

Wednesday, October 14, 2026 - Session 1 (10.30-12.00)

 Link: <http://tiny.cc/ICSABDay1>

Meeting ID: 872 8669 3640

Passcode: ICSAB2026

fROOM	MODERATOR	No	PAPER CODE	MANUSCRIPT'S TITLE	AUTHOR NAME	INSTITUTIONS
Room 1 10.30-12.00	Dr. Idrianita Anis, SE, Ak, M.Kom, CA, CPMA, CSRS, CPIA.	1	ACC02	DIGITAL TRANSFORMATION, CFO CO-OPTION, AND DETERMINANTS OF TAX AVOIDANCE	Vonny Carolina, Astrid Rudyanto	Trisakti School of Management, Trisakti School of Management
		2	ACC08	DOES GOVERNANCE REALLY CONSTRAIN EARNINGS MANAGEMENT IN FAMILY FIRMS?	Salsa Diva Aura Singarimbun, Paulina Sutrisno	Trisakti School of Management, Trisakti School of Management
		3	ACC09	THE IMPACT OF SUSTAINABILITY REPORTS ON THE FINANCIAL PERFORMANCE OF MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE 2020-2024 PERIOD	Anggi Haerani, Rohaelis Nuraisiah, Yusina Fadla Ilmi, Rini Nurajijah	Banten Jaya University, Banten Jaya University, Banten Jaya University, Banten Jaya University
		4	ACC12	THE ROLE OF INTERACTIVE CONTROL SYSTEMS AND DIGITAL CAPABILITIES IN ENCHANCING THE PERFORMANCE AGILITY	RR Dian Anggraeni, Tubagus Ismail, Tri Lestari, Elvin Bastian	University of Sultan Ageng Tirtayasa, University of Sultan Ageng Tirtayasa, University of Sultan Ageng Tirtayasa, University of Sultan Ageng Tirtayasa

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		5	CSG04	FINANCIAL RESILIENCE IN ASEAN: ROLES OF ESG, MARKET VALUATION, AND R&D INTENSITY	Agustin Palupi, Hana Fairuz Luthfansa	Trisakti School of Management, Trisakti School of Management
Room 2 10.30-12.00	Dr. Jordan Hotman Ekklesia Sitorus, MSA., Ak., CA., ASEAN CPA.	1	ACC11	THE INFLUENCE OF MANAGERIAL OWNERSHIP, AUDIT COMMITTEE, AND AUDIT QUALITY ON FIRM VALUE	Putri Nur Amina Harahap, Regi Muzio Ponziani	Trisakti School of Management, Trisakti School of Management
		2	ACC14	PROFIT MANAGEMENT: AN ANALYSIS OF THE EFFECTS OF CORPORATE GOVERNANCE AND OTHER FACTORS	Adelyn Gracilia Irawan, Widyawati Lekok	Trisakti School of Management, Trisakti School of Management
		3	ACC15	INSTITUTIONAL OWNERSHIP AND POLITICAL CONNECTION: DIFFERENT FORMS OF EXTERNAL INFLUENCE ON CORPORATE TAX AGGRESSIVENESS	Felicia Irene, Friska Firnanti	Trisakti School of Management, Trisakti School of Management
		4	CSG03	GOVERNANCE AND OWNERSHIP MONITORING MECHANISMS AND FINANCIAL DISTRESS: EVIDENCE FROM INDONESIAN MANUFACTURING COMPANIES	Felicia Erika, Friska Firnanti	Trisakti School of Management, Trisakti School of Management

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Room 3 10.30-12.00	Dr. Eliada Herwiyanti, SE, M.Si, Ak., CA	1	ACC16	AUDIT COMMITTEE CHARACTERISTICS AND OTHER FACTORS ON EARNINGS MANAGEMENT	Laurensia Giustiniani Virtha Naomi, Annisa Kanti	Trisakti School of Management, Trisakti School of Management
		2	ACC17	DETERMINANTS OF REAL EARNINGS MANAGEMENT: FINANCIAL DISTRESS AND OTHER FACTORS	Bryan Lie, Astrid Rudyanto	Trisakti School of Management, Trisakti School of Management
		3	ACC18	BEYOND THE NUMBERS: CEO NARCISSISM, CORPORATE GOVERNANCE, AND TAX AVOIDANCE	Jennifer Thurana, Indra Arifin Djashan	Trisakti School of Management, Trisakti School of Management
		4	ACC20	CORPORATE GOVERNANCE AND EXECUTIVE COMPENSATION EFFECTS ON EARNINGS MANAGEMENT	Alisa Lidya Felicia Manullang, Ade Hanifa Putri	Trisakti School of Management, Trisakti School of Management
		5	ACC21	THE EFFECT OF LEVERAGE, PROFITABILITY, AND OTHER FACTORS ON TAX AVOIDANCE IN MANUFACTURING COMPANIES	Vernandes Priskilla, Ariesta Tika Kinanti P.S. Putri	Trisakti School of Management, Trisakti School of Management
Room 4 10.30-12.00	Dr. T Jesica Handoko, SE.,	1	ACC05	FRAUD HEXAGON: DETECTING FRAUDULENT FINANCIAL STATEMENT	Salma Dwi Fadhila, Ita Trisnawati	Trisakti School of Management, Trisakti School of Management

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	M.Si., Ak., CA, ACPA	2	ACC06	CORPORATE GOVERNANCE, FINANCIAL RATIOS, AND OTHER FACTORS THAT AFFECT AUDIT REPORT LAG	Riovaldo Jaladharma, Dewi Kurnia Indrastuti	Trisakti School of Management, Trisakti School of Management
		3	ACC10	THE EFFECT OF AUDIT QUALITY, OWNERSHIP STRUCTURE, AND OTHER FACTORS ON TAX AVOIDANCE	Jesicca Ford, Julisar Surjadi	Trisakti School of Management, Trisakti School of Management
		4	ACC24	THE EFFECT OF CORPORATE GOVERNANCE, TAX AVOIDANCE, AND OTHER FACTORS ON FIRM VALUE	Khalda Khairulnisa, Sugiarto Prajitno	Trisakti School of Management, Trisakti School of Management
Room 5 10.30-12.00	Dr. Liza Agustina Maureen Nelloh	1	MAN02	CHANGE MANAGEMENT STRATEGY TO PROMOTE WASTE SORTING BEHAVIOR IN THE IMPLEMENTATION OF THE "WASTE SORTING AT THE SOURCE" INITIATIVE BY THE DKI JAKARTA GOVERNMENT	Ayu Ekasari, Wahyuningsih Santosa, Henny Setyo Lestari, Rachmat Ramadhan, Sarfilianty Anggiani, Prastiyo Diatmono, Sri Vandayuli Riorini	Trisakti University, Trisakti University, Trisakti University, Trisakti University, Trisakti University, Trisakti University, Trisakti University
		2	MKT01	FACTORS INFLUENCING CONSUMERS' INTENTION TO SHOP USING MOBILE APPLICATIONS FOR PIZZA HUT PURCHASES IN JAKARTA	Elven Janifer, Denny Septa Haryanti	Trisakti School of Management, Trisakti School of Management

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		3	MKT05	ANTESEDEN PURCHASE INTENTION PADA KONSUMEN GENERASI Z SKINCARE SOMETHINC DI JAKARTA	Anisah Nur Fadilah, Irma Satya Indriyanti	Trisakti School of Management, Trisakti School of Management
		4	MKT06	SERVICE QUALITY, LOYALTY, AND CO-CREATION AMONG GEN Z STARBUCKS CUSTOMERS	Lean Dry Wijaya, Klemens Wedanaji Prasastyo	Trisakti School of Management, Trisakti School of Management
Room 6 10.30-12.00	Dr. Reni Dian Octaviani	1	MAN01	CLIMATE TRANSPARENCY THROUGH IMMERSIVE EXPERIENCE: A QUALITATIVE STUDY OF VIRTUAL REALITY FOR LOW-CARBON TOURISM IN BALI	Putu Ayu Sita Laksmi, Komang Adi Kurniawan Saputra, I Komang Putra	Warmadewa University, Warmadewa University, Warmadewa University
		2	MKT02	THE EFFECT OF BOYCOTT EXPOSURE, BRAND TRUST RECOVERY, AND DIGITAL VOUCHER CAMPAIGNS ON GEN Z DINE-IN INTENTION IN INDONESIA'S QUICK SERVICE RESTAURANT (QSR)	Agelinda Saranga, Leonnard Ong	IPMI Institute, IPMI Institute
		3	MKT03	SOCIO-CULTURAL DRIVERS OF YOUTH TOBACCO CONSUMPTION AND THE "I AM THE NEW COOL" DIGITAL INTERVENTION	Samuel Pd Anantadjaya, Irma M Nawangwulan, Daniella CE Samuel, Deby C Borosi, Simge Talug,	IPMI Institute, IPMI Institute, Bunda Mulia University, National College of Ireland, National College of Ireland, National College of Ireland

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					Yogesh Bhagat, Dc Ethan Samuel	of Ireland, Kalisoga Hermitage
		4	MKT04	ANALYSIS OF ARTIFICIAL INTELLIGENCE, CONSUMER TRUST, AND THEIR EFFECT ON REPURCHASE INTENTION IN FOOD BRAND APPS IN JAKARTA	Mixandro Zagazig, Filia Gracia Djami, Mustajab Ramdhani Gunawan, Liza Agustina Maureen Nelloh	IPMI Institute, IPMI Institute, IPMI Institute, IPMI Institute, IPMI Institute, IPMI Institute

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ROOM	MODERATOR	No	PAPER CODE	MANUSCRIPT'S TITLE	AUTHOR NAME	INSTITUTIONS
Room 1 10.30-12.00	Dr. Amelia Naim Indrajaya, ST, MBA	1	FIN02	DETERMINANTS OF RETURN ON ASSET IN RETAILING FIRMS	Lolin Haliano, Satriyo Wibowo	Trisakti School of Management, Trisakti School of Management
		2	FIN03	FACTORS AFFECTING THE FINANCIAL PERFORMANCE IN THE FOOD AND BEVERAGE SUBSECTOR IN INDONESIA	Regina Stevany, Beny	Trisakti School of Management, Trisakti School of Management
		3	FIN04	ESG DISCLOSURE, INSTITUTIONAL OWNERSHIP, AND COST OF EQUITY IN INDONESIA	Gisella Antoline, Stella	Trisakti School of Management, Trisakti School of Management
		4	FIN05	FINANCIAL PERFORMANCE AND FIRM VALUE IN INDONESIA'S CONSUMER CYCLICAL SECTOR	Audrey Tan, Nila Pusvikasari, Agustinus Sri Wahyudi, Beny	Trisakti School of Management, Trisakti School of Management, Trisakti School of Management, Trisakti School of Management
		5	FIN07	FACTORS AFFECTING THE PROFITABILITY OF PHARMACEUTICAL COMPANIES LISTED ON THE IDX	Raffly Finanda Alfarizy, Erika Jimena Arilyn	Trisakti School of Management, Trisakti School of Management
Room 2 10.30-12.00	Dr. Sekar Mayangsari, Ak., Msi, CA, CMA	1	ACC03	THE EFFECT OF MANAGEMENT ENTRENCHMENT AND INTELLECTUAL CAPITAL ON	Nur Livia Melyza, Novia Wijaya	Trisakti School of Management, Trisakti School of Management

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				FINANCIAL STATAMENT FRAUD		
		2	ACC13	PROFITABILITY AND FINANCIAL SUSTAINABILITY: THE MODERATING ROLE OF AGENCY COSTS	Nicken Destriana, Stevani Natalie Cendana	Trisakti School of Management, Trisakti School of Management
		3	ACC25	DETERMINANTS OF TAX AVOIDANCE: FIRM CHARACTERISTICS, GOVERNANCE, AND TRANSFER PRICING	William Surya Lowrenzo, Fanny Anggraeni	Trisakti School of Management, Trisakti School of Management
		4	CSG02	FROM BOARD STRUCTURE TO FIRM VALUE: UNPACKING THE MEDIATING ROLE OF EARNINGS MANAGEMENT	Emmanuel Cinderella Grace, Agustin Palupi	Trisakti School of Management, Trisakti School of Management
		5	ETC02	CARROT-STICKS SCHEME AND LIKEABILITY REPUTATION: AN EXPERIMENTAL STUDY ON REPORTING INTENTION AMONG AUDITORS	Ni Nyoman Sri Rahayu Damayanti, Aida Maria Ismail, I Nyoman Sutapa	Warmadewa University, MARA University of Technology, Warmadewa University

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Room 3 10.30-12.00	Dr. Surahman Pujianto, S.Psi., M.M.	1	HRD01	THE MEDIATING ROLE OF ORGANIZATIONAL IDENTIFICATION AND ITS IMPACT ON EMPLOYEE PERFORMANCE OF PT KUMASE	Ari Darmawan, Ida Farida, Rr. Niken Purbasari	Trisakti School of Management, Trisakti School of Management, Trisakti School of Management
		2	HRD02	ANALYSIS OF WORK CONNECTIVITY BEHAVIOR AFTER-HOURS AND PSYCHOLOGICAL DETACHMENT ON EMOTIONAL EXHAUSTION AMONG EMPLOYEES IN THE JABODETABEK AREA	Kiki Josua Saldena, Fernanda Aletha Pangaribuan, Monica Jesyha Karmelia, Liza Agustina Maureen Nelloh	IPMI Institute, IPMI Institute, IPMI Institute, IPMI Institute
		3	HRD03	THE MEDIATION ROLE OF JOB SATISFACTION ON EMPLOYEE PERFORMANCE AND THE INFLUENCE OF OTHER FACTORS	Cantika Putri Maharani, Denta Felli Ananda	Trisakti School of Management, Trisakti School of Management
		4	HRD04	LITERATURE REVIEW : ON THE IMPACT OF LEADERSHIP STYLE, TRAINING, AND COMPENSATION ON EMPLOYEE PERFORMANCE	Figo Arrauf, Rr. Niken Purbasari, Tita Deitiana, Nurti Widayati	Trisakti School of Management, Trisakti School of Management, Trisakti School of Management, Trisakti School of Management

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		5	MKT08	THE ROLE OF E-CRM, EMPLOYEE ETIQUETTE AND CUSTOMER-ORIENTED BEHAVIOUR IN AFFECTING CUSTOMER SATISFACTION OF LIVIN BY MANDIRI USERS	Maris Agung Triandewo, Aisyah Fauziah, Lucia Vilčeková, Dipendra Adhikari	Trisakti School of Management, Comenius University Bratislava Slovakia, National Dairy Development Board under Ministry of Agriculture, Forest and Environment, Nepal

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Room 1 13.00-14.30	Dr. Dr. Yohanes, CA., AseanCPA., CSRS., CSA., CTA., CMA., CPA., CertSF	1	ACC01	THE EFFECT OF CORPORATE GOVERNANCE AND FINANCIAL RATIOS ON TAX AVOIDANCE	Bryan Christopher, Hilary Flora A. T. Lasar	Trisakti School of Management, Trisakti School of Management
		2	ACC04	THE INFLUENCE OF CEO NARCISSISM, FINANCIAL DISTRESS AND OTHER FACTORS ON TAX AVOIDANCE	Muhammad Khaerudin, Debora	Trisakti School of Management, Trisakti School of Management
		3	ACC07	THE DECARBONIZATION GAP OF MANDATORY TELEWORK IN AN INDONESIAN MINISTRY	Olivia Rizky Kallista, Evony Silvino Violita	University of Indonesia, University of Indonesia
		4	ACC23	AGENCY THEORY GAP IN EARNINGS QUALITY: OWNERSHIP AND AUDIT COMMITTEE	Joseph Oliver Harjono, Yulius Kurnia Susanto	Trisakti School of Management, Trisakti School of Management
Room 2 13.00-14.30	Dr. Supriatiningsih, SE, Ak, M.Ak	1	ACC26	THE INFLUENCE OF COST LEADERSHIP ON EARNINGS MANAGEMENT MODERATED BY MARKET COMPETITION	Felia Natalia Sormin, Irwanto Handojo	Trisakti School of Management, Trisakti School of Management
		2	CSG01	CORPORATE GOVERNANCE EFFECTIVENESS AND FIRM VALUE: THE ROLE OF BOARD INDEPENDENCE AND GENDER DIVERSITY IN INDONESIA	Salma Khairuna, Aan Marlinah	Trisakti School of Management, Trisakti School of Management

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		3	ETC01	BEYOND CORRUPTION: THE ROLES OF ETHICS AND INSTITUTIONAL TRUST IN SHAPING TAX MORALE: EVIDENCE FROM INDONESIA	Iman Akhadi, Umar Issa Zubaidi	Trisakti School of Management, Trisakti School of Management
		4	FIN01	CAPITAL MARKET DEVELOPMENT AS A FINANCIAL INSTRUMENT BASED ON ENVIRONMENT, SOCIAL AND GOVERNANCE (ESG) IN INDONESIA	Lili Wardani Harahap	State University of Medan
Room 3 13.00-14.30	Dr. Astrid Rudyanto, CSRS., CMA., CAP., CGBA.	1	CMS01	BIG DREAMS, REAL STEPS: BUILDING HIGHER EDUCATION AND CAREER AWARENESS AMONG CHILDREN ASSISTED BY YAYASAN SAHABAT ANAK	Paulina Sutrisno, Arwina Karmudiandri, Nicken Destriana, Andhalia Liza Marie, Julisar Surjadi	Trisakti School of Management, Trisakti School of Management, Trisakti School of Management, Trisakti School of Management, Trisakti School of Management
		2	ACC19	THE EFFECT OF TAX AVOIDANCE, CORPORATE GOVERNANCE, AND OTHER VARIABLES AFFECTING FIRM VALUE	Muhammad Hilal Rafif, Fung Jin Tjhai	Trisakti School of Management, Trisakti School of Management

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		3	ACC27	TONE CONSISTENCY OR STRATEGIC DECOUPLING ACROSS CORPORATE DISCLOSURES: THE MODERATING EFFECT OF BOARD GENDER DIVERSITY DURING CRISIS	Astrid Rudyanto, Yuanto Kusnadi, Willie Shi, Jerrell Zefanya Tanumihardja	Trisakti School of Management, Singapore Management University, Singapore University of Social Science, Trisakti School of Management
		4	CSG05	ENHANCING SUSTAINABILITY LITERACY AMONG ACCOUNTING STUDENTS: AN EXPERIMENTAL STUDY	Deasy Ariyanti Rahayuningsih, Nico Alessius	Trisakti School of Management, Trisakti School of Management
		5	FIN06	THE EFFECT OF NET WORKING CAPITAL AND OTHER FACTORS ON FINANCIAL PERFORMANCE	Ayori Dritte Med Nainggolan, Ricky Mulyana	Trisakti School of Management, Trisakti School of Management
		6	MKT07	THE INFLUENCE OF PERCEIVED LUXURIOUSNESS ON THE INTENTIONS TO REVISIT AT CHATIME ATEALIER JAKARTA	Vioren April Natasha, Aulia Danibrata, Vioren April Natasha	Trisakti School of Management, Trisakti School of Management, Co-operative College Mandalay