

PARALLEL SESSIONS – IN PERSON
BINUS UNIVERSITY
SCHOOL OF ACCOUNTING – ACCOUNTING PROGRAMME

Date: 22nd November 2024

Time (Indonesia): 2.00 – 3.45 pm

VENUE: ROOM 1			
MODERATOR: ASSOCIATE PROFESSOR DR HALIL PAINO			
NO.	PAPER ID	TITLE & PRESENTER	TIME
1	1	CHALLENGING MARKET EFFICIENCY: A CONCEPTUAL ANALYSIS OF CALENDAR ANOMALIES IN FINANCIAL MARKETS <i>Muhammad Shehryar, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	2.00 – 2.20
2	9	FRAUD RISK ASSESSMENT AND DETECTION OF FRAUD OCCURRENCES: EXAMINING INDIVIDUAL AND SITUATIONAL FACTORS OF GOVERNMENT INTERNAL AUDITORS <i>Nurlita Novianti, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	2.20 – 2.40
3	12	ENHANCING AUDITOR SATISFACTION TO MITIGATE AUDIT CORRUPTION: INSIGHTS FROM BPK RI <i>Fitri Agustina, IIB Darmajaya, Lampung, Indonesia</i>	2.40 – 3.00
4	18	ACCURACY OF BUDGETING: CONTROL ASPECTS IN THE BUDGETARY SLACK LITERATURE <i>Delli Maria, PDIA, Universitas Lampung, Indonesia</i>	3.00 – 3.20
5	19	FRAUD PREVENTION THROUGH FEEDBACK ON GOVERNMENT PERFORMANCE <i>Rieka Ramadhaniyah, IIB Darmajaya, Lampung, Indonesia</i>	3.20 – 3.40

VENUE: ROOM 2			
MODERATOR: DR RATIH PUSPITASARI			
NO.	PAPER ID	TITLE & PRESENTER	TIME
1	20	INNOVATING AGAINST FRAUD: STRATEGIC INTEGRATION OF TECHNOLOGY IN PUBLIC SECTOR GOVERNANCE <i>Saekarini Yuliachtri, Universitas Muhammadiyah Palembang, Indonesia</i>	2.00 – 2.20
2	22	CORRUPTION AND SUSTAINABLE DEVELOPMENT IN PAKISTAN: ACCOUNTING FOR THE ROLE OF FISCAL SPENDING <i>Naila Erum, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	2.20 – 2.40
3	29	EMPIRICAL STUDY ON SYNCHRONICITY AND THE INFLUENCE OF IFRS ADOPTION AND GOVERNANCE OF LISTED FIRMS IN INDONESIA	2.40 – 3.00

		<i>Dwi Astuti Rosmianingrum Nainggolan, Faculty of Economics and Business, Universitas Indonesia</i>	
4	32	A FRAMEWORK STUDY: UNDERSTANDING LINGUISTIC CUES DECEPTION AND VICTIM DECISION-MAKING IN ONLINE FINANCIAL SCAMS <i>Nurul Dalila Faris, University College MAIWP International, Malaysia</i>	3.00 – 3.20

VENUE: ROOM 3

MODERATOR: DR SALWA ZOLKAFILIL

NO.	PAPER ID	TITLE & PRESENTER	TIME
1	34	THE VALUE OF ACCOUNTING INFORMATION: DOES SKILLS AND DEPARTEMENTALIZATION MATTER? <i>Lilis Puspitawati, Universitas Komputer Indonesia (UNIKOM), Bandung, Indonesia</i>	2.00 – 2.20
2	13	FRAUD HEPTAGON IN THE SPOTLIGHT: UNVEILING THE ROLE OF UNETHICAL BEHAVIOR IN DETECTING FRAUDULENT FINANCIAL STATEMENT <i>Reskino, UIN Syarif Hidayatullah, Jakarta, Indonesia</i>	2.20 – 2.40
3	49	THE IMPACT OF BUDGET DEFICIT, QUALITY OF GOVERNANCE, AND FINANCIAL INTEGRITY ON ECONOMIC GROWTH: QUANTILE VIA MOMENT APPROACH <i>Kazi Musa, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	2.40 – 3.00
4	30	OPEN GOVERNMENT DATA FOR BUDGET MONITORING: LESSON LEARNED FROM INDONESIA <i>Darussalam, Bina Nusantara (BINUS) University, Indonesia</i>	3.00 – 3.20