



ICSRMA 2021

ABSTRACTS & PROGRAM BOOK

INTERNATIONAL CONFERENCE OF SOCIAL RESEARCH WITH MULTIDISCIPLINARY APPROACH (ICSRMA) 2021

“Repairing and Building A Better Civilization Post-Covid-19
Outbreaks Through the Implementation of Social
Scientific Research”

VIRTUAL, JULY 31 - AUGUST 1, 2021

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Welcome Remarks

Opening Speech

Chairman Of ICSRMA 2021

Iskandarsyah Siregar

Dear Colleagues,

I am pleased to welcome you to the first International Conference Of Social Research With Multidisciplinary Approach, ICSRMA 2021. The basic idea of this concept is how to express all positive energy from various disciplines to find and formulate the best solution in solving various social and humanitarian problems. On this occasion we also have the blessing to carry out this event online, in which there are various advantages and disadvantages that we might experience with this type of communication method. But I am sure we will have fruitful and rewarding exchanges in the next few days. The most important thing is how we together use this opportunity to contribute as the main agent of improvement and the formation of a better and better world civilization in the future. That is our true mission for all of us through this event. Finally, I wish you every success with this important conference and I look forward and very much excited to learning about the outcome from all of you.

Thank You

Day 1 – July 31, 2021



“International Conference of Social Research with Multidisciplinary Approach (ICSRMA) 2021”

Start	End	PROGRAM
10:00	10:05	Moderator: Realita Eschachasthi, SST., MDEC ;MC: Niken Candra Bestari ; Tech. Adm: Martin
		Opening Session MC
10:05	10:07	Buffer time
10:07	10:17	Welcome remarks: ICSRMA 2021 Chair (Iskandarsyah Siregar)
10:17	10:19	Buffer time
10:19	11:04	Keynote Talk 1: Drissia CHOUIT, Ph.D
11:04	11:06	Buffer time
11:06	11:51	Keynote Talk 2: Sandesha Rayapa-Garbiyal
11:51	11:53	Buffer time
11:53	12:38	Keynote Talk 3: Dr. Samsur Rijal bin Yahaya
12:38	12:40	MC informs about parallel room (oral presentation)
12:40	13:30	BREAK TIME

Start	End	PROGRAM		
		Parallel Session 1. Moderator: Tedy Ardiansyah; Tech adm: Martin	Parallel Sessions-2 Moderator: Teza Thalita, SST., M.PubPol Tech. Adm: Dedy	Parallel Sessions-3 Moderator: Tech. Adm: Salma
13:30	13:45	Correlation of Citizenship and Physical Disabilities in the context of Indonesia and New Zealand, especially in the Provision of Public Amenities (Dr. Ir. Nuah Perdamenta Tarigan.,MA)	Use Of Learning Management Systems (Lms) As A Network Learning Media (Online) During The Covid-19 Pandemic (Dody Sumardi)	Representation Of The Indonesian Peoples Rejection And Support Of Government Program Covid-19 Vaccine In The Comments Column Of The News Covid 19 Vaccine On Youtube (A Critical Discourse Analysis) (Turriyaningsih)

Day 1 – July 31, 2021



13:45	14:00	Structural Analysis In Three Following Stories In South Kalimantan And Their Relevance With Literature Learning In Elementary School In 2013 Curriculum (Ayu Anindia Hizraini, Retno Winarni, Sri Yaminah)	The Effect Of Leader Member Exchange And Training On Pedagogic Competencies And Their Impact On The Performance Of Elementary School Teachers With Self-Efficiency As A Moderating Variable (Lina Rizki Hasyati)	Building State Awareness after the Covid-19 Pandemic: Defense and Security Perspectives (Ilham Rusali Masdar, Thomas Agung Kurnianto, Dadang Mas Bakar)
14:00	14:15	Determinants of Stock Return in IDX80 Companies in Indonesia: The Effect of Financial Ratios (Candy, Winny Yeria)	The Relationship Between Stress Levels And Online Game Addiction In Teenagers (Irwan, Rifki Hunowu, Lintje Boekoesoe)	Existence Of Sobokartti Building As A Physical Culture In Semarang City In Law Anthropology Approach (Emy Handayani)
14:15	14:30	Sentential Problems in Writing English Academic Summary by Students as A Reference for Upcoming Teaching Strategy Post Covid-19 Outbreaks (Atika Kumala Dewi, Nanda Saputra, Shaumiwaty, Auia Asman, M. Imelda Kusumastu)	Analysis Of The Need For Interactive Application In Thematic Learning During The Covid-19 Pandemic For Students Of Elementary School (Fulusia Nurmawati, Sukarno, Septi Yulisetiani)	Do not blame the pandemic: Low Political Participation in the regional election (Study on the 2018 and 2020 Makassar Elections) (Dadang Mas Bakar, Anang Puji Utama, Nur Rezki Amalia)
14:30	14:45	The Effect of Leverage, Tax Planning, and Company Size on Earnings Management (Posma S.J.Kennedy, Theresia F.Franstitus, Emerald Tobing)	Analysis Of Character Education Values In Eyang Winarno Fair Book: Study Of Literature Sociology (Geby Adellestia, St. Y. Slamet, Winarno)	The Role of Skadron-12 in Supporting Gatot Soebroto Airport Activation (Darto Wahidin)
14:45	15:00	How Accommodation is the Most Considered Factor for the Delegation of Case Study at Yogyakarta (Nining Yuniati)	The Effect of Intelligence Quotient and Emotional Quotient on Lecturer Performance Mediated by Creativity (Hery Winoto Tj, Melitina Tecolau, Fredella Colline, Daniel Widjaja, Roseline Mannuela)	The Comic Story as Online Learning Media Islamic Education Object Alternative for 5th Grade of Elementary School (Mawi Khusni Albar, Mauliya Nandra Arif Fani)
15:00	15:15	Factors That Influence The Ethical Perception Of Accounting Students (Amir Hamzah)	Societys Perception of Settlement Based on Community Attachment (Devi Triwidya Sitaresmi, Meidi Arisawadi, Rina Noor Hayati)	Creative Content Instagram Media Kedai Tengah Kampung Cilandak As Promotion Media During The Covid 19 (Tipri Rose Kartika, Fifi Nofiyanti)

Day 1 – July 31, 2021



15:15	15:30	Literature Review: Conflict Resolution Models through Scout Extracurricular Activities in Elementary School (Sa'odah, Bunyamin Maftuh, Elly Malihah, Sapriya)	The Implementation Model of Premium Rate to Accelerate the Use of Photovoltaic (PV) Rooftop in Jakarta (Muhammad Rezansyah)	The Comic Story as Online Learning Media Islamic Education Object Alternative for 5th Grade of Elementary School (Mawi Khusni Albar, Mauliya Nandra Arif Fani) (Zurriyati A. Jalil)
15:30	15:45	Effect of Gambir Leaf Extract on Blood Sugar, Ureum, Creatinine, SGOT and SGPT Levels in Bangka Belitung Province (Muhamad Seto Sudirman, Eva Dewi R Purba, Aurlonia Puspa Pratiwi)	The Effect of Standard operating procedure on Financial Accountability (Ratih Kusumastuti)	The Urgency of Social Studies Learning through Strengthening Authentic Assessment for Teachers in Elementary School (Yuyun Dwi Haryanti, Sapriya, Johar Permana, Erna Wulan Syaodih)
15:45	16:00	How to Select Tax Audit Cases? : A Literature Review of Research in Tax Avoidance (Muhammad Rheza Ramadhan)	Analysis of Sustainable Development Aspects of The Value-Added Mineral Policy for The Raw Materials Industry of Electric Vehicle Battery Using the Analytical Hierarchy Process (AHP) Method (Muchammad Atthar Majid, ST, Prof.Ir Rinaldy Dalimi M.Sc, Ph.D)	Islamic Social Entrepreneurship (ISE) Development Model in Setono Chicken Satay Village Ponorogo (Sheema Haseena Armina, Muhammad Agus Setiawan, Mufti Afif)
16:00	16:15	Crisis Management of the Covid-19 Pandemic in Islam: A case study of Indonesia (Andi Zulfikar D, Azizah Nur Adilah, Trimulato, Andi Darussalam, Syarifuddin)	Service System And Customer Satisfaction During The Covid 19 Pandemic At The Culinary Center (Sri Sulartiningrum, Candra Hidayat, Fifi Nofiyanti)	Price Perception, Brand Image, And Customer Satisfaction Online Service Delivery During Covid 19 (Fifi Nofiyanti, Ahmad Abu Dzikri, Dian Octarina)

Day 2 – August 01, 2021



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		MC: ; Moderator: ; Tech. Adm: Martin
10:00	10:05	Opening session MC
10:05	10:07	Buffer Time
10:07	10:52	Keynote Talk 4: Dr. Iskandarsyah Siregar
10:52	10:54	Buffer time
10:54	11:39	Keynote Talk 5: Dr. Hakimah Yacoob
11:39	11:40	Buffer time
11:40	12:25	Keynote Talk 6: Prof. Shigeru Miyagawa
12:25	12:30	MC informs about parallel room (oral presentation)
12:30	13:30	BREAK TIME

Start	End	PROGRAM	
		Parallel Session 1. Moderator: Nur Hidayah K. Fadhillah, M.Ak ; Tech. Adm: Martin	Parallel Sessions-2 Moderator: Tedy Ardiansyah ; Tech. Adm: Dedy
13:30	13:45	Sustainability strategy of municipalities in Indonesia performing SDGs (Renny Candradewi Puspitarini)	Implementation of Emergency Curriculum in Madrasah in Bulukumba Regency, South Sulawesi Province (Khaerun Nisa)
13:45	14:00	The Readiness Analysis of Online Learning at Undergraduate Students in Pandemic Era (Rizki Ayu, Martriwati)	The Transformational Leadership Model of School Principles to Increase Teacher Teaching Motivation During Distance Learning In Pandemic Situation (Mr. AM Saifullah Aldeia)
14:00	14:15	Evaluation of Solar PV Implementation Strategy in Indonesia using SWOT Analysis (Randy Maulana Nasir, Rinaldi Dalimi)	Development Of Teaching Materials Based Inquiry Co-Operation Model Towards The Circle Concept For Junior High School Student (Ramdani Miftah, Annisa Fira Nindy Amalia, Kidup Supriyadi)

Day 2 – August 01, 2021

14:15	14:30	The Effectiveness of Flipped Classroom and Critical Multiliteracy to Improve Civic Literacy (Maulidyanawati Aqmarina Ma'ruufah, Triyanto, Riyadi)	Kreidler's Speech Act on Bedhaya Sukmo Raras Art Performance Song (Maryono and Cahyani Tunggal Sari)
14:30	14:45	Establishment of Kogabwilhan in Supporting the Defense Area's Resilience (Darto Wahidin)	Dance Studio Management Strategy During Covid Pandemic (Cahyani Tunggal Sari and Mamik Suharti)
14:45	15:00	Adolescent Conformity Behavior in Alcoholic Environment in Buntuliya District, Pohuwato Regency (Irwan)	Legal Relationship Between The Parties With A Construction Working Contract In The Indonesian Contract Legal System (Edison Hatoguan Manurung)
15:00	15:15	Developing Online Learning Media of French Literature Using Canva (Elvi Syahrin & Wahyuni Sa'dah)	Turtle graphics algorithm on Batang batik motifs (Ratnadewi Ratnadewi, Ariesa Pandanwangi, Agus Priyono)
15:15	15:30	Tourism Development Analysis On Utilization Optimization Of Koto Panjang Reservoir In Kampar Regency, Riau Province (Abdul Rahman Cemda)	Proceed, Processes and Problems of Issuing the First Green Sukuk in Indonesia (Akhmad Solikin, Vania Amalia Saraswati)
15:30	15:45	A Comparative Analysis of Contempt of Court Concept According to Indonesian and Russian Criminal Law (Neisa Angrum Adisti, Alfiyan Mardiansyah, Isma Nurillah, Fidellia)	Dynamics of Suburbanization in the Cluster Housing Society of Pontianak City (Mustofa, Wiwik Cahyaningrum)
15:45	16:00	Analysis of Educational Game Development Needs For Improvement Students' Critical Thinking Ability in Informatics Subjects (Samin, Gunarhadi, Agus Efendi)	The increasing of Human Resources quality Through Food Security in Semarang City (A Study of Legal Anthropology) (Emy Handayani)
16:00	16:15	The Model Of Decision For The Formulation Of Integrative Islamic Boarding School Curriculum (Study Of Response To Kma 183 And Kma 184 2019) (Marjuni)	

Oral Presenters Abstracts

The Effect of Leverage, Tax Planning, and Company Size on Earnings Management

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This study aims to determine the effect of leverage, tax planning, and company size on earnings management. The research method used is a descriptive method with quantitative research using statistical techniques of multiple linear regression analysis. The population in this study are nonmanufacturing companies listed on the Indonesia Stock Exchange during the 2014-2018 period. Sampling using purposive sampling technique, where obtained a sample of 19 companies. Sources of data in this study are secondary data from www.IDX.co.id and the company's website, each of which is in the form of a company's annual financial report for three years in the 2014 to 2018 period. The results show that tax planning and company size affect earnings management. At the same time, the variable leverage and interest rates do not affect earnings management. Simultaneously, leverage, tax planning, and company size significantly affect earnings management in nonmanufacturing companies listed on the Indonesia Stock Exchange for the 2014-2018 period.

Keywords: Earnings Management, Leverage, Tax Planning, Company Size, Nonmanufacturing Companies.



ICSRMA 2021



VIRTUAL
31 July -01 August
2021

INTERNATIONAL CONFERENCE OF SOCIAL RESEARCH WITH MULTIDISCIPLINARY APPROACH

The Effect of Leverage, Tax Planning, and Company Size on Earnings Management

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Introduction



- The company should survive in the short and long term by generating maximum profit for each product or service produced.
- Earnings information is necessary for measuring the performance or management of a company.
- Financial reports are essential to know the company's profit, which is an indicator to measure the company's performance.
- There is a tendency from external parties (investors) to pay more attention to earnings information as a company performance parameter, which will encourage management to do various things in showing good earnings information, which is known as **earnings management**.

Introduction



- Earnings management occurs when managers have discretionary behaviour related to accounting numbers with or without limitations to maximize firm value.
- Earnings management changes in a company's economic performance that are reported by internal parties to the company to "mislead some stakeholders" or "influence contractual results."
- The company will practice earnings management, or financial statement engineering carried out by company management with a specific objective, namely to increase profits if invest in the company.
- Experts show that the some factors that trigger earning management practice are leverage, tax planning, and the company's size.

Objectives



- The company should carry out earning management by the provisions and not cause conflict between the principal and the management of a company.
- When a company does not have good earnings management, it is suspected that its financial statements regarding its profit achievement are experiencing many irregularities.
- This study aims to see the effect of leverage, tax planning, and company size on earnings management.

Method



- The research method used in this research is the quantitative method.
- The data analysis technique used is descriptive analysis, classic assumption test, multiple linear regression test, and hypothesis testing.
- The population and sample of this study are companies in the infrastructure, utility and transportation sectors listed on the Indonesia Stock Exchange (IDX) during 2014-2018.
- The sample selection method used was purposive sampling, where 95 data
- Hypothesis:
 - Ho1: Leverage does not affect earnings management
 - Ho2: Tax planning does not affect earnings management
 - Ho3: Firm Size does not affect earnings management

Discussion



- The data has passed the normality test, the multicollinearity test, the heteroscedasticity test, and the autocorrelation test.
- We use discretionary accruals (DA) as a proxy for earnings management, calculated using the Modified Jones Model. This model is considered better among other models for measuring earnings management.
- The regression can be written as follows :
$$Y = 4.520 + 1.392 X_1 + 17.890 X_2 - 1.477 X_3 - 0.182 X_4 + e$$
- The constant value of 4.520 means that if the value of leverage (X_1), tax planning (X_2), company size (X_3), and the interest rate (X_4) are zero (0), then earnings management value (Y) is 4.520.
- From empirical tests, variable leverage does not affect earnings management. Tax planning and the company's size affect earnings management. Interest rates do not influence earnings management.

Variable leverage does not affect earnings management



- The result shows the action earnings management cannot avoid the high risk that the company will face due to their leverage.
- But the need to be aware, if leverage is approaching a high risk, the management needs to make a policy earnings management to increase revenue, such as negotiating the debt and seeking funds from investors.

Tax planning affects earnings management



- When there is an increase in tax rates, it provides opportunities for companies to conduct earnings management, by far taxable income.
- The corporate tax burden is getting smaller because the managers tend to minimize tax payments by applicable tax regulations.

Company's size affects earnings management



- The company's size has a negative effect. It is shown that increasing the company's size can lower the value of earnings management.
- Large companies pay more attention to the public so that managers will be more careful in carrying out financial reporting, thus making financial reports more accurate.

Conclusion



- Variable leverage does not affect earnings management. Tax planning and the company's size affect earnings management of the companies in the infrastructure, utility and transportation sectors that listed on the Indonesia Stock Exchange (IDX) during 2014-2018
- For companies, earnings management is an act that can not avoid because profit reporting is one considered by investors.
- The company must consider factors that influence earnings management by accounting standards, such as tax planning and size.
- For investors should be careful in making business decisions. Investors should consider information such as financial statements and the company profit.



Thank You