

## PENUGASAN

Nomor : 1146-D/2887/FE-UNTAR/XII/2020

Sehubungan dengan surat Ketua Jurusan Manajemen Nomor: 544-KJA/2883/FE-UNTAR/XII/2020, Perihal : Permohonan Penugasan sebagai Pemakalah ICEBM Ke-9 Tahun 202, dengan ini Pimpinan Fakultas Ekonomi dan Bisnis Universitas Tarumanagara menugaskan :

NAMA PEMAKALAH	JUDUL MAKALAH
<b>Ardiansyah Rasyid</b>	Family Firm and Capital Expenditure
<ol style="list-style-type: none"> <li>1. Elizabeth Sugiarto D</li> <li>2. Estralita Trisnawati</li> <li>3. M.F Djeni Indrajati</li> </ol>	Accounting Educators' Perceptions of Integrated Reporting
<ol style="list-style-type: none"> <li>1. Estralita Trisnawati</li> <li>2. Elizabeth Sugiarto D</li> <li>3. M.F Djeni Indrajati</li> </ol>	The Effect of Irregularities Accounting Toward Tax Aggressiveness Before and After the Tax Amnesty
<ol style="list-style-type: none"> <li>1. Khairina Natsir</li> <li>2. Nurainun Bangun</li> </ol>	The Role of Intellectual Capital in Increasing Company Value with Profitability as an Intervening Variable
<ol style="list-style-type: none"> <li>1. Andreas B. Daryatno</li> <li>2. Linda Santioso</li> </ol>	Factors That Influence Tax Compliance (Empirical Study of Individual Taxpayers who have Free Jobs in West Jakarta)
<ol style="list-style-type: none"> <li>1. Henryanto Wijaya</li> <li>2. Hadi Cahyadi</li> </ol>	Factors That Affect Financial Performance of Family Manufacturing Companies on the IDX
<b>Elsa Imelda</b>	Financing Decision as A Mediating Variable between Capital Structure and Firm Performance
<ol style="list-style-type: none"> <li>1. Estralita Trisnawati</li> <li>2. Herlina Budiono</li> </ol>	Tax Saving Components on Tax Disclosures

NAMA PEMAKALAH	JUDUL MAKALAH
<ol style="list-style-type: none"> <li>1. Merry Susanti</li> <li>2. I Cenik Ardhana</li> <li>3. Sufiyati</li> <li>4. Sofia Prima Dewi</li> </ol>	<p>The Impact of Implementation of IFRS 16 (PSAK 73) on Key Financial Ratios: Evidence from Indonesia</p>
<ol style="list-style-type: none"> <li>1. Syanti Dewi</li> <li>2. Widyasari</li> <li>3. Nataherwin</li> </ol>	<p>Perception of Individual Taxpayers in Jakarta Towards Tax Compliance with Tax Attitude as Moderating Variable</p>
<p style="text-align: center;"><b>Hendro Lukman</b></p>	<p>The Effect of Financial Performance and Intellectual Capital on The Firm Value with Corporate Social Responsibility Mediation on Banking</p>
<ol style="list-style-type: none"> <li>1. Susanto Salim</li> <li>2. Halim Putera Siswanto</li> <li>3. Henryanto Wijaya</li> </ol>	<p>Factors Affecting Financial Shenanigans in the Perspective of Fraud Triangle (An Empirical Study Among Manufacturing Companies Listed in Indonesia Stock Exchange)</p>
<ol style="list-style-type: none"> <li>1. Michelle Kristian</li> <li>2. Halim Putera Siswanto</li> </ol>	<p>The Effect of Audit Committee Size, Independent Commissioner Size, and Shareholder Equity Ratio on Financial Distress (A Study on Public Companies in Manufacturing Sector Listed in IDX during 2015- 2017)</p>
<ol style="list-style-type: none"> <li>1. Jonnardi</li> <li>2. Nuryasman MN</li> </ol>	<p>Periodic Revenue Fluctuation Among Listed Companies in Property and Real Estate Sub-Sector in Indonesia Stock Exchange</p>
<p style="text-align: center;"><b>Rousilita Suhendah</b></p>	<p>TQM, Entrepreneurial Orientation, Innovation and Organizational Performance in Indonesian Palm Oil Industries</p>

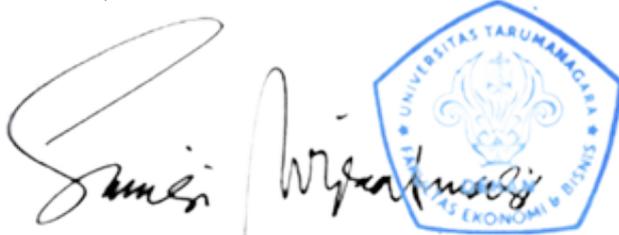
Sebagai Pemakalah dalam kegiatan **Konferensi Internasional : *The Ninth International Conference on Entrepreneurship and Business Management (ICEBM 9) 2020***, yang telah diselenggarakan oleh Jurusan Manajemen FEB Universitas Tarumanagara pada :

Hari/Tanggal : Kamis, 19 November 2020  
Waktu : Pukul 09.00-17.00 WIB  
Tempat : Zoom Meeting

Demikian penugasan dibuat untuk dilaksanakan sebaik-baiknya dengan penuh tanggung jawab.

23 Desember 2020

Dekan,

The image shows a handwritten signature in black ink that reads "Sawidji Widoatmodjo". To the right of the signature is a blue circular stamp. The stamp contains the text "UNIVERSITAS TARUMANAGARA" at the top and "FACULTAS EKONOMI & BISNIS" at the bottom. In the center of the stamp is a crest featuring a crown and two lions.

Dr. Sawidji Widoatmodjo, S.E., M.M., M.B.A.

Tembusan :

1. Wakil Dekan
2. Kajur. Manajemen
3. Kaprodi. S1 Manajemen
4. Kabag. Tata Usaha



The Ninth International Conference  
on Entrepreneurship  
and Business Management



# Program Book

## POST COVID-19 PANDEMIC

### How Entrepreneurs and Managers Adapt and Reshape Business Strategies

November 19<sup>th</sup>, 2020

Organized by :



Management Department  
Master of Management  
Tarumanagara Center for  
Entrepreneurial Studies

Co-Hosts :



Sponsored by :



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**Program Book**  
**International Conference on Entrepreneurship and  
Business Management**  
**(ICEBM 2020)**

**UNTAR**  
**JAKARTA – INDONESIA**

## REPORT FROM THE COMMITTEE CHAIR OF THE NINTH ICEBM UNTAR 2020

**Dear Honourable Guests,**

Since the beginning of 2020, the COVID-19 outbreak has been hitting the world including Indonesia. People are facing and realizing this fragility and vulnerability. Inevitably, the COVID-19 Outbreak brings its own challenges. Consumer behavior has changed, industrial / sectoral growths are shifting, leadership and management practices are adapting. Moreover, business practitioners should be wiser in understanding their mindful consumers.

Even so, many companies are thinking ahead. They recognize the shifts in consumer behavior, adjust their offerings, and reshape / rebuild their businesses faster in order to survive during this crisis. Therefore, the 9th ICEBM in 2020 has the theme **"Post COVID-19 Pandemic: How Entrepreneurs and Managers Adapt and Reshape Business Strategies"**

The International Conference on Entrepreneurship and Business Management (ICEBM) is a conference that aims to provide opportunities for academics, professionals, policymakers, and practitioners from various fields to present their research and views, while interacting with members inside and outside of their disciplines. The first ICEBM was held in 2012 at Universitas Tarumanagara, Indonesia. After that, ICEBM has been held in Bali, Penang, Bangkok, Tainan, Hanoi, and Kuala Lumpur.

From 2013 to 2018, Tarumanagara University had organized The ICEBM Event with some foreign universities as Co-Hosts, such as Universiti Sains Malaysia, Dusit Thani College (Thailand), Foreign Trade University (Vietnam), KunShan University (Taiwan), and TAR UC (Malaysia), as well as with many domestic universities. This year, The ICEBM has been establishing the cooperation with Kun Shan University (Taiwan), Tunku Abdul Rahman University College (Malaysia), Bunda Mulia University, Trisakti School of Management, Krida Wacana Christian University, and Prof. Dr. Moestopo University.

This year's ICEBM is different from those in previous years, whereas the 9th ICEBM is held in form of teleconference. The 9th ICEBM has been received many paper submissions from Indonesia, Taiwan, Malaysia, Canada, India, El Salvador, and Vietnam. The submitted papers have undergone double-blinded review by The ICEBM Scientific Committee consisting of 29 reviewers coming from 14 different academic institutions and 6 countries. A total of 84 papers have been accepted. All accepted papers will be sent to our Publisher (The Atlantis Press) in order to be published in the Conference Proceedings and will also be submitted to Web of Science (WoS) for further indexation purposes.

Last but not least, thank you very much for such a wonderful contribution to all parties that have directly and indirectly supported this event:

1. Keynote Speaker:

HE Mr. Erick Thohir (Minister of State-Owned Enterprises - The Republic of Indonesia)

2. Plenary Speakers:

- Prof. Lim Tong Ming, Ph.D. (Director of Centre for Business Incubator and Entrepreneurial Ventures - TAR UC Malaysia) and
- Mr. Roberto Saputra (Chief Brand, Design, and Insight Officer - Smartfren Indonesia)

3. Co-Hosts

4. Sponsors

5. Rector of Universitas Tarumanagara

6. Dean of Faculty of Economics and Business - Universitas Tarumanagara

7. Head of Management Department - Universitas Tarumanagara

8. Organizing Committee

9. MC, Presenters, Moderators, Participants, and Students

Let us **Adapt and Reshape** ourselves to survive in all crisis.

We wish you have an inspiring conference.

Thank you.

**Committee Chair**

**Dr. Miharni Tjokrosaputro**

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## The Effect of Audit Committee Size, Independent Commissioner Size and Shareholder Equity Ratio on Financial Distress (A Study on Public Companies in Manufacturing Sector Listed in IDX during 2015-2017)

Michelle Kristian<sup>1,\*</sup> Halim Putera Siswanto<sup>1</sup>  
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Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, 11470, Indonesia<sup>1</sup>

**Abstract.** The objective of this research was to examine the effect of Audit Committee size, Independent Commissioner size, and Shareholder Equity Ratio on Financial Distress. In this research, SHE (Shareholder Equity) Ratio, Audit Committee size, Independent Commissioner size, and financial distress were measured by the Altman Z-Score Model. The research subjects were listed as public companies in Indonesia Stock Exchange (IDX) during 2015-2017. These samples were selected by using the purposive sampling method and the secondary data was analyzed by using multiple regression method, and finally there were 19 companies that met the requirements. As research result, the Audit Committee effectiveness as proxied by Audit Committee size and the number of Independent Commissioner had no positive effect on financial distress. Meanwhile, the SHE ratio had positive and significant effect on financial distress.

**Keywords:** Audit committee, independent commissioner, shareholder equity ratio, financial distress

9 – 1066

## Periodic Revenue Fluctuation among Listed Companies in Property and Real Estate Sub-Sector in Indonesia Stock Exchange

Jonnardi<sup>1,\*</sup> Nuryasman<sup>1</sup>  
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Faculty of Economics and Business, Universitas Tarumanagara, Jakarta, 11470, Indonesia<sup>1</sup>

**Abstract.** This research is intended at getting an overview of the impact of the implementation of Indonesian Financial Accounting Standards (PSAK) 72 which has been effective since January 1st, 2020 on financial performance and stock performance, especially listed companies in the property and real estate sub-sector listed on the Indonesia Stock Exchange. The adoption of PSAK 72 has a direct impact on the amount of revenue reported in the calculation of profit or loss and comprehensive income on an annual or interim basis. The adoption of the new PSAK will fluctuate the calculation of annual and interim profit and loss and comprehensive income, thereby affecting the financial performance of listed companies which ultimately affects the stock performance in the capital market.

This research is a descriptive research to determine whether there are differences in financial performance and stock performance before and after the implementation of PSAK 72. The results of data processing show that there are differences and significant financial performance, while for the stock performance there are differences, but not significant.

**Keywords:** Financial performance, stock performance, revenue



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# Certificate of Appreciation

THE ORGANIZING COMMITTEE OF



The Ninth International Conference  
on Entrepreneurship and Business Management

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### How Entrepreneurs and Managers Adapt and Reshape Business Strategies

November 19<sup>th</sup>, 2020

IS PLEASED TO CERTIFY THAT

**MICHELLE KRISTIAN**

HAS FULLY PARTICIPATED IN THE CONFERENCE AS

**PRESENTER**

DR. SAWIDJI WIDOATMODJO  
DEAN OF FACULTY OF ECONOMICS AND BUSINESS

DR. MIHARNI TJOKROSAPUTRO  
CONFERENCE CHAIR

