



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

SIMPOSIUM ILMIAH AKUNTANSI (SIA) VI 2nd INTERNATIONAL CONFERENCE AND CALL FOR PAPER



"ARTIFICIAL INTELLIGENCE: OPPORTUNITIES AND
CHALLENGES FOR EDUCATER ACCOUNTANT"

8 SKP

Opening Speech by



**Prof. Erlina, S.E., M.Si., Ph.D., Ak., CA.,
CMA., CPA., CERA., Cort., IPSAS**
Chairman of the Indonesian association of
accountants for the north Sumatra region



Prof. Dr. Rika Rosnelly, S.Kom., M.Kom.
Rector University Potensi Utama



Dr. Deliana, S.E., Ak M.Si., CA., CERA
Coordinator of North Sumatera Higher Education
Accounting Lecturers Forum - IAI KAPd

Keynote Speaker



Prof. Dr. Dian Agustia, S.E., Ak., M.Si., CA
Chairman of Indonesian Association of Accountant for
Educater Accountant Compartment (IAI - KAPd)

Invite Speaker



**Ni Putu Sri Harta Mimba, S.E., M.Si.,
Ph.D., Ak., CA., CMA**
Universitas Udayana



Prof. Dr. Mahezan Zakaria
University Teknologi Mara, Malaysia



Asst. Prof. Dr. Amara Tirasriwat
Chairperson, Department of Accounting Martin de
Tours School of Management & Economics,
ASSUMPTION UNIVERSITY, THAILAND



Mr. Daryl Angelo M. Geraldo B.Acc.Sci., M.B.A
University Of Santo Tomas-Alfredo M. Velasco College
Of Accountancy



Asst. Prof. Dr. SIEM Monileak
Dean Of Faculty Of Digital Economy
National University Management, Cambodia

Moderator



Dr. Anggi Pratiwi Sitorus, S.E.I., M.E
Lecturer of Universitas Negeri Medan



28 NOPEMBER 2024
HYBRID (LURING: UNIVERSITAS POTENSI
UTAMA; DARING: ZOOM MEETING)

Paper Topics

Accounting education
Corporate Governance
Management Accounting
Tax Accounting
Public Sector Accounting
Financial Accounting and Capital Markets
Accounting and Audit Information Systems
Sharia Accounting
Behavioral Accounting
Contemporary Accounting

Schedule

Deadline for receiving full papers
(15 November 2024)
Announcement of accepted papers
(17 November 2024)
Seminars & Presentations
(28 November 2024)

Bank Account

Bank Sumut
AN IAI Sumut
no rek: 10002040350422

**Registration Link
& Link Web**

Link Presenter
[https://sia-iaikpd.fdaptsu.org/
index.php/sia](https://sia-iaikpd.fdaptsu.org/index.php/sia)

Link Parcticipant
https://bit.ly/participant_sia6

Registration Fee

Presenter (Luring)Rp. 500.000
Presenter (daring)Rp. 400.000
Presenter for student S1/ D4 (Luring)Rp. 250.000
Presenter for student S1/ D4 (Daring)Rp. 200.000
Participant LuringRp. 250.000
Participant Daring Rp. 150.000
Participant for students(luring)Rp. 125.000
Participant for students (Daring)Rp. 75.000

Contact Person

Fitriani Saragih : 085371459986



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INTERNATIONAL CONFERENCE AND CALL FOR PAPER

Room 1				
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Asal Institusi	Link Zoom
13.30 - 14.30 WIB				
1	Rabaatul Azira Hassan, Wan Zurina Nik Abdul Majid, , , ,	RELATED PARTY TRANSACTIONS AND FINANCIAL REPORTING QUALITY: A CONCEPTUAL PAPER	Faculty of Accountancy, UiTM Cawangan Kelantan, Machang, Kelantan, Malaysia	Link Zoom Meeting Room (https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper)
2	ZULFIKAR IKHSAN PANE, BONNIE MINDOSA, Taofic Rachmat, , , ,	Impact Top Management Education Background and Innovation on Firm Performance	Kwik Kian Gie School of Business	
3	Moch. Edman Syarief, Lya Amailiya, Sumiyati, , , ,	The Influence of Firm's Age and Firm's Type to Sustainability Business in SME	Politeknik Negeri Bandung	
4	Fharas Fharas Syawalia, , , , ,	EFFECT OF LIQUIDITY, CAPITAL INTENSITY, FINANCIAL DISTRESS ON TAX AVOIDANCE WITH AUDIT COMMITTEE MODERATION	UIN Syarif Hidayatullah Jakarta	
5	Muhammad Faturahman, , , , ,	Environmental Disclosure as a Determinant of Profitability: An Analysis of Environmental Performance	Universitas Islam Bandung	
14.30 - 15.30 WIB				
6	Fajrillah, , , , ,	DIGITALIZATION OF ISLAMIC SOCIAL FINANCE: CHALLENGES AND SOLUTIONS IN IMPROVING ACCESSIBILITY AND TRANSPARENCY	Universitas Islam Negeri Sumatera Utara	
7	Jalilah Ilmiha, Delima Sahara, Sri Elviani, Heny Triastuti Kurniangsih, Lusi Elviani Rangkuti, , , ,	ANALYSIS OF ACCOUNTING UNDERSTANDING AND DISSEMINATION OF FINANCIAL STATEMENTS ON THE APPLICATION OF EMKM SAK	Universitas Islam Sumatera Utara	
8	Jalilah Ilmiha, Bildanur Mauli Ginting, Mas'ut, Zufriзал, Lusi Elviani Rangkuti, Heny Triastuti Kurniangsih	ANALYSIS OF BUDGET AND EXPENDITURE REALIZATION IN ORDER TO MEASURE EFFECTIVENESS AND EFFICIENCY AT THE CLASS II TANJUNGPINANG AGRICULTURAL QUARANTINE CENTER	Universitas Islam Sumatera Utara	
9	Lusi Elviani Rangkuti, Sri Hikmah Wulandari -, Heny Triastuti Kurnianingsih, Jalilah Ilmiha, , , ,	FINANCIAL REPORTING PRACTICES AT UMKM RAM KELAPA SAWIT PEMATANG SIKU JAYA: AN ANALYSIS BASED ON SAK EMKM	Universitas Islam Sumatera Utara	
10	Yasmin Aulia Nasution	Determinants of Dividend Policy: The Role of Price to Book Value Ratio	Universitas Harapan Medan	



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Room 2				
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Asal Institusi	Link Zoom
13.30 - 14.30 WIB				
1	Rahmad Daulay Rahmad, Israida Susanti DS Santi, Dora Barita Uli Dora, Deliana Deliana, ,	Digitization and Integration of Land and Building Tax Accounting Data	Politeknik Negeri Medan	Link Zoom Meeting Room (https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper)
2	Tince Margaretha Hutagalung, Muhammad Ilham, Andreas Berdoa Sinaga, Deliana, ,	A Systematic Review of Green Accounting Practices on Corporate Financial and Environmental Performance in Indonesia	Politeknik Negeri Medan	
3	Davit Andryan Pakpahan, Lili Sri Ayu Harahap, Theresa Tarigan, Gabriel Sandika Brema Sembiring, Deliana, ,	ANALYSIS OF ACCOUNTING TREATMENT FOR AGRICULTURAL ACTIVITIES IN FINANCIAL STATEMENT PRESENTATION BASED ON PSAK 69; Literature Review	Politeknik Negeri Medan	
4	Salmariana Pasaribu, Ahdad Alwi Tegar Nst, Irma Ardiani, Deliana Deliana, ,	ANALYSIS OF LIQUIDITY AND PROFITABILITY RATIO ON FINANCIAL PERFORMANCE	Politeknik Negeri Medan	
5	Gloria Kristiana Sembiring, Alfa Heman Oscario Zebua, Michelle Navaya, Deliana Deliana, ,	ANALYSIS OF PROFITABILITY AND LEVERAGE FACTORS THAT AFFECT PROFIT MANAGEMENT IN COMPANIES	Politeknik Negeri Medan	
14.30 - 15.30 WIB				
6	Novita Indrawati, Rofika, Islamiyah, , ,	FACTORS INFLUENCING OF CARBON EMISSIONS DISCLOSURE IN ENERGY SECTOR COMPANIES	Universitas Riau	
7	Elisabeth Sihombing	ANALYSIS OF FIXED ASSETS INTERNAL CONTROL SYSTEM AT BADAN PERENCANAAN PEMBANGUNAN DAERAH KOTA MEDAN	Politeknik Negeri Medan	
8	Riris Novryanti Sigalingging, Deliana, Pirma Sibarani, Meily Surianti, ,	Analysis of Internal Control Implementation in Prevention Efforts Fraud in the Economic and Natural Resources Section Regional Secretariat of PematangSiantar City	Politeknik Negeri Medan	
9	David Sitanggang, Krsina Jonathan, Fahriza Auladi, Deliana Deliana, ,	Analysis of the Implementation of Internal Control Systems and Utilization of Information Technology in the Preparation of Quality Financial Reports	Politeknik Negeri Medan	
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Room 3				
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Asal Insititusi	Link Zoom
13.30 - 14.30 WIB				
1	Susi Lestari, Deliana Deliana, Ilham Hidayah Napitupulu, , ,	ANALYSIS OF FACTORS INFLUENCING TAX AVOIDANCE IN CONSTRUCTION AND REAL ESTATE COMPANIES LISTED ON IDX IN 2019-2023	Politeknik Negeri Medan	Link Zoom Meeting Room (https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper)
2	Meisya Hermannisya Putri, Afifah Fadhilah, Muhammad Amru Daulay, M.Thegar Kahfi, Dr. Deliana, S.E. Ak. M.Si. Dr. Deliana, S.E. Ak. M.Si.,	Implementation of Information Technology, User Involvement, Information System and Personal Capabilities on AIS Performance	Politeknik Negeri Medan	
3	Wahyu Dewantara Dewantara, Putri Larassaty Asmara Dewantara, Nazwa Nasier Dewantara, Deliana Deliana Dewantara, Meily Surianti Dewantara,	LITERATURE REVIEW THE INFLUENCE OF THE IMPLEMENTATION OFACCOUNTING INFORMATION SYSTEMS AND HUMAN RESOURCECOMPETENCE ON THE QUALITY OF GOVERNMENT FINANCIAL REPORTS	Politeknik Negeri Medan	
4	afika handayani , , , ,	Managing Reputation Risk at STIE Al Washliyah Sibolga: Key Steps to Maintain Academic Image	Politeknik Negeri Medan	
5	Nurlinda Nurlinda, Nengsih Simbolon , Asmalidar Asmalidar, Maria Febrianty Br Marbun , Enjelja Purba, ,	THE INFLUENCE OF BOPO (OPERATING EXPENSES AND OPERATING INCOME) ON RETURN ON ASSETS (ROA) AT PT. BANK MEGA TBK	Politeknik Negeri Medan	
14.30 - 15.30 WIB				
6	Nurlinda Nurlinda, Anggraini Anggraini, Noor Azni Binti Abu Bakar, Nurhafiah Soraya, Thoha Andrian Santo,	THE EFFECT OF CREDIT RISK, LIQUIDITY RISK AND CAPITAL ON THE FINANCIAL PERFORMANCE OF PT BANK SUMUT PERIOD 2016-2023	Politeknik Negeri Medan	
7	Nurul Rahmadani Rizanty, Dwi Ananda Zulfi, Rohana TS Purba, Deliana Deliana, Abdul Rahman,	THE EFFECT OF PROFITABILITY AND COMPANY SIZE ON TAX AVOIDANCE	Politeknik Negeri Medan	
8	Nurlinda Nurlinda, Viana Fahdilla, Noradilla Binti Osman, Marlya Fatira, Datuk Rakan Alwansyah ,	IMPACT OF UNCERTAINTY CONDITIONS ON POTENTIAL BANKCRUPTY OF PT SARIMELATI KENCANA TBK (PIZZA HUT INDONESIA) 2018-2023 PERIOD	Politeknik Negeri Medan	
9	MUSA SIAGIAN, Eko Reynaldi Saruksuk , Fery Andrian, Deliana Deliana, ,	ANALYSIS OF THE INTEGRATION OF ARTIFICIAL INTELLIGENCE (AI) ONTHE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS	Politeknik Negeri Medan	
10	Rapina Rapina, Libertus Baene, Riki Martusa, Meythi Meythi	Synergy of Culture, Structure, and Leadership: Shaping the Excellence of Accounting Information Systems	Universitas Kristen Maranatha	



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Room 4				
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Asal Insititusi	Link Zoom
13.30 - 14.30 WIB				
1	Lusi Elviani Rangkuti, Luthfi Rendi Nugroho, Sri Rahayu, Heny Triastuti Kurnianingsih, Farida Khairani Lubis, Jalilah Ilmiha	DETERMINANTS OF SHARIA STOCK PRICES : FUNDAMENTAL ANALYSIS OF COMPANIES IN THE JAKARTA ISLAMIC INDEX 70	Universitas Islam Sumatera Utara	Link Zoom Meeting Room https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper
2	Betty Fransisca Sihombing, Fatihah Al Husna, Muhammad Arif, Sindy Losa, Deliana Deliana Betty Fransisca Sihombing, Fatihah Al Husna, Muhammad Arif, Sindy Losa, Deliana Deliana, , , ,	FACTORS THAT INFLUENCE TAX AVOIDANCEIN COMPANIES LISTED ON THE IDX	Politeknik Negeri Medan	
3	Isma Shella Giawa, Fatimah Azzahra, Michael Bungaran Sitanggang, Dr. Deliana, S.E, Ak. M. Si. , ,	IMPACT OF ARTIFICIAL INTELLIGENCE ON ACCOUNTING	Politeknik Negeri Medan	
4	Yasmin Nurfaadila, Nur Siti Angela Pakpahan, Indawati Sitanggang, Deliana Deliana , ,	IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS (AIS), ACCOUNTING UNDERSTANDING, AND UTILIZATION OF INFORMATION TECHNOLOGY ON THE QUALITY OF FINANCIAL REPORTS	Politeknik Negeri Medan	
5	Sartika Elfrida Naomi Situmorang, Citra Tionar Simanjuntak, Naomi Yolanda Silalahi, Deliana Deliana, Eli Safrida,	LITERATURE REVIEW: THE FACTORS THAT AFFECT STOCK PRICES	Politeknik Negeri Medan	
14.30 - 15.30 WIB				
6	Kania Nurcholisah, Gun Gunawan Rachman, Diamonalisa Sofianti, Stevani Setia Budi	THE EFFECT OF INFORMATION TECHNOLOGY AND ORGANIZATIONAL CULTURE TO THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS	Universitas Islam Bandung	
7	I Gusti Ayu Desni Saraswati Sudirga, Naniek Noviani, Kadek Angelita Armeitya Dwi Anggraini, , ,	THE EFFECT OF PROFITABILITY AND LEVERAGE ON TAX AVOIDANCE WITH POLITICAL CONNECTIONS AS A MODERATING VARIABLE	Universitas Udayana	
8	Eka Ardhani Sisdyani1, Ni Made Dwi Ratnadi2, I Gusti Agung Gde Utara Hartawan 3, I Wayan Pradnyantha Wirasedana4, and Anak Agung Vidyaswari Kedisan5,, ,	ECO-BUDGETING AND CONTROLLING IN MEDICAL WASTE MANAGEMENT SYSTEM	Universitas Udayana	
9	Dr I Gst Ayu Eka Damayanthi 1* Made Oka Candra Andreana 2 Anisa Virdawati Amara 3, , ,	Influence Philanthropy Disclosure and Risk Systematic Against Company Value with Company Size as Variables Moderation	Universitas Udayana	
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Room 5				
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER		Link Zoom
13.30 - 14.30 WIB				
1	Angel Pattrecia Sitorus, Deliana Deliana, Khanti Listya, Silvi Anggia Putri, Najwa Fajastia,	THE EFFECT OF COMPANY SIZE, AUDIT QUALITY AND PROFITABILITY ON EARNINGS MANAGEMENT	Politeknik Negeri Medan	Link Zoom Meeting Room (https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper)
2	Wiwit Natalia Sirait, Romaida Yohana, Peronika N. Lumbantoruan, Deliana Deliana, ,	Literature Review on The Role Of Auditor Independence, Professionalism, And Experience On Audit Quality	Politeknik Negeri Medan	
3	Dina Nurjanah, Diva Veronica Septiana, , , ,	The Influence of Managerial Ownership and Intellectual Capital on Company Value with Enterprise Risk Management (ERM) Disclosure as a Moderating Variable (In Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 Period)	Universitas Muhammadiyah Tangerang	
4	Ni Putu Ayu Nikita Sari Wulan , A.A Vidyaswari Kedisan , Ni Nyoman Sri Rahayu Trisna Dewi , , ,	THE IMPACT OF FINANCIAL LITERACY AND LPS DEPOSIT GUARANTEE PROGRAM ON STUDENTS' SAVINGS BEHAVIOR	Universitas Udayana	
5	Dyari putri paskah Ambarita, Enjelina Sembiring, Jandry Pasaribu, Deliana Deliana, ,	Implementation of Tax Knowledge and Taxpayer Awareness in Creasing Tax Compliance	Politeknin Negeri Medan	
14.30 - 15.30 WIB				
6	Kadek Erma Damayanti 1, I.G.A.M Asri Dwija Putri 2, , ,	THE INFLUENCE OF FINANCIAL LITERACY, FINANCIAL INCLUSION, AND EASE OF USE ON THE DECISION TO USE QRIS AMONG SMES IN DENPASAR CITY	Universitas Udayana	
7	Ayu Aryista Dewi , , ,	The Impact of Sustainability Performance and Enterprise Risk Management on Competitive Advantage	Universitas Udayana	
8	Eka Ardhani Sisdyani 1, I Gusti Agung Gede Utara Hartawan2, Ni Nyoman Sri Rahayu Trisna Dewi3 Putu Ayu Dea Rhizma4, Maria M. Virginia De Pazzi5, , ,	CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY IN INDONESIA'S HEALTHCARE SECTOR: A STAKEHOLDER THEORY PERSPECTIVE	Universitas Udayana	
9	Gusti Ayu Putu Eka Dewi Prihantari 1, Sinta Citra Dewi 2, , ,	CASH DISBURSEMENT PROCEDURE FOR COMPENSATION PAYMENTS AT NIRVANA LEMBONGAN	Universitas Udayana	
10	Ni Nyoman Sri Rahayu Trisna Dewi 1, I Gusti Ayu Desni Saraswati Sudirga2, , ,	GREEN SUKUK INVESTMENT FROM THE PERSPECTIVE OF TAM	Universitas Udayana	



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Room 6

No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER		Link Zoom
13.30 - 14.30 WIB				
1	Abdul Faiz Hasibuan, Ayu Minarma Pasaribu, Ika Amanda Lubis, Deliana, ,	APPLICATIONS OF AUDIT FEE RATES TO AUDITOR PERFORMANCE	Politeknik Negeri Medan	Link Zoom Meeting Room https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper
2	Putri Aulia Umairoh Putri, Anjeli Melita Br Aritonang Anjeli, Venny Amanda Winanty Venny, Dr. Deliana, S.E, Ak. M. Si Deliana, ,	THE ROLE OF GOOD CORPORATE GOVERNANCE IN IMPROVINGCOMPANY FINANCIAL PERFORMANCE	Politeknik Negeri Medan	
3	Nurdin Rizki Sb Tengku, Chintya Lauren Sitopu, Dewi Hariani Silaban, Deliana Deliana, ,	THE ROLE OF GOOD CORPORATE GOVERNANCE ON COMPANY FINANCIAL PERFORMANCE	Politeknik Negeri Medan	
4	Dimas Pratama Siagian, , , , ,	ANALYSIS OF THE INTERNAL CONTROL SYSTEM FOR CREDIT SALES OF CRUDE PALM OIL (CPO) AT PT SUMBER SAWIT MAKMUR	Politeknik Negeri Medan	
5	Raka Adi Permana, Reka Ayu Lantera, Muhammad Aqli Azmi Hidayah Ginting, Dirvi Surya Abbas, ,	EARNING RESPONSE COEFFICIENT : The Role of Investment Opportunity Set, Institutional Ownership, and Liquidity	Universitas Muhammadiyah Tangerang	
14.30 - 15.30 WIB				
6	Atika Risma Hilwani, Khayatun Nufus, , , ,	ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF ADVERTISING, GROUNDWATER AND BPHTB TOWARDS REGIONAL ORIGINAL REVENUE IN TANGERANG CITY AT 2018-2023	UIN Syarif Hidayatullah Jakarta	
7	IVO MAELINA SILITONGA	Opportunities and challenges for educating Accounting to understand Basic accounting by using artificial intelligence	Universitas Methodist Indonesia	
8	Wardah Jamilah, Yusro Rahma, , , ,	THE EFFECT OF UNDERSTANDING TAX REGULATIONS, TAXPAYER AWARENESS, TAX RATES, AND TAX SANCTIONS ON THE COMPLIANCE OF TAXPAYERS DOING BUSINESS WITH THE E-COMMERCE SYSTEM	UIN Syarif Hidayatullah Jakarta	
9	Januardi Mesakh, Januardi Mesakh, , , ,	UMKM'S INABILITY TO DETERMINE THE COST OF GOOD SOLD (COGS)	Universitas Methodist Indonesia	
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Room 7			
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Link Zoom
13.30 - 14.30 WIB			
1	Ahmad Azhari , Pirma Sibarani , Deliana Deliana , Ilham Hidayah Napitupulu , ,	The Role of Internal Audit Effectiveness and Internal Control on Fraud Prevention (Case Study of PT. Tapan Nadenggan)	Politeknik Negeri Medan
2	Mayesa Sintiya, Ruswan Nurmadi, Novietta Liza, Putri Ayu Ruska , ,	DETERMINANTS THAT INFLUENCE AUDIT DELAY WITH COMPANY SIZE AS A MODERATION	Universitas Harapan Medan
3	Vrisca Yusniar Vrisca, , , , ,	Kualitas Audit, Audit Tenure, Audit Fee, Ukuran KAP dan Komite Audit.	Universitas Muhammadiyah Tangerang
4	Deski Situmorang, Muhammad Alfarizi , Rizal Ikromi Lubis , Deliana , Ilham Hidayah Napitupulu ,	The Influence Of Internal Audit And Internal Control On Fraud Prevention	Politeknik Negeri Medan
14.30 - 15.30 WIB			
5	Mega Utami Mega Utami, , , , ,	THE IMPACT OF TAX CORRUPTION PERCEPTION, PUBLIC TRUST, AND TAX SANCTION ON TAX COMPLIANCE WITH RELIGIOSITY AS A MODERATING VARIABLE E-COMMERCE TAXPAYERS	UIN Syarif Hidayatullah Jakarta
6	Gayatri Utami, Scherly Vigid Wulida, Siti Ratna Dewi, Elsa Fauzia, Dirvi Surya Abbas , , , , ,	THE INFLUENCE OF TAX PLANNING, DEFERRED TAX EXPENSE, DEFERRED TAX ASSETS ON PROFIT MANAGEMENT WITH FOREIGN OWNERSHIP	Universitas Muhammadiyah Tangerang
7	Firda Khalimatussyadiyah, Firda Khalimatussyadiyah, , , ,	The Effect of Tax Minimization and Bonus Mechanism on Transfer Pricing with the Independent Board of Commissioners as a Moderating Variable	Universitas Muhammadiyah Tangerang
8	I Gusti Ayu Putri Alansari , Made Mutiara , Naniek Noviari , , ,	THE EFFECT OF LIQUIDITY, LEVERAGE, AND PROFITABILITY ON TAX AGGRESSIVENESS	Udayana University
9	Sri Wahyuni Widiastuti, , , , ,	THE EFFECT OF PENTAGON'S FRAUD ON FINANCIAL STATEMENT FRAUD	UPN Veteran Yogyakarta

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Room 8					
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Asal Insititusi	Link Zoom	
13.30 - 14.30 WIB					
1	I Made Karya Utama 1, I Ketut Suryanawa2, Ni Wayan Meli Antari3 I Komang Widianarta4, , ,	STAKEHOLDER PRESSURE, ENVIRONMENTAL STRATEGIES, AND HOTEL PERFORMANCE: THE ROLE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING	Universitas Udayana	Link Zoom Meeting Room (https://bit.ly/SIA-VI_2ndInternationalConferenceandCallforPaper)	
2	Siti Ramadani, Titin Ariani Togatorop, Grace Esther Zebua, Deliana Deliana, Selfi Afriani Gultom ,	The Relationship Between Profitability, Leverage, and Company Size On Corporate Social Responsibility (CSR) Disclosure: Literature Review	Politeknik Negeri Medan		
3	Ni Putu Ema Leonita Andini, , , ,	The Role of Young Socio-ecopreneurs on the Implementation of Green Economy	Udayana University		
4	Agnes Angeline Natasya Putri Tanprawira Tanprawira, Zuwina Miraza, Zulnawarin Adnan, Fatimah Az Zahra H, ,	The Nexus of CEO Overconfidence, Good Corporate Governance, Corporate Social Responsibility, and Firm Value	Universitas Harapan Medan		
5	Sari Putri Yani Sari, , , ,	Systematic Topic corporate Social Responsibility for 2017 -2023 Based on Analysis Bibliometrics	Universitas Muhammadiyah Tangerang		
14.30 - 15.30 WIB					
6	Suci Lailatul sifa, , , ,	Accounting Makrifat: Finding Spiritual Freedom From Capitalist Accounting	Universitas Islam negeri Sumatra Utara Medan		
7	Arison Nainggolan, , , ,	The Influence of Net Working Capital, Growth Opportunity, Leverage, and Profitability on Cash Holding in Infrastructure Companies on The Indonesia Stock Exchange	Universitas Methodist Indonesia		
8	Yuni Ramadhani, , , ,	ANALYSIS OF THE INTERNAL CONTROL SYSTEM OF CASH EXPENDITURE AT PT. PD. PAJA PINANG	Politeknik Negeri Medan		
9	Nurainun Kholbi, Novri Ramadhani, Firhand A Siregar, Deliana Deliana, Rizki Syahputra,	THE INFLUENCE OF INTERNAL AUDIT AND THE EFFECTIVENESS OF INTERNAL CONTROL IN PREVENTING FRAUD IN THE COMPANY	Politeknik Negeri Medan		
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Room Luring Kampus Universitas Potensi Utama					
No	NAMA PEMAKALAH	JUDUL ARTIKEL/PAPER	Asal Institusi	Luring	
Ruang 1 Kampus					
1	Trisna Fadilah Novianti , Emi Masyitah , ,	THE INFLUENCE OF TAXPAYER AWARENESS, PENALTIES AND SOCIALIZATION ON COMPLIANCE PAYING LAND AND BUILDING TAXES	Universitas Potensi Utama	Kampus Universitas Potensi Utama	
2	Duma Fadini Silalahi, Ina Liswanti , ,	OPTIMIZING THE ORIGINAL REGIONAL REVENUE OF MEDAN CITY THROUGH ENTERTAINMENT TAX	Universitas Potensi Utama		
3	Yunita sari Sari, nurul izzah lubis, ,	ANALYSIS OF LAND AND BUILDING TAX IN INCREASING REGIONAL ORIGINAL REVENUE FOR THE YEARS 2019 – 2023(Case Study on BAPENDA Deli Serdang)	Universitas potensi utama		
4	nur zannah, , ,	Determinants Of MSME Taxpayer Compliance In Micro-Business Entities In Deli Serdang Regency	universitas potensi utama		
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Synergy of Culture, Structure, and Leadership: Shaping the Excellence of Accounting Information Systems

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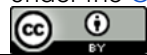
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ABSTRACT

Recurring problems with company financial reporting in this research explores the impact of organizational culture, organizational structure, and leadership style on the quality of accounting information systems and high-quality accounting information. The research method was quantitative with organizational culture, organizational structure and leadership style as the independent variables and accounting information system quality as a dependent variable. This cross-sectional study was designed to test the proposed hypothesis, as well as for SPSS (IBM Corporation). A structured questionnaire was used to collect primary data from 60 respondents who worked in the fields of accounting, finance, taxation and HR using a snowball sampling method. Organizational culture and leadership style have no effect on the quality of accounting information systems, while organizational structure affects the quality of accounting information systems, according to study results.

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INTRODUCTION

Today, in the globalisation era and rapid digitalization, accounting information systems (AIS) become the foundation of organisations to manage and provide accurate and real-time data about their financial status (Lestari & Amri 2020). Information is one of the main needs for companies, as it is a tool necessary to help management in decision making (Syamil et al., 2023). Handayani et al. (2023) stressed the quality of AIS, which means undoubtedly that great information throughout nature should be accurate, timely, and relevant. Management receives the strategic information generated by AIS and that helps them in taking the necessary action.

An accounting system designed to generate formally stated accounting data (such as reports) directed mainly to internal users, such as managers and top executives, is called a management accounting information system. Syamil et al. (2023) stated that the reliability of an accounting information system as a financial reporting apparatus should be given top priority by all private and government organizations.

Both government and private organizations continue to encounter errors in presenting quarterly/annual financial reports because of the low quality of their accounting information systems. This problem can be seen from some of the incidents that occurred at both government SIAs (in the form of spas/PSKs/massage parlors, etc.) and private SIAs in Indonesia. Agung Firman Sampurna, head of the Supreme Audit Agency (BPK), said that the agency found a number of problems with central government financial statements in its first-semester 2021 audit. These observations pointed to deficiencies in internal controls, violation of statutory requirements and lack of efficiency about financial reporting activities.

A further reason why the quality of accounting information systems in Indonesia is poor, is the difficulty relating to asset recording. The National Audit Office (BPK) found a number of issues in its 2021-2022 annual budget financial statements on the National Research and Innovation Agency (BRIN), including inadequate consideration in securing BRIN's assets, improper management of official vehicles that were impractical and unregulated (Qosasi, 2021). In addition, the BPK (Azhar, 2020) found significant issues in financial reporting within the first semester of TVRI's financial statements for 2019. Other problems consisted of false entries in accounts receivable, stock balances containing outdated items, and fixed assets that did not promote prices detail per item.

In addition, mistakes that occur in the preparation of accounting reports are not only found in government agencies, but also private companies. Bukalapak's Head of Media and Communication, Fairuza stated that the recording error in PT Bukalapak's financial statements occurred in quarter III 2021. Resolving the problem of incorrect acquisition value record with PT Belajar Tumbuh Berbagi, amounting 14.36 billion.

According to Zamzami et al. (2021), the implementation of accounting information systems in Indonesia continues to face several serious issues, especially regarding recording. Accounting information systems are seen as integrated frameworks of independent subsystems that permit the collection, storage, management, and communication of accounting information within the relevant context useful for planning, decision-making and control. It indicates that a strong accounting information system should provide fundamentals to manage recording, processing and storage of data as well as distribution of information to users like management of company.

In conclusion, even though technical capabilities (as part of an accounting information system) remain somewhat responsible for software quality, external elements such as organizational culture, structure and leadership style play a very important role. Such an organizational culture provides a fertile ground in the process of formulating technical structure and utilization, Poddala et al. (2009) as well as leading the successful technology development high caliber accounting information systems are playing an important role in cost-effective way to supply quality accounting information correctors.

It can be concluded from the analysis above that overcoming current obstacles and solutions to these problems will help create a good accounting information system aspire to produce quality accounting information dissemination ability in the company so as to produce high-quality accounting information. There has been a number of studies on the impact of factors affecting the quality of accounting information systems. As an example, the role of organizational structure and culture on accounting information system quality was studied by Susanti (2019), she found that organizational structure does influence system quality. But, according to the research it was found out that some of the indicators like chain of command and work specialization limiting their full potential so their overall power of organizational structure got less effective.

Likewise, Susanti (2019) in her research proved that the organizational culture influences accounting information system quality. However, they were still suboptimal cultural indicators which provided an above-average but not indelible effect on the quality of this system. The implication of these findings is that organizational structure and culture must be developed around their use to optimise contributions to the accounting information system.

Another researcher like Nurliyani et al. (2020), found that the culture organization significantly affect to quality of accounting information system in regional apparatus organization on Medan City. Based on these discoveries and information that have been seen, this investigation intends to inspect the influence of data innovation bookkeeping framework for connected organizations in West Java. Our goal is to develop further insight into the relationship between organizational culture, organizational structure, leadership style and AIS quality.

LITERATURE REVIEW

ORGANIZATIONAL CULTURE

The general definition of organizational culture is the core values that the entire organization follows and implement it to their behaviors (Chaertunnisa & Yuniar, 2023). Organizational culture is a collection of values, beliefs, assumptions or norms that are shared and agreed to by members

of an organization and constantly referred as a frame for actions and problem solving (Sutrisno, 2018). It is a connected framework of deeply held beliefs, values and behaviors. Corporate culture is basically a set of employee-oriented behaviours that support the innovation, creativity needed to create new ideas in order to improve all facets of business process and entire organisation through re-invention (Binh et al., 2022). This encompasses how the organization functions, how are its members interrelated to each other and how they respond to external dynamics and issues.

Sonti (2022) who had also emphasized that organizational culture is a pattern of shared meanings within the organization, comprised of value, norms, belief systems, traditions and even paradigms of thought. These elements form an essential part of the organization culture, reflected in the practice of every individual and sets one organization apart from another. Therefore, in conclusion organizational culture is the one that combines it all and include values, norms, business behavior beliefs, traditions with some aspects of thoughts processor personality. Organizational culture is a set of assumptions, beliefs, values, and norms that are developed in an organization to find out about how to act as an employee. They serve the main purpose of solving problems and adjusting to external environments. According to Sangadji (2023), there are 7 major dimensions of organizational culture:

1. Innovativeness and Risk Taking: Providing the space to innovate and take risks.
2. Paying Close Attention to Work: Requiring employees to work with precision, accuracy, analysis and thoroughness.
3. Results Focused: Values results, outcomes & ends more than the means and processes through which they will be accomplished.
4. People Orientation: Focus on organizational impact of decisions.
5. Team Orientation – Organizing work activities towards team effort rather than individual vice.
6. Aggressiveness: The degree to which organizational members are competitive and aggressive versus easygoing.
7. Steadiness: The ability to hold the line and not swerve from your organizational practices.

Organisational culture is based on this definition and refers to the beliefs, values, norms, customs and mindsets of all or part of an organisation that are embraced and espoused by its members. This culture will help navigate the complexities we face both internally and externally; however, more importantly, it also provides a common substratum of meaning, an embodiment of identity and character that transcends time. In this study, the researchers used dimensions of Sangadji which include innovation and risk-taking; attention to details; results orientation; people orientation; team orientation: aggressiveness, stability.

ORGANIZATIONAL STRUCTURE

In contrast structural organisation is the vertical scheme to arrange (1) tasks and duties; (2) power to decide who decides and execute tasks; and (3) relationships among organisational sections. Organizational structure, according to Muhtadin and Yusuf (2022), is the design of roles or positions within an organization or company so that the various operations can work together toward a coherent set of objectives. It deals with the way things are grouped, arranged and controlled to develop a useful organisation operating in achieving organisations purpose.

The concept of organizational structure is addressed in four important points by Muhtadin and Yusuf (2022) as follows:

1. Division of Work: Such tasks are bifurcated by specialization of each individual
2. Standardisation of Work: Developing a uniform way of doing things.
3. Managing Work: Orchestrating work together harmoniously.
4. Size of Organization: Taking account of the organization as a whole.

Organizational structure is also described by Juru (2020) as the official system that divides, categorizes, and coordinates work tasks. Ilyas et al. (2023) builds further on this and proposes five dimensions of organizational structure:

1. Task Specialization: Dividing up tasks in accordance with the unique skills of employees

2. Chain of Command : Establishing the chain of authority, the order in which people cope who reports to whom.
3. Span of Controls: Referring to the number of employees supervised by a manager in the organization.
4. Centralization or Decentralization Refers to the degree of decision-making authority held in a small number of people and those spread across an organization.
5. Formalization: Centralization or Decentralization Refers to the degree of decision-making authority held in a small number of people and those spread across an organization.

So, from these perspectives, organizational structure can be defined as the arrangement of an establishment that outlines supervision, duties, authority, and relationships. It describes how different roles and positions connect to perform operational activities in order to meet the goals of the organization. For the purpose of this study, we used the dimensions put forward by Ilyas et al. (2023) analysis is based on—work specialization, chain of command, span of control, centralization or decentralization and formalization.

LEADERSHIP STYLE

Leadership style fundamentally refers to a behavioral norm that leaders adopt to influence the actions of their subordinates (M. Arif et al., 2024). This is further supported by Suswandera et al. (2018), who describe leadership style as the ability to direct, influence, motivate, and control others to perform tasks aimed at achieving specific objectives. According to Arif et al. (2024), leadership style can be categorized into two main dimensions:

1. Transactional Style: This approach relies on a system of rewards and penalties to motivate subordinates toward achieving specific goals. It includes contingent rewards and management by exception.
2. Transformational Style: This leadership style unites all subordinates and inspires a shift in their beliefs, attitudes, and personal objectives to align with organizational goals. It encompasses elements such as charisma, inspirational motivation, intellectual stimulation, and individualized attention.

A similar definition is offered by Siswanto et al. (2022), who describe leadership style as a consistent pattern of behavior exhibited by leaders when influencing their subordinates. From these perspectives, leadership style can be concluded as a behavioral approach employed by leaders to guide, motivate, influence, and control their team members to achieve defined goals. Importantly, leadership style is not static; it evolves and adapts to the specific needs and circumstances of the organization. This study focuses on the transactional and transformational dimensions of leadership style.

ACCOUNTING INFORMATION SYSTEM QUALITY

The Accounting Information System has a major role in data presentation which is beneficial for the company (Lovinta & Susanty, 2021). An accounting information system is groups of financial data of a company based on the activities of financial transactions (Lisda & Anugrah, 2023). This thing is similar with Tannady et al. (2022) which stated that the accounting information system is a system that can provide accounting information produced from a sequence of activities for collecting data, recording, storing, processing to produce accounting reports used for internal and external decision making.

Hence the quality of Accounting Information System is high required by organizations to generated reliable financial information. The quality of accounting information systems is a collection of resources that work systematically together so that financial data can be processed into financial information and communicated to its users (Darma & Sagala, 2020). The quality of an accounting information system can be measured with 2 (two) dimensions, such as:

1. The reliability of the financial accounting information system and the same is reliability that the system able to provide required information and the system works properly.
2. Financial accounting information system integrations

Susanto (2017) determines the other dimension of quality accounting information systems are integration, accessibility, and efficiency. Efficiency is the dimension of the accounting information system used using optimal resources.

1. Accessibility/ease of access– a dimension of the quality of accounting information systems, where it means that needed information can be easily accessed from the organization accounting information system.
2. Integration dimension: this is where storage and prep-work happen in the accounting information system to synergize all components together to process financial data into financial info as needed.

The definition above leads the researcher to conclude that the quality of an accounting information system is a characteristic of how far an accounting information systems to meet the needs of organizations in producing, processing and presenting financial information appropriately on interconnected systems. Here are the dimensions of integration, flexibility, efficiency and ease of access used by researchers in this study.

FRAMEWORK AND HYPOTHESIS

Organizational Culture on the Quality of Accounting Information Systems

Organisational culture influences the quality of accounting information systems, because the quality of information system is not only viewed from its technical aspects but also CIA is assessed by how far the system can be used as a tool and reflection of organisational culture that exist in an organisation. For quality information systems, it is necessary to adjust to the values, norms, traditions and paradigms of thinking that are a part of identity and peculiar features of this organization. Important concepts such as values, norms traditions and paradigms of thinking that are shared in common by all members of the organization appear a lot in organizational culture. This encourages innovation, collaboration and harmonization for the use of information system accounting that produces quality accounting information that can be used by management in making decisions in order to achieve the goals of the organization.

Various research works concerning the effect of organizational culture on quality accounting information system. Such previous researcher was (Nurliyani et al., 2020) in his research saying that the quality of accounting information systems influenced by organizational culture. This means that the organizational culture is positively related to quality of accounting information system. Therefore, Astuti et al. (2019) argue that the more optimal implementation of organizational culture in an organization, the better-qualified accounting information system is produced, and will have a direct impact on progress for organizations/companies. The relationship between quality of accounting information systems and organizational culture is as follows:

H1: Organisational culture has effect on the quality of accounting information systems

Organizational Structure on the Quality of Accounting Information System

The quality of accounting information systems is closely related to organizational structure. The level will effect the quality of accounting information system. The degree of meeting the information needs determined by the structure of an organization, and the degree to which accounting information system can adapt itself to hierarchy, and interrelation of part with in an organization.

The organization structure is the placement and connection of each element and position within an organization or firm, aimed at executing operational activities in goal achievement (Muhtadin and Yusuf 2022). This mean in tracing activities to implement a quality accounting information system must have the proper organizational structure where each part/position carries out its operational activities.

Some of the most past researchers that ever studied on how organizational structure influence quality accounting information system, Susanti (2019) states that organizational structure have an effect toward quality accounting information systems so that the better the organizational structure is, it will makes a better quality of accounting information systems. Thus, this study hypothesized that:

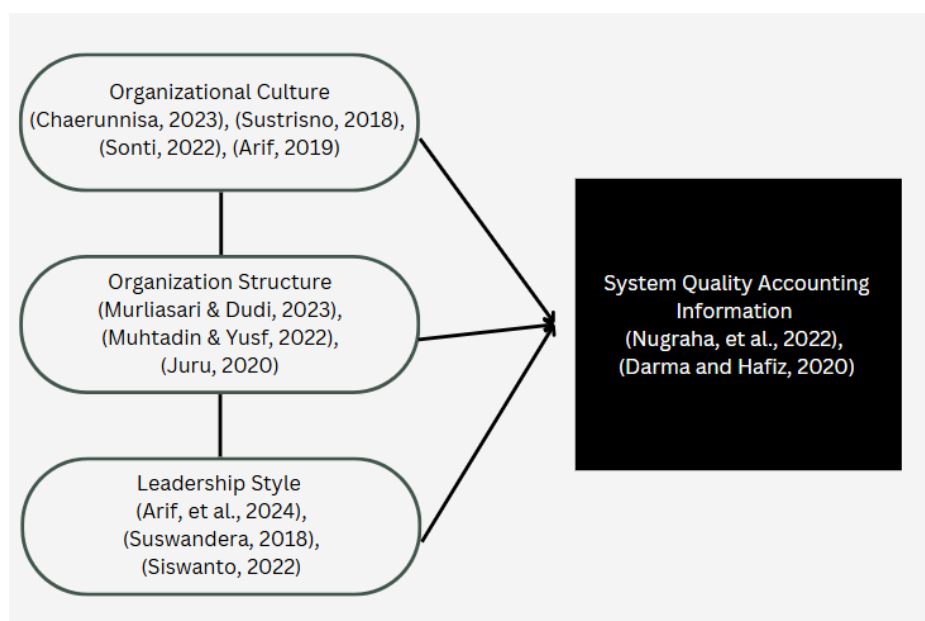
H2: Quality of Accounting Information Systems is a function of Organizational Structure

Leadership Style on the Quality of Accounting Information System

Leadership style refers to an individual's capacity to direct, influence, encourage, and control others able to perform certain tasks to achieve a set goal (Suswandera, 2018). This has a very important relationship in supporting the quality of accounting information systems specifically in controlling human resources in implementing accounting information systems. Thus, the quality of accounting information system in organizations is not only influenced by technology and business processes alone, but also by the leadership style applied by organizational leaders. An effective leader can play a very important role in ensuring that accounting information systems are used optimally to provide accounting information that can be used by management in making decisions for the achievement of organizational goals. This is also evidenced by previous research, namely Alfian found the results of is research that leadership style can influence subordinates to achieve a quality accounting information system (Alfian, 2017). Teherefore, the hypothesis in this study is:

H3: Leadership style affects the quality of accounting information systems.

Figure 1. Research Model



RESEARCH METHODS

Type of Research

This study uses quantitative methods with several variables, namely the variables of organization culture (X1), organizational structure (X2), leadership style (X3) and the quality of accounting information systems (Y). this research is also a research with a verification method, this method aims to test or verify the theory or hypothesis that has been proposed. Verification research method is a method used to test the effect or form of causal relationship of the problem being investigated or proposed in the hypothesis (Sudaryana & Agusiady, 2022). This study uses SPSS program in testing research data and testing hypotheses.

The data that will be used in this study are primary data. Primary data is type of data collected by researchers directly from primary sources, usually through interviews, surveys, or experiments (Rosini, 2023). However in this study researchers used a questionnaire survey data collection method. The questionnaire will be distributed via google form using the snowball sampling technique.

Population and Sample

In this study, questionnaires will be distributed in private companies in West Java with a sample size of 60 respondents, this number is based on the sample size according to Cohen (Cohen, 1998). Respondents researchers used purposive sampling technique. The purposive sampling technique is a technique for collecting data sources with consideration of the specific objectives of the research (Sulistiyo, 2023). Therefore, the criteria for respondents taken are respondents who work in accounting, finance, taxation and HR in a company. This study also uses a Likert scale totaling 5 (five) scales, namely 1 = Strongly disagree, 2 = Disagree, 3 = Undecided, 4 = Agree, 5 = Strongly agree.

Data Analysis Techniques

In this study, researchers analyzed data using statistical aids (SPSS), by conducting validity test, reliability test, and classical assumption test. The classic assumption tests that will be tested in this study are normality test, multicollinearity test, heteroscedasticity test and multiple linear regression test. In testing the researcher hypothesis, researchers used the t-test and f-test.

Operational Variables

Table 1. Operational Variables

Variables	Dimensions	Indicator	Skala	No. Item	Question
Organizational Culture (Chaerunnisa, 2023), (Sustrino, 2010), (Sonti, 2022), (Arif, 2019)	Innovation (Sungadji, 2023)	Have innovation ideas innovative ideas (Sungadji, 2023), (Dasmo, et al., 2022)	Ordinal	1	So far, you have been able to come up with innovative ideas for your work.
		Risk-taking courage (Sungadji, 2023), (Irwanto, 2022)	Ordinal	2	During this time, you have the courage to take risks to carry out the work that is your responsibility. Your responsibility.
	Attention to page detailed (Sungadji, 2023)	Accuracy of work (Sungadji, 2023)	Ordinal	3	During this time, you gave accuracy in doing processing, inputting data, both numbers and letters in the accounting information system used.
		Thoroughness in analyzing (Sungadji, 2023)	Ordinal	4	So far, you have been able to analyze well every decision made and

					problem faced in the accounting information system used in the company.
	Result orientation (Sungadji, 2023)	Optimal work results (Sungadji, 2023) (Silviani, 2023)	Ordinal	5	During this time, you have been able to complete the work according to with the given target.
		Quality of work (Sungadji, 2023) (Silviani, 2023)	Ordinal	6	So far, your employer has focused more on the quality of results than on techniques and processes.
	People Orientation (Sungadji, 2023)	Consideration of the effects of every company decision for employees (Sungadji, 2023) (Silviani, 2023)	Ordinal	7	In the company where you work, every decision of the company management always considers the effect of the decision taken on its employees.
		The relationship between superiors and subordinates (Sungadji, 2023) (Silviani, 2023)	Ordinal	8	In the company where you work, the relationship between leaders and subordinates is well established.
	Team Orientation (Sungadji, 2023)	Teamwork (Sungadji, 2023) (Silviani, 2023)	Ordinal	9	In your company, work is done as a team rather than individually.
		Coordinating the work (Sungadji, 2023) (Silviani, 2023)	Ordinal	10	In doing your work, you always coordinate with colleagues and leaders.
	Aggressiveness (Sungadji, 2023)	Competition (Sungadji, 2023) (Silviani, 2023)	Ordinal	11	You conduct healthy competition among coworkers to

					improve work performance
		Support value aggressive (Sungadji, 2023) (Silviani, 2023)	Ordinal	12	Company place Mr./Ms. Work supports their employees to be aggressive in order to achieve optimal results.
	Stability (Sungadji, 2023)	Consistency to organizational values (Sungadji, 2023) (Silviani, 2023)	Ordinal	13	You always consistently carry out the values espoused by the company in doing your work.
		Resistance to change (Sungadji, 2023) (Silviani, 2023)	Ordinal	14	You can respond to any technological changes in your work.
Organization Structure (Murliasari & Dudi, 2023), (Muhtadin & Yusuf, 2022), (Juru, 2020)	Work specialization (Melinda, et al., 2023), (Yusuf, 2022)	Availability of task information (Ilyas, et al., 2023), (Yusuf, 2022)	Ordinal	15	In the company where your work, the leader explains/ provide detailed job descriptions to be done.
		Available at task allocation (Illyas, et al., 2023), (Yusuf, 2022)	Ordinal	16	You have a specific task specialization that must be done.
		Person in charge (Yusuf, 2022) (Rusdin, 2023)	Ordinal	17	In the organizational structure of the company where you work, you have one superior to whom you give direct responsibility for work results.
		Command structure (Yusuf, 2022), (Rusdin, 2023)	Ordinal	18	In the company where you work, the level that has the authority to give orders to the lower level is clearly regulated and runs well, to give orders to

					lower levels is clearly organized and running well.
	Control range (Melinda, et al., 2023)	Control number of subordinates (Yusuf, 2022), (Rusdin, 2023)	Ordinal	19	The company where you work controls the number of subordinates in each section so that it can be organized effectively and efficiently.
		Ratio of number of subordinates and superiors (Yusuf, 2022) (Rusdin, 2023)	Ordinal	20	You feel that the ratio between the number of superiors and subordinates in the place where you work is set proportionally so that the control exercised by the superiors is quite effective.
	Centralization/ decentralization (Melinda, et al., 2023)	Decision making centralizd decision-making (Yusuf, 2022), (Ismail & Pranadani, 2022)	Ordinal	21	The top management of the company where you work, in making decisions, does so by listening to input and involving subordinates/ personnel lower level.
		Decision making decentralized (Yusuf, 2022), (Ismail & Pranandani, 2023)	Ordinal	22	The company where you work in making decisions can be taken by lowel level managers by considering input from other subordinates.
	Formalization (Melinda, et al., 2023)	There is work standard (Melinda, et al., 2023)	Ordinal	23	The company where you work has clear standards in carrying out your