West Science Journal Economic and Entrepreneurship
Vol. 2, No. 01, February 2024, pp. 75~85

Analysis of The Factors That Influence Auditor Switching in Bank Companies Listed on The Indonesian Stock Exchange in 2017-2021

Ubaidillah Perdana Putra[1],Arik Susbiyani[2],Ibna Kamelia Fiel Afroh[3]
[1,2,3]Muhammadiyah University of Jember

Article Info

Article history:

Received January 2024
Revised February 2023
Accepted February 2023

Keywords:

Audit Opinion
Institutional Ownership
Management Change
Financial Distress
Auditor Switching

ABSTRACT

Auditor switching is a change of KAP or auditor made by the company for a reason or there are certain factors from the company and from the auditor itself. Auditor Switching in Indonesia is one of the regulations required by the Indonesian government as an effort to maintain auditor independence. This study aims to analyse the effect of audit opinion, institutional ownership, management change, and financial distress on auditor switching. The results of this study reveal several important findings. First, Audit Opinion has an insignificant influence on auditor switching this is because in general the sample of banking companies mostly get an unqualified opinion. Second, Institutional Ownership has an insignificant influence on auditor switching because the high proportion of institutional ownership in a banking company does not guarantee auditor switching. Third, Management Change has a significant influence on auditor switching because management wants a KAP that can meet management's needs in managing the company. Finally, Financial Distress has a significant influence on auditor switching because when a company experiences financial distress, the company will make a change of KAP. The potential bankruptcy experienced by the company causes company management to try to prevent bankruptcy which results in liquidation.

Corresponding Author:

Name: Ubaidillah Perdana Putra
Institution Address: Muhammadiyah University of Jember
e-mail: putraubaidillah411@gmail.com

1. INTRODUCTION

Presented in accordance with PSAK No. 1 Financial Statements 2015 a structured view of the entity's financial position and financial performance. Financial statements can also be interpreted as the final result of the recording process by the company. Financial reporting is classified as a very important tool because it provides financial information It reflects the company's performance [1]. Good financial statements have four characteristics, namely understandable, relevant, reliable, comparable. For companies, in addition to the basis for decision making by internal parties, also using financial reporting communicates the responsibility to use the resources entrusted to the company's management by the owners or shareholders of corporate investors. About the company's external financial statements can be used as a means of obtaining information about the company's performance during the financial reporting period [2]. With this explanation, it can be said that financial statements are a very important source of information for parties asking where they are interested in the company.

The prepared financial statements do not have to be published immediately by a company, especially for companies that are already public [3]. This is because the financial statements must be subject to proper audit procedures beforehand in line with OJK Regulation No. 29 / POJK.04 / 2016 concerning the annual report of issuers or Public Companies Section 4 Reporting The annual report must contain audited annual financial statements. Based on [4] Audit is an activity that collects and evaluates evidence about information to determine and report the level of compliance, between information and predetermined criteria. The audit process is needed to ensure that there are no errors in the financial statements either intentionally or unintentionally [5]. This is to prevent possible losses to stakeholders and to maintain confidence in the financial statements.

The audit process can be carried out by auditors or independent accountants who are members of the public who have worked at KAP. Using the services of an auditor is expected to lead to greater confidence in the financial reporting prepared by the company and can provide assurance that the financial statements presented are relevant and reliable [6]. Also auditors conflict of interest between parties must be bridged in such a way that the examination of financial statements must be objective and independent [7]. Even so, it is not uncommon for the public to question the independent attitude of auditors.

The Indonesian government itself has issued Minister of Finance Regulation (PMK) No. 17 / PMK.01 / 2008 Article 3 concerning Public Accountant Services paragraph (1) explains that KAP can only provide audit services for up to 6 consecutive financial years and an accountant in a publication entity for up to 3 consecutive financial years. This policy has been updated by the government issued a new regulation in 2015, namely PP No. Article 11 (1) of Regulation No. 20 of 2015 concerning Public Accountant Practices explains that KAP is no longer limited to audit companies [8]. This limitation only applies to public accountants, namely 5 consecutive financial years. However, in 2017 OJK issued new regulations, Financial Services Authority Regulation No. 13/POJK.03/2017, regulating the use of public accounting services and public accounting firms in the event Article 16 (1) Financial Services explains the use of the same accountant services for up to 3 consecutive years, while restrictions on the use of KAP services depend on the results of the review committee's [9].

Even so, auditor changes or auditor transitions companies carry out activities not only because they want to comply with regulations issued by the government (mandatory), because sometimes companies also change auditors at the will of the company's own management [10]. This can occur because it is influenced by various factors other than the provisions mentioned above.

The first factor that can encourage auditors to switch is the audit opinion given by the auditor [11]. In general, company management definitely wants a good review of their company. This is because the opinion obtained will have an impact on investment decisions to attract investors (Knechel, 2020). For example, if the auditor cannot provide advice on company expectations and company management is likely to look for other company needs [12]. Conversely, if KAP can provide opinions in line with expectations, the more aligned with accounting policies and reporting. Therefore, the company's accounting reports are less likely to replace KAP [13].

The second factor that can encourage auditors to switch is institutional ownership. Institutional ownership is the ownership of part of the shares of a company by external parties (excluding the public) such as companies (PT), government and private institutions (domestic or foreign) [14]. The institutional ownership structure can generally act as a party that monitors the company. According to [15], companies with large institutional ownership indicate their ability to monitor management. The greater the institutional ownership, the more efficient the utilization of company assets and is also expected to act as a prevention of waste committed by management. Institutional ownership is the proportion of share ownership at the end of the year owned by institutions, such as insurance, banks or other institutions [16].

The third factor that can encourage auditors to switch is management change in the company. Management change can be interpreted as a change of directors in a company due to the results of a general meeting or the desire of the directors to resign [17]. Changes in management will make it possible for new policies to emerge, especially for auditor changes [18]. Management plays an important role in the selection of auditors to audit the financial statements that the company has prepared. If, according to management, the auditor is not performing well, then there will be a greater tendency to switch auditors. Management turnover also allows new managers to choose between auditors having a good relationship with the company or auditors who can comply with the company's accounting policies and practices [13].

The fourth factor that can encourage auditors to switch is financial distress. Financial distress or what can be called financial difficulties is the company's financial condition in an unstable state or experiencing difficulties such a financial situation can make the company experience bankruptcy difficulties [10]. This can trigger the company to switch auditors because a decrease in financial condition will cause the company's closure to be unable to pay for the audit, so it is forced to change the KAP [19]. In addition, the company's auditor can also be replaced with a more qualified auditor, hopefully increasing shareholder confidence [20].

The purpose of this study is to identify whether audit opinion, institutional ownership, management change, financial distress affect auditor switching in banking companies listed on the Indonesia Stock Exchange in 2017-2021. Thus, this study aims to provide information to banking companies on the relationship between these variables and auditor switching.

2. LITERATURE REVIEW

2.1 Agency Theory

Agency theory or agency theory was first coined by (Jansen and Meckling 1976) defines an agency relationship as a contract in which one or more people (principal) engage another person (agent) to perform certain services on their behalf, and then delegate some decision-making authority to the intermediary (agent). In a corporation, the principal is the shareholders and the agent is the management [21]. Agency theory explains the contractual relationship between the agent and the principal. Confidence in the agent as an investor principal manages assets and the agent needs to provide regular reports on the development of these assets to the principal [22]. Having different interests, this results in independent auditors acting as mediators between agents and principals. The auditor's role is to determine whether the reports prepared by managers are in accordance with accounting principles [14]. Thus, auditor verification of financial information adds credibility to the report and reduces the risk of misinformation and can provide benefits for both agents and principals [23].

2.2 Auditor Switching

Auditor switching is a change of auditors and Public Accounting Firms (KAP) performing audit duties on the company. This action is a decision that is full of considerations because it will affect the quality of the financial statements that will be produced and affect the profit that the company wants to [24]. Auditor Switching or Auditor Change is mandatory and voluntary. Regulations regarding auditor switching for certain reasons companies must comply with mandatory regulations set by the government. Auditor switching in this study is a change in the Public Accounting Firm (KAP) carried out by the company. The variable used in this study is a dummy variable, if the company changes the public accounting firm, it is given a value of 1 and if the company does not change the public accounting firm, it is given a value of 0.

2.3 Audit Opinion

According to [15], the audit opinion is made by the auditor on the fairness of the financial statements of the company the auditor is auditing. Audit opinion on financial statements is an opinion that has been adjusted to certain standards to obtain and objectively evaluate evidence about economic activities and events, such as the risk of error (bias), and evidence supporting the preparation of financial statements. Audit opinion is the final stage of the external auditor's audit process [25]. The purpose of the audit opinion the independent auditor does this to express an opinion on the fairness of all material events, financial condition, results of operations, changes in equity, and cash flow in accordance with Indonesian GAAP [26]. The audit opinion in this study will be measured by the dummy method, if the auditor has no exceptions, it will be given a value of 1, otherwise if the related opinion is given an exception, it will be given a value of 0.

2.4 Institutional Ownership

Institutional ownership is ownership of company shares owned by institutional investors. According to [27], institutional investors include financial institutions which include banks, insurance companies, pension funds, investment companies, and other financial institutions. According to [28], high ownership by institutional investors encourages monitoring activities due to their large voting power which will influence management policies including in choosing auditors, where independent auditors have an important role in the monitoring process so that the resulting financial statements are of high quality and can be trusted. In this study, the proxy for institutional ownership is:

$$(KI = \frac{\text{Total Institutional Shares}}{\text{Total Company Shares}} x\ 100\%)$$

2.5 Management Change

Management turnover is a change that occurs in the company's board of directors. This change can occur as a result of the decision of the general meeting of shareholders, nor does the Board of Directors resign voluntarily. Having this management change allows the emergence of new policies within the company, including a change of auditors regardless of the status of the company whether there is a problem [25]. from this explanation it can be said that management change is also possible. Changes in auditors occur, as usually new directors, CEOs or managers need auditors who are more qualified and competent and can help them meet the needs of a growing company. Management turnover in this study will be measured by the dummy method, if a company makes a change in the main director, it will get a value of 1, otherwise it will get a value of 0.

2.6 Financial Distress

In research [29], financial distress is a recessionary phase of financial conditions that exist before bankruptcy or liquidation. Financial distress can also be interpreted as the company's financial condition in an unstable state or in other words the company is facing financial difficulties [30]. If this happens, it can be not conducive to the interests of shareholders, creditors, managers and other parties, even suppliers, for fear of harming the company bankruptcy or liquidation. This also shows that the company has failed in economic terms [19]. The moment when financial distress occurs, it can trigger the company to conduct audit switching, namely replacing the auditor with a higher quality auditor to hopefully increase shareholder confidence. This ratio is measured using the dummy method, where if DER> 100%, it is given a value of 1. Meanwhile, if DER ≤ 100%, it will be given a value of 0.

3. METHODS

This research is a study using quantitative methods. According to [30]. The type of research used is explanatory in nature and aims to examine hypotheses to explain the causal relationship between several variables.

The type of data used in this study is secondary data. Sample determination was carried out by purposive sampling. A total sample of 47 companies was used in this study. The sample criteria used for this study are:

1. Banking companies that are not listed on the IDX in 2017-2021.
2. Banking companies that do not provide complete financial information during 2017-2021.
3. Banking companies that did not conduct Auditor Switching in 2017-2021.

The analysis model developed to test the hypothesis of this study uses logistic regression. This analysis is used because the dependent variable (auditor switching) is a dummy variable is dichotomous (auditor switching and without doing auditor switching).

The initial logistic regression equation in this study is as follows:

$$\text{Ln}\left(\frac{SWITCH}{1-SWITCH}\right) = (a + B_1X_1 - B_2X_2 + B_3X_3 + B_4X_4 + e)$$

Description:
SWITCH = Probability of the presence or absence of the effect of auditor switching
a = Constant
X1 = Audit Opinion
X2 = Institutional Ownership
X3 = Management Change
X4 = Financial Distress
B1-B4 = Regression Coefficient
e = Error

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistical Test Results

Descriptive statistics are statistics used to analyze data taken by describing or drawing the collected data as it is, without intending to make generally accepted conclusions or generalizations [31].

The table 1 presents descriptive information about the research variables. Based on the data above, the Audit Opinion variable has a standard deviation value of 0.093 and a mean value of 0.99, the Institutional Ownership variable has a standard deviation value of 0.17596 and a mean value of 0.7752, the Management Change variable has a standard deviation value of 0.502 and a mean value of 0.50, the Financial Distress variable has a standard deviation value of 0.131 and a mean value of 0.98, the Auditor Switching variable has a standard deviation value of 0.501 and a mean value of 0.46.

4.2 Regression Model Feasibility Results

The first analysis carried out is to assess the feasibility of the regression model. Testing the feasibility of the logistic regression model is done using the Goodness of fit test as measured by the Chi-Square value at the bottom of the Homser and Lemeshow test. The results of data processing are shown in the table 2. The table shows that the statistical value of the Hosmer and Lemeshow Goodness of fit test is 3.321 with a significance probability of 0.854, which is above 0.05.

Because the probability number > 0.05, H0 is accepted. This means that the regression model is suitable for further analysis, as there is no significant difference between the predicted classification and the observed classification.

4.3 Overall Model Assessment Results

The second analysis performed is to assess the overall fit of the model to the data.The hypothesis for assessing model fit is :

H0 = The hypothesized model fits the data.
Ha = The hypothesized model does not fit the data.

Based on this hypothesis, H0 must be accepted and Ha must be rejected for the model to fit the data. The statistics used are based on the likelihood function. The likelihood L of the model is the probability of the hypothesized model describing the input data. To see a better model in predicting the possibility of auditor switching in banking companies using the -2 log likelihood value. The statistics used are based on the likelihood function. The likelihood L of the model is the probability that the hypothesized model describes the input data. The results of the calculation of this analysis can be seen in table 3.

Based on table 3, it produces a -2 log likelihood value of 141.383 which is seen in the iteration history at step 0 (block number 0). Then the results of the calculation of the -2 log likelihood value in the second block (block number = 1) show that the -2 log likelihood value is 138.874. This means that there is a decrease in the value of - 2 log likelihood in the second block (block number = 1). The overall assessment of the regression model uses the -2 log likelihood value where if there is a decrease in the second block compared to the first block, it can be concluded that the regression model is getting better.

4.4 The results of testing the coefficient of determination (R2)

Judging from the results of data processing output, the Nagelkerke R Square value in the Table 4 is 0.282, which means that the variability of the dependent variable that can be explained by the independent variable is 28.2%, the remaining 72.8% is explained by other variables outside the research model. Or together the variation of independent variables (audit opinion, institutional ownership, management change, financial distress) can explain the variation in the Auditor Switching variable by 28.2%.

4.5 Regression Coefficient Testing Results

Based on the results of testing the logistic regression coefficients in table 5, by referring to the significance value based on Beta, if the model is significant, the sig. value is less than 0.05. For all estimators, it can be concluded that the variables that affect auditor switching are the variables of management change and financial distress. This is based on the sig. value is less than 0.05.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Opinion	115	0	1	0,99	0,093
Institutional Ownership	115	0,33	0,98	0,7752	0,17596
Management Change	115	0	1	0,50	0,502
Financial Distress	115	0	1	0,98	0,131
Auditor Switching	115	0	1	0,46	0,501
Valid N (listwise)	115				

Source: SPSS processed data 2023

Table 2. Hosmeer and Lemeshow Test

Step	Chi-square	df	Sig
1	3,321	7	0,854

Source: SPSS processed data 2023

Table 3. Overall Model Fit Test
(Block Number = 0)
Lteration History[a,b,c]

lteration		-2 Log likelihood	Coefficients Constant
Step 0	1	141,383	-0,783
	2	141,336	-0,826
	3	141,336	-0,827

(Block Number = 1)
Lteration History[a,b,c,d]

lteration		-2 Log likelihood	Coefficients				
			Constant	Audit Opinion	Institutional Ownership	Management Change	Financial Distress
Step 1	1	138,874	-,980	1,044	-,387	,435	-,651
	2	138,458	-2,014	2,100	-,459	,495	-,684
	3	138,348	-3,055	3,142	-,461	,496	-,685
	4	138,309	-4,071	4,157	-,461	,496	-,685
	5	138,295	-5,076	5,163	-,461	,496	-,685
	6	138,290	-6,078	6,165	-,461	,496	-,685
	7	138,288	-7,079	7,165	-,461	,496	-,685
	8	138,288	-8,079	8,166	-,461	,496	-,685
	9	138,287	-9,079	9,166	-,461	,496	-,685
	10	138,287	-10,079	10,166	-,461	,496	-,685
	11	138,287	-11,079	11,166	-,461	,496	-,685
	12	138,287	-12,079	12,166	-,461	,496	-,685
	13	138,287	-13,079	13,166	-,461	,496	-,685
	14	138,287	-14,079	14,166	-,461	,496	-,685
	15	138,287	-15,079	15,166	-,461	,496	-,685
	16	138,287	-16,079	16,166	-,461	,496	-,685
	17	138,287	-17,079	17,166	-,461	,496	-,685
	18	138,287	-18,079	18,166	-,461	,496	-,685
	19	138,287	-19,079	19,166	-,461	,496	-,685
	20	138,287	-20,079	20,166	-,461	,496	-,685

Source: SPSS processed data 2023

Table 4. Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	19.28895[a]	0,244	0,282

Source: SPSS processed data 2023

Table 5. Variables in the Equation

		B	**df**	**Sig.**
Step 1[a]	Opini Audit	20,166	1	,999
	Kepemilikan Institusional	-,461	1	,679
	Pergantian Manajemen	31,884	1	0,02
	Finansial Distress	4,9523	1	,000
	Constant	-20,079	1	,999

Source: SPSS processed data 2023

5. CONCLUSION

Based on logistic regression testing, it is known that the factors that influence auditor switching in banking companies listed on the Indonesia Stock Exchange for the 2017-2021 time period are the variables of management change and financial distress. Meanwhile, the audit opinion variable and institutional ownership have no significant effect on the timeliness of submitting financial reports.

Some Some suggestions that can be submitted for further research, namely: (1) Further research is recommended to use the latest research year period up to the last 5 years of the research year, because in the last 5 years the financial statements on the Indonesia Stock Exchange are still fairly complete. (2) Further research is advised to consider well the selection of factors to be used as variables as well as the samples used so that the data collected can successfully prove the relationship between the independent and dependent variables.

ACKNOWLEDGEMENTS

Praise the author's gratitude to God Almighty because of His grace, tawhid, and guidance the author can complete the Journal on Analysis of Factors Affecting Auditor Switching in Bank Companies Listed on the Indonesia Stock Exchange 2017-2021 to completion. Shalawat and greetings are always launched to our lord the Prophet Muhammad SAW. The author would like to thank:

1. Dr. Arik Susbiyani. SE, MM as the first supervisor, for his guidance and support.
2. Mrs. Ibna Kamelia Fiel Afroh. SE., MM as the second supervisor, for his guidance and support.
3. Parents because thanks to their enthusiasm, support, and prayers, the author can complete this journal.
4. The author would also like to thank Westscience Press and those who have helped and become sources of information during the work of this journal so that the author can complete this journal.

The author realizes that this journal is still not perfect. Because the author is also still in the learning process. Therefore, the author hopes for useful criticism and suggestions. Sorry if there are mistakes in writing this journal and please understand. Hopefully the contents of this journal can be useful for all of us.

REFERENCES

[1] Riswan, R., & Kesuma, Y. F. (2014). Financial statement analysis as a basis for assessing the financial performance of PT Budi Satria Wahana Motor. Journal of Accounting and Finance, 5(1).

[2] Osadchy, E. A. (2018). *Financial Statements of a Company as an Information Base for Decision-Making in a Transforming Economy. In European Research Studies Journal: Vol. XXI (Issue 2).*

[3] Mohamed, N. (2014). *Financial Statement Fraud Risk Mechanisms and Strategies: The Case Studies of Malaysian Commercial Companies*. *Procedia - Social and Behavioral Sciences*, *145*, 321–329.

[4] Bolek, V. (2015). Process modeling of internal audit in healthcare center. *Kontakt*, *17*(3), e154–e162.

[5] Luippold, B. L. (2015). *Managing Audits To Manage Earnings: The Impact Of Diversions On An Auditor's Detection Of Earnings Management*. *Accounting, Organizations and Society*, *41*, 39–54.

[6] Dyball, M. C., & Seethamraju, R. (2022). Client use of blockchain technology: exploring its (potential) impact on financial statement audits of Australian accounting firms. *Accounting, Auditing & Accountability Journal*, *35*(7), 1656–1684.

[7] Dwyer, L. (2016). Economic evaluation of special events: Reconciling economic impact and cost–benefit analysis. *Scandinavian Journal of Hospitality and Tourism*, *16*(2), 115–129.

[8] Soraya, E. (2017). Factors Affecting Voluntary Auditor Switching (Empirical Study of Non-Financing Companies Listed on the Indonesia Stock Exchange in 2011-2015). In Scientific Journal of Accounting Economics Students (JIMEKA) (Vol. 2, Issue 1).

[9] Kencana, S. A. (2018). Factors Affecting Voluntary Auditor Switching (Study of Companies Listed on the Indonesia Stock Exchange for the 2010-2015 Period). In Journal of Regional Accounting & Finance (Vol. 13, Issue 1)..

[10] McCracken. (2008). *Auditor-client management relationships and roles in negotiating financial reporting*.

[11] Augustyvena, E. V. (2017). The effect of management change, audit opinion, and financial distress on auditor switching. *The Indonesian Accounting Review*, *7*(2), 231.

[12] Knechel, W. R. (2020). *Understanding financial auditing from a service perspective*. *Accounting, Organizations and Society*, *81*.

[13] Ghafran, C. (2013). The governance role of audit committees: Reviewing a decade of evidence. *International Journal of Management Reviews*, *15*(4), 381–407.

[14] Parhusip, H. (2020). Factors Affecting Auditor Switching (Empirical Study of Non-Financing Companies Listed on the Indonesia Stock Exchange).

[15] Dejan. (2020). Influence of Financial Distress, Change in Management, Institutional Ownership on a Auditor Switching (An Empirical Study on Mining Sector Companies Listed in Indonesian Stock Exchange during 2013-2017). In *Change In Management*.

[16] Shah. (2019). The Effect of Financial Distress, KAP Size and Client Company Size on Auditor Switching.

[17] Simalango, E. D. (2022). *The Effect Of Firm Size, Auditor's Opinion, Auditor's Reputation, And Management Change On Auditor Switching At "Main Board Indeks"*.

[18] Sari, A. K. (2018). Factors that influence voluntary auditor switching in companies listed on the bei for the period 2010-2015. Accountable, 15(1), 17-28.

[19] Finishtya, F. C. (2019). The Role of Cash Flow of Operational, Profitability, And Financial Leverage In Predicting Financial Distress On Manufacturing Company In Indonesia. *Jurnal Aplikasi Manajemen*, *17*(1), 110–117.

[20] Sulistyowati, Y. (2017). Recording Umkm Financial Reporting (Case Study in Malang City). Reference: Journal of Management Science and Accounting, 5(2), 49-55.

[21] Harnanto, N. (2019). Factors Affecting Auditor Switching (Empirical Study of Banking Companies Listed on the IDX for the 2014-2017 Period). 14(1)..

[22] Tambalean, F. A. K. (2018). The Effect of Managerial Ownership and Institutional Ownership on Company Value in Consumer Goods Industry Sector Companies on the IDX..

[23] Prabasari, G. A. A. R. (2017). The Effect of Profitability, Company Size, and Audit Committee on Audit Delay Moderated by KAP Reputation.

[24] Christophers, B. (2017). Climate Change and Financial Instability: Risk Disclosure and the Problematics of Neoliberal Governance. *Annals of the American Association of Geographers*, *107*(5), 1108–1127.

[25] Soliman, M. S. (2018). *The Effect of Audit Quality on Earnings Management in Developing Countries: The Case of Egypt. In Article in International Research Journal of Applied Finance*.

BIOGRAPHIES OF AUTHORS

	Name : Ubaidillah Perdana Putra Place, Date of Birth : Kediri, September 6, 2000 History of Education : 2016-2019 SMAN 1 BONDOWOSO 2019-Present University of Muhammadiyah Jember History of Work Experience : 2022 BKP Village Project 2022-2023 Has Practiced Field Work at Senyum Media Jember Email Address: putraubaidillah411@mail.com
	Name : Arik Susbiyani SE.,M.Si Place, Date of Birth: Jember, November 28, 1971 History of Education : 1996 Bachelor of Accounting STIE Dharma Nasional Jember 2001 Master of Accounting Diponegoro University Semarang 2014 Doctor of Accounting Universitas Brawijaya Malang History of Work Experience :

	Odd/2001-2002 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember / Accounting (Management Accounting Management Information System Introduction to Accounting) Even / 2001-2002 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember / Accounting (Government Accounting) Odd/2002-2003 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Management Accounting, Management Information Systems) Even/2002-2003 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Cost Accounting I, Public Sector Accounting) Even/2003-2004 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Cost Accounting II, Public Sector Accounting, Research Methodology) Odd/2004-2005 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Management Accounting, Management Control System) Even/2004-2005 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Public Sector Accounting, Research Methodology) Odd/2005-2006 : Teaching at the Faculty of Economics University of Muhammadiyah Jember / Accounting (Management Accounting, Management Control System) Even / 2005-2006 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember / Accounting (Public Sector Accounting, Research Methodology) Odd/2006-2007 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Management Accounting, Management Control System) Even/2006-2007 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Financial Accounting Seminar, Public Sector Accounting) Odd/2007-2008 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Management Accounting, Management Control System) Even/2007-2008 : Teaching at the Faculty of Economics, University Muhammadiyah Jember / Accounting (Financial Accounting Seminar, Public Sector Accounting, Management Control System) Odd / 2008-2009 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember / Accounting (Introduction to Accounting I, Cost Management, Management Control System, Accounting Theory) Even / 2008-2009 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember / Accounting (Advanced Financial Accounting, Financial Accounting Seminar, Introduction to Accounting II)

	Ganjil/2009-2010 : Mengajar di Fakultas Ekonomi Universitas Muhammadiyah Jember/Akuntansi (Manajemen Biaya, Sistem Pengendalian Manajemen, Akuntansi Manajemen) Even/2009-2010 to Even 20013-2014 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Advanced Studies) Odd/2014-2015 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Introduction to Accounting I, Cost Management, Statistical Management Control System II) Odd/2014-2015 : Teaching at the Faculty of Economics, University of Muhammadiyah Jember/Accounting (Financial Management) Email Address : ariksusbiyani@unmuhjember.ac.id
	Name : : Ibna Kamilia Fiel Afroh, SE., MM. Place, Date of Birth: Jember, February 28, 1987 Education History : Bachelor of Accounting University of Jember Master of Management University of Jember History of Work Experience : Teaching at the Faculty of Economics, University of Muhammadiyah Jember / Accounting (Financial Management) Email Address: ibnakamelia@unmuhjember.ac.id