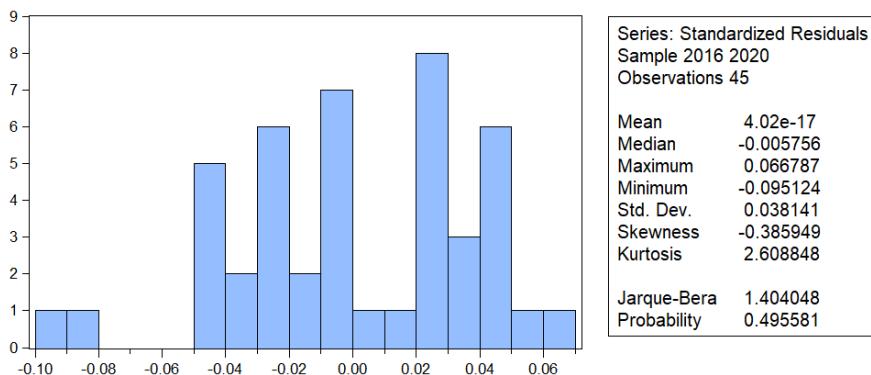
Variable	Fixed	Random	Var(Diff.)	Prob.
X1	-0.002926	-0.003607	0.000000	0.2773
X2	0.059411	0.025496	0.000853	0.2455

Sumber: Output Eviews

Uji hasuman in the *expression of Corporate Social Responsibility* resulted in a probility value of 0.2345 where in the hasuman test apabila the Hausman statistical value is greater than the critical value of Chi-Squares, meaning that the right model for panel data regression is the Fixed Effect model.

Classic Ausmi Test

Normality Test



The value of probability is 0.495581. This probability value > a significance level of 0.05 which states that the residuals are normally distributed.

Heterochedasticity Test

No significant value for the variable Tax Aggressiveness 0.2172 and Company Size 0.4225 where the value is 0.2172 > 0.05 and the value is 0.4335 > 0.05. So that it can be concluded that the variables of Tax Aggressiveness and Company Size do not occur heteroskedasticity

Multicollinearity Test

Shows the VIF values -0.043237 and 1.000000 so that it can be concluded that the variable is free from the multicollinearity problem because the value of the Centered VIF does not exceed the number 10. So the conclusion is that in this study the regression model does not occur multicollinearity.

Autocorrelation Test

According to the table above the Durbin-Watson stat value is 1.960403 and based on the Durbin-Watson dU = 1.6148 table value, dL value = 1.4298 where dU < DW < (4-dU), means there is no autocorrelation.

Hypothesis Test

From the multiple regression test table above, the following regression equation is obtained: $Y = -1.680912 + -0.002926 X_1 + 0.059411$

From the equation above, a constant of -1.680912 is obtained, then the result of the share price is -1.680912. Tax Aggressiveness of -0.002926 means that every time you add 1 time an increase in Tax Aggressiveness, the disclosure of *Corporate Social Responsibility* will decrease by -0.002926. Then the Company Size of 0.059411 means that an increase of 1 times the Company Size, then the disclosure of *Corporate Social Responsibility* will experience an increase of 0.059411.

Cover

It is concluded that Tax Aggressiveness does not have a significant effect on the disclosure of Corporate Social Responsibility where Tax Aggressiveness is needed to

realize by direct interaction by the company to the community by carrying out social activities or it can be called social responsibility activities. Company size does not have a significant effect on the disclosure of Corporate Social Responsibility where the Company Size can express concern for the environment through financial statements, so the company's activities in the long time will be safe. Meanwhile, Tax Aggressiveness and Company Size have a significant effect on the disclosure of Corporate Social Responsibility where the higher the disclosure of information about the company to the public, the lower the company to carry out tax aggressiveness behavior.

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Determinants of Dividend Policies and Their Impact on The Value Companies in The Consumer Goods Industry Sector

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INTRODUCTION

The goods and consumption industry companies are one of the companies that are most in demand by investors, this is because companies in this sector can still survive in the midst of Indonesia's economic conditions from 2017 to 2021. According to data from the Indonesia Stock Exchange (IDX), JCI rose 0.78% to 6,536,904 position, with transaction value reaching Rp1 7.79 trillion and trading volume reaching 28.83 billion shares. The industrial sector index became the fastest stock exchange sectoral index, reaching 2.26%. In second position, the non-cyclical consumer goods sector and financial sector indexes rose 1.75% and 0.75%, respectively. This is what attracts investors to invest in consumer goods and industrial companies (Fernando, 2021).

Companies need to carry out several policies so that investors are sure to invest in the company. One of these policies is the dividend policy. Dividend policy in essence is to determine how big the proportion of profits that will be distributed by the company to investors and which is retained as retained earnings. The dividend policy of go public companies is very much considered by investors. Consumer goods industry companies have more opportunities to grow and develop. With continuous dividend distribution, investors believe that this company is worth investing in. The following will present a graph of Dividend Distribution for Goods and Consumption Industrial Companies during the 2017-2021 period

Dividend distribution to Industrial Goods and Consumption Companies during the period 2017-2021. Based on Figure 1, it can be seen that during the research period, the distribution of dividends by industrial goods and consumption companies has increased. A significant increase occurred in 2021, which was 87% which indicated that this company was able to survive during the COVID-19 pandemic that hit the whole world. According to the opinion of Analysts from NH Korindo Sekuritas Indonesia assessed that the lack of correction in the consumer goods sector index shows that stocks in the consumer goods sector tend to be more resilient in the midst of market conditions like this.

There are several results of previous studies that examine the factors that influence dividend policy, including:(Sartono, 2014) and (Dewi & Sedana, 2018)with the results of the Current Ratio having a positive effect on dividend policy but different from the results of research conducted by (Akbar & Fahmi, 2020) and (Firmansyah et al., 2020)with the results that Liquidity does not have a significant relationship, changes in the value of liquidity do not have much effect on dividend payments. Next (Dewi & Sedana, 2018) and (Akbar & Fahmi, 2020) with the result that firm size has a positive and insignificant effect on dividend policy and firm value.(Sarmento & Dana, 2016) with the results of the study The higher the ROE, the higher the profit level of the company owner. The dividend policy implemented by the company certainly cannot be separated from a high ROE assessment. Next (Palupi et al.,

2017) with the result that long-term debt with high interest will cause dividend payments to be paid to investors to decrease

The purpose of this study is to analyze the factors that influence dividend policy and its impact on firm value in the Consumer Goods Industrial Sector companies listed on the Indonesia Stock Exchange. With the holding of this research, it is hoped that it will provide benefits, among others: as an input for companies in considering dividend policy as well as solving company fundamental problems and as a reference for investors before investing or buying shares of companies in the Consumer Goods Industry Sector on the Indonesia Stock Exchange. The hypothesis in this study is that dividend policy affects the value of companies listed in the consumer goods industry sector on the Indonesia Stock Exchange

RESULTS AND DISCUSSION

1. Classic assumption test

a. Normality test

Table 2 . Normality test

		Unstandardized Residual
N		75
Normal Parameters, b	mean	,0000000
	Std.	,75057286
Most Extreme Differences	Absolute	,103
	Positive	,103
	negative	-,084
Kolmogorov-Smirnov Z		,892
asympt. Sig. (2-tailed)		,404

Source: Processed Data (2022)

Based on Table 2, the Asymp.Sig (2-Tailed) value is $> 0,05$ significant, meaning that all variables are normally distributed.

b. Multicollinearity Test

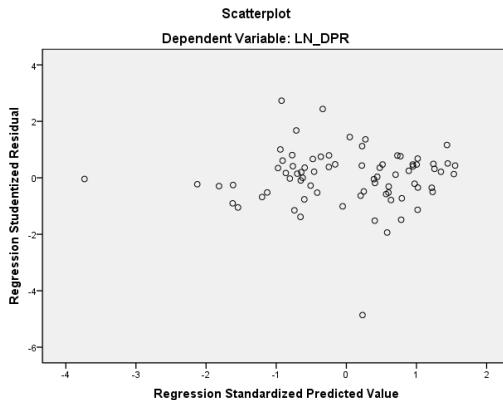
Table 3. Multicollinearity Test

Model	Collinearity Statistics		Information
	Tolerance	VIF	
1 (Constant)			
CR	,694	1,442	Multicollinearity does not occur
SIZE	,650	1,539	Multicollinearity does not occur
ROE	,728	1,374	Multicollinearity does not occur
LTDER	,624	1,602	Multicollinearity does not occur

Source: Processed Data (2022)

Based on Table 3, it is known that the TOL value $> 0,01$ and VIF < 10 , meaning that all variables do not occur multicollinearity.

c. Heteroscedasticity Test



Source: Processed Data (2022)

Figure 2. Heteroscedasticity Test

Figure 2 above shows the scattered points, which means that there is no heteroscedasticity.

d. Autocorrelation Test

Table 4. Autocorrelation Test

Model Summary^b

Model	Change Statistics					Durbin-Watson
	R Square Change	F Change	df1	df2	Sig. F Change	
1	,143	2,921	4	70	0.027	1,892

Source: Processed Data (2022)

Based on Table 4 Durbin-Watson for data as much as 75 and the independent variable k=4, it will be obtained the value of dU = 1,7383, the value of 4-dU = 2,2617. Then the DW test value in Table 4 is dU < d < 4-dU or it can be explained that 1,7383 < 1,892 < 2,2617 then there is no autocorrelation.

2 Hypothesis testing

a. Sub Structure 1

1) Regression Analysis of Sub-Structural Equation 1

Table 5. Regression of Substructure Equation 1

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	-19,029	7,336	
LN_CR	-,185	,170	-,145
LN_SIZE	5,258	2,117	,341
LN_ROE	-,029	,117	-,032
LN_LTDER	-,256	,094	-,381

Source: SPSS Processing Results, 2022

Based on table 5, it can be written that the multiple regression of the sub-structure equation 1 is DPR = -19,029 – 0,185CR + 5,258Size – 0,029ROE – 0,256LTDER

2) Coefficient of Determination (R2)

2) Coefficient of Determination (R2)

Table 10. Coefficient of Determination
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,863a	,745	,726	,52205

Source: Processed Data (2022)

The R square value is 0,745 which indicates that the Firm Value (PBV) is influenced by CR, Size, ROE, LTDER and DPR by 74,5% while 25,5% is influenced by other variables. Error of Term in the path analysis equation model or worth 0,505.

3) Hypothesis testing

(1) F Uji test

Table 11. F . test
ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	54,842	5	10,968	40,245	,000a
Residual	18,805	69	,273		
Total	73,647	74			

a. Predictors: (Constant), DPR, CR, ROE, SIZE, LTDER

b. Dependent Variable: PBV

Source: Data Processing (2022)

F test results, the value of sig 0.000 > 0.05 means that all variables have a significant effect on PBV.

(2) t test

Table 12. Test t

Model	Standardized Coefficients		t	Sig.
	Beta			
1 (Constant)			,815	,418
CR	-,101		-1,365	,177
SIZE	-,014		-,178	,859
ROE	,805		11,288	,000
LTDER	0,053		,659	,512
DPR	,183		2,791	,007

Source: SPSS Processing Results, 2022

From Table 12 it is found that CR, SIZE and LTDER have no significant effect while ROE and DPR have a significant effect on PBV

3. Sobel Test

The results of the Sobel test are in Table 13, as follows:

Table 13. Sobel Test

Independent Variable	Variable Z	Dependent Variable	Path Coefficient	p-Value > 0.05	Information
Current Ratio	Dividend Policy	Price To Book Value	- 0.158		Not significant
Size			- 0.265		Not significant
Return on Equity			0.891		Not significant
Long Term to Equity Ratio			0.044		Not significant
Current Ratio			- 0.19881	0.3106 > 0.005	No Intervening variable
Size			0.923308	0.063 > 0.005	No Intervening variable
Return on Equity			0.884446	0.804 > 0.005	No Intervening variable
Long Term to Equity Ratio			- 0.101856	0.05 > 0.005	No Intervening variable

Source: Processed Data (2022)

In the table above, the calculation of the Sobel test p value for each independent variable is > 0.005 , meaning that it can be concluded that Dividend Policy does not have an impact between CR, SIZE, ROE, and LTDER with PBV.

Discussion

a. Effect of Current Ratio on Dividend Policy

A significant value of 0,278 is greater than 0,05 so it can be concluded that CR has a negative and insignificant effect on dividend policy, thus H1 is rejected, which means that the company has a high current ratio, so investors assume that the company is unable to manage the company's current assets because of its inability in collecting the company's receivables, and the accumulation of inventory so that the company will not have the funds to pay dividends to investors. This is in line with research conducted by (Akbar & Fahmi, 2020) and (Firmansyah et al., 2020)

b. Effect of Size on Dividend Policy

A significant value of 0,015 is smaller than 0,05 so it can be concluded that Size has a positive and significant effect on dividend policy, thus H2 is accepted, which means that the greater the total assets of a company, investors assume that the company will be able to pay dividends on time to investors. This is in line with research conducted by (Akbar & Fahmi, 2020) and (Dewi & Sedana, 2018)

c. Effect of Profitability on dividend policy

A significant value of 0,806 is greater than 0,05, so it can be concluded that profitability has a negative and insignificant effect on dividend policy, thus H3 is rejected which means that companies that have high profits are more likely to use these profits for company activities when compared distribute dividends to investors. This is not in line with research conducted by (Sarmento & Dana, 2016)

d. Effect of Capital Structure on Dividend Policy

A significant value of 0,008 is smaller than 0,05 so it can be concluded that the capital structure has a negative and significant effect on dividend policy, thus H4 is accepted which means that the use of interest-bearing debt can correct corporate tax payments, so that net income will increase and investors will be interested. With the increase in profits, the demand for company shares will increase so that it will increase the stock market price because the number of requests for shares is greater than the number of shares offered.

Based on the results of the Sobel Test, it can be seen that the dividend policy is not able

to have an impact on the value of the company even though the company has good fundamentals. This is because investors are more careful to invest in order to avoid risks that occur in the future. Investors are currently more interested in making safe investments such as mutual funds or even investing in gold because investors think this investment has a lower risk than investing in stocks.

B. CONCLUSION

Based on the discussion that has been carried out, it is concluded that CR, Size, ROE and LTDER have a significant effect on Dividend Policy simultaneously, while Size and LTDER have a positive and significant effect on Dividend Policy. From the results of the Sobel test, it shows that the dividend policy does not have an impact on firm value.

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CORRUPTION PERCEPTIONS AND LEVEL OF TRUST IN THE INTENTION OF BEHAVIOR OF TAXPAYER PROSPECTIVES MODERATED KNOWLEDGE LEVEL IN TAXATION STUDENTS OF PAMULANG UNIVERSITY

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Introduction

Corruption is a crime that causes serious problems in Indonesia. This is shown by the ranking of corruption in Indonesia, which is classified as high compared to other countries. Corruption as an unrighteous act, the more people against it increasingly support the government's efforts to eradicate corruption. From articles accessed on data.tempo.co, non-governmental organizations anti-corruption *Indonesia Corruption Watch* (ICW) releases Case Action Trend Report Corruption Semester 1 2021. Based on data collected by ICW, the number of prosecutions corruption cases during the first six months of 2021 reached 209 cases. That number went up compared to the same period in the previous year of 169 cases. ICW too said the value of state losses due to corruption also increased. In semester 1 2020, the value of state losses from corruption cases amounted to Rp. 18,173 trillion, later in the semester 1 2021 its value will reach IDR 26.83 trillion. In other words, an increase in the value of state losses due to corruption by 47.6 percent. In the past four years, the value of state losses always show an increasing trend, while the number of prosecutions fluctuating corruption cases. In Indonesia, tax corruption is built by several patterns that have similarities between the results of the study and the testimony of the tax corruption. In it there is a tax mafia protecting every corruption case related to tax. Tax corruption systematically involves groups of employees, individuals, and does not rule out the possibility of involving external parties (Tjen, 2017). According to Rahman & Purba (2021) the tax mafia, as the actor behind the tax corruption that involving tax officials, sector businesses and individual taxpayers. As a sector which supports almost 70% of government revenue, corruption in the tax sector appeared to be a very painful epidemic for society. This is because taxation purposes to achieve economic development and public facilities including overall prosperity will be hampered by tax officials who do not responsible.

Universities as *agents of change* are expected to become a forum for students as future candidates for the nation in an effort to minimize the practice of corruption from an early age. Perceptions of corruption that are currently developing in Indonesia. It is hoped that it will not cause students to consider this to be a common thing normal, so it is necessary to instill anti-corruption morals in education such as making anti-corruption theory one of the learning curricula, holding anti-corruption seminars and so on. Perceptions of corruption can affect the stability of institutional growth and worsen the relationship between society, institutions and the state (Melgar, 2010).

The topic of taxation institutions is also never separated from trust society

towards the institution itself. Damayanti (2015) stated that The success of a tax administration depends on how much community and fiscus have mutual trust. It is not only concerning taxpayers, but also applies to prospective taxpayers, where the trust of prospective taxpayers who are people who have the potential to commit future tax payments also play a role in relation to success of tax administration in the future. Therefore, Trust in tax institutions is deemed necessary to be grown as soon as possible maybe even when someone is still a prospective taxpayer because it is expected In the future, they can become obedient and obedient taxpayers in carrying out their duties His obligation as a citizen is to pay taxes. Student as group of people who are generally more educated and are expected to earn income that will support the Indonesian economy in the future come can be used as a target to be prepared as a potential taxpayer candidate (Susila, 2016).

Referring to previous research, perceptions of corruption and levels of public confidence in tax institutions is also influenced by factors knowledge possessed by a person. Comprehensive knowledge of tax law is very necessary so that someone avoids the perception of corruption that wrong. Students, especially those with a specialization in taxation, are expected to become citizens who have complex knowledge of taxation procedures, rules and systems so that with self-awareness he has the intention to behave obediently in carry out their tax obligations in the future. This research was conducted by developing the concept of previous research conducted by Irawan (2022) where the study measures perceptions of corruption, perceptions of justice and the level of trust in the intention to behave obediently by taxpayers. In this study, researchers do it with a different subject, namely taxation students as candidates taxpayers by adding another independent variable, namely the level of confidence the tax authority then adds a moderating variable in the form of tax knowledge. The independent variable in the study was associated with its effect on the variable of intention to behave obediently where the variable is a construct with *Theory Planned Behavior*. Thus, the independent variable is perception tax corruption and the level of trust in the study are positioned as variables external in the *Theory Planned Behavior model*.

Results and Discussion

Hypothesis Test F uji Test

The F test is used to test the effect of the independent variables together (simultaneous) to the dependent variable. The results of simultaneous regression calculations can be obtained as follows:

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	298,276	2	149,138	21,434	,000 ^b
Residual	1335,909	192	6,958		
Total	1634,185	194			

a. Dependent Variable: Y_KEPATUHAN

b. Predictors: (Constant), X2_KEPERCAYAAN, X1_PERSEPSI

Table 4.6 F Uji Test

Based on the results in table 4.6, it shows that the significance value of the

SPSS output output of 0.000 or significant at the 0% level. This indicates that the variable independent which consists of the perception of corruption and the level of trust simultaneously has an effect on the dependent variable, namely the intention to behave obediently.

Partial Test (t Test)

The t test is used to partially test (per variable) on the variable dependent. Tests in this study were carried out by looking at the level of significance the resulting <0.05 then H₀ is rejected and H_a is accepted, the significance level is > 0.05 then H₀ is accepted and H_a is rejected. Partial regression calculation results can be obtained as follows :

Table 4.7 T Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	11,601	2,037	5,696	,000
	X1_PERSEPSI	,120	,025	4,850	,000
	X2_KEPERCAYAAN	,071	,027	2,667	,008

a. Dependent Variable: Y_KEPATUHAN

Based on the results from table 4.7, it can be seen that the hypothesis of corruption perception shows a significance value of 0.000 which is smaller than 0.05. Therefore The results of the hypothesis state that the perception of tax corruption has a positive effect on intention to behave is compliant or acceptable. Next, based on the results from the table 4.7 shows that the confidence level hypothesis shows a significance value of 0.008 is smaller than 0.05. Thus the results of the hypothesis

state that the level of trust has a positive effect on the intention to behave obediently or can be received.

Coefficient of Determination Test

The coefficient of determination is the magnitude of the contribution of the independent variable to the dependent variable. The higher the coefficient of determination, the higher the ability of independent variables to explain variations in changes in variables dependent. The value of the coefficient of determination is determined by the value of *adjusted R square* as can be seen in the following table:

**Table 4.8
Coefficient of Determination Test**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,427 ^a	,183	,174	2,638

a. Predictors: (Constant), X2_KEPERCAYAAN, X1_PERSEPSI

b. Dependent Variable: Y_KEPATUHAN

Based on the results of table 4.8, it is known that the coefficient of determination obtained is of 0.174. This means that 17.4% of the variation in the variable intention to behave obediently can be explained by the variable perception of tax corruption and the level of trust. While the rest of 82.6% is explained by other variables not proposed in this study.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18,611	1,028		18,104	,000
PERSEPSI*PENGETAHUAN	,003	,001	,333	3,185	,002
KEPERCAYAAN*PENGETAHUAN	,001	,001	,085	,817	,415

a. Dependent Variable: Y_KEPATUHAN

Moderated Analysis Regression Test

Moderation regression analysis is a regression analysis that involves moderating variables in building a relationship model. The moderating variable acts as a variable which can strengthen or weaken the relationship between predictor variables (independent) with the dependent variable (dependent). In this study using Absolute difference value test analysis technique to test the effect of the moderating variable (M) in the relationship of the independent variable (X) with the dependent variable (Y). Analysis result regression can be seen in the following table: Table 4.9 MRA Test

Based on the results of statistical tests it can be clearly seen that partially (individually) all independent variables affect the variable dependent. The influence given between the variables of perception of tax corruption and the level of belief in the intention to behave obediently that is positive. Test result the moderator variable shows that the level of tax knowledge cannot be moderating the relationship between perceptions of tax corruption and intention to behave in obedience and disobedience can moderate the relationship between the level of trust and the intention to behave obediently. Discussions related to each variable in the results of hypothesis testing can be explained as follows:

1. The Influence of Perceptions of Tax Corruption on Intentions to Behave Obediently

The variable perception of corruption was tested to determine students' perceptions as prospective taxpayers regarding corruption cases in the taxation sector. Results The research shows that the tax corruption perception variable has a significant effect on the intention to behave obediently. It can be seen from the results of the significance value of 0.000. Because the value of sig. is smaller than $\alpha = 0.05$ and the direction of the coefficient is positive, then it can be concluded

that partially the perception of tax corruption has a positive effect on intention to behave obediently. So the higher the perception of tax corruption, the higher the intention obedient behavior is increasing.

Notification through the media regarding cases of corruption in the field of taxation becomes information that is obtained by someone so that it causes there is a perception. One of the aspects that shape the perception of corruption is: behavior towards corruption, where students display behavioral tendencies to report if they know cases of tax corruption (Dewi, IR, 2018). which states that the variable perception of tax corruption has a significant influence on the intention to behave obediently. However, the results of research from Hanifah, H., & Yudianto,I.(2019) which shows that the perception of tax corruption has no effect to taxpayer compliance. So in this study it was concluded that the perception of tax corruption has a significant effect on the intention to behave obediently.

2. The Influence of Trust Level on Intention to Behave Obedient

The variable level of confidence is tested to determine trust student respondents as prospective taxpayers regarding the tax authorities that includes the competence, kindness and integrity of tax officials. Research result shows that the variable level of confidence has a significant effect on intention to behave obediently. It can be seen from the results of the significance value of 0.008. Because sig value. smaller than $a = 0.05$ and the direction of the coefficient is positive, it can be concluded that partially the level of trust has a positive effect on intention to behave obediently. So the higher the level of trust, the intention to behave obedience is increasing.

In the theory of planned behavior, trust in tax authorities will arise if there is an intention from the taxpayer. Taxpayers have a variety of belief in a behavior, but when they are faced with a certain events, only a small part of that belief arises to affect the behavior (Latief, S., Zakaria, J., & Mapparenta, M., 2020). People who have a high level of trust will cause behavior that encourages someone to follow a rule. In other words, in the context of taxation, especially for students as prospective taxpayers, trust in tax institutions will have consequences for the formation of intentions to behave obediently in the future. The results of this study strengthen the research results of Ratmono, D., & Cahyonowati, N. (2016) and Desy Amaliati, S. et al, (2020), which states that the level of trust in the legal system and taxation have a positive effect on the level of tax compliance. The higher the public trust in the legal system and taxation, the higher their level of compliance. However, the results of research from Purnamasari,A., et al (2018) which show the results that the level of government trust and The law has no effect on taxpayer compliance in paying PBB.

3. Corruption Perceptions of Intentions to Behave Obediently Moderated by Level Knowledge

The results of testing the third hypothesis show that the level variable knowledge cannot moderate perceptions of tax corruption on behavioral intentions obedient, where the results of this study reject the results of the hypotheses that have been formulated. Based on the results of the tests that have been carried out, it can be seen that the significance value for variable perception of tax corruption and level of tax knowledge ($X1*Z$) 0.002. This shows that the level of knowledge moderates the relationship between perception corruption and the intention to behave obediently by prospective taxpayers.

A high level of perception of corruption can have a worse effect than corruption itself. According to Mindadari, RL (2019) "Perception is an act of judgment in one's thinking after receiving a stimulus from what that is felt by the five senses". Erlingsson et al, (2016) stated that level of knowledge plays an important role in the formation of perception.

Erlingsson et al, (2016) have conducted research related to perceptions of corruption in 3 groups with different levels of knowledge and experience namely public, expert, and practitioners in Iceland. The research was conducted with qualitative methods, while in this study, moderating differences in knowledge levels with quantitative methods. On this research was conducted in a country with a high level of corruption, such as Indonesia, which allows for different results because the country Iceland has one of the lowest levels of corruption in the world. In this research, the author focuses on the perception of corruption in the field of taxation and the level of knowledge tax which acts as a moderating variable.

4. Perception of Fairness to Intention to Behave Obediently Moderated by Level Tax Knowledge.

The results of testing the fourth hypothesis (H4) show that the level variable knowledge does not moderate the relationship between the level of trust and intention to behave obediently, where the results of this study reject the results of the hypotheses that have been formulated. Based on the results of the tests that have been carried out, it can be seen that the significance value of for the variable level of confidence and level of tax knowledge (X_2^*Z) of 0.415. Public trust is an important variable for the realization of good governance. Trust generates public legitimacy that can create social capital for the government which is used as an instrument to obtain political and social support in government activities (Ibrahim, MA, & Syahribulan, S., 2021). The complexity of needs and high mobility, increasing public demands on the government.

Government incompetence meeting public expectations results in public perception of the government tend to be negative. One of the factors causing the decline in trust is the existence of cases of high corruption in Indonesia. Trust is based on ability someone based on knowledge of information about a person. If society do not believe in government mechanisms, then one's awareness of intention to tax compliance behavior will be lower. According to Aska, AFNS, & Umainah, U., (2022) tax knowledge does not have a significant effect on taxpayer compliance.

Due to the lack of knowledge of taxation, so resulting in a minimal increase in the level of compliance in taxation. At least basic knowledge of tax must be owned by every taxpayer to have a realized effect in the level of compliance.

Moderating rate Tax knowledge means that a decrease in the level of trust will be followed with a decrease in the intention to behave obediently if followed by tax knowledge. The results of this study strengthen the results of Purnamasari, A., et al (2018) which shows the results that the level of trust in government and law is not effect on taxpayer compliance in paying PBB. However, the result research by Desy Amaliati, S., et al (2020) which shows the results that there are the significant effect of the variable level of trust in the

government on taxpayer compliance in the payment of PBB-P2.

Conclusion

The conclusions in this study are described as follows:

1. Perceptions of Corruption have a positive effect on the Intention to Behave Obediently by Compulsory Candidates Tax
2. The level of trust has a positive effect on the Intention of Behaving Obediently by Compulsory Candidates Tax
3. Knowledge level moderates the relationship between Corruption Perception and Behavioral Intentions Obey Prospective Taxpayers
4. Knowledge level does not moderate the relationship between Trust Level and Intention Behave Obediently Prospective Taxpayers

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Millennial Employee Job Satisfaction Stimulant Analysis

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INTRODUCTION

Currently, an adaptation of companies and organizations is needed to anticipate the dynamics of changes in the speed of access to information technology (Silalahi et al. 2022). Many companies and organizations have encouraged internal resources to develop following these dynamics. Human resources are one of the important instruments for companies and organizations because they can drive the development of a company and organization (Efendi et al. 2022). Employees or human resources are the most important aspects of a company, therefore they must be managed, directed, driven, and fostered properly in order to carry out their duties and functions as expected and the company's goals can be achieved (Butarbutar et al. 2022). To achieve company goals, Employees are expected to behave following company expectations. When an employee carries out formal tasks per the job description, the employee can be said to have good performance because he has shown behavior that follows the organization's expectations (Djajasinga et al. 2021). To ensure that employees always perform well, organizations need to understand that employees have their personal needs and want that need to be taken care of in order for them to perform at their best (Babalola 2016). Stimulants that are thought to be able to encourage job satisfaction include the application of transformational leadership from a leader in the company (Alnajjar and Hashim 2020), then giving awards to employees who excellent (Bezabih Reta 2019). On the other hand, implementing organizational commitment (Jyoti 2013) and applying organizational justice following the norms and values of justice for the company and workers are also important things to increase employee satisfaction at work (Deepa 2020).

Transformational leadership can be defined as leadership that includes efforts for organizational change (Bushra, Usman, and Naveed 2011). Transformational leadership helps build work groups and integrate individual and group goals. The existence of a transformational leader can create a vision and an environment that motivates subordinates to make achievements beyond their expectations (Sherly et al. 2021). In such circumstances, subordinates feel they have trust, admiration, loyalty and respect for their leaders, so they will be continuously motivated to do more than expected, and finally they feel satisfied (Sudirman et al. 2021). Furthermore, in addition to the need for employees for the presence of transformational leaders, the existence of cultural diversity is no less important for the company to pay attention too (Peng Liu 2015). An employee with a strong commitment has the confidence to serve the organization with a high level of loyalty. Similarly, the application of organizational commitment to the level of job satisfaction, where some research results conclude that if the committee carried out by the company is oriented to the welfare of workers, it will have an impact on high satisfaction in doing work (Bahrami et al. 2016). Furthermore, suppose the reward system is oriented towards performance appraisal and is supported by a conducive work environment (Bustamam, Teng, and Abdullah 2014). In that case, this can also be a strong trigger for workers to gain satisfaction in doing and completing work.

The results of previous studies concluded that the essence of giving rewards would affect satisfaction (Apriyanti, Sudiarditha, and Saptono 2012) and if the work environment felt by workers is comfortable, this also affects the level of satisfaction (Chandrasekar 2011). Likewise, the implementation of organizational justice is no less important for the company to pay attention to, considering that organizational justice is the main thing that underlies job satisfaction and must be managed and implemented properly by the company (Kim and Chung 2019). If the implementation of organizational justice runs optimally, it will affect the level of worker satisfaction (Fatt, Khin, and Heng 2010). This study is here to bridge the previous research that examines the factors that affect the job satisfaction of millennial employees. The study of transformational leadership and organizational commitment combined with organizational justice and rewards from heterogeneous employees is important to predict the level of employee satisfaction at work. The urgency of this research is to find out the contribution given by transformational leadership, cult organizational commitment, organizational justice, and reward affect satisfaction. It is hoped that the research findings will contribute to the development of science, especially in the field of organizational behavior and the development of human resource management performance.

RESULTS AND DISCUSSION

Description of Research Respondents

Table 1. Respondent General Profile

Category	Details	Number of Respondents	Percentage (%)
Gender	Man	146	73
	Woman	54	27
Age (Years)	26-30	100	50
	31-35	74	37
	36-40	26	13
Level of education	Junior High School	36	18
	Senior High School	120	60
	Bachelor	44	22
Length of Work (Years)	< 1	35	17.5
	1-5	45	22.5
	6-10	90	45
	> 10	30	15

Outer Model Measurement

Table 2. Validity, reliability and R-Square test

Variables	Items	Outer Loading	Average Variance Extracted (AVE)	Composite Reliability	Cronbach's Alpha
Transformational Leadership	Idealistic influence Inspirational motivation Intellectual stimulation	0.848 0.890 0.898	0.758	0.926	0.894

	Individualized consideration	0.723			
Organizational Commitment	Affective commitment	0.905	0.730	0.890	0.872
	Continuance commitment	0.900			
	Normative commitment	0.868			
Organizational Justice	Distributive Justice	0.922	0.745	0.936	0.914
	Procedural Justice	0.851			
	Inter-sactional Justice	0.933			
Rewards	Intrinsic Rewards	0.913	0.792	0.950	0.934
	Extrinsic Rewards	0.859			
Work Satisfaction	Take home payment	0.873	0.710	0.907	0.863
	Nature of work	0.830			
	Co-workers	0.897			
	Career development	0.806			
	Supervision	0.884			
R-Square					
		R-square	R-square Adjusted		
Work Satisfaction		0.553	0.544		

The validity test results, which are oriented to the loading factor and AVE values of each variable, show results in accordance with the criteria. For all exogenous and endogenous variables from this research, the loading factor value is above 0.70, and the AVE value is above 0.5. After that, composite reliability values were also obtained above 0.70, and Cronbach's alpha values for each variable were above 0.60, this indicates that all research variables have good reliability values. Judging from the R-square value of the endogenous variable, the value obtained is 0.553 for work satisfaction, this shows that the overall ability of the exogenous variable to explain work satisfaction is moderate (Ghozali 2014).

Hypotheses Test

Furthermore, a significance test was carried out to prove the hypothesis testing to determine the relationship between the exogenous variables and the endogenous variable. The significance criterion was seen from the p-value. With a significance level of 5%, if the p-value between the exogenous variables and the endogenous variable is less than 0.05, the exogenous variables significantly affect the endogenous variable (Hair 2014). In contrast, if the value is higher than 0.05, the exogenous variables do not have

a significant effect in building the endogenous variable (Hair 2014). The results of the hypothesis test are presented in table 3 below:

Table 3:Hypotheses Result

Hypotheses	Coefficients	t-Statistics	P-Value	Result
Transformational Leadership→Work Satisfaction (H1)	0.061	0.876	0.382	Rejected
Organizational Commitment→Work Satisfaction (H2)	0.226	4.025	0.000	Accepted
Organizational Justice→Work Satisfaction (H3)	0.181	4.369	0.000	Accepted
Rewards→Work Satisfaction (H4)	0.484	5,390	0.000	Accepted

Based on the results of data analysis to prove hypothesis testing, it can be said that overall exogenous variables have a significant effect on endogenous variables, although there is one exogenous variable that has no effect on endogenous variables. Of the four hypotheses put forward, 1 hypothesis is rejected, namely the effect of organizational commitment on work satisfaction, the results of which are not significant. Then the other three hypotheses were declared accepted based on the results of the significance test which stated that organizational commitment, justice, and reward had a significant effect on work satisfaction.

Discussion

The results of testing the first hypothesis (H1) from this research show that transformational leadership has an insignificant effect on work satisfaction. This shows that the low implementation of transformational leadership by the leader will directly weaken job satisfaction. They are applying transformational leadership that tends to be inconsistent hampers the implementation of indicators of idealistic influence, inspirational motivation, intellectual stimulation and individual consideration in realizing better job satisfaction (Cahyono et al. 2020). Representatives of less transformational leadership tend to pay less attention to employees who have outstanding performance. This condition causes many employees to be dissatisfied with the non-transformational leadership style because they are unable to represent their expectations as employees who are considered. Research result (Munir et al. 2012), suggests that a transformational leadership style can increase job satisfaction because applying a good and appropriate leadership style will maintain a balance in assessing appropriately and determining the appropriate behavior of members expected from the organization itself. The results of further testing, explained that the second hypothesis (H2) from this research shows that organizational commitment has a significant influence on work satisfaction, therefore the submission of the second hypothesis in this study is accepted. Workers who have a high commitment are more likely to produce quality work and reflect low turnover, and have implications for higher job satisfaction. Furthermore, the majority of respondents in this study's sample are employees who understand the company's main goals, so traditional employees focus more on long-term goals, such as safe retirement and are less committed to long-term job satisfaction (Sahyoni and Supartha 2020). Then the dominant factor that affects the significance of organizational commitment to satisfaction is that traditional employees are more likely to be optimistic about improving performance in

their tenure, which causes employees to commit to grow and develop. One of the most crucial concepts in organizations and companies is having a strong organizational commitment based on planning and establishing a vision and mission (Bahrami et al. 2016).

The results of testing the fourth hypothesis (H4) from this research indicate that organizational justice significantly affects work satisfaction. One of the causes of the effect of organizational justice on work satisfaction is the effective implementation of procedural justice involving representatives of employees, including millennial workers to formulate it. This is what is felt to represent a sense of justice for millennial workers because all procedures are made according to their opinions and suggestions. The issue of organizational and company problems lies in distinguishing the right treatment for differences in perceptions of justice between two co-workers (Pracha et al. 2017). By having a fair stimulus from the organization it will lead to the development of significant development and growth in the organization itself. Organizations can be said to be fair by employees if they are given the opportunity to voice their opinions and views in making decisions (Rai 2013). In addition, after the decision is made, if the implementation of the decision is assessed equally for each employee, then the employee will feel that there is justice. The results of testing the fourth hypothesis (H4) from this research indicate that reward significantly affects work satisfaction. High rewards will create a pleasant environment, thereby increasing employee morale and can cause them to be satisfied and feel at home to continue working at the company. For this reason, The provision of rewards is increasingly important, especially if it is related to the main objectives of rewards to attract and retain employees, to motivate employees to achieve high levels of performance, and to obtain and strengthen job satisfaction (Anggraini, Astuti, and Prasetya 2016). The essence of employee recognition and reward programs is to define a system to provide direction to employees. Giving fair and optimal rewards can link it with their performance, ultimately leading to employee job satisfaction (Janssen 2000).

CONCLUSION

The results of this study confirm that transformational leadership has no significant and positive effect on employee job satisfaction. In an organization, leaders must direct their members in running the organization to achieve the expected goals. The leader will not be able to control his members if he does not have a good leadership style. So how important is the leadership style in improving performance. A good leadership style is a style that can maximize productivity, job satisfaction, growth, and easily adapts to all situations that develop and are around us. The result of further research explains that organizational commitment has a significant effect on work satisfaction. This condition shows that the role of commitment given by the company is not enough to make employees comfortable at work. Every company and organization is currently trying to improve employee performance. A successful organization depends on how high performance employees can meet short-term and long-term organizational goals. Work performance in organizations is strongly influenced by three main factors: organizational support, ability or effectiveness of organizational commitment and work performance of each individual who works in each unit. This is why millennial employee job satisfaction can increase due to the implementation of organizational commitment that aligns with their expectations. Every company and organization is currently trying to improve employee performance.

The results of further research also confirm that organizational justice and rewards significantly affect work satisfaction. In managing the organization the need for justice in

the organization so that organizational goals are achieved, thus the impact of organizational justice on job satisfaction is examined by five dimensions, distributive justice, procedural justice, interactional justice, temporal justice and spatial justice. Employees' perceptions are taken to evaluate whether fairness applies in the organization or not and whether this fairness affects their level of job satisfaction. Furthermore, if the leader has attention to rewards for employees who have superior performance, it is believed to be able to encourage an increase in optimal job satisfaction. If employees are given more appreciation for their work, of course they will further improve their performance and productivity for the better. Thus, the achievement of the company is also increasing. In addition, if the company gives employees appreciation and rewards for their hard work, other employees will also try to get these rewards. So that the company's performance can run very well. If a boss treats his or her staff with respect and gratitude, that staff member will feel like doing a better job. If the company can appreciate the hard work of employees,

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How Individual Characteristics, Emotional Intelligence and Headmaster Leadership to Improve Teacher Performance: with Organizational Citizenship Behavior (OCB) as Mediator Variable

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INTRODUCTION

In the current development of the world of education, there are two foundations of thinking that need to be built, namely: building a sovereign, be independent and having a good personality with the profile of Pancasila students, and being able to face the challenges of the world of education, especially after the Covid-19 pandemic. The teachers are facilitator for students to know science and technology transfer, especially in learning media. Since the Covid-19 pandemic hit, the world of education must be able to place itself in the position of industry 4.0, where all education is emphasized on distance learning mechanisms that utilize information technology. The learning process in the new normal will still not be able to be carried out properly, due to several variables that have not been mastered by the teachers at the school.

State Junior High School 6 Pematang siantar is one of the schools that serves junior secondary education in Pematang siantar to create a generation of character, virtuous. Therefore, teacher performance needs to be considered and encouraged by variables that are considered capable of influencing the teacher's performance. Several factors that influence include individual characteristics, emotional intelligence, headmaster leadership, and OCB.

Looking at human resources means also seeing that apart from being workers, they are also individuals who have their own characteristics. This is supported by (Hidayah, 2021) which states that individual characteristics have a positive and significant effect on teacher performance. The emotional intelligence of a teacher is the basis for teachers as good guides and mentors for students to act positively. Teachers with high emotional intelligence can better motivate their students and understand their students' behavior and psychological well-being. This is in line with the research conducted (Edannur, 2010). However, this has not been implemented in the Junior High School 6 Pematang siantar, it can be seen from the teacher not working with emotions for positive gain, and encouraging the emotional growth of children in the classroom

Furthermore, the headmaster leadership is also considered to be an important factor in encouraging teacher performance, this is largely determined by the principal's ability to manage human resources from planning to evaluation aspects (Syahrudin, 2019). However, in this school the headmaster leadership has not improved teacher performance. This can be

seen from the absence of the concept of planning, implementation and evaluation of teachers.

OCB (organizational citizenship behavior) is an important part that is able to have a positive impact on improving teacher performance, which is in a study conducted by (Chandra *et al.*, 2020) that employees who have high OCB are usually willing to spend their time in the organization without expecting a reward. any. Thus, if an organization has employees with high OCB, the performance of these employees will also increase. However, this has not happened in the schools studied because there is no bond between teachers and schools and students. This can be seen from the teacher who always tries to go home before the lesson is over, or is late for the class he teaches.

Based on the above problems, the formulation of the problem to be answered is how teacher performance is improved by individual characteristics, emotional intelligence and headmaster leadership, mediated by OCB. With the aim of finding strategies to improve teacher performance through these factors. **This research is useful** in the consideration of principals and teachers to improve the learning process, especially in the new normal after the Covid-19 pandemic, which is expected that teachers will be able to be involved in distance learning mechanisms that utilize information technology.

Hypothesis

- H1: individual characteristics have a positive and significant effect on OCB
- H2: emotional intelligence has a positive and significant effect on OCB
- H3 : Headmaster leadership has a positive and significant effect on OCB
- H4: OCB has a positive and significant effect on teacher performance
- H5: individual characteristics have a positive and significant effect on teacher performance
- H6: emotional intelligence has a positive and significant effect on teacher performance
- H7: Headmaster leadership has a positive and significant effect on teacher performance
- H8: OCB mediates the effect of individual characteristics on teacher performance
- H9: OCB mediates the effect of emotional intelligence on teacher performance
- H10: OCB mediates the effect of emotional intelligence on teacher performance

DISCUSSION

Results

Path Analysis

This study uses path analysis techniques to see the effect of the causal relationship of each exogenous variable consisting of individual characteristics, emotional intelligence and headmaster leadership. The endogenous variable is teacher performance. This study also examines the role of the mediating variable, namely OCB, in mediating the influence of individual characteristics, emotional intelligence and headmaster leadership on teacher performance. To see the effect between variables, this study uses the SPSS 21 application. With the following results:

Table 1. Hasil Analisis Path Struktur 1

No.	Variable	Coefficient	Significant
1	individual characteristics	0,404	0,003

2	emotional intelligence	0,300	0,033
3	headmaster leadership	0,263	0,046

Source: Processed data on Agust 2022

Based on Table 1, individual characteristics have a coefficient of 0.404, emotional intelligence has a coefficient of 0.300 and the headmaster leadership has a coefficient of 0.263, which means that there is a positive and significant influence between individual characteristics, emotional intelligence and principal's leadership on OCB.

The following is the result of the calculation of the Path structure analysis 2:

Table 2. Result of Path Structure Analysis 2

No.	Variable	Coefficient	Significant
1	individual characteristics	0,610	0,000
2	emotional intelligence	0,513	0,001
3	headmaster leadership	0,402	0,012
4	OCB	0,775	0,000

Source: Processed data on Agust 2022

Based on table 2, the OCB coefficient is 0.775. It can be concluded that OCB is able to mediate the influence between individual characteristics, emotional intelligence and headmaster leadership on teacher performance.

Correlation Coefficient Results (R)

In this study, correlation testing was conducted to find the level of relationship between variables. The test results obtained the following results:

Table 3. Correlation Coefficient Test Results (R)

No.	Variabel	OCB	Headmaster Leadership
1	individual characteristics		0,610
2	emotional intelligence	0,758	0,513
3	headmaster leadership		0,402
4	OCB	0,775	

Source: Processed data on Agust 2022

Based on the results obtained in table 3, the R value is 0.758, which means the level of a strong relationship between the variables of individual characteristics, emotional intelligence and headmaster leadership with teacher performance, OCB also plays a role in increasing the relationship between variables by 0.775.

Discussion

Based on table 2 the value of individual characteristics is 0.610 with a significance of 0.000. Emotional intelligence is 0.513 with a significance of 0.001 and the value of the

principal's leadership is 0.402 with a significance of 0.000. So it can be concluded that the value of Sig. < 0.05, which means that H1, H2, H3 are accepted, there is a positive and significant influence on teacher OCB. Based on the theory about each individual has a different character. the individual characteristics of each teacher are measured by abilities, needs, beliefs, work experience and expectations so that if a teacher has good character, the teacher will show good behavior at work. Such as responsibility in his work, and being directly involved in every activity is in school.

Besides that, the thing that affects OCB is how intelligent each person is in controlling their emotions. Emotional intelligence can affect OCB if a person has high self-awareness, the ability to manage oneself well, motivate oneself, the ability to recognize and understand each other's emotions and how social skills are.

OCB in being improved through the headmaster leadership is able to have a good personality for his subordinates, the managerial ability of the principal to manage all aspects that support every activity carried out at school and outside of school. Likewise with how the supervision process is routinely carried out to oversee every action and activity carried out in the school environment as well as the social skills possessed by the leadership, meaning that the interactions carried out by the principal, both to teachers, students and parents, are factors that will have an influence. which is positive on teachers' OCB behavior.

With the increase in teacher OCB which is influenced by individual characteristics, emotional intelligence and headmaster leadership, teacher performance will also increase so that the learning process is in accordance with applicable standards and the quality of students will also be better.

SUGGESTION AND LIMITATION

Suggestion

1. To improve individual characteristics at SMP Negeri 6 Pematangsiantar, it is better to maintain good relations with colleagues and hone new skills in delivering learning materials to students.
2. To improve emotional intelligence at SMP Negeri 6 Pematangsiantar, teachers should be more receptive to new innovations and able to control their own emotions so as not to disturb the mind in teaching and have a high sense of empathy for fellow teachers.
3. To improve OCB (organizational citizenship behavior) at SMP Negeri 6 Pematangsiantar, teachers should provide participation through their presence to fully support the activities held at the school.
4. To improve teacher performance at SMP Negeri 6 Pematangsiantar, teachers should divide students into several groups according to the potential of the students.

Limitation

1. This study has not yet described what leadership style is ideally applied, and teacher competence in SMP N 6 Pematang Siantar.
2. This research is still very small sample scope
3. Further researchers should increase the number of schools and other variables studied.

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HALAL INDUSTRY DEVELOPMENT IN ACEH AND ITS CHALLENGES

Ramadhan Razali
IAIN Lhokseumawe

INTRODUCTION

The halal industry in the last few decades has shown significant development. One of the factors that most influences the increasing demand for halal industrial products is the growing number of Muslims in the world. As reported by the state of the global economy, the number of Muslim communities worldwide is 1.9 billion. The large amount has implications for the great demand for halal products. The state of the global economy reports that at least the need for halal products in 2021 amounts to 1.267 trillion. This number is estimated to increase until 2025 (Dinar Standard, 2022).

The demand for halal products is felt in both Islamic and non-Muslim countries. Its rapid development constructs a paradigm that the halal industry has opportunities to support economic growth. The halal industry's growth has an impact on the tourism sector and has implications for the development of travel and health (Aydin & Aydin, 2022; Razali, 2021).

In Indonesia itself, sharia economic growth is also getting more robust, supported by several main drivers, including the sizeable Muslim population, increasing awareness of Islamic ethical values related to the consumption of halal and tayyib products, and the increasing number of national strategies and programs dedicated to development. Halal products and services.

Currently, the government stimulates entrepreneurs through the Indonesia Halal Industry Awards (IHYA) program to strengthen the Islamic economic ecosystem, especially in the halal industry. Implementing IHYA is expected to encourage entrepreneurs to increase their contribution to the halal industry. This is because Indonesia is home to the largest Muslim population in the world, with a population of 229.6 million in 2020. Meanwhile, Muslim spending in Indonesia for halal products and services was USD 184 billion in 2020 and is projected to increase by 14.96% in 2025 or reach USD 281.6 billion (KEMENPARIN, 2022).

The development of the halal industry is also felt in the province of Aceh. The region, with a population of 5,372 million people, is predominantly Muslim. Therefore, according to the author, the potential for the halal industry in Aceh province is enormous. Based on the data presented by BPS, it can be analyzed that halal tourism in Aceh province has increased from year to year (YoY). Even so, Aceh's tourism attractiveness has yet to attract domestic and foreign visitors. Professional management, as well as the innovation and creativity of local entrepreneurs, is one of the obstacles experienced by the Aceh local government. In fact, by attracting the tourism sector and other halal industrial sectors, it can increase employment opportunities for residents.

Development of the Halal Industry in Aceh Province

Indonesia is a country that has many historic cities and charming tourist attractions. The beautiful panorama, accompanied by the integration of religion,

norms and ethics, has the potential to commercialize the tourism market. With the commercialization of tourism, sharia tourism has increased from year to year (YoY). According to the author, optimizing the management of halal tourism in the country can increase the State Revenue and Expenditure Budget (APBN). Halal tourism is not just a tourist spot but also one that integrates religious values, customs, and culture so that it is ensured that all forms of tourist objects offered, up to various types of services, follow Islamic rules and do not violate religious prohibitions.

The halal industry has potential in Indonesia as a natural and significant economic potential in the province of Aceh. Based on data reported by BPS Aceh Province, at least 10,000 tourists visit Aceh province every year. Of course, the number of tourists visiting will open up new jobs for the people of Aceh. As reported by the Aceh Culture and Tourism Office, among the most visiting tourists are tourists from Malaysia. Visits made by Malaysian tourists, besides enjoying the panorama of Aceh province, tourists also do religious tourism. This is because Aceh province is famous for its beautiful seas and is known as the centre of Islamic civilization in Southeast Asia. Not only that, but the implementation of sharia in the region of Aceh is also one of the attractions of tourists travelling to the province of Aceh.

To increase the attractiveness of tourism in the province of Aceh. The local government made various efforts. Among these efforts are the existence of a legal umbrella in the form of issuance of halal tourism qanuns, budgetary alignments, and legislative support, road maps and grand design of halal tourism, reliable infrastructure, halal certification and standardization, capacity building programs for halal tourism human resources, community and culture, brand promise and brand experience, as well as integration of halal tourism brand marketing.

However, among these efforts, only a few measures were realized. In previous studies, researchers have described at length. Among these efforts are:

a. Providing halal certification to the tourism industry and businesses to gain the trust of tourists

Aceh Province is one of the provinces with a majority Muslim population. The lack of non-Muslims living in the province has made the region nicknamed the Serambi Mecca province. Therefore, various kinds of food, tourism, and hotels are constructed based on Islam. However, behind the application of Islam in multiple sectors, it has implications for the need for entrepreneurs who certify their businesses. This is because the people in the province of Aceh believe in the halalness of the food being sold, the tourism provided, and hotel rentals.

The lack of halal certificates owned by halal industry owners has implications for more variety in choosing halal tourist destinations. Increasing people's preferences for halal production means there should be various halal products on the market. The array of halal products is to fulfil people's demand for these products. The demand for halal products is the need for compliance with Islamic sharia in economic behaviour and increasing the income of Muslim communities.

Even though the data released by the UMKM and IKM services shows that at least 74 thousand UMKM in Aceh province, this number is not comparable to MSMEs and IKMs that register halal certificates, as reported by LPPOM MPU, the number of halal certificates in 2017 the number of halal certificates issued by LPPOM MPU totalled 143 certificates. While in 2018, the number of certificates issued was 172 certificates. Processing industry groups in 2018 destroyed 150 certificates. At the

same time, the group of slaughterhouses totalled seven certificates. There are 12 restaurants, kitchen and catering groups. As well as three other groups. In 2019 there were 184 certificates. The processing industry group totalled 164 certificates. There are eight certificates for the slaughterhouse group. Restaurant, kitchen and catering group 7. Other groups count five certificates. In 2020 the number of certificates issued by LPPOM MPU totalled 150; among the credentials, the processing industry group issued 139 certificates. The slaughterhouse group issued two certificates. The restaurant, kitchen and catering group issued nine certificates. The number of halal certifications above proves that the government must make maximum efforts to stimulate business actors to certify their products.

1. Reconstruction of efforts and policies carried out by the Regional Government.

To make it easier for business actors to register halal products, the government must make efforts to make it easier for business actors to certify their products. In addition, according to researchers, for MSMEs and IKM to be known more widely, local governments must also make efforts to build brand marketing. Building brand marketing, at least by the local government, requires creative processes such as creating a logo, determining a slogan, and defining the message. Brand marketing integrates brands with business activities and other creative activities that shape customer perceptions. As reported by Ekrut, to run brand marketing, at least several strategies are needed, including creating a marketing strategy and plan, choosing the right tools and content for digital marketing, identifying target customers, and building partnerships with various parties.

2. Adequate infrastructure

More than halal certificates and optimization of the halal tourism business alone is required. According to researchers, the government must build adequate infrastructure to optimize halal tourism. Religious experts summarize some principles of halal tourism, including halal food, no liquor (containing alcohol), not serving pork products, no discotheques, male staff for male guests, and female staff for female guests, and entertainment. syar'i, prayer room facilities (mosque or prayer room) separated by gender, Islamic clothing for staff uniforms, availability of the Koran and prayer equipment in the room, Qibla instructions, art that does not depict the human form, toilets positioned not facing the Qibla, Islamic finance, and hotel or other tourism companies must follow the principles in Islam.

Although these principles are flexible, they can be used depending on interests. However, the principles of halal food, products that do not contain pork, no liquor, availability of prayer room facilities, availability of the Koran and prayer equipment in the room, Qibla directions, and polite staff clothing are essential for Muslim tourists. 12 The development of the halal industry also requires a robust legal umbrella. The local government should make Qanun for the halal industry. According to Rahmat Shaleh, the Aceh government has yet to issue a regional regulation or Qanun. So without a clear and firm legal basis, the development of the halal industry will be challenging to implement. The existence of qanuns is essential for business actors. Furthermore, Sailendra Wangsa explained that the Aceh government had yet to issue a governor's regulation on forming an integrated

team to implement halal standards. Even the Qanun on the halal product guarantee system is still considered less well-known in Acehnese society

Halal Industry Challenges in Aceh Province

Along with the increasing population in the province of Aceh, the number of requests for halal industrial products is also increasing. Based on the results of the author's observations, there are several challenges faced by the halal government in implementing a kaffah halal industry. Among these challenges are the following:

1. The lack of understanding of the people in Aceh province about the urgency of halal certification
2. There is the contestation of halal labelling among scholars in Aceh province, which has resulted in the reluctance of business actors to certify their products.
3. Lack of innovation from local governments in making it easier for people to register halal certificates.

According to the authors, these challenges need serious attention. Local governments must be creative in facilitating business actors to register halal certificates. According to the author, the halal industry in Aceh province will also increase with the conveniences facilitated by the local government.

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ANALYSIS OF EFFICIENCY, EFFECTIVENESS, AND CONTRIBUTION OF PBB-P2 TO PAD (a case study of BPKPA Bener Meriah 2014-2020)

Hilma Hilvina S
IAIN Lhokseumawe

INTRODUCTION

Humans are one of the creatures created by Allah SWT among his creatures. Humans are created by nature to have reason to think and have intelligence. So humans in general have intelligence / reason and superior characteristics. This is stated in QS At-Tin verse 4 which means "we have indeed created humans in the best physical form, far more perfect than animals". It can be stated that superior qualities have advantages for humans to be mandated as caliphs.

Howard Gardner states in his book entitled multiple intelligences in practice theory, that there are eight types of intelligence, namely: linguistic intelligence, mathematical or logical intelligence, spatial intelligence, kinesthetic intelligence, musical intelligence, interpersonal intelligence, intrapersonal intelligence, and naturalist intelligence. The existence of such intelligence should be able to develop insight and abilities in the community, especially among students.

The intelligence used in this study focuses on mathematical or logical intelligence, which examines the financial statements of the Bener Meriah Regency Revenue and Asset Financial Management Agency.

Bener Meriah has ten sub-districts, namely: Permata, Bener Kelipah, Bandar, Shia Utama, Mesidah, Bukit, Wih Pesam, Timah Gajah, Gajah Putih, and Pintu Rime Gayo. Therefore, it is necessary to have a Revenue and Assets Financial Management Agency (BPKPA) for the establishment of regional revenue processing, perfect development, development management

arrangements, and user fees. The hope is to determine government policies and regulations as opportunities and develop the regional economy.

Considering the increasing development of infrastructure and houses, more and more from year to year. Thus, the large number of developments becomes the potential for local tax revenues that can be explored and optimized. There are at least four considerations in transferring the authority to collect PBB-P2, conceptually the area used is local and does not move. The second transfer of PBB-P2 to the regions is expected to increase PAD and improve the structure of BPKPA. Third, the transfer of PBB-P2 to the regions can improve services to the community and can improve accountability and aspects of transparency in management. This is so that the government balances the finances between the central government and local governments so that it aims for regional development to be carried out more quickly.

PBB-P2 is predicted to be able to develop development in Bener Meriah with the discipline of paying taxes. Given the lack of awareness of taxpayers in paying PBB-P2, the contribution of PBB-P2 and its effectiveness to PAD in payments in the past seven years has shown an unstable development. So, in terms of efficiency, effectiveness, and contribution of PBB-P2 to PAD, it does not meet the perfect criteria because many people are not aware of the importance of paying PBB-P2.

The explanation above can be stated that the target of the PBB-P2 realization report and the PAD realization report is not achieved due to the subject (land/building owner) and object (land/building) not being in the same place and the object and subject moving from place to place. Thus, it is difficult for tax collectors to collect the tax. So with this, this study aims to determine whether the efficiency, effectiveness, and contribution of PBB-P2 affect the PAD of Bener Meriah Regency during 2014-2020 and to find out whether the efficiency, effectiveness, and contribution of PBB-P2 simultaneously affect the PAD of Bener Meriah Regency during the year 2014-2020.

PAD and PBB-P2

1. Locally-generated revenue

Regional Original Revenue or hereinafter referred to as PAD is the revenue obtained by the region originating from regional sources within the region itself. The more the role of PAD in the management of the regional financial structure increases, the capacity of the regions to be able to carry out regional development activities will also increase.

PAD collection is based on regional regulations by regional regulations or applicable laws. The regional income sector has an important role because with this sector it can be seen how far a region can finance government activities and regional development.

a. PAD Indikator

The indicators for PAD are:

$$\text{Efektivitas PAD} = \frac{\text{Realisasi PAD}}{\text{Target PAD}} \times 100\%$$

The types of PAD can be seen from Regional taxes, regional levies, business service levies, certain licensing fees, and other legitimate income. Aims to be achieved from the imposition of taxes, to achieve the condition of increasing the economy of a country. So this can also be seen as limiting consumption to investment which serves to simplify investment consumption, to encourage savings and investment which functions to balance the regional economy, to transfer resources from the hands of the community to the hands of the government so that it is hoped that government investment will function for the welfare of the community, to mobilize the economic surplus to function to structure the regional economy.

2. Rural and Urban Land Building Tax (PBB-P2)

PBB-P2 is a tax on land and buildings that are owned, controlled, and utilized by entities or individuals, except for areas used for plantation, forestry, and mining business activities. The earth in question is the land and sea surface of the city area, while the building is a technical building that is permanently planted or placed on the land and waters or the sea. According to Achmad Tjahjono PBB-P2 is the Earth and/or buildings that are used by individuals or institutions. This is related to Law No. 12 of 1994 concerning land and building taxes.

The types of PBB-P2 levies on buildings are technical constructions that are permanently placed on the land and its waters including Environmental roads in a building complex, toll roads, swimming pools, luxury fences, luxury gardens, sports venues, shipyards, docks, places storage/refinery of oil, water, and gas, oil pipelines, other facilities that provide benefits.

The indicators for PBB-P2 are as follows: Subjects of land maintenance and land objects. The purpose of holding PBB-P2 is to increase financing for the construction of public facilities such as bridges, roads, schools, and hospitals. Not only that, the land and building tax serves to subsidize food and fuel oil.

3. Efficiency, Effectiveness, and Contribution

a. Definition of Efficiency

According to Mardiasmo, efficiency is a comparison of output/input related to performance standards or predetermined targets. And according to Deddi Nirdiawan, efficiency is a measure in the process of connecting input and output in the company's operations which can be said to be a certain input (cost and source of cost) process to get maximum results from an activity carried out. Efficiency Indicator.

The formula used to determine the efficiency of PBB-P2 is:

$$\text{Efisiensi} = \frac{\text{Biaya Pemungutan PBB-P2}}{\text{Realisasi PBB-P2}} \times 100\%$$

Efficiency Management Value Criteria

Efficiency Value	Criteria
>100%	Not Efficient
>90%-100%	Less Efficient,
>80%-90%	Efficient Enough.
>60%-80%	Efficiency.
<60%	Very Efficient.

A measure of the relationship between input and output for a given time. Therefore, efficiency is measured by comparing the output and input of efficiency, namely staff, wages, and administrative costs.

The goal of efficiency is to achieve a result or goal as expected or planned, maximize the profits that may be obtained, reduce the use of natural resources in carrying out activities or activities, maximize the use of all available resources and improve the performance of a work unit so that the results of its output are maximized.

b. Definition of Effectiveness

Effectiveness comes from the word effective. According to the KBBI effective has the meaning, namely: influence, effect, due to conformity in an activity of people carrying out tasks with the intended target. Effectiveness is an activity that has been completed on time according to a predetermined plan.

The indicators for Effectiveness are:

$$\text{Efektivitas} = \frac{\text{Realisasi PBB-P2}}{\text{Target PBB-P2}} \times 100\%$$

The ability of the region can be known to carry out its duties effectively if the percentage reaches 90%. The following table of effectiveness criteria is attached below:

Effectiveness Management Value Criteria

Effectiveness Value	Criteria
>100%	Very effective
>90%-100%	Effective
>80%-90%	Effective enough
>60%-80%	Less effective
<60%	Ineffective

The Unismuh journal said that there are several criteria for effectiveness indicators, namely as follows: timeliness, cost calculation accuracy, accuracy in measurement, accuracy in making choices, and accuracy in thinking. accuracy in setting goals and targeting accuracy. goals of the effectiveness of goal attainment, integration, and adaptation.

c. Definition of Contribution

The contribution comes from English, namely from the word contribute, a contribution which means participation, involvement, involving oneself as well as monetary contributions and donations. According to Randy Primahadi and Rahmat, Kurniawan Contribution is the amount of contribution money, collection of money, or contributions from regional taxes and regional levies on local revenue (PAD).

Indicator contribution

Donations distributed by the state are also in the form of PBB-P2. and contributions are also distributed to the PBB-P2 contribution formula as follows:

The higher the percentage of this contribution, the greater the potential impact on PAD. For this reason, the assessment of the contribution can be seen in the table below:

$$\text{Kontribusi} = \frac{\text{Realisasi Penerimaan PBB-P2}}{\text{Realisasi Penerimaan PAD}} \times 100\%$$

Effectiveness Management Value Criteria

Contribution Value	Criteria
0,00%-10%	Very less
10,10%-20%	Not enough
20,10%-30%	Currently
30,10%-40%	Pretty good
40,10%-50%	Well
Di atas 50%	Very good

According to Arief Hidayatullah, contribution indicators are skills and abilities. Aims to participate and act actively to optimize capabilities according to their respective capacities and fields that benefit the surrounding community.

The Research Design

This research design is a type of quantitative approach that explains phenomena accompanied by statistical data, characteristics, and patterns of relationships between variables. The method used is secondary data collection. The information analysis method used in this research is multiple regression analysis. This study uses correlation techniques to determine the direction and data collection to be carried out in the study. This research analyzed four variables, namely three independent variables and one dependent variable.

CONCLUSION

Based on the results of the study, it can be concluded that "Analysis of the Efficiency, Effectiveness, and Contribution of PBB-P2 to PAD (a case study of BPKPA Bener Meriah Regency 2014-2020" is as follows:

- PBB-P2 efficiency does not affect PAD. However, the effectiveness of PBB-P2 and the contribution of PBB-P2 simultaneously (H_{a1}) affect PAD.
- The value of $T_{count} X_1$ (Efficiency) is $0.588 > 0.05$. The results of these calculations prove that H_2 is rejected and H_0 is accepted. So it can be concluded that the PBB-P2 efficiency factor has no significant effect on

PAD. Previous research by Septiani Hanipah and Dudi Pratomo also stated the same thing as the researchers who had carried out because the small efficiency ratio of the city of Bandung did not affect PAD.

4. The value of Tcount X2 (Effectiveness) is $0.004 < 0.05$, so the results of these calculations prove that H3 is accepted and Ho is rejected. So it can be concluded that the effectiveness of PBB-P2 has a significant effect on PAD.

5. The value of Tcount X3 (PBB-P2) is $0.002 < 0.05$, so the results of these calculations prove that H4 is accepted and Ho is rejected. So it can be concluded that the contribution factor of PBB-P2 has a significant effect on PAD. This is stated because the contribution ratio is quite small.

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The Role of Multiple Intelligences in 21st Century Life in the New Normal Set Up

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Anything that is worth teaching can be presented in many different ways. These multiple ways can make use of our multiple intelligences.
– Howard Gardner –

Over the past few decades, research in the field of learning has led to the discovery of the Theory of Multiple Intelligences. In short, this theory states that each person has different ways of learning and different intelligences they use in their daily lives. While some can learn very well in a linguistically-based environment (reading and writing), others are better taught through mathematical-logic-based learning. Still others benefit most from body-kinesthetic intelligence, better known as learning by doing with the hands. Each person has some of each intelligence, but there is always one intelligence that is more important than the others. With the onset and presence of COVID-19, teachers were put to a test again on how to continue learning despite the pandemic. It is good to know that with the multiple intelligences that a classroom has, a teacher can adapt strategies and techniques that will enable learning in a new normal setting.

GARDNER'S THEORY OF MULTIPLE INTELLIGENCES

Howard Gardner, a professor at Harvard University, was the first to identify seven distinct categories of intelligence. This theory, created through cognitive research, "details the extent to which pupils possess diverse kinds of minds and consequently learn, remember, perform, and understand in different ways," according to Gardner. The theory posits that "we are all able to know the world through language, logical-mathematical analysis, spatial representation, musical thinking, the use of the body to solve problems or make things, an understanding of other people, and an understanding of ourselves," according to more specifics. "The degree to which these intelligences are invoked and merged to carry out various activities, solve various issues, and advance in various domains is where individuals differ." Gardner's theory is supported by Hani Morgan's (2014) research. Morgan's research shows that differentiated education is good for all kids, but only when it is given by teachers with the right training, knowledge, and experience. Gardner asserts that this diversity ought to have an effect on how people are educated. These variations "challenge an educational system that assumes everyone can learn the same things in the same way and that a uniform, universal metric is enough to judge student learning," he claimed. Gardner contends, "A different set of presumptions is more likely to have a positive educational impact. Students acquire knowledge in distinctly identifiable ways. Subjects might be taught in many ways, and learning could be assessed in various ways, which would benefit the vast range of pupils and perhaps even society as a whole. The results of Bas and Beyhan's (2010) investigation on the idea of multiple intelligences' application to the learning of English came to the conclusion that MI-based learning is more successful in terms of student accomplishment

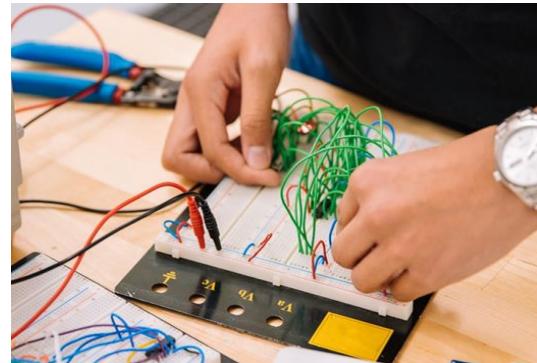
levels and their learning attitudes. Their study backs up Gardner's claim that MI-based learning will benefit pupils.

GARDNER'S 9 MULTIPLE INTELLIGENCES



The capability to recognize logical or numerical patterns as well as the aptitude to think conceptually and abstractly. The capacity for logical analysis, interpretation, and problem-solving is referred to as logical-mathematical intelligence. A learner with this intellect can complete math problems more quickly than other students. They have a methodical approach to learning.

Verbal-Linguistic Intelligence. It is a strong command of the English language and an awareness of the sounds, meanings, and rhythms of words. A child with high linguistic-verbal intelligence has a strong command of language. Understanding words and their meanings is what it is. Writing and reading books are hobbies for linguistically and verbally intelligent learners. They are adept at expressing themselves verbally and in writing.



Musical Intelligence. The capacity to create and enjoy timbre, pitch, and rhythm. The capacity to detect, compose, and perform musical patterns and compositions is referred to as musical intelligence. Students with high intellect typically learn best through aural means. When learning, people value it more if they can hear sounds.

Visual-Spatial Intelligence. The ability to precisely and abstractly visualize through the use of images and pictures in thought. Students who possess the cognitive skills necessary to comprehend and process the visual information in their environment are said to have visual-spatial intelligence. Students who are visually-spatially intelligent are adept at deciphering images and recognizing colors. Encourage kids

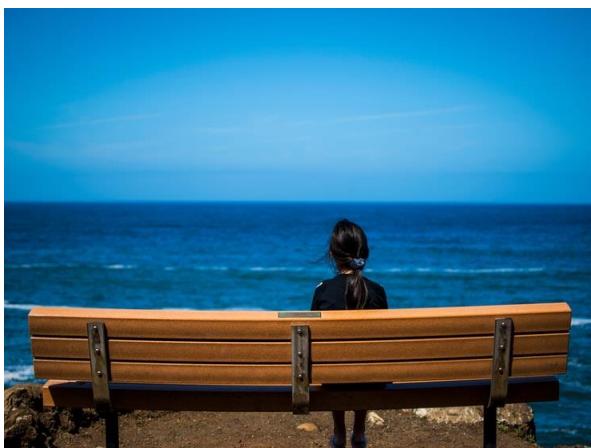


to use their imaginations by involving them in imaginative activities.



Interpersonal Intelligence. The ability to recognize and react correctly to other people's feelings, intentions, and emotions. Building relationships is easier for some students than others when they have strong interpersonal intelligence. They frequently participate well in group activities and have a large number of friends. Additionally, they typically adapt well to new environments since they are socially adept.

Bodily-Kinesthetic Intelligence. the capacity to exert control over one's movements and handle objects deftly. Students who have a strong sense of body motion and kinesthetic intelligence can physically comprehend information. They have excellent bodily awareness and control. Typically, they are athletes, performers, and dancers.



Intrapersonal Intelligence. the ability to be aware of oneself and in touch with one's inner thoughts, feelings, values, and thought processes. Intrapersonally intelligent students are very self-conscious; they are aware of their emotional states, motivations, and feelings, and they find self-reflection enjoyable. Additionally, they typically choose working alone as opposed to in a group. They are also able to relate to others and comprehend them.



Naturalist Intelligence. The capacity to identify and classify plants, animals, and other natural items. Students with a high naturalistic IQ value love plants, flowers, animals, and nature in general. They are more likely to go outside and care about the environment. They

take pleasure in learning about the history of the Earth and all living things.



Existential Intelligence. The awareness of and ability to address important issues pertaining to human existence, such as the purpose of life, why we die, and how we got here. Although everyone possesses a small amount of each intelligence, most people only stand out in one or two of them, which has an impact on their ability to learn and interact with their environment.

LEARNING STYLES FOR MULTIPLE INTELLIGENCES

Teachers are the primary facilitators of learning. In this world where learners need to be developed individually based on their intelligences and needs, it takes a lot of effort and patience to search for and prepare materials and activities intended for the learners' individual needs. Multimedia speaks to the different ways that people learn and has the potential to teach a wide range of people. Having a dedicated teacher and multimedia around makes the teaching and learning process enjoyable and productive as it will provide lifelong learning for the learners.

Cornerstone University had suggested specific modes of multimedia and instruction techniques, such as:

Visuals: Students can learn concrete concepts more easily with the assistance of visual media, such as item identification, spatial relationships, and motor abilities.

Sound: The stimulation of sound recognition or recall is provided by various sound mediums. Students who have difficulty reading can benefit from the use of audio narration as a reading aid.

Printed Words: Some people believe that listening to information is more effective than reading it, despite the fact that reading printed words is the most prevalent way of obtaining information.

Realia: Using real-world objects, Realia helps students improve their cognitive and physical abilities. Depending on the circumstances, realia may be utilized either with people or with groups. In order to deliver information in a more realistic manner, or to assist learners with the process of internalizing information, realia may be utilized.

Motion: Motion captures human performance so that students can replicate it in their own work. It's possible that grasping certain topics won't be possible without using this kinesthetic method.

Color: If the color presentation is important to the information that is being taught, then students need options (such as, the sky is blue).

Instructional Setting: The design process must take into account both the resources that will be utilized and the setting in which the skill will be taught. The printed materials that are used for instruction ought to be customizable so that the student can determine the pace of the activity.

Learner Characteristics: Teaching models need to take into account the characteristics of the learners, because media can be understood in a variety of ways depending on the learner. The results of the research have not provided any conclusive ways for matching the sorts of learners with the media that is most appropriate for them.

Reading Ability: Poor readers who understand spoken words better than printed words benefit from the use of pictures to aid in their learning; competent readers have more control over the pace, and printed materials make it simpler to review information.

Categories of Learning Outcomes: There was a range of three to eleven categories, and the majority of them included some or all of Gagne's (1977) learning categories, which are as follows: intellectual skills, physical skills, verbal knowledge, general attitudes, and application of cognitive techniques.

Events of Instruction: It is the responsibility of the educators to select those activities that take place outside the classroom that complement the lessons they teach. This takes place during the planning stage, prior to the selection of the right media.

Performance: It is essential for students to engage in activities that reflect their level of learning and ability to retain information. The evoked performances can be classified as either, covert, overt, motor, verbal, constructed, or select depending on the sort of performance being elicited. The type of media used ought to be determined in accordance with the result that is desired.

NEW HORIZONS IN MULTIPLE INTELLIGENCES: CLASSROOM AND BENEFITS

The Gardner theory has received favorable feedback from educators. Numerous educational theorists have adopted it, and more importantly, teachers and policymakers have applied it to the issues facing education. In North America, several schools are attempting to design their courses around Howard Gardner's theory of multiple intelligences, as well as their classrooms and even entire campuses. To live a good life, one must possess all six intelligences. So, teachers should focus on all five intelligences, not just the first two, verbal-linguistic and mathematical-logical, which have been given the most attention in the past.

Having an understanding of different teaching approaches from which we all can learn, as well as a toolbox with a variety of ways to present content to students, is valuable for increasing the accessibility of learning experiences for all students. We want to continue to develop this toolbox, so it is especially important to gather on-going information about student strengths and challenges, as well as their developing interests and dislikes. Providing different learning contexts for students and engaging a variety of their senses is supported by current research. Studies

done by Hamari et al (2016) suggest that engaging in learning games has a positive effect on learning: ". . . educational video games may be an effective means of posing learning challenges that are perceived as interesting and enjoyable, resulting in engagement and immersion in the game-based learning task." As our insatiable curiosity about the learning process persists and studies continue to evolve, additional scientific research may emerge that further elaborates on multiple intelligences and learning styles.

Teachers will be able to reach more children more successfully if they are allowed to abandon the conventional, visually-based techniques of instruction. Teachers will find that pupils are more productive, more receptive, and more eager to participate in the learning process when they are taught to the dominant learning intelligences. It is time for school administrators to take note of new strategies that can be effective based on the research of Howard Gardner and the other scholars who have followed, as so many educators have already accepted this notion.

Challenging it may seem, but because of teachers' passion and love for their profession, they can easily adapt to a situation and continue to provide learning in any given atmosphere or situation. Teachers are constantly on the move to provide each learner with what they require in order to respond to the needs of society as well as the learners' needs to belong and be a part of the world's ongoing change.

Sources:

<https://www.cornerstone.edu/blog-post/what-are-multiple-intelligences-and-how-do-they-affect-learning/>

<https://www.ourteachers.net/article/multiple-intelligences-theory-in-the-21st-century-classroom>

THE INFLUENCE OF HUMAN RESOURCES ON AUDIT QUALITY IN DIGITAL AUDIT ERA

Agnesse Leonelle

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INTRODUCTION

In the digital age, technology hold very important role in daily activity. Technology grows fast in the digital era, which affect performances of various activity and one of the activities are audits. Implementation of audits on something company could supported with technology for make the process easier as well as increase quality and efficiency where result Becomes more accurate and able solved in short time. With digital help in auditing, the auditor can do real-time assessment of something change or development in an organization. Digital auditing helps auditors could do comprehensive assessment to fulfill their goals effectively.

With the help of technology in conducting an audit, the auditor will more focus on the things that matter, like data analysis. However, with the existence of technology to support digital audit, then source power humans must too have eligible abilities to use the technology. If the auditors do not have good ability and competence in the use of technology, it cant reach the maximum capability. So, the ability and competence of auditors must also be trained and improved to adapt with the digital age.

So, from that, the purpose of this research is to know the existence of influence on the application of digital audits to auditors. Besides that, research this suja aim for knowing influence on adequate HR factors to quality on audit in implementation of digital auditing.

DISCUSSION

Analysis and Discussion

In the research conducted, the hypothesis used is as following:

H_0 = adequate human resources in the application of digital audit is not take effect to audit quality.

H_1 = Adequate human resources in the implementation of digital audit have an effect to audit quality.

Based on results obtained from analysis that has been done, got equality regression $\mathbf{Y} = 6.355 + 0.543\mathbf{X}$. Obtained constant value 6,355, where results the worth positive. So could interpreted that if HR in the Digital Audit Era (X) is worth constant or zero, known that Audit Quality (Y) will increase by 6,355 or 63.5%. Coefficient on variable X in this research is 0.543. The coefficient results obtained the have positive value which means the direction influence variable X to Y is positive. So could interpreted that if there is 1% increase in HR in the Digital Audit Era (X), then Quality Audit will also increase of 0.543 or 54.3% without influenced factor another.

Coefficient it also has positive value which means variable X has positive influence against Y.

Also known value significance of the data is 0.000 where results the smaller of 0.05. So, there is correlation Among HR variables in the Digital Audit Era (X) with Audit Quality (Y). Also known strength correlation second variable with technique Pearson Correlation is of 0.726. So, the HR variable in the Digital Audit Era (X) with Audit Quality (Y) mutually correlated positive. According to Sugiyono, for evaluate strength connection between second variable, can compared score the with category following:

- Coefficient interval 0.00 – 0.199 = level correlation very low
- Coefficient interval 0.20 – 0.399 = level correlation low
- Coefficient interval 0.40 – 0.599 = level correlation currently
- Coefficient interval 0.60 – 0.799 = level correlation strong
- Coefficient interval 0.80 – 1 = level correlation very strong

Based on category that, is known strength connection or correlation Among HR variables in the Digital Audit Era (X) with Audit Quality (Y) which is 0.726 is in category level strong correlation. Coefficient determination is 0.527. The result means that the influence of variable X namely HR in the Digital Audit Era against variable Y that is Audit Quality is by 52.7%.

Then obtained score of t_{count} is 5,872 with score a significance of 0.000. From the results, it is shown that score obtained significance smaller than 0.05. The test results also show that score t_{count} which amounted to 5,872 is bigger from t_{table} i.e., 2.03951 ($df = 31$). Then, from results the is known that HR variable in the Digital Audit Era (Y) has significant influence towards variable Audit Quality (X). From result that too, is known that H_0 is rejected and H_1 accepted. So, meaning that HR in the digital audit era has significant influence towards audit quality.

HR Factors Affecting Audit Quality in the Digital Audit Era

Based on open question given to respondent related opinion personal on HR factors that influence audit quality in the digital audit era, there are variety opinion obtained. Broadly speaking, the data obtained says that as an auditor must competent and independent to produce good quality of audit report. An auditor must also have good knowledge so that audit results will be quality.

In the digital audit era, HR factors that need to be owned by an auditor increases where an auditor must dominate technology information so that you can understand how use apps audit support. The taller understanding will digitization, making the audit process faster. Fulfillment The HR factor also requires adequate training and experience to increase audit quality. With use system computer like CATs the work of auditors will more efficient and accurate. In conclusion, in this digital audit era for could produce quality audit report where free from material misstatement, use system

computer in the process very needed to produce reliable and accurate data. Though has been digital, the auditor's assessment is still very important in take decision and determine audit opinion.

The Influence of HR in the Digital Audit Era on Audit Quality

Based on testing that has been held for HR variables in the Digital Audit Era were represented from related data the factors that must be fulfilled by auditors in the digital audit era in ethics work, qualifications, and ability in use technology obtained score a significance of 0.000 where smaller of 0.05. Also obtained from results testing that score t_{count} which is equal to 5.872 is bigger from t_{table} where of 2,03951. Based on results they could concluded that HR in the Digital Audit Era have significant influence towards Quality Audits. Results obtained from testing that has been conducted show that audit quality is influenced by indicators that have been set on HR in the Digital Audit Era.

The more independent an auditor, then the bigger the trust held by the public against the auditors. Knowledge possessed by related accountancy and business processes can also influence quality of the resulting audit because knowledge possessed could guide auditors in operate his job as well as Adequate expertise can also be the guarantee of satisfaction of audit clients.

Work field and application correct audit procedures as well as composing planning and methodology have influence to audit quality because with ability work field and application good procedure then the auditor will faster and more organized in the audit. Besides that, in conducting audits, especially in the digital audit era, IT experience also has an effect to audit quality because ability in operate existing computers and systems could support the audit process so that could produce more audits reliable. Connection with auditee also become one influencing factors of audit quality where will affect the acquisition process audit evidence during auditing as well as openness client to auditors.

CONCLUSIONS

Conclusion

With did study This, aims to be able to know influence on HR in the Digital Audit Era against Audit Quality on auditors working at KAP Purwantono, Sungkoro, & Surja (EY Indonesia). Based on research that has been done, then obtained results in the form of HR in the Digital Audit Era has significant influence towards Audit Quality. Results obtained originated from test data where obtained score pvalue which amounted to 0.000 more small than 0.005 (5%). Top results that, then it is known that H_0 is rejected and H_1 is accepted which means variable free namely HR in the Digital Audit Era (X) has influence to variable tied up that is Audit Quality (Y).

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THE EFFECT OF SHARE OWNERSHIP STRUCTURE AND CAPITAL STRUCTURE ON COMPANY VALUE

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INTRODUCTION

The automotive industry in Indonesia is trying to create recovery momentum in 2022, after 2020-2021 slumped due to the Covid-19 pandemic. Therefore, the company has a goal to improve performance which is reflected in the value of the company. Firm value is a ratio related to the assessment of the company's stock performance, the ratio of the market price of a stock to its book value and the selling value of a company as an operating business. High stock prices will increase the value of the company and will make the market believe not only in the company's current performance but also in the company's prospects in the future and become one of the types of companies in great demand by investors (Margaretha, 2011).

The value of the company can be influenced by several factors, one of which is the structure of share ownership. The share ownership structure is a separator between the owner of the company and the manager of the company, where the owner or shareholder is the party that includes capital in the company, while the manager is the party appointed by the owner and given the authority to make decisions in managing the company, with the hope that the manager acts in accordance with the interests of the owner (Sudana, 2015). Another factor that affects the value of the company is the capital structure. Capital structure is the mix or proportion of a company's permanent long-term financing represented by debt, preferred stock, and common equity(Horne and Wachowicz, 2012).

According to(Sujoko, 2018), ownership structure theoretically relates to capital structure. The more concentrated the share ownership, the more effective the owner's management supervision will be. Management will be more careful in obtaining loans because the increasing debt will cause financial distress. The occurrence of financial distress will cause the company's value to decrease, thereby reducing the owner's prosperity.

The object of research in this study is the automotive and component sub-sector companies listed on the Indonesia Stock Exchange. The following is data on the value of Institutional Ownership (KI), Long-Term Debt to Equity Ratio (LTDER), and Price to Book Value (PBV) in Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period in Table 1.

Table 1
Overview of Institutional Ownership (KI), Long-Term Debt to Equity Ratio (LTDER), and Price to Book Value (PBV)

Year	Share Ownership Structure	Capital Structure	The value of the company
	KI (times)	LTDER (times)	PBV (times)
2017	0.469	0.643	2,493
2018	0.668	0.675	1,461
2019	0.592	0.582	1.367
2020	0.668	0.378	1,157

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Average	0.668	0.570	1,620
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Source: Data processed

From Table 1 it can be seen that the average value of the company value in the Automotive Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period fluctuated and tended to decrease. In 2018 and 2020 the share ownership structure increased while the company's value decreased. This is not in line with the opinion(Brigham and Houston, 2012),if the liquidity ratios of asset management, debt management, and profitability all look good and if these conditions continue to run stably, then the market value ratio will also be high, stock prices are likely to be as high as expected, and management has done a good job, so it's best to get rewarded.

In 2018 the capital structure increased while the company's value decreased. This is not in line with opinion(Kaluti and Purwanto, 2014),if the larger the institutional ownership structure, the more efficient the use of company funds will be and prevent waste by managers, the value of the company will also increase. This shows that institutional ownership of the company can spur a good control mechanism for management so that the company's value can be increased.

The problem in this study is how the influence of share ownership structure and capital structure on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange. Based on the formulation of the problem above, this study aims to determine the effect of share ownership structure and capital structure on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange. This research is useful as a consideration for companies in making decisions to increase firm value by knowing the effect of share ownership structure and capital structure on firm value.

THEORETICAL BASIS

Share Ownership Structure

Ownership structure can affect the company's running so that later it will affect the company's performance to achieve the goal of maximizing the capital structure.

According to(Sudana, 2015), the ownership structure is a separation between company owners and company managers, where the owner or shareholder is the party that includes capital into the company, while the manager is the party appointed by the owner and given the authority to make decisions in managing the company, with the hope that the manager acts following the interests of the owner. . The structure of share ownership in this study is measured by Institutional Ownership (KI). KI shows how much of each rupiah of shares is owned by the institution to carry out the company's activities. The formula calculates KI:

$$KI = \frac{\text{Saham yang Dimiliki Institusi}}{\text{Jumlah Saham Beredar}}$$

Capital Structure

A company's capital structure must be optimal because it is very important for companies that are related and affect the risks that shareholders will face, both capital originating from ordinary share capital and long-term debt. According to(Horne and Wachowicz, 2012), capital structure is the mix or proportion of the company's permanent long-term financing represented by debt, preferred stock and common equity. The Long-Term Debt measures capital structure in this study to Equity Ratio (LTDER). LTDER shows how much of each rupiah of capital is used as collateral for long-term debt by comparing long-term debt with the company's own capital. The formula calculates LTDER:

$$LTD = \frac{\text{Long-term Debt}}{\text{Equity}}$$

The value of the company

The purpose of establishing a company is to obtain maximum profit or profit that can contribute to wealth for shareholders by utilizing the advantages and strengths of the company. According to(Margaretha, 2011), the value of the company is the ratio that connects the company's stock price with its profits with the book value of the company. This ratio gives management an indication of what investors think about the company's past performance and prospects. Firm value in this study is measured by Price to Book Value (PBV). PBV is an investment valuation ratio that investors often use to compare the market value of a company's stock with its book value. The formula calculates PBV:

$$PBV = \frac{\text{Harga per Lembar Saham}}{\text{Nilai Buku per Lembar Saham}}$$

The Effect of Share Ownership Structure on Company Value

Good corporate governance describes how management businesses manage their assets and capital well in order to attract investors. Institutional ownership is share ownership owned by institutions or institutions such as insurance companies, banks, investment companies, and other institutional ownership. According to (S. novitasari C. Kaluti, and Purwanto, 2014), if the larger the institutional ownership structure, the more efficient the use of company funds and prevent waste by managers, the company's value will be also increase. This shows that institutional ownership of the company can spur a good control mechanism for management so that the company's value can be increased. This is reinforced by the research results (Apriada and Suardikha, 2016), stating that the structure of institutional share ownership positively affects firm value.

Effect of Capital Structure on Firm Value

In the business world, increasing the company's value can be influenced by the capital structure problem. The capital structure is long-term funding for the company's expenditure needs consisting of long-term debt with the company's capital. According to (Brigham and Houston, 2012), if the liquidity ratios, asset management, debt management, and profitability all look good and if these conditions continue to be stable then the market value ratio will also be high, and stock prices are likely to be as high as expected, and management has done a good job so it should be rewarded. This is reinforced by the results of research conducted by (Kusumawati and Rosady, 2018) states that using an optimal capital structure will also create increased profits by balancing the benefits of financing with debt. Thus, the value of the company will also increase.

a. Normality test

For this reason, normality in this study uses the Kolmogorov-Smirnov test. The following table shows the results of the normality test using the Kolmogorov-Smirnov test as follows:

Table 3
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		KI	LTDER	PBV
N		32	32	32
Normal Parameters, b	mean	,59922	,56953	1.61969
	Std. Deviation	,216982	,590453	1.693819
Most Extreme Differences	Absolute	,222	,231	,223
	Positive	,127	,231	,222
	negative	-,222	-,199	-,223
Kolmogorov-Smirnov Z		1.254	1.306	1.260
asym. Sig. (2-tailed)		,086	,066	,084

Source: Data Processing Results (SPSS 21)

From Table 3, it can be seen that Asymp.Sig (2-tailed) on Institutional Ownership (KI) is 0.086, Long-term Debt to Equity Ratio (LTDER) is 0.066, and Price to Book Value (PBV) is 0.084. So it can be said that overall the variables are normally distributed.

b. Multicollinearity Test

The multicollinearity test used in this study is a multicollinearity test with TOL (Tolerance) and Variance Inflation Factor (VIF). The cut-off value generally used is to show the existence of a multicollinearity value with a TOL . value > 0.10 or equal to VIF value < 10, with test results in Table 4.

Table 4
Multicollinearity Test Results
Coefficientsa

Model	Collinearity Statistics
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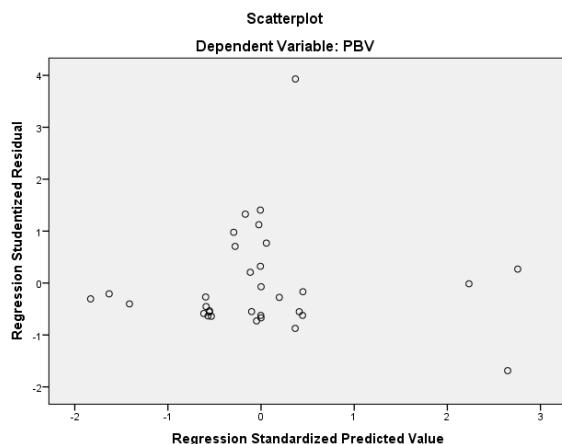
		Tolerance	VIF
	(Constant)		
1	KI	,937	1.068
	LTDER	,937	1.068

Source: Data Processing Results (SPSS 21)

From Table 4 it can be seen that the TOL value for KI is 0.937 and LTDER is 0.937. Both TOL values are greater than 0.10. While the VIF for KI is 1.068 and LTDER is 1.068. Both VIF values are smaller than 10. Because the TOL value is greater than 0.10 and the VIF value is less than 10, the test results prove that this regression model does not have symptoms of multicollinearity.

c. Heteroscedasticity Test

In this study, using the graphical method as the basis for decision making to assess whether the scatterplot on the horizontal axis depicting the predicted value and the vertical axis depicting studentized residuals forms a non-random distribution pattern or each data is overlapped and overlapped, it can be concluded that there is a symptom of heteroscedasticity.



Source: Data Processing Results (SPSS 21)

Image 1
Heteroscedasticity Test Results

From Figure 1 it can be seen that the points have spread randomly above and below the number 0 on the Y axis. Based on the heteroscedasticity test using the graphical analysis method, the formed regression model concluded that there were no symptoms of heteroscedasticity.

d. Autocorrelation Test

The autocorrelation test was carried out using the Durbin-Watson method. This autocorrelation test is a very popular to test the presence or absence of autocorrelation from the estimated empirical model.

Table 5
Autocorrelation Test Results
Model Summary

Model	Durbin-Watson

1	2,345

Source: Data Processing Results (SPSS 21)

From the table above, it can be seen that the Durbin-Watson value is 2.345. Based on the DW table with a significance of 0.05 and the amount of data (n) = 32 with (k) = 2, the d_U value of 1.5736 and $4-d_U$ of 2.4264 will be obtained. So the Durbin-Watson value is at $d_U < d < 4-d_U$ or $1.5736 < 2.345 < 2.4264$. So it can be concluded that there is no positive or negative autocorrelation in this study or it is not rejected.

Multiple Linear Regression Analysis

Multiple linear analysis is used as an analytical tool to determine the effect of the independent variables, share ownership structure and capital structure, on the dependent variable, namely firm value. The results of multiple linear regression can be seen in Table 6.

Table 6
Multiple Linear Regression Analysis Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	3.015	1.031	
1 KI	-1,797	1,446	-,230
LTDER	-,559	,531	-,195

Source: Data Processing Results (SPSS 21)

Based on the results of the multiple linear regression analysis above, the regression equation model is as follows:

$$Y = 3.015 - 1.797X_1 - 0.559X_2$$

This means that the share ownership structure and capital structure have a negative effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

Correlation Coefficient and Determination

The results of data processing using SPSS to show the correlation coefficient and correlation of determination as follows:

Table 7
Results of Analysis of Correlation Coefficient and Coefficient of
Determination
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,262a	,068	,004	1.690304

Source: Data Processing Results (SPSS 21)

Based on Table 7 above, the r coefficient of 0.262 means a low correlation or relationship between share ownership structure and capital structure with firm value. Meanwhile, the coefficient of determination (R) is 0.068, which means that the share ownership structure and capital structure can explain 6.8% of the high and low firm value. While the remaining 93.2% is explained by other variables not examined, such as liquidity, activity, profitability, and others.

Hypothesis testing

Simultaneous Test (F Test)

A simultaneous test (F test) is used to test whether the independent variables used in the regression model can explain the firm value of the dependent variable or not.

Table 8
F . Test Results
ANOVA

Model	F	Sig.
Regression	1.065	,358b
1 Residual		
Total		

Source: Data Processing Results (SPSS 21)

Based on Table 8, the value of F . is obtained_{count}The resulting value is 1.065, and this value is greater than F_{table} or $1.065 < 3.33$ or a significance value of 0.358 > 0.05 , then H₀ is accepted which means that the share ownership structure and capital structure have a positive and insignificant effect on the firm value of the Subsidiary company. The Automotive and Components Sector listed on the Indonesia Stock Exchange for 2017-2020.

Partial Test (t-Test)

The t-test was used to determine whether the independent variables partially had a significant or insignificant effect on the dependent variable. The results of the t-test in this study can be seen in Table 9.

Table 9
t-test results
Coefficients^a

Model	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	3.015	1.031	2,924	,007
1 KI	-1,797	1,446	-1,243	,224
LTDER	-,559	,531	-1.052	,301

Source: Data Processing Results (SPSS 21)

Based on Table 9, it can be seen the influence of each independent variable on the dependent variable is as follows:

1. Institutional Ownership (KI) has a t-count of -1.243, which is smaller than t-table of 1.694 or $-1.243 < 1.694$ or a significance value of 0.224 greater than a value of 0.05 or $0.224 > 0.05$, then H₀ is accepted, or it can be said that the share ownership structure has a negative effect and not significant to the value of the company in

the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

2. *Long-term Debt to Equity Ratio(LTDER)* has a t-count of -1.052 smaller than t-table 1.694 or $-1.052 < 1.694$ or a significance value of 0.301 greater than a value of 0.05 or $0.301 > 0.05$, then H₀ is accepted or it can be said that the capital structure has a negative and insignificant effect to the value of companies in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

The Effect of Share Ownership Structure on Company Value

The ownership structure is a separation between the owner of the company and the manager of the company, where the owner or shareholder is the party that includes capital into the company, while the manager is the party appointed by the owner and given the authority to make decisions in managing the company, with the hope that the manager acts following the interests of the owner. Based on the multiple-line regression test, the share ownership structure has a negative effect on firm value. Based on the hypothesis test, share ownership structure partially has a negative and insignificant effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. Thus, it can be concluded that the results of the study for the share ownership structure are not in line with the opinion(Kaluti and Purwanto, 2014), if the larger the institutional ownership structure, the more efficient the use of company funds and prevent waste by managers, this means that the value of the company will also increase. This shows that institutional ownership of the company can spur a good control mechanism for management so that the company's value can be increased. This is in line with research conducted(Hariyanto and Lestari, 2015)that the higher the share ownership structure is not necessarily able to increase the value of the company.

Effect of Capital Structure on Firm Value

Capital structure is the mix or proportion of a company's permanent long-term financing represented by debt, preferred stock, and common equity. Based on multiple linear regression tests, capital structure negatively affects firm value. Based on the hypothesis test, capital structure has a negative and insignificant effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. Thus, it can be concluded that the results of the research for capital structure are not in line with the opinion(Brigham and Houston, 2012), if the liquidity ratios, asset management, debt management, and profitability all look good, and if these conditions continue to be stable then the market value ratio will also be high, stock prices are likely to be as high as expected, and management has done a good job so it should be rewarded. A company that uses a debt balance that is greater than its own capital is more than the optimal point of utilization of the debt will pose a risk of bankruptcy to a company, so that the value of the company in the eyes of investors will decrease. This is in line with research conducted(Uttari and Yadnya, 2018)that the higher the capital structure is not necessarily able to increase the company's value.

CONCLUSIONS

Based on the analysis and evaluation that has been carried out on the results of the study, the authors can draw the following conclusions:

1. The regression test results show that the share ownership structure and capital structure have a negative effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.
2. The low correlation or relationship between share ownership structure and capital structure with firm value. As for the coefficient of determination (R) the value of the company can be explained by the structure of share ownership and capital structure.
3. The F test shows that simultaneously share ownership structure and capital structure have a positive and insignificant effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.
4. The t-test of share ownership structure shows that the share ownership structure has a negative and insignificant effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. Meanwhile, the t-test of the capital structure shows that the capital structure has a negative and insignificant effect on firm value in the Automotive and Component Sub-Sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

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Improve Teacher Performance: with Organizational Citizenship Behavior (OCB) as Mediator Variable

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Introduction

In the current development of the world of education, two foundations of thinking need to be built, namely: building a sovereign, being independent and having a good personality with the profile of Pancasila students, and being able to face the challenges of the world of education, especially after the Covid-19 pandemic.

The teachers are facilitators for students to know science and technology transfer, especially in learning media. Since the Covid-19 pandemic hit, the world of education must be able to place itself in the position of industry 4.0, where all education is emphasized on distance learning mechanisms that utilize information technology. The learning process in the new normal will still not be able to be carried out properly, due to several variables that have not been mastered by the teachers at the school. Teacher performance needs to be considered and encouraged by variables that are considered capable of influencing the teacher's performance.

Looking at human resources means also seeing that apart from being workers, they are individuals with their own characteristics. This is supported by (Hidayah, 2021) who states that individual characteristics have a positive and significant effect on teacher performance.

The emotional intelligence of a teacher is the basis for teachers as good guides and mentors for students to act positively. Teachers with high emotional intelligence can better motivate their students and understand their behaviour and psychological well-being (Edannur, 2010). However, this has not been implemented in the SMPN 6 Pematang siantar, it can be seen from the teacher not working with emotions for positive gain, and encouraging the emotional growth of children in the classroom.

Furthermore, the headmaster leadership is also considered to be an important factor in encouraging teacher performance, this is largely determined by the principal's ability to manage human resources from planning to evaluation aspects (Syahrudin, 2019). However, in this school, the headmaster's leadership has not improved teacher performance. This can be seen from the absence of the concept of planning, implementation and evaluation of teachers.

OCB (organizational citizenship behaviour) is an important part that is able to have a positive impact on improving teacher performance, which is in a study conducted by (Chandra et al., 2020) that employees who have high OCB are usually willing to spend their time in the organization without expecting a reward. any. Thus, if an organization has employees with high OCB, the performance of these employees will also increase. However, this has not happened in the schools studied because there is no bond between teachers and schools and students. This can be seen in the teacher who always tries to go home before the lesson is over, or is late for the class he teaches.

Definition Of Variables

Individual characteristics are thought to improve employee performance. Individual characteristics can be interpreted as special characteristics or traits possessed by an employee that can make them have different abilities from others to maintain and improve work in the organization where they work (Mathis et al., 2015). Employees usually differ from one employee to another. The advantage of the special characteristics of the employee is that the employee can complete his work on time so that his performance can increase.

Referring to the Goleman-Boyatzis model (Livesey, 2017), the part of emotional intelligence that involves the ability to monitor the feelings and emotions of oneself and others, to distinguish between them and to use this information to guide one's thoughts and actions. Emotional intelligence concerns the ability to make accurate reasoning about emotions and the ability to use emotions and emotional knowledge to improve thinking.

Leadership style is a pattern of behaviour that is commonly used by leaders of an organization in influencing their subordinates to get a certain goal (Utaminingsih, 2014). Leadership style is a determining factor for employees to be led in the workplace. in the sense that when the leader applies a leadership style that is in accordance with organizational goals and employee characteristics, the employee's performance will be better (Handoko, 2016). The policies taken by management often affect employees in completing tasks that involve them. Many studies discuss the relationship between leadership and employee performance. (Priyono et al., 2018) conducted a study entitled "The Influence of Leadership Style, Teacher Motivation and Physical Work Environment on Teacher Performance at SMAN 1 Tanggul Jember" in examining leadership styles, teacher motivation, and the physical work environment to encourage teacher performance.

In (Utaminingsih, 2014) explains that Organizational Citizenship Behavior (OCB) is the behaviour of individuals who are free to choose, not directly or explicitly regulated by a formal reward system, and gradually encourage effective organizational functions. Thus OCB can be said as the behaviour of an employee that exceeds the standards set by the organization. Employees who have high OCB are usually willing to spend time in the organization without expecting anything in return. Thus, if an organization has employees with high OCB, the performance of these employees will also increase.

Teacher performance is the result of work carried out by a teacher who has abilities such as providing guidance or direction, carrying out his duties and responsibilities as a teacher and being able to improve learning achievement effectively and efficiently (Syahrudin, 2019). Teacher performance in learning is a major factor in achievement. The purpose of education is that the teacher is the spearhead in the world of education. Quality learning is a reflection of the teacher's performance. In other words, the better the teacher's performance, the better the learning in the classroom. This is in line with research (Priyono et al., 2018). Based on these explanations, the following framework was formed:

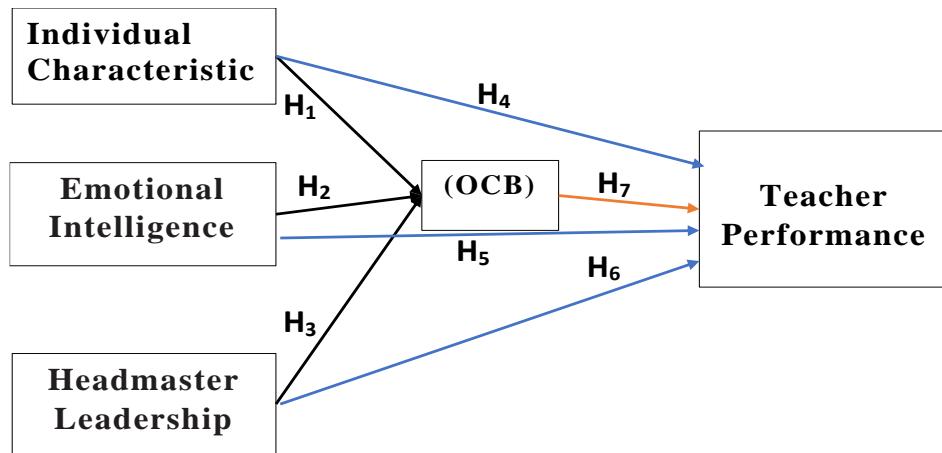


Figure 1.1. Framework: Improve Teacher Performance: with Organizational Citizenship Behavior (OCB) as Mediator Variable

Research Method

This research is a quantitative study that aims to determine the effect of variables on teacher performance with OCB as a mediator variable, a case study at the SMPN 6 Pematang siantar. In this study the sample used was 38 who were teachers at SMPN 6 Pematang siantar.

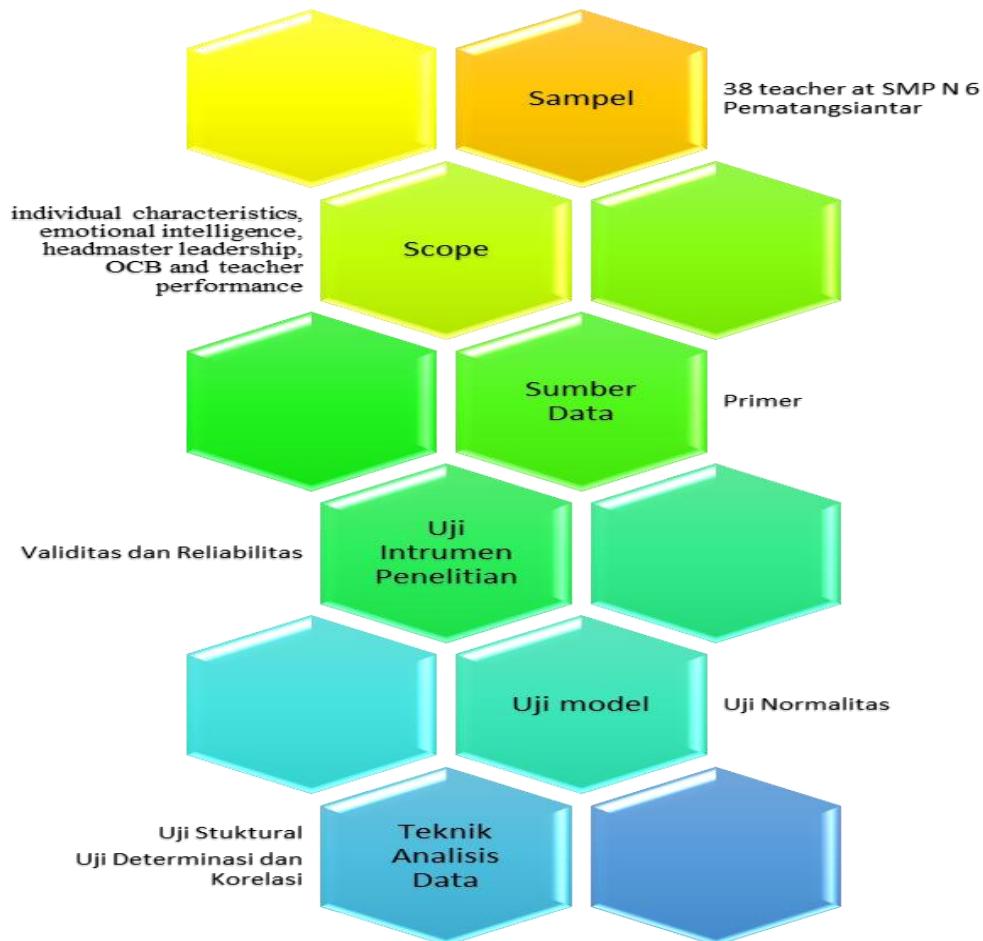


Figure 1.2. Research Method

Results

Path Analysis

This study uses path analysis techniques to see the effect of the causal relationship of each exogenous variable consisting of individual characteristics, emotional intelligence and headmaster leadership. The endogenous variable is teacher performance. This study also examines the role of the mediating variable, namely OCB, in mediating the influence of individual characteristics, emotional intelligence and headmaster leadership on teacher performance. To see the effect between variables, this study uses the SPSS 21 application.

Table 1.1. Path Structure Analysis 1

No.	Variable	Coefficient	Significant	Ket
1	Individual characteristics	0,404	0,003	Accepted
2	Emotional intelligence	0,300	0,033	Accepted
3	Headmaster leadership	0,263	0,046	Accepted

Source: Processed data on Agust 2022

Based on Table 1.1, individual characteristics have a coefficient of 0.404, emotional intelligence has a coefficient of 0.300 and the headmaster leadership has a coefficient of 0.263, which means that there is a positive and significant influence between individual characteristics, emotional intelligence and principal's leadership on OCB. The following is the result of the calculation of the Path structure analysis 2:

Table 1.2. Path Structure Analysis 2

No.	Variable	Coefficient	Significant	Ket
1	Individual characteristics	0,610	0,000	Accepted
2	Emotional intelligence	0,513	0,001	Accepted
3	Headmaster leadership	0,402	0,012	Accepted
4	OCB	0,775	0,000	

Source: Processed data on Agust 2022

Based on table 2, the OCB coefficient is 0.775. It can be concluded that OCB is able to mediate the influence between individual characteristics, emotional intelligence and headmaster leadership on teacher performance.

Correlation Coefficient Results (R)

In this study, correlation testing was conducted to find the level of relationship between variables. The test results obtained the following results:

Table 1.3. Correlation Coefficient Test Results (R)

No.	Variabel	OCB	Headmaster Leadership	Ket
1	Individual characteristics	0,758	0,610	Accepted
2	Emotional intelligence		0,513	Accepted

3	Headmaster leadership		0,402	Accepted
4	OCB		0,775	

Source: Processed data on Agust 2022

Based on the results obtained in table 3, the R value is 0.758, which means the level of a strong relationship between the variables of individual characteristics, emotional intelligence and headmaster leadership with teacher performance, OCB also plays a role in increasing the relationship between variables by 0.775.

Discussion

Besides that, the thing that affects OCB is how intelligent each person controls their emotions. Emotional intelligence can affect OCB if a person has high self-awareness, the ability to manage oneself well, motivate oneself, and recognize and understand each other's emotions and social skills.

OCB is being improved through the headmaster's leadership is able to have a good personality for his subordinates, and the managerial ability of the principal to manage all aspects that support every activity carried out at school and outside of school. Likewise how the supervision process is routinely carried out to oversee every action and activity carried out in the school environment as well as the social skills possessed by the leadership, meaning that the interactions carried out by the principal, both to teachers, students and parents, are factors that will have an influence, which is positive on teachers' OCB behaviour.

With the increase in teacher OCB which is influenced by individual characteristics, emotional intelligence and headmaster leadership, teacher performance will also increase so that the learning process is in accordance with applicable standards and the quality of students will also be better.

Concluding

1. To improve individual characteristics at SMP Negeri 6 Pematang siantar, it will effective to maintain good relations with colleagues and hone new skills in delivering learning materials to students.
2. To improve the emotional intelligence of teachers at SMP Negeri 6 Pematang siantar, teachers should be more receptive to new innovations and able to control their own emotions so as not to disturb the mind in teaching and have a high sense of empathy for fellow teachers.
3. To improve OCB (organizational citizenship behaviour) at SMP Negeri 6 Pematang siantar, teachers should provide participation through their presence to fully support the activities held at the school.
4. To improve teacher performance at SMP Negeri 6 Pematang siantar, teachers should divide students into several groups according to the potential of the students.

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Managing Cultural Events in Turkey

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Introduction

Festivals include all cultural, social and artistic activities in order to celebrate and keep alive the cultural values adopted by the societies within the framework of certain periods. (Small et al. ,2005: 66) At the same time, festivals are events that enable visitors and local people to get closer to each other, get to know their cultures and come together. (Billi et al, 2012: 118). It is defined as public events that take place within the framework of a certain theme in order to celebrate important events in the lifestyle of the society and to keep them alive at the same time. (Dinmock and Tiyce, 2001: 375).

It is said that one of the most important elements is the transfer of the mentioned tradition to future generations and keeping it alive. It is stated that the people participating in the festival activities are the people living in the region and the visitors who want to witness the tradition of the people. It can be said that people participate for some purposes such as socializing, taking part in the values of different cultures and spending productive and quality time. (Crompton et al., 1997; Prentice and Anderson, 2003; Attanasi et al., 2013).

Festivals in Turkey

Hundreds of festivals are held in almost every city of Turkey under different topics, which are developed every year. These festivals are held nationally and internationally. Some of the topics of the festivals organized in Turkey;

Cultural Road Festivals: These are the festivals organized by the Ministry of Culture and Tourism, where the cultural and historical sites of the province, art galleries and ruins are introduced, and 1000 different events with different artistic and cultural content are brought together. Being organized today; Capital Culture Road (Ankara), Beyoğlu Culture Road (İstanbul), Sur Culture Road (Diyarbakır), Ephesus Culture Road (İzmir), Troy Culture Road (Çanakkale), Konya Mystic Music, Orange Blossom Carnival (Adana) festivals. (T.R. Ministry of Culture and Tourism, 2022)

Film Festivals: In Turkey, international and national film festivals are organized with the support of the Ministry of Culture and Tourism, General Directorate of Cinema. Some of the national festivals being organized; Akbank, Manastre, Karaköy short film festivals, Dağ-Köy, Göbeklitepe film festivals and Köyceğiz Kaunos Golden Lion Turkish film festivals. In the international arena, Ankara and Eskişehir International film festivals, International Crime and punishment, Bosphorus film festivals, Filmekimi "Autumn film festival", Antalya Golden Orange film, Adana Golden Boll film festivals. (Ügurlu and Aşkan, 2018:86-88)

Gastronomy Festivals: Ekerim and Tanrısever (2020), who mapped the gastronomy festivals held in various cities of Turkey regionally, in their study (2020), 53 in the Mediterranean region, 25 in the Eastern Anatolia Region, 16 in the Southeastern Anatolia Region, 46 in the Central Anatolia Region, 51 in the Black Sea region, They determined that 84 gastronomy festivals were held in the Marmara Region and 59 in the Aegean Region. Festivals vary according to the characteristics of the products grown and produced in the region.

Music Festivals: There are many well-established music festivals in Turkey. The Efes Pilsen Blues Festival, Rock'n Coke, Akbank International Jazz Festivals, and Rumeli Hisarı Concerts, which brought together many world-famous musicians and brought art lovers together, gained worldwide fame (Penpece, 2014).

Culture and Art Festivals: The themes of the events organized are titles such as poetry, story, theater, caricature, photography, literature, sculpture and painting. At the same time, the celebrations of the liberation days of the provinces and districts are added to these activities (Kızılırmak, 2006). The International Ankara and Istanbul Theater festivals, which are among the important theater festivals, can be cited as examples. When looking at the puppet theater festivals, İzmir Puppet Days comes to the fore. Vuslat Anniversary International Commemoration Ceremonies, which are under the title of ethnic festival, are of great importance. Apart from these, examples such as the International Ankara, Istanbul, Portrait Cartoon festivals and International Dance festivals show that Turkey has a wide range of cultural and artistic activities (Penpece, 2014).

Festivals with Animals: When we look at the main festivals organized in many different cities of Turkey, in which the festival is organized or in which animals take part in the events, we look at the main festivals of Bull Wrestling (Amasya), Camel Wrestling (Aydın), Washing Sheep, Shearing Lambs (Burdur), Altın Koç, Goat (İzmir).), Pigeon (Balıkesir), The Most Beautiful Calf (Edirne), Horse Racing, Javelin and Archery (Aydın) festivals are in the foreground (Yiğit, Vd., 2010)

Festivals Effects on Tourism in Turkey

When the number of visits to that region is evaluated as a result of the events organized in a region, it is said that the number of tourists has increased significantly. When the expenditures of the tourists participating in the festival tourism are evaluated, it has been determined that they have a higher income potential compared to the expenditures in other types of tourism. For this reason, it has been concluded that festival tourism makes a significant economic contribution to the region where it takes place. (Çela et al. ,2007: 183).

It is said that it makes significant contributions to factors such as attracting the attention of visitors, increasing demand and destination image in the tourism market. (Ekin, 2011). While the visits to different regions in the context of the festival contribute to tourism, the activities in the festival have an important place in terms of providing employment for the welfare of the local people. (Binbaşioğlu and Gültekin, 2017) Visits made within the scope of festival tourism can contribute to the level of culture and education thanks to the interaction and communication between the

community and the local people. Therefore, positive developments can be realized in the environment and quality of life of the local people. (Poor, 2001)

It is mentioned that festivals have negative effects as well as positive effects on tourism. The movement carried out by millions of visitors every year can lead to significant changes in elements such as tradition, value judgments, family life, the concept of belief, politics and economy. In the interaction between the local people and the tourist, corruption in family life and the ongoing values with the society cause conflict and negatively affect tourism. (Poor, 2001).

With the influx of visitors to the destination where the festival takes place, the increase in crimes, abuse of existing materials, damage to the natural environment with noise, pollution around the destination area where the festival takes place, damage to historical and cultural values that are important to maintain, and the visit of many people together. traffic problems are reported. (Kizilirmak, 2006)

Conclusion

Festivals are activities that have a impact on the country's tourism. In this context, destination managers should increase the number of festivals organized more. More festivals, on the other hand, will make a significant economic contribution to Turkish tourism. When the festivals organized in Turkey are examined as themes, there is an imbalance between the number of organizing themes. In this case, festivals organized with the theme of sports and business are organized less in number than festivals with food and beverage, art and culture. Destination managers should focus more on sports and business-themed festivals and new festivals should be organized on these themes. The festivals held in Turkey present a seasonal situation according to time. While it is seen that there is an increase in the number of festivals in all regions in the summer months, it is seen that the number of festivals held in the winter months is very limited. Destination managers can develop new festivals, especially during the winter months. This situation may contribute to the elimination of the seasonal feature of tourism to some extent. There is also an imbalance according to the region where the festivals are held in Turkey. The highest number of festivals are held in the Marmara and Black Sea Regions, while the least number of festivals are held in the Eastern and Southeastern Anatolia Regions. In this context, destination managers should organize new festivals, especially those originating from the Eastern and Southeastern Anatolia Regions.

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The Effect of Audit Tools on Supporting Audit Approach in Public Accounting Firms

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Introduction

The company's audit activities are a crucial component in the modern corporate world. The audit itself is required for businesses to publish reliable financial reports so that they can earn the public's trust, according to Arens (2017:4), who defines auditing as "the accumulation and evaluation of evidence about information to determine and report the level of conformity between information and established criteria and must be carried out by a competent and independent person."

The audit approach that will be used during the audit process must be decided by the auditor before an audit can be conducted. In this instance, the emphasis is placed on "auditing using computers" because it is consistent with the contemporary environment, in which industry 4.0 is expanding quickly. A computerized system is used to carry out all aspects of the audit process, from input to output, in the approach known as "auditing with a computer." In order to further enhance the "auditing with computers" method, auditors typically use it along with the audit tools they already have. Therefore, by gradually becoming more computerized, auditing using a computer can assist the audit process improve.

According to Drew Nelson (2017), audit tools typically involve "anything auditors use to complete an audit such as software like ACL, Access, or Excel. It can be a hard-copy audit program or checklist." In order to carry out the audit process more successfully, numerous technologies such as Blockchain, AI, automation, and data analytics can be utilized as audit tools or as assistance when performing audits using computers. By incorporating this technology into the audit tool, the audit tool is anticipated to complement the auditor's audit approach to the audit process, therefore improving the audit process' effectiveness and efficiency.

Contents

This research used audit approach as the dependent variable in this study, and the audit tools were the independent variable. The Big 4 Public Accounting Firms were used as the research's population, and 34 respondents of auditors as the sample of this research. The data was obtained by distributing questionnaires including 4 closed questions and 1 open-ended question for the audit strategy variable and 7 closed questions and 2 open-ended questions for the audit tools variable.

Based on the closed questions in the questionnaire, the majority of respondents answered "Agree" to questions about audit tools and about audit approach. In addition to closed questions, there are also open-ended questions that are asked about audit tools and audit approach. There are two open-ended questions regarding audit tools, namely "What technological advancements are used in your KAP audit tools?" the majority of which answer data analytics, followed by automation, then artificial intelligence. The second question is "What are the benefits of the technology audit tools you use?" the majority answered with the ability to comprehend the outcomes of the data that had been gathered and processed, followed by the ability to establish secure and real-time communication with clients, then the fact that the processed data is difficult to damage, and finally the ability to process data that cannot be processed

As a result, it may be said that the use of audit technologies does not necessarily support the audit strategy at the public accounting firm.

There are some limitations while preparing this report. It's still challenging to comprehend theory and get the data because several of the variables used are still quite new. There also are no respondent representations from auditors who work outside the Big 4 Public Accounting Firms because the focus of this research is still limited to auditors who work for the Big 4 Public Accounting Firms.

According to the findings of the study and its limitations, the auditor should continue to pay attention to other variables besides technological advancements that may have an impact on the support for the audit approach, as technology integrated into audit tools is not the primary influencing factor for the audit approach. The Public Accounting Firm should also conduct good judgement when selecting audit tools, determining whether or not the technology will assist the audit strategy and audit process. It is advised that future researchers choose the best scale for each variable so the results can accurately summarize their findings.

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Mosque Fund Management

(Study case in Pannyangkala Village, Gowa Regency, Indonesia)

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INTRODUCTION

In Indonesia, mosques are the largest places of worship among the religions embraced by the people of Indonesia, especially South Sulawesi. Based on Mosque Information Data of the Ministry of Religious Affairs of the Province (Kemenag, 2018) recorded 741,991 Muslim houses of worship in Indonesia consisting of 296,797 mosques and 445,194 prayer rooms. Another thing was revealed that there are 800 thousand largest mosques in Indonesia, where there are no related rules or mandatory provisions for mosque administrators or known as Ta'mir Masjid to report the financial condition or use of mosque funds. Mosques certainly require a lot of costs in the process of managing their operations so that financial management must be able to be carried out carefully and of course appropriately in the process of managing finances or using mosque funds (Novryaldy, Alldy & Tedy Setiadi: 2018).

The mosque is one of the non-profit organizations. A non-profit organization is an organization that has the main goal or objective to support issues or things in attracting the attention of society with a specific goal without paying attention to profit. The characteristics of a non-profit organization include: a non-profit organization has the resources of a provider who does not expect returns or economic benefits, produces goods or services without a profit purpose, and has no ownership in the organization. Masyarakat both from social, cultural, and economic aspects. This is why the existence of mosques is very important in the lives of Muslims, especially Muslims who are the majority in Indonesia (Pradesyah et al., 2021). The principle of worship in Islam, seating the mosque not only as one of the centers of worship, but can also function socially and community services. But unfortunately, people still manage it simply and voluntarily, because of the presumption that mosques are not places for profit. However, mosques as non-profit organizations are very strategic community-owned religious institutions other than as worship facilities alone.

The development of financial management of non-profit entities is very necessary for a clear financial accounting basis or standard as a guide in financial reporting of non-profit entities. Financial accounting standards on financial reporting of non-profit entities continue to improve. Starting from the making of the statement of Financial Accounting Standards (PSAK) No. 45 concerning Financial Reporting of Non-Profit Organizations which was approved in the meeting of the Financial Accounting Standards Committee on December 20, 1997 and was ratified by the Central management of the Indonesian Institute of Accountants on December 23, 1997. Then there is the Revision of PSAK No. 45 which has been ratified by the Financial Accounting Standards Board (DSAK) on April 8, 2011. Until now, it has been changed to Iterpretasi Standar Akuntansi Keuangan (ISAK) No. 35 concerning the *Presentation of Nonlaba Oriented Entity* Financial Statement Statement ratified by the Financial Accounting Standards Board on September 26, 2018 and entered into effect

for the period of the financial year beginning on or after January 1, 2020 (I. S. Maulana & Rahmat, 2021).

RESEARCH DISCUSSION

Research Results

Based on the data analysis carried out by the author, information was obtained that the application of accountability to accounting principles at the Pannyangkalang Village Mosque, Gowa Regency, in five Hamlets, is still very minimal and uses very simple recording. This is due to the lack of understanding related to the process of managing financial statements properly and not being bound by existing rules.

"... But for financial management in accordance with expectations, it may still be too far away. Because what we are doing at the moment is still in a very simple state..." (Deputy Chairman of Babuttaubah Mosque, Abd. Malik Dg. Lewa, Ciniayo Hamlet)

"I don't make financial statements, I just don't make them like that. I just need to record income and expenses. I know the economic issues, because I'm also an economic person too, but the financial management of the mosque I don't think anyone is asking for accountability or checking..." (Al-Gasali Dg Tojeng as Treasurer of Jami Nurul Hidayah Mosque, Pakbundukang Hamlet)

From the statement of Ta'mir of the mosque, it can be stated that the process of recording finances consists only of expenses, income and balances. Of course, this is due not only to the limited knowledge of mosque managers regarding financial statements, but this is also supported by limited rules bound by the government even though there are PSAK rules regarding the financial statements of non-profit organizations that are not strong enough in evaluating the performance of financial management in each rural mosque.

Discussion

Based on the fragments of interviews that have been conducted, we can find the meaning that every mosque administrator is aware that their main task is to continue to provide the best service for the community and the long-term sustainability of the place of worship. Several things are certainly done by the mosque administrators in Pannyangkalang Village to be able to develop more in the future, especially the issue of the process of transferring proselytizing to the community.

1. Accountability of Mosque Financial Management Carried out by Mosque Management, Pannyangkalang Village

In the mosque's financial statements, it can be seen how important the mosque report is to the mosque management and to the general public. For the management, the mosque's financial statements are carried out so that the recording process becomes structured and patent because every fund that enters or exits as a whole can be reported and also as evidence for the mosque community so that there are no things that are not wanted. The role of this financial statement is also very useful for the community because the public has the right to know where the funds come in and out of, how much the mosque's cash is and what it is used for. Although the mosque is one of the non-profit organizations, of course, the transparency process is needed regarding the process of distributing and importing funds.

2. Financial Management Accountability In Terms of Accounting Principles

There are several principles of accreditation according to (Rasyid & Harmain, 2018) namely monetary units, principles of economic entities, going concern principles, periods of accumulative principles, time and measurement. From the results of the interview, the form of presenting financial statements is very simple, namely only using recording expenses, income. Thus, this can be an impetus for not actualizing accounting principles properly.

CONCLUSION

1. Recording the accountability of financial statements on: (1) Jami Nurul Hidayah Mosque in Pakbundukang Hamlet, (2) Babuttaubah Mosque in Ciniayo Hamlet, (3) Uswatun Hasanah Mosque in Saptamarga Hamlet, (4) Al-Masjid Fattah in Rannaya Hamlet and (5) Nurul Ikhlas Mosque in Bilaya Hamlet, generally presents financial statements that only contain records of income, expenses and balances.
2. The funds managed annually are around Rp 50,000,000; - IDR 100,000,000; and mosque buildings and mosque assets are entirely donations from the community.

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Murabahah Financing Practices of Meunasah Dayah Community According to Muamalah Fiqih Review

(Case Study of PNM Mekaar Syariah Office Lhoksukon Branch)

Rani Wahyu Ningsih
IAIN Lhokseumawe

Introduction

Buying and selling is the exchange of objects with property or property with money or giving something to another party, by receiving compensation for the object using transactions based on mutual favors that are carried out in general. This shows that buying and selling is a language that must get serious attention from Muslims, because from the past until now humans have always prioritized it. Sharia-based financing, including buying and selling, which includes murabahah is the distribution of funds in the form of buying and selling. The thing that distinguishes murabahah from ordinary buying and selling is that the seller's murabahah clearly tells the buyer what the cost of the goods is and how much profit he wants, then the buyer and seller can bargain over the amount of profit margin so that an agreement is finally obtained and the payment system is carried out in installments or in installments while ordinary buying and selling that we already know that do it directly where the seller only notify the price of the product or item to the buyer without mentioning the profit and the payment system in cash. The Murabahah contract in accordance with the sharia concept is a buying and selling transaction where the excess of the cost of goods is the profit from the sale of goods. It is very different from the practice of usury where the customer borrows a certain amount of money to buy an item then on the loan the customer must pay the excess and this is usury. This murabahah contract seems to be clearly used purely for trading purposes. Murabahah is a form of buying and selling with a commission, where the buyer usually cannot get the goods he wants except through an intermediary or when the buyer does not want to find it difficult to get it himself, so he seeks the services of an intermediary. Islamic banks or other Islamic financial institutions generally adopt murabahah to provide short-term financing to customers who do not have money to pay.

In practice, the Ma dani National Capital (PNM) Mekaar Syariah Lhoksukon Branch is used as a murabahah contract where the PNM only provides funds (cash) to each customer who is a member of a group of 7-15 people, the money given can be used to buy goods according to the business needs of the customers. In the implementation of the purchase of goods, PNM uses a wakalah contract in which the customer is given full power to purchase goods according to their business needs. One of the regulations applied in PT. PNM Mekaar Syariah is a female customer.

The murabahah contract applied to PT. PNM Mekaar Syariah Lhoksukon Branch is that customers are not given goods but given money. Murabahah which is the sale and

purchase of goods at the original price with additional agreed profits. PT. PNM Mekaar Syariah provides murabahah financing costs to customers who want to start a business or increase capital.

This Islamic financial institution agrees with customers that customers who buy the goods they want to buy themselves according to their needs to help their business capital. Murabahah financing taken by customers is paid in installments or in installments with a predetermined time period and mutually agreed upon. Clients must form groups, each group consists of 7-15 people and is led by 1 person referred to as the group leader. Customers who want to buy goods according to their needs must apply to PNM Mekaar Syariah that he does not have sufficient funds to buy the goods. Furthermore, the PNM Mekaar Syariah company accepts customer requests but on the condition that it must follow the provisions made by PNM Mekaar Syariah. The financing of this murabahah is carried out simultaneously with the wakalah contract. Wakalah contract carried out by the company PT. The National Capital Madani (PNM) Mekaar Syariah branch of Lhoksukon is still in the form of an appendix. Where the company only makes agreements on paper with customers who have made details of what items they want to buy and already know the amount of prices for these items. Then PNM Mekaar Syariah gives full power to customers to buy the goods they need according to their needs with the aim of business capital. Furthermore, PNM Mekaar Syariah and the Customer enter into a murabahah agreement where the first party of PNM Mekaar Syariah provides cash financing to the customer to buy the goods he wants to buy according to his needs and the company mentions the profit (margin) they get. However, customers who have carried out this murabahah contract must buy their own goods and provide proof of their shopping to the PNM Mekaar Syariah company. A receipt is a proof of purchase or receipt in a transaction, which is proof that the purchased goods have legally become the property of the buyer. And in addition, the customer will also be asked for proof of the business he has built by means of documentation of the business because that is the financing transaction of this murabahah.

For example, Mrs. Nur Maliah, one of the residents of Jl. Matang Keupila, Meunasah Dayah who is a customer of PNM Mekaar Syariah, Lhoksukon District, since 2019, she has had a small shop business in her house. However, he still lacked a lot of costs to add to his merchandise, so he took the murabahah financing issued by the PNM Mekaar Syariah Lhoksukon Branch of the company. PT. PNM Mekaar Syariah Lhoksukon Branch provides business capital through the wakalah contract and the murabahah contract, namely through cash that has been determined by the company PT PNM Mekaar Syariah Branch Lhoksukon. First, the wakalah contract was carried out, Nur Maliah's mother told the company the details of what items she wanted to buy and already knew the amount of prices for these items. Then PNM Mekaar Syariah Branch Lhoksukon accepted Nur Maliah's mother's request and gave full power to Nur Maliah's mother

to buy these items. Then the financing is issued in the amount of Rp. 5,000.00 0.00- as the purchase price of the goods, then when the company informs the customer the amount of financing that must be paid is Rp. 6,250,000.00- as the selling price of the goods, the company notifies the margin (profit) obtained by the company from the customer of Rp. 1,250,000.00- within a period of 50 weeks with a payment of 125,000.00-/week, then the customer will buy the goods you want He bought according to his own business needs. After they buy the goods they need, each customer can provide a receipt or proof of their purchase to the company that the price of the goods they buy is in accordance with the price of the agreement at the beginning. For example, Mrs. Nur Maliah, one of the residents of Jl. Matang Keupila, Meunasah Dayah who is a customer of PNM Mekaar Syariah, Lhoksukon District, since 2019, she has had a small shop business in her house. However, he still lacked a lot of costs to add to his merchandise, so he took the murabahah financing issued by the PNM Mekaar Syariah Lhoksukon Branch of the company. PT. PNM Mekaar Syariah Lhoksukon Branch provides business capital through the wakalah contract and the murabahah contract, namely through cash that has been determined by the company PT PNM Mekaar Syariah Branch Lhoksukon. First, the wakalah contract was carried out, Nur Maliah's mother told the company the details of what items she wanted to buy and already knew the amount of prices for these items. Then PNM Mekaar Syariah Branch L hoksukon accepted Nur Maliah's mother's request and gave full power to Nur Maliah's mother to buy these items. Then the financing is issued in the amount of Rp. 5,000.00 0.00- as the purchase price of the goods, then when the company informs the customer the amount of financing that must be paid is Rp. 6,250,000.00- as the selling price of the goods, the company notifies the margin (profit) obtained by the company from the customer of Rp. 1,250,000.00- within a period of 50 weeks with a payment of 125,000.00-/week, then the customer will buy the goods you want He bought according to his own business needs. After they buy the goods they need, each customer can provide a receipt or proof of their purchase to the company that the price of the goods they buy is in accordance with the price of the agreement at the beginning.

The problem in this study is the Murabahah financing system set by PT. PNM Mekaar Syariah Lhoksukon Branch, North Aceh Regency. Is it in accordance with the murabahah product system run by Islamic banking. This issue is important to raise with the title "*Murabahah Financing Practices According to the Muamalah Fiqih Review*".

1. How is the practice of murabahah financing at PT. PNM Mekaar Syariah Lhoksukon Branch?
2. How is the Muamalah Fiqih Review of Financing Practices at PT. PNM Mekaar Syariah Lhoksukon Branch?

There are several motivations for choosing this title as material for research including, as follows:

1. To find out the practice of murabahah financing at PT. PNM Mekaar Syariah Lhoksukon Branch.
2. To analyze the muamalah fiqh review of financing practices at PT. PNM Mekaar Syariah Lhoksukon Branch.

Discussion

Murabahah Financing Practices at PT. PNM Mekaar Syariah Lhoksukon Branch, North Aceh Regency

Murabahah financing practices carried out by PT. PNM Mekaar Syariah Lhoksukon Branch of North Aceh Regency is through money not goods. In this murabahah practice, the company PT. PNM Mekaar Syariah gives cash to customers who want to open a business.

Based on the results of the author's analysis of the Murabahah Financing Practice carried out by PNM Mekaar Syariah Lhoksukon Branch is not in accordance with Islamic law where the murabahah financing agreement is made into a package with wakalah contract, which is where the company gives cash and full power of attorney to the customer to buy the goods the customer needs himself. The practice of murabahah financing at PNM Mekaar Syariah Lhoksukon Branch uses cash instead of goods. The murabahah financing contract is carried out after the company and the customer make a wakalah contract, in carrying out the murabahah financing contract, the company informs the customer of the profit (margin) they get. Then the murabahah financing is paid in installments. Installments are paid according to the time predetermined by the company.

The practice of murabahah according to the review of muamalah fiqh carried out by PNM Mekaar Syariah Lhoksukon Branch is already part of the contemporary muamalah fiqh. Contemporary Muamalah Fiqih is the rules of Allah Almighty that must be obeyed that regulate human relations in relation to property in the form of modern and appropriate transactions with contemporary times. As in the explanation of contemporary muamalah fiqh in its scope, it can be concluded that regarding the provisions in the field of engagement and agreements on the fulfillment of needs that cover all aspects of activities in the economic field. Activities in this area of economics, the scope of discussion of which can be distinguished in two parts. The first part about how it is implemented is like *ijab qabul*. The second part is about the forms of transactions in the economic field such as *buying and selling, renting, wakalah, hiwalah, waid'ah and others*.

However, in practice, the muamalah fiqh carried out by PNM Mekaar Syariah Lhoksukon Branch does not have the clarity of the object of the goods. The murabahah buying and selling model is needed by the community, because the reason why customers of PNM Mekaar Syariah Lhoksukon Branch use this financing, there is no money to buy goods that they want. In this murabahah agreement, PNM Mekaar Syariah Branch

Lhoksukon does not act as a seller where the company gives customers the freedom to buy their own goods in accordance with what they need. The practice of murabahah financing carried out by the PNM Mekaar Syariah Lhoksukon Branch company is carried out simultaneously with the wakalah contract. From the results of the observations that the author has made, it can be seen that in the practice of murabahah that the PNM Mekaar Syariah Lhoksukon Branch company does not like buying and selling transactions or not in accordance with his muamalah fiqh review. Murabahah bil wakalah is buying and selling with the wakalah system. In buying and selling this system, the seller represents the purchase to the customer, thus the first contract is the wakalah contract after the wakalah contract ends which is marked by the delivery of goods from the customer to the Islamic Financial Institution then the institution gives the murabahah contract. In accordance with the provisions of the Fatwa of the National Sharia Council No:04/DSNMUI/IV/2000 article 1 paragraph 9: "if the bank wishes to represent to the customer to purchase goods from a third party, the murabahah sale and purchase agreement must be carried out after the goods, in principle, become the property of the bank". In accordance with the provisions of the DSN MUI Fatwa, the murabahah bil wakalah contract can be carried out on the condition that if the goods purchased by the customer belong entirely to Islamic financial institutions, then after the goods are owned by Islamic financial institutions, the murabahah contract can be carried out.

The murabahah bil wakalah contract is buying and selling where Islamic financial institutions represent the purchase of products to customers then after the product is obtained by the customer then the customer gives it to the Islamic financial institution. After the goods are owned by the institution and the price of the goods is clear, the institution determines the margin obtained and the payback period that will be agreed upon by the Islamic financial institution and the customer.

Conclusion

Implementation of Murabahah Financing Practices carried out by PT. The National Capital Madani (PNM) Mekaar Syariah in the Lhoksukon Branch has not been in accordance with the pillars and the conditions for buying and selling are not in accordance with Islamic law. Where the two Parties, namely the first party, are the Company that provides cash directly to the customer to buy the goods/services they want for themselves with the aim of building a business while the second party, namely the customer as the recipient of the money, will buy the goods, but after that the company asks for proof of the quantity of purchase of the goods. In the practice of Murabahah Financing, the company informs customers of the profit (margin) obtained by PT. Murabahah. PNM Mekaar Syariah from the initial capital they give to customers. Within the stipulated time period for customers in the payment of the Murabahah Financing. According to the Fiqih Muamalah, it is invalid if the transaction makes 2

contracts and is based on the provisions of Islamic law and the Fatwa of the National Sharia Council No:04/DSN/MUI/IV/2000 which states "that the bank must buy customer goods on behalf of the bank itself". In buying and selling transactions, it is contained in milkiyah and the terms of milkiyah itself are regulated in DSN-MUI Fatwa No: 110 / DSN-MUI / IX / 2017 concerning buying and selling agreements. The provisions related to Mustman (Mabi') in the first point read: "*Mutsman/mabi' may be in kind and/or in the form of rights, as well as belong to the seller in full (al milk at-tam).*" In the closing provisions in DSN-MUI Fatwa No: 110 / DSN-MUI / IX / 2017 it is stated that "*Every sale and purchase contract must meet the pillars and conditions; If the agreement is not fulfilled, the agreement is void.*

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NEOBANK APPLICATION PRACTICES

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Background

The progress of the times has made the development of technology and information in society , including in the economic field where society is required to adjust to the growing technological and information systems . Currently, many economic activities take advantage of the sophistication of technology that can facilitate people's activities such as making online buying and selling transactions, money transfers, paying household bills such as telephone, electricity, water, and credit or debit card bill payments issued by banks. The development of an electronic-based financing system has had an impact on the emergence of new innovations in the payment system which is expected to provide convenience, efficiency, and simplicity in making transactions. The era of technological advances has encouraged banks to switch to providing digital banking services, not only conventional banking, some digital banks have also received approval from the Financial Services Authority (OJK) Indonesia. Along with the development of the times, many activities have experienced very significant developments. Humans are also getting creative

Neo Bank Application Practices

Neo Bank Application Overview

*The Neo Bank application is an application owned by a company called PT Bank Neo Commerce Tbk (BNC). The company previously had the name Bank Yudha Bhakti which was later changed to Bank Neo Commerc (BNC). BNC is a public company engaged in banking and is headquartered in Jakarta, Indonesia.⁴⁹ The company was founded in 1989. President Director of Bank Neo Commerce Tjandra Gunawan said the Neo Bank application from Bank *Neo* Commerce is expected to provide easy banking services to customers. PT. Bank Neo Commerce Tbk (BBYB) or BNC has obtained permission from the Financial Services Authority (OJK) to implement the Digital Customer Onboarding feature in early September 2021. Until finally contributing to financial inclusion in Indonesia.*

Neo Bank Application Practices

Practice is "Carrying out something in a real way such as what is called in theory or the act of doing a theory". *Neo Bank* is an application that can be downloaded to the user's smartphone. This app also is a money-making application owned by the digital bank Bank Neo Commerce. All *NeoBank* services can be used without requiring the user to sign any physical documents. In other words, users can simply register themselves with bank services through applicationand everything can be obtained. *Neo Bank* offers banking services similar to conventional banks in general although limited. In addition, this application also provides a variety of interesting features for the convenience and safety of customers. Oneof the features that this *application* has is that it looks very *user friendly*.

Advantages and Disadvantages of *Neo Bank* Application

In this *Neo Bank* application there are advantages and disadvantages in the application. The advantages in this application are:

- Higher interest rates and low service fees
- Tampilan user *friendly interface*
- Guaranteed security
- Practical, easy, and fast
- There are many rewards given
- Large interest on deposits

The disadvantages in this application are:

- If the internet network is down, transactions will experience delays and failures.
- This application does not have a physical form, so when there is a problem with the application, users cannot complain to the *Neo Bank* office.
- There is no live chat feature with admins in real time, only contact via phone and email
- No debit card and reedit in physical form

Based on the results of an interview about the use of the *Neo Bank* application as a money-making application, explained by Ismail, one of the students from IAIN Lhokseumawe, faculty of economics and Islamic business , explained that:

"The reason I am interested in using the Neo Bank application is because I can get a bonus prize when inviting friends worth 25,000, I know this application from a college classmate and I think this application is also safe to use because it has been supervised by the OJK and during its use, the application has proven to be able to make money".

Furthermore, it is explained by gita the reason he uses the *Neo Bank* application , namely:

"I am interested in using the Neo Bank application because many of my friends recommend because the application offers cash prizes , I know the application from advertisements ontiktok and it is true that the application can make money on the condition that it invites friends and collect points or claim daily rewards".

Furthermore, nadia fahira explains the reason why she chose the *Neo Bank* application over other applications:

"This application is interesting for me because this application not only offers offers to get money, but also provides free offers for transfer fees to any bank, and the process is also fast and practical. This application is really proven to make money, when I share my referral code with other users, then I produce a prize money sent to my Neo Bank account"

Based on the interviews above with several users of the *Neo Bank* application, it can be concluded that this *Neo Bank* application is proven to be able to make real money through a mission that done without having to invest first, besides that this application is also the first digital banking application that can make money and this application is considered safe because it has been supervised by the Financial Services Authority (OJK).

Conclusion

Based on the results of research that the author conducted on sharia economic law reviews of Neo Bank application practices from Neo Bank application users, interviews with scholars, several articles about the *Neo Bank* application and books as material for consideration and guidelines, the author concludes In practice the *Neo Bank* application the user must first download the application and meet the entire set of requirements. After that, users are directed to carry out missions such as inviting friends, claiming daily rewards, and participating in events held by *Neo Bank*. If you successfully carry out the mission, the user gets a prize in the form of money that will be entered into the *Neo Bank* account account . Money that has been collected in the account can be disbursed by transferring to another bank account or using the funds application.

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THE EFFECT OF COMPUTER ASSISTED AUDIT TECHNIQUES(CAATs) ON AUDIT QUALITY

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INTRODUCTION

At this time, we live in an all-digital era where the words digital and technology are familiar. With the technology that is developing quickly, it can make it easier for us to carry out various activities as a whole. Specifically, the development of this digital world also creates great opportunities and benefits for business interests, one of which is in business audits. With the digitization of business activities, it is increasing which results in higher errors in interpretation and presentation of financial statements. This error can make users of financial statements in the quality of the report. So they have to rely on the auditor's report on the financial statements that have been audited to ensure the quality of the financial statements presented in accordance with the actual situation. (Praktiyasa and Widhiyani, 2016) Digitalization in the audit business will certainly affect every stage in the audit process and will increase the relevance of the audit because the use of digital technology can make the audit run faster and also improve audit quality. (Manita, Elommal, Baudier, & Hikkerova, 2020)

Along with the development of technology, the system that was previously run manually began to move into electronic, this also certainly has an impact on the implementation of the audit. Therefore, auditors are required to use appropriate techniques involved in conducting the audit. From these technological developments gave birth to a technique that helps audits in their implementation which is expected to facilitate the auditor's work, namely Computer Assisted Audit Techniques (CAATs). CAATs is a tool that can assist auditors in performing audit procedures aimed at testing data and software. In simple terms, CAATs is the use of computers in the implementation of audit activities that are used to collect and evaluate data in electronic form to serve as audit evidence and if used optimally can support fraud detection.

Audit quality is the basis that is used as an indicator of whether or not an audit conducted by the auditor is good. Along with the rapid development of technology, the application of CAATs is a great opportunity for auditors to increase effectiveness and efficiency in audit implementation which will improve audit quality.

LITERATURE STUDY AND CONCEPTUAL FRAMEWORK

Computer Assisted Audit Techniques (CAATs)

Along with the development of information technology that affects the business environment where there is a transition from a manual system to an electronic one. This also indirectly affects the auditor, where the auditor needs to use appropriate audit techniques to carry out the audit process. So that the information technology system gave birth to an audit assist technique, namely Computer Assisted Audit Techniques (CAATs).

In simple terms, Computer Assisted Audit Techniques (CAATs) is the use of computers in the implementation of audit activities that are used to collect and evaluate data in electronic form to serve as audit evidence. To be able to collect and evaluate this electronic

data, the auditor needs a technique to access and analyze the data, which is called CAATs.

Audit Quality

Based on Arens et al (2011:105), "Audit Quality is how well an audit process detects and reports material misstatements in the financial statements. The detection aspect is a reflection of auditor competence, while reporting is a reflection of ethics or audit integrity, particularly independence".

Relationship between Computer Assisted Audit Techniques (CAATs) and Audit Quality

According to Januraga and Budiartha (2015) this CAATs is an opportunity not only to increase the effectiveness and efficiency of time and cost but also to increase the effectiveness and efficiency of human resources. costs and human resources. In addition, the use of CAATs also allows auditors to be able to access various types of electronic files/data and perform various techniques to comprehensively test them so that they can further detect fraud or fraud. Using CAATs can automate or simplify the audit process (Muhyayoca & Ariani, 2017), which is expected to increase information and audit evidence (Omonuk, 2015).

This also certainly affects the quality of the audit produced by the auditor in providing his opinion on the financial statements.

Based on the research framework that has been described between the relationship between CAATsand audit quality, it can be concluded that the framework for this research is in the form of an image, which is as follows:



RESULT

There were 40 questionnaires distributed and the number of returned questionnaires was 30 or 75%. Questionnaires that did not return were as many as 10 pieces or 25%. So in this study, 30 questionnaires can be processed or 75%.

Simple linear regression

Based on the calculations that have been carried out, the results of simple linear regression calculations areas follows:

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95,0%	Upper 95,0%
Intercept	1,238894088	0,524210848	2,36335	0,025287	0,165096842	2,31269133	0,16509684	2,312691333
TABK	0,559735718	0,184904193	3,02717	0,005252	0,180976648	0,93849479	0,18097665	0,938494788

Based on the results above, it is found that the values of the constants and the regression coefficients can be formed so that a simple linear regression equation can be formed as follows:

$$Y = 1,239 + 0,560X + \varepsilon$$

The above equation can be interpreted as follows:

$a = 1.239$ means that if the Computer Assisted Audit Technique (X) is constant, then the Audit Quality (Y) will increase by 1.239;

$\beta = 0,560$ means that the influence of Computer Assisted Audit Techniques (X) on Audit Quality (Y) is positive. Based on the value of the regression coefficient, it can be concluded that if the Computer Assisted Audit Technique (X) has increased or decreased by 1, then Audit Quality (Y) will have increased or decreased by 0.560.

Coefficient of Determination

From the calculations performed. The results of the coefficient of determination are

Regression Statistics	
Multiple R	0,496565547
R Square	0,246577342
Adjusted R Square	0,21966939
Standard Error	0,503916711
Observations	30

obtained as follows:

The value of the coefficient of determination of 24.66% indicates that the Computer Assisted Audit Technique (X) has an influence of 24.66% on Audit Quality (Y). While the remaining 75.34% is influenced by other factors not observed in this study.

T Test Statistics

The results of the partial test calculation are as follows:

In this study, hypothesis testing was carried out using the T statistical test (Partial Test). The following are the partial statistical hypotheses used in this study:

H₀: Computer Assisted Audit Techniques have no significant effect on audit quality H₁: Computer Assisted Audit Techniques have a significant effect on audit quality Significance level / error rate 0.05 (α =

5%).

When $t_{\text{count}} < t_{\text{table}}$ and the significance value is > 0.05 , then H_0 is accepted. On the other hand, when $t_{\text{count}} > t_{\text{table}}$ and the significance value is < 0.05 , then H_1 is accepted.

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95,0%	Upper 95,0%
Intercept	1,238894088	0,524210848	2,36335	0,025287	0,165096842	2,31269133	0,16509684	2,312691333
TABK	0,559735718	0,184904193	3,02717	0,005252	0,180976648	0,93849479	0,18097665	0,938494788

Based on the table above, it can be explained that the results of the T test, obtained the results of tCount of 3.02717 with a significance of 0.005. This result shows that the significance value is less than 5%. This

means that the variable of Computer Assisted Audit Techniques has a significant influence on AuditQuality.

The Effect of Computer Assisted Audit Techniques on Audit Quality

After testing and analyzing data, this section will discuss in more detail the results of the research on the influence of Computer Assisted Audit Techniques (CAATS) on Audit Quality based on the results of t-test (partial) for the variable Computer Assisted Audit Techniques obtained a significance value of

0.005. Based on these results obtained a significance value of 0.005 < 0.05 . It concludes that the variable of Computer Assisted Audit Techniques has a significant influence on Audit Quality.

The results above show that the Quality of Audit is influenced by indicators of Computer Assisted Auditing Techniques. With the Computer Assisted Audit Technique is expected to be useful for auditors to improve audit quality. The presence of Computer Assisted Audit Techniques used in the audit process and increasing the effectiveness and efficiency of time, cost and resources. In addition, the use of Computer Assisted Audit Techniques also improves in terms of analyzing which will increase audit quality.

CONCLUSION

This study aims to determine the effect of Computer Assisted Audit Techniques (CAATS) on auditquality on auditors at the Purwantono, Sungkoro & Surja Public Accounting Firm (EY Indonesia). Based on the results of the research that has been done, it can be concluded that the Computer Assisted Audit Technique (CAATS) has a significant effect on audit quality with a percentage of the effect of 24.66%. Therefore, it can be concluded that in this study H_0 was rejected and H_1 was accepted. Computer Assisted Audit Techniques (CAATS) is a tool that can assist auditors in carrying out audit activities. The work that was previously done manually by the auditor, with the presence of this CAATS can make the audit implementation more effective and efficient. In addition, CAATS makes it easier for auditors to analyze the possibility of material errors caused by accident or intentionally. Therefore, the presence of CAATS can improve the quality of audits produced by auditors.

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THE ROLE OF STUDENTS AS AGENT OF CHANGE IN DEVELOPMENT INDONESIA

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Introduction

Studying on campus following various events and taking an active role in campus organizations are part of student activities. Although it looks like simple, but by carrying out these obligations students are trained to be useful not only for themselves, but also for the community, nation and state. As intellectuals, the role and function of students is not just graduating from college and being successful in their work in the future. Students also have a wider social function for social life.

The role of students in social life is very necessary. As we know, students are academics who have their own place in society. The potential, strengths and abilities possessed cannot be equated with other people because their contribution to the life of the nation and state cannot be underestimated. These are some of the roles of students in social life, such as conveying their aspirations to the government regarding the policies taken by the government.

Students are synonymous with broad, intelligent, and fairly good intelligence in the eyes of the community so that people often have high expectations of students. And students are also often only able to make it happen to realize what the community expects. But in reality, nowadays, students can be divided into two. Students who only pursue success in the world of work and students who not only pursue success but also channel aspirations.

All public complaints against the government can be channeled through students. Only a handful of students are willing to fulfill this obligation. This is in stark contrast to students who were in the New Order era. Most of the students moved together to fight the New Order regime. They carry out the mandate of all Indonesian people. This is very ironic. How can people's lives be prosperous if the distributors only care about themselves? Then hope is barren or it can be said that it is half dead¹.

However, often treatment such as demonstrations from students which they think is correct, reaps contra from the community, this is due to the turbulent nature of student alliances and bad alliance procedures that make people often annoyed with the attitude of students who like to make trouble and damage some facilities.

It is this kind of thing that damages the image of students in front of the community as well as can reap contra in some discussions. Because in addition to being dangerous to oneself, treatment that can be harmful to the point of damaging state facilities is also unjustifiable, instead disrupting public travel and spending state money to repair these facilities.

¹ <https://www.kompasiana.com/fikaura/5510c894813311d738bc6f9d/mahasiswa-harapan-mayarakat>

Discussion

The Role of Students in Development of Indonesia

According to Siagian (1994), development can be interpreted as a business or a series of growth and change efforts that are planned and carried out consciously by a nation, state and government, towards modernity in the context of nation building. Development is carried out to achieve certain goals that have been planned.

The objectives of national development are stated in the preamble to the 1945 Constitution of the Republic of Indonesia, paragraph 4, namely to protect the entire Indonesian nation and the entire homeland of Indonesia, as well as to promote public welfare, educate the nation's life, and participate in carrying out world order based on independence, eternal peace, and social justice. . In order for the nation to continue to develop, development will continue to be carried out by the government in all sectors, whether political, economic, social, cultural, etc. In this case, of course, the government cannot do itself.

The actors of such development in Indonesia are the government, the people, and entrepreneurs. The government as a provider of funds and the holder of regulations regarding the development to be carried out, the people as an indicator of the success of a development that has been carried out while entrepreneurs as investors or providers of funds other than the government. As part of the community, students can act as development supervisors, not only as an indicator of the success of a development.

According to Siswoyo (2007: 121) students can be defined as individuals who are studying at universities, either public or private or other institutions of the same level. with college. The role of students as supervisors of a development carried out must be able to stand out because students are considered by the community as people who have a higher education than others, so they believe that students are able to express their aspirations as a form of their conscience (Arsad Ismail, 2013).

Students as intellectuals with their critical and analytical thinking must have the courage to express their opinions directly to the government if the development is successful by the government is detrimental to the people or is not in accordance with the development objectives. That way, there will be changes and updates in development as a result of student thinking.

Students have a position as the next generation of this nation in the future come later. Students must be able to become community pioneers, provide changes that have a positive impact and build community life and instill positive values in society. In other words, students can be referred to as agents of change. Students as the younger generation, have new and creative thoughts and ideas, to channel these thoughts and ideas many things are done by students such as joining organizations on / off campus. The role of students as agents of change for the development of this nation can be started from the organization or community institutions on campus that

are followed. In these organizations or institutions students can work according to their creativity and do something for this nation.

The role of students in advancing remote areas can not only be done after graduation or after graduation complete their formal education, but while still undergoing their education students can also play a role in remote areas. The way that can be done is to hold long-term service and training for remote and disadvantaged areas to improve the skills possessed by the community in the field of entrepreneurship and others. The long term is meant to conduct regular training so that the community has the ability and independence to run their own business. This will trigger the development of the area and make the area more developed.

The role of students for national development is students as agents of change or carriers of change for the community, students as development supervisors and assessing the success of a development that has been carried out, and community service in remote and underdeveloped areas in order to unlock the potential of the area thus making the area developed. For this reason, students should be proactive towards the Indonesian government and nation. Seeing the current state of development in Indonesia, it is time for students to take a role in trying to make this nation better in the future. After all, those who will run the government of this nation in the future are the youth and students of today's Indonesian students.

The Role of Students in Increasing the Viewpoint of the General Audience to the Economy

A student is someone who is in the process of gaining knowledge or studying and is registered to be undergoing education in one form of tertiary institution consisting of academics, polytechnics, high schools, institutes and universities which are the final centers of all learning. It can be said that a student is a student aged 18 to 25 years who is registered and undergoes his education in tertiary institutions from academics, polytechnics, high schools, institutes and universities. Meanwhile, in this study, the subjects used were two students who were 23 years old and still listed as active students.² For some people, student status is the highest status and is considered an intellectual. In fact, in a certain place, students will always be hailed as agents of change for this country and nation³.

College can be a time of intellectual discovery and personality growth. Students change in response to a curriculum that offers new insights and ways of thinking such as; towards other students who are different in terms of views and values, to student cultures that are different from the culture in general, and to faculty members who provide new models. The choice of college can represent the pursuit of a passionate passion or the beginning of a future career (Papalia et al, 2008: 672). Also students are usually judged to have a high level of intelligence, intelligence in thinking, and

² Hartaji, 2012: 5 (<http://digilib.uinsby.ac.id/387/4/Bab%202.pdf>)

³ Rifda Arum, *apa itu mahasiswa* (<https://www.gramedia.com/best-seller/apa-itu-mahasiswa/>)

planning in action. Therefore, critical thinking and acting quickly and precisely are traits that tend to be inherent in each student.

Furthermore, responding to this now is how the role of students in providing solutions to the state, especially in the economic field, where the economy is often the main problem in terms of hindering development. As agents of change, students have 2 roles to reduce poverty in Indonesia, namely: (1) Play a role in controlling the utilization of Indonesia's natural resources; (2) Play a role in the manufacture of home industries for food, clothing, and board needs; (3) Play a role in collecting zakat which can be used to help villages or underprivileged students.

This seems to be more efficient than just throwing a tantrum at the government. It will also be more friendly if you use a method like this to provide solutions to the community through education that can be more uplifting. And also cooperate with the government in supporting the welfare of the community.

Contributions From Students For The Progress And The View Of The General Audience Towards The Economy

In Indonesia, there are already many social institutions that students can use to benefit from and make a real contribution to society. For example, Bank Indonesia, which is the central bank in Indonesia, contributes a lot through the provision of scholarships or capital to MSMEs, etc., which can be used to support the economy. Also at Bank Indonesia there are many good things or programs, such as controlling food inflation, which we feel is also very good for us to imitate and take advantage of their program. Also through their program, we can take advantage of the natural resources of farmland for the welfare of the farming community's economy.

Not only that, Bank Indonesia also provides education to the public with the CBPR (Cinta Bangga Paham Rupiah) program through the student community who have been awarded scholarships (GenBI). The goal is to achieve and stabilize the value of the rupiah among the public so that the rupiah currency is maintained and the public can be careful in shopping using money for daily needs.

Talking about money, in order to stabilize the value of the currency, apart from implementing the love of pride in understanding the rupiah, we also need to know that the inflation rate in Indonesia is vulnerable in 2022 (January-August) reaching a figure of 3.63%, which is quite a number for inflation. In my opinion, the role of students is very much needed in this case because if inflation continues it can have fatal consequences on the value of the existing currency, it can also increase the poverty rate in our country.

In terms of the welfare of the people's lives, students need to provide an understanding of the people by providing the best solutions that they have and also breaking the government to help prosper the lives of the people by not only providing social assistance that makes the people dependent and also expects a lot from the government. The social assistance itself is not evenly distributed so that the government is often angry with the masses. For inflation prevention, I think that

investment can help a little to reduce the inflation rate, which also criticizes the Indonesian economy, and students must make people aware of the importance of investing for the future for financial stocks and can improve people's welfare.

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DESIGNING THE SUSTAINABILITY REPORTING MODEL FOR VILLAGE-OWNED ENTERPRISE BASED ON *TRI HITA KARANA*: A CONCEPTUAL APPROACH

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Introduction

In recent years, there has been a change in the concept of corporate reporting. Companies are now expected to disclose financial and non-financial information. Non-financial information includes social information and environmental information. This change is caused by a shift in the company's management perspective from a shareholder orientation to a stakeholder orientation. Corporate sustainability reporting is closely linked to corporate stakeholder groups. Hahn & Kühnen (2013) stated that different stakeholder groups will generate strong demands regarding information on economic performance, social performance, and environmental performance. Lozano & Huisingsh (2011) explained that sustainability reporting is one of the important factors that help organizations to apply the concept of sustainability in their activities.

If explored further, the concept of sustainability has basically been implemented by several local communities in Indonesia as a philosophy of daily life. For example, the concept of sustainability has been implemented by Balinese people from generation to generation by implementing the *Tri Hita Karana* concept. Thus, basically the concept of sustainability is a universal concept that can not only be implemented by a local community, but can also be brought to a wider realm, such as the realm of accounting and business. Based on this understanding, basically, Balinese people are familiar with the concept of sustainability and this has been applied to everyday life for generations (Adiputra, 2010). The concept of *Tri Hita Karana* is a principal concept in Balinese life (Adiputra, 2010). The concept of *Tri Hita Karana* aims to develop harmony in human life (Adiputra, 2010; Artayasa, 2010; Roth & Sedana, 2015).

Village-Owned Enterprise (VOE) is a business organization that can help develop the concept of sustainability in the overall business system, particularly in community level. The business activities of VOE are closely related to the social values of the village community and are in line with the economic potential of the village. Business organizations such as VOE, have a great opportunity to be able to implement the concept of sustainability. The VOE is formed based on the *Tri Hita Karana* philosophy and its characteristics are in accordance with the social and economic conditions of the community in village. One of the easiest ways for the management of VOE to implement the concept of sustainability is to develop a sustainability reporting model.

The main purpose of preparing this conceptual article is to build a framework or a model for a sustainability reporting for small business organizations, especially for VOE. Management of VOE can use the framework as a reference to apply the concept of sustainability reporting to their business in the future. Medel et al. (2011) provided several general ideas for integrating the corporate sustainability framework into the business of VOE, one of which is to assume that the implementation of the sustainability concept is part of the organization's business strategy. This study uses the general idea concept of Medel et al. (2011) as a reference for implementing the sustainability reporting model.

Discussion

This conceptual article is based on legitimacy theory and stakeholder theory. Through these two theories, this research will try to integrate modern theories in accounting (legitimacy theory and stakeholder theory) with local wisdom values from Bali, namely the *Tri Hita Karana* concept. The library research method was used in this study. Library research is research which the materials are library books, scientific journals, and other sources, all of which are literature-based (Bowen, 2009). The library research method is very suitable for analyzing and understanding the contents of literature or documents that are relevant to the article purpose (Bergevin & Miller, 1994; Jensen & Arrington, 1983; Murphy & Hoeppner, 2002).

The concept of sustainability means that all business activities of a business organization must be in harmony with the social and environmental surroundings of the company (Claro & Esteves, 2021; Lichtenhaler, 2021; Milne, 1996). Thus, the concept of sustainability requires companies to produce and disclose the social and environmental impacts from the company's business activities. The implementation of *Tri Hita Karana* concept will result in worldly harmony, while the implementation of the Triple Bottom Lines concept will create harmony in business activities. Thus, it can be understood that a business organization will be able to carry out its business activities if the organization has harmony with its stakeholders or in other words has good relations with all company stakeholders (Dowling & Pfeffer, 1975; Suchman, 1995). This concept is in accordance with the explanation of the legitimacy theory which explains that the company's business activities will run well if they have received legitimacy from the community.

A business organization must gain legitimacy and trust from all stakeholders (Bebbington et al., 2008; Guthrie & Parker, 1989; Wilmshurst & Frost, 2000). The existence of legitimacy and trust from stakeholders in a business organization will be able to help company management to carry out all the company's business activities (Kuruppu et al., 2019). If the management of a business organization has gained legitimacy from the stakeholders, then the entire business plan of the company will be implemented properly. If this context is brought to the realm of VOE, the management of VOE will also be able to use the concept from this sustainability report as a business strategy to gain legitimacy and trust from the public. Management of VOE can use the concept of legitimacy theory as the basis for why they must prepare a sustainability report. This is also in accordance with the thinking of legitimacy theory which states that company management should try to maintain the legitimacy that has been obtained from stakeholders (Tilling, 2004). By using the concept of legitimacy theory, the management of VOE will be able to increase the level of legitimacy which obtained by compiling a sustainability report. This VOE's sustainability report will later contain comprehensive information regarding the financial information of VOE and the role of VOE in the context of social and environmental issues.

This sustainability reporting model for VOE will be implemented if there is a commitment from the management to compile a sustainability report. Management commitment is very necessary because management will disclose comprehensive information to all stakeholders, both financial information and non-financial information. After the management commitment to establish good relations with all stakeholders, the next step is to identify the type of information to be disclosed by the management in the VOE's sustainability report. The management of VOE can choose which types of financial and non-financial information will be included in the

sustainability report. Of course, the selection of this type of financial information and non-financial information can be adjusted to the characteristics of the VOE and the needs of the stakeholders. The next stage of this sustainability reporting model is the stage of compiling the VOE's sustainability report.

Conclusion

This conceptual article has provided a new perspective on the possibility of implementing the concept of sustainability in small business organizations. One practice of implementing the sustainability concept which discussed in small business organizations is the model for preparing sustainability report for VOE. Therefore, this article tries to integrate the values of local wisdom with the latest concepts in the field of accounting. This conceptual article has identified several important types of information that can be disclosed in the VOE's sustainability report.

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Implementation of Financial Distress in Strengthening The Company's Inclusive Economy

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Introduction

The company's growth globally continues to increase every year both in terms of increasing the population and economic growth. With this development, many investors are competing to invest their funds into companies that are considered competent. However, with the Covid-19 pandemic, many companies have experienced a decline in stock prices. The Transportation Sub-Sector company was one of the industries that experienced the sharpest slump in stock prices. This certainly provides the potential for bankruptcy to occur. One of the indicators that can be used to determine the bankruptcy rate is financial indicators (Mei Kartini Sihombing et al., 2015). Financial distress is a method that companies can use in detecting bankruptcy early. Financial distress can be measured using several models including Almant, Springate, Zmijewski and Grover.

Financial distress can occur in all types of companies even if it is a large company (Sidabalok Lisnawati et al., 2019). In addition, financial distress can affect the company's existence in the eyes of investors. The form of existence of the company can be reflected in the outstanding share price. The form of share price can be realized in the form of company values as a symbol of strengthening the inclusive economy of a company. The value of an enterprise is a measure given to a company whether it is in good condition or not. A company that is getting better is a company that has a higher and higher corporate value. (Supitriyani et al., 2020).

According to a statistical report published on the Indonesia Stock Exchange, several stocks of companies that experienced turmoil after the Covid-19 pandemic were the highest in Infrastructure, Utilities and Transportation Companies, which decreased by 28.55%, which was then followed by Trade, Service and Investment Companies which decreased by 17,32%.

In addition, based on data informed on the CNBC application period, it was obtained that the first company whose shares declined the most or plummeted by 30% was PT Cardig Aero Services Tbk (CASS) which is engaged in transportation. (Citradi & Indonesia, 2020). Based on the results of temporary observations, it is known that several companies, especially in the Transportation Sub-Sector on the Indonesia Stock Exchange, have experienced setbacks, especially related to the outstanding share price. This is due to the implementation of social and physical distancing during the Covid-19 pandemic which has made the company's movement in this field not operational optimally. Therefore, an appropriate model is needed in measuring financial distress to predict bankruptcy which will later affect the value of the company.

The contribution of this research is as an evaluation material for internal parties in making decisions related to the most appropriate financial distress model in predicting bankruptcy and its effect on strengthening the company's inclusive economy so that the company can continue to exist which is reflected in the price of shares outstanding in the market.

Discussion

Based on the results of the analysis, it can be seen that each model produces different values to measure bankruptcy in Telecommunications Sub-Sector Companies listed on the Indonesia Stock Exchange. But it can be clearly seen that each model shows a fairly high percentage for the potentially bankrupt category (B). The Altman Z-Score method provides a bankruptcy measurement rate of 85.70%, the Springate-Score shows the predicted bankruptcy result of 73%, the Zmijewski method of predicting bankruptcy is 30%, and Grover produces a potential bankruptcy value of 43%. Thus, it can be concluded that the Altman Z-Score model is the method that produces the highest potential for bankruptcy value while the lowest value is in the Zmijewski model. Therefore, it can be concluded that the proper method for measuring the bankruptcy rate in Transport Sub-Sector Companies is the Altman Score method because the resulting percentage rate is in the highest dangerous zone compared to other models. The results of this study are different from the results of research (Purnomo & Hendratno, 2019; Sudrajat & Wijayanti, 2019; Sumarna et al., 2020; Yuliastary & Wirakusuma, 2014) which stated that Grover and Zmijewski's models were more accurate in predicting bankruptcy compared to the Springate and Altman models.

If this happens continuously and there is no anticipatory action from the company, then it can cause the company to really go bankrupt. Therefore, it is better for all parties involved, both managers and investors, to find immediately the right solution to improve the company's performance in the future.

Based on the results of a simple linear regression analysis test, the regression equation was obtained, namely $Y = 0.895 + 0.374X$, from the regression equation, it can be seen that financial distress has a positive effect on the company's value. The constant value is 0.895, meaning that the value of the company will be worth 0.895. if financial distress is considered zero. While the value of the financial distress regression coefficient is 0.374, meaning that if the financial distress increases by 1 unit, the company value will increase by 0.374.

The relationship between financial distress and company value at the correlation coefficient (r) in this study is 0.438. This shows that the relationship between financial distress and the company's value is at a moderate level in the Sub Transportation Company listed on the Indonesia Stock Exchange. The amount of financial distress ability to explain the value of the company can be known through the determination coefficient test. The determination value (R Square) shows the number 0.191 or 19.1%. This means that the high and low value of the company can be explained by the financial distress of 19.1%. While the remaining 80.90% is explained by other variables or other factors that were not studied in this study such as leverage, taxes, financial flexibility, business risk and debt interest.

Based on the F test, $F\text{-calculate} > F\text{-table}$ ($012.789 < 4.03$) or a significant value of $0.001 < 0.05$ so that H_0 is rejected which means that financial distress has a significant effect on the value of the company. So it can be concluded that financial distress has a positive and significant effect on the company's value in the Transportation Sub-Sector Company listed on the Indonesia Stock Exchange. The results of this study are in line with the research (Khairani, 2019) stated that "The

results of this study found that profitability, financial distress, independent board of commissioners and tax avoidance had a positive and significant effect on company value, while the audit committee had no effect on company value".

Conclusion

Based on the results of the research conducted, it can be concluded that financial distress with the Altman Z-Score model contributes to measuring the prediction of the bankruptcy rate with an accuracy rate of 85.75%. Meanwhile, the Springate Score model contributes to measuring the prediction of the bankruptcy rate with an accuracy rate of 73%. Financial distress with the Zmijewski model contributes to measuring the prediction of the bankruptcy rate with an accuracy rate of 30% and the Grover model contributes to measuring the prediction of the bankruptcy rate with an accuracy rate of 43%. Financial distress with the Altman Z-Score model is the most accurate prediction model in measuring the bankruptcy rate in a company. In addition, financial distress also has a positive and accurate influence on company values as a form of strengthening an inclusive economy that is mutually sustainable in the company.

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THE EFFECT OF DIGITAL AUDIT ON AUDITEFFECTIVENESS AND EFFICIENCY

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INTRODUCTION

At this time the world has entered the digital era, where everyone is starting to use technology to carry out their activities. Technology is a tool that can help most human needs. This digital era is marked by the emergence of digital, internet networks, precisely computer information technology. All human activities switch to using the internet. Therefore, people need to adapt and master the challenges of technological developments in all areas of life, including the field of accounting.

Technological developments in accounting are changing the way companies collect, process, and present financial information. To provide quality information, it is necessary to use optimal technology. This is because technology plays an important role in helping to produce information more quickly, efficiently, and with quality. The accounting reports made by the company are presented in real time to its stakeholders. If the accounting reports are presented in real-time, it requires a fast audit process to ensure the quality of the financial statements presented by the company.

Currently, auditors are required to work with clients who have large transactions per month. So far, auditors audit financial statements, internal control, etc. using traditional methods. Of course, in auditing the traditional way it takes a long time for the auditor to audit the financial statements. In fact, in solving complex tasks, computer-supported information systems are increasingly needed in the decision-making process. The use of technology in auditing is expected to facilitate the audit process so that it is more effective and efficient.

The topic of the digital audit itself has not been widely studied in Indonesia, because Indonesia has not fully implemented digital auditing. In Indonesia, only large-scale business entities and public accounting firms are capable of implementing digital audits. Therefore, this study is intended to obtain evidence regarding the effect of digital auditing on audit effectiveness and efficiency. Where the technology used is Artificial Intelligence, Blockchain, and Big Data Analytics.

LITERATURE STUDY

Audit

According to Arens, et al (2017: 28) "Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria. Auditing should be done by a competent, independent person".

The objective of the audit is to provide users of financial statements with an opinion expressed by the auditor on whether the financial statements are fairly presented in all material respects, by the applicable financial accounting framework. This auditor's opinion increases the level of confidence of the users concerned in the financial statements.

Digital Audit

Digital Audit is a series of audit processes that are carried out digitally using computer tools. With the help of computers, of course, auditors will find it easier to audit a

company. Digital auditing eliminates repetitive tasks and allows auditors to better understand their clients. The implementation of technology allows the auditor to obtain a level of effectiveness and efficiency in the audit process. In this era of digitization, auditors use technologies such as Artificial Intelligence, Big data analytics, and Blockchain to generate useful data.

a) Artificial Intelligence

Artificial intelligence is seen as the ability of devices to perform activities that should only be expected from the human brain (Delloite, 2017). Artificial Intelligence is very useful in various fields. AI can make everything effective and efficient. In auditing, AI can make it easier for auditors to audit financial statements. AI can make systems do things better than humans do because the error rate can be minimized and everything is well-systemized so that it can be programmed to analyze data. AI can help auditors identify unusual patterns and anomalies in detecting fraud. As well as collecting some real-time data related to the audit, so that the assurance provided is comprehensive, timely, and accurate.

b) Big Data Analytics

Big data analytics is a technique that can analyze large amounts of data. The data can be a combination of structured or unstructured data. This technique helps make it easier for auditors to manage and analyze data within the company. The emergence of big data analytics technology affects the work of an accountant, especially an auditor. This is supported by the statement Ramlukan (2015):

"Recent technology advancements in big data and analytics are providing an opportunity to rethink how an audit is executed. Big data and analytics are enabling auditors to better identify financial reporting, fraud and operational business risks, and tailor their approach to deliver more relevant audits."

With this technology, auditors can reduce various kinds of problems that sometimes arise when conducting traditional audits, such as a human error in preparing financial reports, fraud, and various risks that cannot be identified due to using traditional analytical methods.

c) Blockchain

"Originally, Blockchain was just the computer science term for how to structure and share data. Blockchains are a novel approach to the distributed database. The innovation comes from incorporating old technology in new ways. You can think of Blockchains as distributed databases that a group of individuals controls and that stores and share information" (Laurence, 2017)

Blockchain can help an auditor in doing his job. Blockchain has the potential to improve the accounting profession by reducing the costs of maintaining and reconciling ledgers. Blockchain can help provide clarity over asset ownership and increase efficiency.

Blockchain applications help businesses create digital interactions, record transparent and secure transactions, facilitate audits, and minimize disruption. Blockchain can be used as a reliable medium for storing audit-related documents. The existence of data transparency can make audits easier to do. With data transparency, information and documents can be easily forwarded to related parties such as business partners, creditors, etc. Each document, archived with a unique code and linked to the general ledger, helps simplify the work of professional auditors and accountants, reduces manual processes, and tracks transaction integrity more efficiently. Blockchain

implementation can also reduce reliance on testing financial transactions.

d) Effective and efficient

Effectiveness is the level of success of a company in achieving its goals. Efficiency is the ability of a company to utilize its resources to produce maximum output. The implementation of technology allows the auditor to obtain a level of effectiveness and efficiency in the audit process.

The Research Hypothesis

The hypotheses used in this study are:

H0: Digital audit does not affect audit effectiveness and efficiency.

H1: Digital audit affects audit effectiveness and efficiency.

DISCUSSION

The questionnaires that have been made are distributed by respondents who are auditors who work in Big 4 Accounting Firms Indonesia. Data collection is carried out from May 24, 2022, to June 1, 2022, through the Google Form Link. From the data collection, 30 auditors were obtained from various Big 4 Accounting Firms Indonesia as respondents. The following is a breakdown of the number of research questionnaires received:

Tabel 1

List of Auditors of Big 4 Accounting Firms Filling Out the Questionnaire

Public Accounting Firms	Number of Respondents
EY	18
Deloitte	2
PwC	6
KPMG	4
Total	30

Source: Researcher Processed based on Questionnaire Data

a) T Test Statistics

Tabel 2
Result of T Test Statistics

	t Stat	P-Value
Intercept	2,8486513	0,00813931
Digital Audit	2,969127344	0,00606237

Based on the results of the calculations, the P-value for the digital audit variable is 0.006. From these results, it can be seen that the digital audit shows a probability of less than 0.05. Therefore, it can be concluded that H1, is accepted, that is, digital audits affect the effectiveness and efficiency of audits.

b) **Coefficient of Determination**

Tabel 3
Result of Coefficient of Determination

Regression Statistics	
Multiple R	0,489341661
R Square	0,239455261
Adjusted R Square	0,212292949
Standard Error	0,537203074
Observations	30

Based on the calculation results, it can be seen that the adjusted R square value is 0.2395. The value of this number means that digital audit has an influence of 23.95% on the effectiveness and efficiency of the audit. The remaining 76.05% is the effect caused by other variables outside of this study.

c) **Simple Linear Regression**

Tabel 4
Result of Simple Linear Regression

	<i>Coefficients</i>	<i>Standard Error</i>
Intercept	1,24815157	0,438155267
Digital Audit	0,451397001	0,152030192

Based on the results of the calculations, it can be seen that the simple linear regression equation in this study is:

$$Y = 1,248 + 0,451 X1$$

Audit Effectiveness and Efficiency = 1,248 + 0,451 Digital Audit

d) **Effect of Digital Audit on Audit Effectiveness and Efficiency**

Based on the results of the t-test for the Digital Audit variable, the P-value for the digital audit is 0.006. This value is smaller than 0.05. Therefore, it can be concluded that digital audits affect the effectiveness and efficiency of audits. The implementation of technology allows auditors to improve the effectiveness and efficiency of the audit process where the application of technology has the potential to fundamentally change how financial statement auditing is conducted. The technologies that are often used are Artificial Intelligence, Big Data Analytics, and Blockchain.

Artificial Intelligence helps auditors to collect and process data faster, perform data analysis precisely and accurately, and minimize errors that occur. Big Data Analytics helps auditors to manage and analyze large amounts of data and determine patterns in the data. Blockchain helps auditors track the completeness of transactions more efficiently and helps increase audit transparency. However, the use of blockchain in the

world of auditing in Indonesia is still not common. This may be due to limited resources, so only a few auditors have started auditing using blockchain.

The results of this study are supported by research conducted by Angga Bagas (2018) which states that the implementation of digital audits (especially data analytics) in the domain of auditing financial statements has a positive applicative impact. These implications include increasing the level of efficiency and effectiveness of audit operations which have implications for increasing the quality of audit services provided by external auditors. Similarly, the results of research by Eva Fauziah Ahmad and Rizal Sukma Aliyudin (2020) state that the implementation of big data has a positive effect on audit effectiveness and efficiency. The results of this study are also supported by Patricia Pascha (2020) who states that Artificial Intelligence helps improve audit effectiveness and efficiency.

e) **Research Limitation**

In this study, there are still some limitations and difficulties experienced, such as Previous research on the effect of digital auditing on effectiveness and efficiency is minimal so the author's understanding of digital auditing only comes from literacy; The research sample used in this study is limited to auditors who work in Big 4 Accounting Firms; Research only focuses on Artificial Intelligence, Big Data Analytics, and Blockchain technologies.

CONCLUSION

Based on the results of research conducted on the effect of digital auditing on audit effectiveness and efficiency on 30 samples of auditors working in Big 4 Accounting Firms Indonesia, it can be concluded that digital audit affects audit effectiveness and efficiency. It can be said that by implementing digital audits in Big 4 Accounting Firms Indonesia, companies can increase audit effectiveness and efficiency. Artificial Intelligence, Big Data Analytics, and Blockchain make the job of public accountants easier. With digital auditing, processing and analyzing vast amounts of data will be automated. Auditors only focus on work that is high-level tasks such as parts that require consideration and judgment of other audit professionals so that the auditing process can increase both intensity and quality.

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THE INFLUENCE OF POLITICAL CONNECTIONS ON TAX AVOIDANCE MODERATED COMPANY SIZE ON OIL AND GAS SECTOR COMPANIES ON THE IDX IN 2015-2020

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Introduction

Revenue from the tax sector to the state budget plays an important role in financing state spending. As evidenced by most of Indonesia's spending financing financed from the tax revenue sector. Based on secondary data for 2015-2020, it was found that the average contribution of tax revenues to the state budget was 79% of what should be (www.kemenkeu.go.id). The facts found during 2015-2020 show that the important role of the tax sector is not directly proportional to the realization of tax revenues. The realization of tax revenues has decreased continuously and has never achieved anything else past the predetermined target. One of the reasons for the unattainable tax revenue target is that taxpayers carry out tax avoidance to minimize tax obligations that must be paid. A reduction in the amount of tax burden paid will increase profits on the company. The state and the company as the tax collector and the taxpayer have their own interests, of course, the state as the tax collector will definitely try to make the taxpayers pay their taxes as much as possible while the company will try to minimize the amount of tax it pays.

One of the efforts of the company's management to obtain the expected profit through the application of tax management is through *tax avoidance*, which is to reduce the amount of tax in a way that does not violate tax laws and regulations. Tax avoidance can also be defined as a part of a tax management strategy that is not prohibited in tax law (Ari Wulan Fitri et al., 2019). Tax avoidance is carried out by taking advantage of gaps and loopholes in tax regulations to reduce the amount of corporate tax quite significantly (Panjalusman et al., 2018).

Tax avoidance activities can result in several risks that are bad for the company, among which are fines and the poor reputation of the company in the eyes of the wider community. However, this risk is usually considered not proportional to what the company gets, namely the low amount of taxes owed which affects the size of the company's profit. This then encourages companies to carry out tax avoidance practices. This tax avoidance activity is actually carried out by companies not to embezzle taxes, but only to minimize the burden of paying taxes (Panjalusman et al., 2018).

Cases of *tax avoidance* practices have occurred in Indonesia which are quite hotly discussed coming from global *witness* reports that state that PT. Adaro Energy Tbk conducts tax avoidance by transferring *pricing* to its Singapore subsidiary *Coaltrade Services International*. This is alleged to have been done during 2009-2017. It is no longer a secret in the Indonesian state that the existence of political connections can be used as a tool for company efforts to carry out *tax avoidance* practices. Sandiaga Salahuddin Uno is a national figure who also served as a deputy on the Board of Trustees of the Gerindra party at that time which was included in one of the shareholders of PT. Adaro Energy (www.detik.finance.com, 2019).

The *tax avoidance* case above shows that the company's motivation in saving expenses from the tax sector in order to increase company profits is one of them by

carrying out tax avoidance practices. This is certainly in line with the principle of all companies, namely making the maximum profit by doing one of them tax avoidance through relationships with politicians to be able to accommodate the interests of the company including in terms of taxation (Hidayati & Diyanty, 2018).

Political connections aim to accommodate corporate interests including tax interests (Wicaksono, 2017). According to (Kim & Zhang, 2016) the political connections owned by companies can protect companies from the risk of aggressive tax action detection. Based on the case of misuse of political connections, it is proven that one of the efforts to avoid taxes is the relationship between the political connections of business controllers with government officials or political parties. So the stronger the political connections you have, the greater the chances of avoiding taxes. Research related to the influence of political connections on tax avoidance has been done by many previous researchers.

Research conducted (Kim & Zhang, 2016) states that there are several privileges that companies get if they have political connections such as having easy access to obtain capital loans, getting protection from the government, blurring financial transparency due to low tax risks that make companies more aggressive in carrying out tax *planning* practices.

The Ministry of Finance of Repulik Indonesia (Kemenkeu, 2016) stated that the Government highlighted the low level of compliance of taxpayers in the fields of mineral and coal mining as well as oil and gas. In 2015, for example, mineral and coal entrepreneurs who reported annual tax returns (SPT) were recorded at 2,557, while those who did not report reached 3,624. Data from the Directorate General of Taxes (DGT) of the Ministry of Finance shows that out of a total of 6,001 mineral and coal taxpayers, only 967 taxpayers are participants in the Tax Amnesty program with the lowest ransom paid by mineral and coal taxpayers recorded at IDR 5 thousand, and the highest at IDR 96.3 billion. Oil and gas mining taxpayers, a total of 1,114 taxpayers, only 68 were participants in Tax Amnesty with the lowest ransom paid by mineral and coal taxpayers recorded at Rp150 thousand, and the highest at Rp17.4 billion (Ministry of Finance, 2016). This shows that the level of tax compliance of mining companies, especially mineral and gas and oil and gas, is still very concerning, so low tax compliance indicates a desire to carry out tax aggressiveness.

Fill

1. Political Connections have a positive and significant effect on *Tax Avoidance*

Table 1.1
Model 1 T-Test
Coefficients^a

Type		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-4.981	1.575		-3.163	0.003
	X	1.756	0.471	0.613	3.726	0.001
	Z	0.279	0.119	0.386	2.349	0.023

a. Dependent Variable: Y

Based on the results of the T test model 1, the results obtained show the t-count value of the t-count > t-table ($3.726 > 2.014$) and the significance value of the Political Connection of 0.001 (< 0.05) meaning that the Poltic Connection variable (X) partially has a significant influence on the *Tax Avoidance* (Y) variable.

Companies with political connections can use these connections as an effort to carry out tax avoidance activities, coupled with agency theory where shareholders in their investments in the company certainly want to obtain large profits. The demands of shareholders to be able to always generate large profits force management to spin their brains to find ways one of which is by trying to minimize the burden of paid pejak, but companies that have political connections do not always do tax avoidance through these political connections because the company considers maintaining its image to remain trusted by consumers, investors, and the community to continue to run its business.

Special treatment can be had by companies when they have political connections, such as the ease of obtaining capital loans and the risk of low tax checks that make companies increasingly evade taxes. The company's political connections are also utilized by lobbying that pressures tax authorities to reduce the amount of tax paid or to reduce *punishment* if the tax avoidance method carried out is revealed to violate tax rules.

2. The size of the company does not strengthen the influence of political connections on *tax avoidance*

Table 1.2
Model 2 T-Test
Coefficients^a

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4.246	3.674		-1.156	0.254
	X	1.129	2.868	0.394	0.394	0.696
	Z	0.191	0.416	0.264	0.459	0.649
	X.Z	0.078	0.351	0.176	0.222	0.825

a. Dependent Variable: Y

Based on the results of the T test model 2, the results obtained showed a t-count value of the t-count < t-table ($0.222 < 2.014$) and the value of the significance of the interaction variable between political connections and the company size of 0.825 (> 0.05) which means that the variable size of the relationship is not able to significantly moderate the influence of political connections (X) on *tax avoidance* (Y).

This indicates that the size of the company does not affect tax avoidance activities even if the company has political connections. The larger the size of the company, the lower the company will do tax avoidance. This is possible because the company does not use the *power* it has to carry out tax planning because of limitations in the form of the possibility of being the highlight and target of regulatory decisions. This is also strengthened by the theory of *stewardship* where in order for the company

to run well consistently the company must provide transparent information and always obey all regulations and be responsible for the society in which the company operates.

The phenomenon of tax avoidance is not only carried out by large companies, but even medium and small-scale companies will be able to carry out tax avoidance actions, but the amount does not have much impact on state revenue. Which means that the behavior of companies in Indonesia, especially mining companies listed on the Indonesia Stock Exchange (IDX) to increasingly carry out *tax avoidance* practices is not influenced by the size of the company even though the company has political connections. In fact, large-scale companies will receive greater attention from the government, so they often attract the attention of fiscus to be taxed in accordance with applicable rules.

Conclusion

Based on the formulation of the problem in this study, the data analysis that has been carried out and the results of the discussion that have been stated in chapter four, conclusions can be drawn, namely:

1. The political connection variable (X) has a positive and significant effect on *tax avoidance* (Y) on oil and gas sector companies on the IDX in 2015-2020. In accordance with the theory of political relations, the results of this study show that companies consider taxation to be a barrier to their agenda so that it seeks to lower it by using political connections to influence tax payments.
2. The company size variable (Z) cannot moderate the influence of political connections (X) on *tax avoidance* (Y) on oil and gas sector companies on the IDX in 2015-2020. This means that the size of the company is not fully used to carry out tax *avoidance* practices even though the company has political connections, this is possible because the company does not use the *power* it has to carry out tax planning because of limitations in the form of the possibility of being the highlight and target of regulatory decisions.

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The Miracles of the Quran and the Meaning of Jihad in the Digital Age

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Introduction

Jihad is one of the sharia in Islam that makes this people very special. Jihad is a form of continuous relentless struggle and sacrifice in conveying Islam to the whole world. A glory given to every Muslim, "*You are the best people born to man, commanding to the ma'ruf, and preventing from the munkar, and having faith in Allah*", (Ali 'Imran: 110). Through this sharia a person shows his love for Islam, for Allah and His messenger. Allah said, "Say: "*If the fathers, children, brothers, wives, your family, the wealth you seek, the business you are worried about at a loss, and the dwelling you like, are more you love than Allah and His Messenger and from jihad in His way, then wait until Allah brings about His decision*", (al-Taubah: 24). Jihad is the best charity in Islam, "*and jihad ye with treasure and yourselves in the way of Allah. Thus it is better for you, if you know*", (al-Taubah: 41).

Meaning of Jihad

When the word jihad is mentioned, they immediately imagine war. This is because war is actually a form of jihad in Islam. Allah said, "*When the haram months are over, then fight the musyrikins wherever you find them*", (al-Taubah: 5). This verse is one of the reasons why many people hold the view that jihad is war. In Islam this verse is known as the verse of the sword or verse of the commandment of war. Imam Ali said Allah sent the prophet Muhammad with four verses of the sword, for the musyrik al-Taubah 5, for the expert kitab al-Taubah 29, for the hypocrite al-Taubah 73, and one verse for the rebel al-Hujurat 9 (Ibn Katsir, 2005: 192). But there is another verse, which reads, "*And fight in the way of Allah those who fight you, (but) do not go beyond the limit, for indeed Allah does not like those who go beyond the limit*", (al-Baqarah: 190). That is, Muslims are only at war with the people who are fighting them. These two verses and the like have spawned disputes among clerics over Islam's relationship with non-Muslims and the obligations of jihad itself.

Based on the verse al-Taubah above and several verses like it comes the opinion that the original relationship with non-Muslims was a war, until they converted to Islam or paid tribute/taxes (Ramadan Buti, 1991: 185). However, based on al-Baqarah verse 190, as well as verses such asnyes, many scholars see that the relationship of Islam with non-Muslims is a peaceful relationship, unless they are fighting Muslims, otherwise there is no reason to go to war with anyone (Abdullah al-Tariqi, 2007: 97 – 128). Some scholars say, "if infidels are to be fought or killed until they convert to Islam then this is the greatest form of coercion, even though in al-Baqarah 256 Allah says, "*There is no compulsion to (enter) religion (Islam)*", (Ibn Taimiyah, 2004: 121). Another cleric added, "if you look at the history of the prophet, Islam has never forced anyone to become a Muslim, the only thing that is fought is the one who fights Islam (Ibn al-Qayyim al-Jauziyah, tth: 30).

In *Mughni Muhtaj* it is asserted, that the obligation of jihad is actually mandatory from the side of the *wasilah* not the *maqasid*. This means that war against

non-Muslims is not a goal, but it is only one way of proselytizing. The purpose of war is to bring clues to humans or get the reward of *shahadah* (martyrdom). Therefore fighting the infidels was not the goal, and if by conveying the postulates in the absence of war they could get the blessings of Islam then it would be better than war (Khatib Syarbaini, 2000: 9). Then, today dunia has changed, jihad in the meaning of physical war is only appropriate for ancient times when kings with all their power became a barrier to Islamic proselytizing to their people. Umat Islam now needs mastery of communication media and information technology as a weapon in jihad and spreading Islamic proselytizing throughout the world, to every house without any obstacles from anyone, and certainly without having to fight (Yusuf al-Qardhawi, 2014: 28). The Prophet said, "Islam will be evenly distributed throughout the world, there is not a single house, in the city or in the village but Allah will put Islam into it", (HR: Ahmad).

Jihad and the Miracles of the Quran

Jihad is nothing but an earnest attempt to deliver Islamic treatises to all mankind, in which it can be carried out in various ways and approaches. Surely war is not the only way, and science is one of the most effective approaches in spreading Islam, especially in today's era. Muslims all agree that the Quran is a kalam of Allah that contains miracles, capable of defeating the ability of anyone who challenges it, from the time it is handed down to the apocalypse. The Quran, which has the value of miracles, comes down with its first verse of the command to read, explaining the position of pen and science as the principles of progress and civilization (Wahbah al-Zuhaili, 2009: 708).

This suggests that science is a major milestone for developing and advancing Islam. Especially at a time when Muslims are weak from many sides compared to other devotees. As it is known that when Islam was first present in the city of Mecca, the prophet Muhammad with some of his companions was nothing but a small helpless community, both economically, politically and others. Ajar of forgiveness and patience became the characteristics of the proselytizing phase of Mecca. There was no physical resistance of any kind until the prophet reached Medina (Abdul Halim Mahmud, 1990: 164 – 165). Nevertheless, there came a verse that instructed the prophet to jihad against the infidels through His words, "*Then you shall not follow the infidels, and jihad with them with great jihad*", (al-Furqan: 52).

Jihad in this verse is a "war" against infidels with the Quran (Tabari, 2001: 470). This scripture has a very deep power and influence and an attraction that no one can resist. Thus forcing the Quraish leaders to call upon their people, "*You shall not hearken to this Quran and make a frenzy against it, that you may defeat them*", (Fusshilat: 26) (Sayyid Quthb, 2003: 2571). It is because of the miracle contained in it, namely the ability to silence and weaken the power of opponents and those who reject the truth of Islam. The quranic miracle is defined by some scholars as "the inability of man to answer the challenges of the Quran as evidence of the truth of Islam brought by the prophet Muhammad saw" (Yunahar Ilyas, 2014: 239).

Miracles are something inherent in the Quran, both then, present and at any time. It is also what causes the miracle that the Quran has a variety of forms according to the times and human conditions that oppose the truth of Islam. There was an early Islam, the Quran opposed the infidels through its beautiful language, because at that time their opponents of Islam were fasahah (linguists). Begitulah with the miracles of the previous prophets, according to the conditions of their

respective people. Today man glorifies achievements in the field of science and science. So Allah again revealed the miracles of the Quran through the *verses of kauniyat* known as scientific *cues* or *i'jaz ilmiy*, in which the anusia are faced with an undeniable empirical reality, only they choose to have faith or remain in denial (Fahmi Khalil, 2008: 5).

It is believed that the Quran holds a number of scientific facts that were unattainable to the people of the time of the prophet. Now that modern science is trying to uncover these facts one after another, and still in the relentless attempt at proof, Allah says, "*We will show them our signs (of dominion) in all directions (afaq) and in themselves, until it is clear to them that the Quran is true*", (Fusshilat: 53) (Abdussalam Hamdan, 2002: 156). This is what is known as *the ilmi jihad* that Muslims should do today in indicting Islam to the world community. Jihad by conveying the scientific facts contained in the Quran. This effort cannot be done except through the ability of knowledge and *tadabbur* of the Quran (Al-Habbal & Al-Kahil, 2012).

Conclusion

There are 33 times the words jihad mentioned in the Quran in various forms, such as *jihad*, *jahid*, *jahidu*, and *mujahideen* collected in 28 verses in 15 surahs. This fact shows that jihad is an important thing in Islam and the life of a Muslim. More interestingly than that, the jihadi verses are usually part of the characteristics of the *Madaniah* verses that descended after the prophet's hijra to Medina. But it turns out that since in Mecca Allah has passed down the jihad order which shows that jihad must be implemented at all times in all conditions, even in weak conditions. Another fact is, only with the Quran can Muslims jihad all the time and anywhere. But the Quran would never have been a weapon of the *mujahids* (warriors) if it had not been accompanied by the ability to uncover a number of secrets and *i'jaz* contained in it. This is where Muslims need to jihad, jihad understands the Quran, jihad delivers the Quran. This is what the Quran calls the great jihad (*jihadan kabiran*).

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Uncovering the Reality of Public Awareness In Paying Vehicle Tax

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Introduction

One of the main sources of funds for a country comes from taxes or the proceeds of state levies to the community to overcome various problems such as social problems, improving welfare, prosperity and the social contract between the government and its citizens (Sia Haan: 2004, Ruyadi: 2009 and Simanjuntak 2012). Various government programs can be realized well such as government administration, national-scale development of the central government and local governments to public services caused by financing derived from state tax revenues (Anggraini, 2017 and Winerungan, 2013). The local government system is very necessary to increase the equitable distribution of development throughout Indonesia so that national development is able to run smoothly so as to realize a just, prosperous and prosperous society (Dharma, 2014).

Basically, taxation in Indonesia is determined based on the Law contained in article 23 paragraph 2 which reads "*All taxes for state purposes based on the Law*". The government in increasing domestic revenue in the tax sector has made various efforts, one of which is to improve the flexible tax collection system.

One of the taxes with the greatest revenue potential among other taxes is the Motor Vehicle Tax (Sosilawati and Budiarta: 2016). This is because the higher the vehicle potential of each area in makassar city so that every year there is an increase in the number of motor vehicle ownership. Every year the DPRD provides a tax revenue target to the Regional Revenue Agency then the target will be distributed equally to all UPT SAMSAT units in Makassar city in accordance with the potential of each region.

Table 1.1 Number of Two-Wheeled Motor Vehicles (Units)

Number of Two-Wheeled Motor Vehicles				
Kind	2019	2020	2021	2022
Motorcycles, Scooters	38,101	51,659	6,053	30,964
Motorcycle, Scooter (Service)	429	767	653	328
Sum	38,530	52,426	6,706	31,292

Source: South Sulawesi Regional Revenue Agency

The use of two-wheeled motorized vehicles in Makassar City is increasing but unfortunately the increase is not in line with the increase in regional income where it is influenced by several factors, one of which is the awareness of taxpayers in paying taxes. This awareness can be seen from the sincerity and initiative to fulfill their obligations, it is very necessary to cultivate the determination of taxpayers in fulfilling their obligations. Based on data that has been obtained previously, motor vehicles have experienced very rapid development, except in 2021 where the number of motor vehicle ownership dropped drastically, which in that year was the beginning of the Covid-Covid19 pandemic that hit the whole world and this is where various crises began to emerge, especially in the economic sector so that it experienced a rapid decline and caused tax arrears to explode (H. M Majid: 2022).

**Table 1.2 Motor Vehicle Tax Revenue Realization Data
2020-Jul 2022**

Motor Vehicle Tax Realization Data			
Year	2020	2021	2022
Target (Rp)	322.475.420.000	377.718.134.000	234.944.389.750
Realization (Rp)	327.559.985.755	355.824.105.700	194.455.937.373
Percentage (%)	101,58%	94,21%	48,28%

Data source: SAMSAT Makassar Region 1

Based on this data, it can be seen that from 2020 to 2021, this has decreased due to the Covid-19 pandemic that has hit the world, many taxpayers pay five years at a time, and some even do not pay at all because they are not balanced with strict tax sanctions and the lack of communication between SAMSAT and the general public, so that the programs that have been launched by the government are not well conveyed to the general public. Based on the problems described above, a problem arises in this study, namely: what is the level of awareness dilemma experienced by taxpayers in fulfilling their obligations to pay motor vehicle taxes?

Discussion

Research Results

Based on the analysis of research data conducted by the author, information was obtained that informants still have low awareness in paying their vehicle taxes. One of the underlying things is the lack of understanding of the urgency of the tax itself.

"... it could be that they are having some obstacles just like I am focused on my work so there is no time to find information about the tax..." (Interview with MN informant).

"... I don't know the deck, but if for example many do not pay taxes it may be because they do not know or do not have awareness in paying taxes..." (Interview with elementary school informant).

From the statements of the two informants (*neomas*) that the informants lacked understanding of the urgency of taxes. In addition, it explains (*noesis*) that the lack of understanding is caused by several factors, one of which is economic conditions that are just enough for daily life.

"... I never pay deck taxes, because the vehicle I use is only used by me to buy goods and necessities of the shop that I manage the deck, I don't use this long motorbike to travel..." (Interview with MN)

"... Yes, I have paid the deck, but it is often too late, especially when covid-19 increases and the level of the economy decreases drastically..." (Interview with an AN informant).

"... talk about whether or not a person obeys paying the tax goes back to their own person. Because everyone's constraints are different as there are constraints on economic factors, understanding even a person's place or location can influence to pay taxes just as if living in a remote place and far from the city center it can cause someone to be lazy to go pay taxes..." (Interview with IS informant).

The activeness of informants in paying vehicle taxes seems very low, it is influenced by several obstacles such as the unsupportive environment and again economic constraints which are the main obstacles in paying taxes.

"... There are several of our flagship programs) in SAMSAT Makassar I Region, one of which is the first with restrictions made by the government,

therefore in order to comply with existing regulations so that payments are not centralized in stationary does not cause crowds so we open call center services through 0811444000444, well When people want to mem pay our taxes directly to the taxpayer's home and complete all transactions made at the taxpayer's place, besides that there is the name SAMSAT Lorong using two wheels, SAMSAT Care picks up to the taxpayer's house. In addition, payments are not only centered here but we also open payment counters at sub-district offices, there is also SAMSAT Keliling with three points in Makassar City, namely the first point is on the pattimura road triangle, the second point is the gowa-makassar border, and the third point is on the hertasning road on the gowa-makassar border.

In addition, there is also the SAMSAT Tavern where the point is in the hertasning field, the parking lot of the Al-Markaz Mosque. (In addition, there is also a drive thru where people do not need to get off the vehicle if they want to pay taxes and all the services are under five minutes)." (Interview with MM informant).

Various programs were launched by the government with the aim of making it easier for people to pay taxes, one of which is the drive thru where this program offers convenience and speed in making tax payment transactions without having to get off the vehicle. In addition, there is also SAMSAT Care where this program will visit the taxpayer's home and complete the tax payment process at the taxpayer's home on that day. However, the ease of the programs offered is not well known by the public.

"... hopefully in the future there will be many programs to encourage people to pay their motor vehicle taxes..." (Interview with elementary school informant)

Based on the statement of the SD informant, it can be concluded that the public does not know well the programs offered by the government , with the word "hopefully" in the informant's sentence indicating that the informant does not know the programs that have been launched by the government.

Discussion

One of the taxes with the greatest revenue potential is the Motor Vehicle Tax. However, the pkb revenue rate in Makassar City is still below the realization target, meaning that taxpayer awareness is still low. This research is in line with the 6 informants regarding the reality of public awareness in paying their vehicle taxes. Several realities have been found based on the results of research that has been revealed, namely as follows:

Tax Reality: Paying Vehicle Tax Is Considered a Non-Mandatory Thing to Do

Taxes have a very important role in state life, especially in the implementation of development. This is because taxes are a source of state revenue to fund allfinancing costs. One of the taxes with the greatest potential of other taxes is the Motor Vehicle Tax. However, unfortunately many vehicle owners do not realize the importance of paying taxes. So that there are often arrears of payments and result in not achieving the predetermined tax revenue target. Most people think that paying taxes is not something that must or must be done because it is only an administrative pre-requirement.

Fines Have No Deterrent Effect

One of the factors affecting the informant in fulfilling his obligation to pay taxes is a fine. Fines are often considered a burden in the event of a delay in paying vehicle tax. On the other hand, the obligation to pay taxes will still be heeded if the income earned is sufficient or meets the needs of life and vice versa there is a sense of

resignation for the fines to be received which are caused by economic conditions that do not allow the informant to fulfill his obligation to pay taxes.

With the existence of a fine, it turns out that it is not able to provide a deterrent effect for every taxpayer who makes arrears in payments that there is only a sense of resignation and accepts the fine he receives after the deposition he makes. Therefore, it is necessary to review the fines imposed by taxpayers who are in arrears with the aim of providing a deterrent effect with the aim of being able to increase awareness in the regulation of paying taxes.

The 2022 Motor Vehicle Tax Exemption is a program to eliminate or forgive taxes imposed on vehicle owners. The purpose of this program is to provide relief for the vehicle tax burden in the community in the hope of being able to bring order to taxpayers who are in arrears with their vehicle tax payments. However, even with this program, there are still many people who do not take advantage of the opportunity. From this we can conclude that a program that provides fine exemptions alone still makes people reluctant to pay fines again if there is a fine.

People Lack Tax Literacy

Literacy related to how to calculate taxes owed, pay these taxes, how to report annual tax returns, to the simplest, namely how to register to get an NPWP, is still very low in the community. Various programs have been carried out to make it easier for people to pay taxes, however, people's tax awareness is still low. This is caused by the lack of public trust in the government in tax management as the third informant said. *"My hope is that in the future, the government will be firm and transparent in the management of this tax."*

In addition, the spread of tax education is still not appropriate, where extensive taxation should be applied from elementary school to university with the aim of being able to form a good mindset about taxation from an early age so as to facilitate the provision of education.

Tax Liability VS Basic Needs

As we know in general, tax is an obligation that must be fulfilled according to article 23 A of the 1945 Constitution which says "Taxes and other levies are coercive for state purposes regulated by law". However, there are still many taxpayers who are negligent in carrying out their obligations. On the other hand, people who are aware of this but are constrained by the more urgent needs of life are more concerned with their household needs.

Pseudo-Awareness of Taxpayers

The phenomenon of paying motor vehicle tax during the Covid-19 pandemic is that some people comply with the new regulations, but some other people are resisting. The resistance that is carried out is by not following the existing rules and even breaking them, but some people do not care about this and only focus on themselves under the pretext of not wanting to interfere. This attitude can cause confusion in society, where the community is aware that what has been done is not in accordance with the regulations but this continues due to the factor of not wanting to interfere and not wanting to know. So that this act of not paying taxes is justified under the pretext of attaching importance to daily needs because economic conditions are not supportive.

SAMSAT Must Pick Up the Ball

Various programs that have been launched by UPT SAMSAT Makassar Region 1 but there are still many people who do not know this, one of which is the SAMSAT Care program where SAMSAT will visit the taxpayer's house and complete the tax payment at that time. This is one of the efforts to accelerate the achievement of

predetermined targets. However, this is not yet known by the wider community so that coordination and cooperation with community stores or more influential parties are needed in this case so that the programs offered are known by the general public and are able to increase taxpayer awareness in paying their taxes because they have been presented with various programs that facilitate the process of paying taxes.

Conclusions

The reality of the motor vehicle tax is the tax with the greatest potential among other taxes. However, there are still some people who are reluctant to pay taxes under the pretext of inadequate economic conditions in this case people who are classified as low economies and below have difficulty in paying their taxes. Most of them attach importance to the necessities of life before paying taxes. In addition, there are still many people who do not understand and know well about the tax itself. Therefore, the government must provide structured education to the public in order to be able to increase taxpayer awareness in paying taxes, while also being able to change the mindset of the wider community about taxation.

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Diffusion of Innovation (DOI) Theory In an Islamic Perspective: An Introduction

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IAIN Lhokseumawe

Along with the development of civilization, new ideas and technologies emerged to build a civilization that was more advanced than before. These ideas are called "innovations that renew." Innovations that continue to grow require communication so that these innovations can be spread and can be accepted in a social system. This process of spreading can be called "diffusion."

As a result, the diffusion of innovation can be defined as the process of spreading a new idea or technology in a social system over a specific time period. In communication science, the diffusion of innovation is a mass communication theory that was popularized by Everett Rogers in his 1995 book, *The Diffusion of Innovation Theory*. Rogers defines innovation as "an idea, practice, or object that is perceived as new by an individual or another unit of adoption."¹

The diffusion of innovation, in theory, describes how an innovation spreads in a social chain. The ultimate goal of the diffusion of innovation is the adoption of an innovation in a social system.

This innovation diffusion theory was adopted from the "two-step communication" model which developed into the "multi-step communication" model which is often used in diffusion research. The "two-step flow" model relates to how a person or a social system receives information and passes it on to others. While diffusion is a process that focuses on the ultimate goal of an innovation spreading, with the adoption or rejection of innovation.²

In practice, diffusion has four main elements, namely:

1. Innovation, as a message that will be spread among the public.
2. Channels. Innovations that will be disseminated and communicated through certain channels. In this case, the channel is the medium that connects

¹ Werner J. Severin., J. W. (2011). Teori Komunikasi Sejarah, Metode, dan Terapan di Dalam Media Massa, Edisi Kelima. Jakarta: Kencana

the propagator of innovation with the adapter. Examples of channels in the 'diffusion of innovation' include interpersonal communication and the mass media. Each of these channels will produce a different adoption effect.

3. Time. It takes a certain period of time for the process of spreading an innovation.

4. The social system, namely a group of units, or members who will consult to make a decision on a big problem.

There are many innovations that continue to emerge from generation to generation. Innovations emerge in the fields of education, health, technology and many more. Not only from European, Greek, or Egyptian civilization, even during the heyday of Islam during the Umayyad and Abbasid Bani, many brilliant innovations were brought which are still useful today.

In Arabic terms, innovation is equated with two words, namely al-jadid (new) and al-ibda'. But the term al-ibda' itself is more suitable because it is associated with the word asmaul husna, the name Allah from the word Al-Badi', which means God as an innovator³. From the point of view of the concept of innovation, there is a balance between acceptable (justified) and unacceptable (prohibited) innovations.

In Islam, an innovation can be justified if it fulfills seven concepts. These concepts are: 1) imperfect; 2) inspired by Allah; 3) useful for others; 4) according to the Shari'a; 5) according to needs; 6) using traditional methods; and 7) produced with sincerity.⁴

a. Imperfect

No innovation is 100 percent perfect. This imperfection is due to realizing that Allah's innovation is definitely perfect. Therefore, there is a need to always do our best in terms of innovation. The perfection of Allah's innovation because Allah creates something beyond the ability of human thinking. Humans need to study deeply to understand the perfection and strangeness of God's innovations.

b. Inspired by Allah

³ Wan Ali Akbar Wan Abdullah, Khadijah Abdul Razak, and Mohd Isa Hamzah, "Allah Sebagai Al-Badi': Inspirasi Untuk Menjadi Guru Inovatif," Journal of Educational Research & Indigenous Studies 2, no. 1 (2020).

⁴ Wan Ali Akbar Wan Abdullah, Khadijah Abdul Razak, and Mohd Isa Hamzah., "Innovation Concept in Islam Based on Innovative Asatizah," Journal of Quranic Sciences and Research 02, no. 02 (2021): 8–16.

Sources of ideas for an innovation can come from interests, hobbies, experiences, and others. Whatever the source of the idea, it is believed that it still comes from God. God gives ideas when people are ready. A problem is often the catalyst for the emergence of new ideas to overcome it.

c. Useful for Others

The resulting innovations must be beneficial to others. This is related to the duty of man as God's caliph who rules the world.

d. According to the Shari'a

All innovations must comply with and be justified by the Shari'a, which has been stipulated in the Al-Quran and Hadith, so that it is in line with religious and moral teachings as well as ethics.

e. Based on Needs

The innovation must be what is needed by the social system, so that it can be used in general and not just for certain group.

f. Use Traditional Methods

This is because the basis of every innovation is an adaptation and combination of previous innovations. Adaptation is something that exists but wants to improve. At the same time, everything that already exists cannot be left alone but can be used under certain circumstances. For example, in the military, if all technology has been attacked, the army may be forced to return to the old way of fighting. So there is always room for the use and utilization of old technology in new situations and times.

g. Produced with Sincerity

Producing innovation sincerely. This intention is related to the role of humans as servants who must always serve God as the owner of nature.

These seven concepts comply with the concept of innovation stipulated in the Al-Quran as well as the mufassir's explanation of the sentence al-bid'u. This study can provide implications from the perspective of innovation in Islam and can be used as a guide for Muslim innovators when producing innovations.

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