

Guest Editorial Notes

We are very grateful to present you combination of Special Issues organized by Universitas Indonesia. The 6th International Accounting Conference organized by the Department of Accounting, Faculty of Economics and Business, Universitas Indonesia in Yogyakarta, Indonesia with the conference theme is “The Growth Game Changer: How Accounting Works in the Digital Era”. This theme is high importance and could not have been more relevant to the accounting field, considering the advent of advanced technology and its implementation in the areas of analytics, business processes, shared services and industry innovations such as fin-tech and financial inclusion.

The conference involved practitioners, scholars, and experts in accounting and economics, including speakers from the Government of Indonesia (Bank Indonesia, Directorate General of Taxes), International Federation of Accountants (IFAC) as recognized accounting organization, big-four Public Accountant Firms, as well as participants from various countries, such as Japan, Malaysia, Australia, Singapore, China, Netherland, Brazil and all over Indonesia.

Best selected papers cover the area of (a) taxation (b) environmental issues (c) gender (d) audit quality (e) public sector accounting (f) capital market (g) corporate governance and (h) earnings quality. These topics represent current issues related to global accounting development and are still relevant in the context of digital era. Papers published in this special issue may fill the gap on the previous studies in the field of accounting and business. Additionally, issues of these papers are based on empirical data, which can be utilized by practitioners in the relevant field, contributing to better decision making process.

The 2nd International Conference of Indonesia’s Economy and Development (the 2nd ICIED), held in Jakarta, Indonesia on August 13th – 15th 2017 and was administered by the Department of Economics, Universitas Indonesia. Raising the theme of “Economic Research and Policy in The Changing World”, ICIED aims to be one of international academic hubs in sharing knowledge on policies and issues of Indonesian economy and development.

The conference hosted 121 scholars (out of 378 abstracts submitted) which were divided into 15 topics, ranging from global uncertainty and micro-macro prudential, poverty and inequality, labor market, islamic economics to food security. This special imprint would not be possible without contributions from our stakeholders. First, we thank the reviewers who have invested their time to review in timely manner and professional way.

We would like to express our gratitude to Prof. Siong Hook Law, the Editor in Chief of IJEM, for providing a platform for the 2nd ICIED committee to publish the papers. We are also indebted to Dr. Alin Halimatussadiyah, the Head of Organizing Committee of 2nd ICIED, as well as Dr. Hera Susanti, the Head of Department of Economics, Universitas Indonesia, who successfully conducted the conference and gathered high quality papers. Last but not least, we thank the authors who were capable to complete the process thoroughly. We are very hopeful that these selected papers would be an interest to scholars, policy makers, practitioners and students. It would be a great pleasure if these papers can be utilised as a basis for policy formulation, references for deeper research and media for future research collaboration.

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Guest Editors

6th International Accounting Conference (6th IAC)

Dr. Dyah Setyaningrum

2nd International Conference of Indonesia's Economy and Development (2nd ICIED)

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2. M. H. Yudhistira, Ph.D., Universitas Indonesia, Indonesia
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