GENDER IN ACCOUNTING RESEARCH: RECENT DEVELOPMENT IN INDONESIA

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ABSTRACT

This study aims to provide an overview of the development of gender accounting research in Indonesia from 15 national accredited journals in Indonesia from 2009 to 2018 with a total of 39 articles. The articles are classified based on topic, method, and proxy of gender using the ‘charting the field’ method. This study found that the majority of articles published on gender accounting research are dealing with financial reporting and auditing. Most of the published articles classified gender as a dummy variable. The survey method is the most used method in gender accounting research in Indonesia followed by the analytical method and lastly literature review. This study suggests more study on gender in accounting research. The previous studies mostly classified gender as a dummy variable, therefore future study should consider other factors such as education, age, experience, a background of men and women. It will provide in-depth analysis and insight regarding the role of gender in accounting and decision-making. Future studies can look into more auditing topics such as audit opinion, audit log, or audit timeliness. Also, it is interesting to investigate other topics dealing with financial reporting such as the effect of gender diversity on corporate social responsibility and risk-taking.

Keywords: gender, accounting research, review, charting the field

INTRODUCTION

A recent study by Dieleman & Aishwarya (2012) showed that the percentage of the woman on board in Indonesia is 11.6 %, the highest among Hong Kong (10.3 percent), Malaysia (7.3 percent), Singapore (7.3 percent) and Japan (1.1 percent). The study also revealed that 40% of public companies have more than one female representation on the board. Indonesian women are moving away from their traditional role as mother and wife, they are pursuing working careers (Deloitte Global Center for Corporate Governance, 2015). Khlf & Achek (2017) argued that the role of the female in accounting is an important issue for policymakers. However, most of the studies on the role of gender in accounting research...
were conducted in the USA. Although researchers in emerging markets such as Indonesia have also shown great interest in research on gender issues, the findings from their research work are not disseminated internationally as most of these studies are published in the local journals. As a result, there is limited understanding and insights about the role of women in emerging markets. This study attempts to conduct a review on research that focuses on gender study in the context of an emerging market, Indonesia so as to enhance understanding about the role of women in the emerging markets and to fill the research gap.

This study extends the work of Khlif & Achek (2017) and Hardies & Khalifa (2018) that had reviewed accounting research on gender studies. Based on 39 articles of 15 national accredited journals, in line with Khlif & Achek (2017), this study classified gender accounting research in Indonesia into three categories based on two main themes, as follows: first, financial reporting (earnings quality, firm performance, fraud detection, tax evasion, whistleblowing intentions, corporate social reporting, dividend policy, financial statement fraud, environmental disclosure). Second, auditing (audit delay, audit judgment, auditor perception, dysfunctional behavior in audit, and auditor skeptics) and third, other miscellaneous topics (tax compliance, accounting academic settings, gender discrimination on the accounting profession, and financial literacy). This study found that the majority of the articles use a dummy variable as the measurement of gender.

This review contributes to the accounting literature review in the following aspects. First, providing evidence on the development of gender accounting research in Indonesia and providing an overview of the streams/themes dealing with gender accounting research. Second, with regards to the researcher, this review shows the topic that has not been explored yet in gender accounting research, therefore future research can explore the topic. Third, this review also highlights the different methodological approach used and the proxy of gender, identifies the limitation of gender accounting literature, and suggest future research.

LITERATURE REVIEW
Charting the field is a method to identify articles based on the research object, then to classify the articles according to the topics and methods. This method enables the researchers to classify articles in a more efficient and organized manner so that the topics of study are clearer. This method has been used by Suprianto and Setiawan (2017), Fitriana, Dewi & Setiawan (2018), and Dewi, Fitriana & Setiawan. (2018).

Gender is a social construct that refers to social functions, meanwhile, sex is associated with biological function. The concept of culture is also applied in gender, part of human mental programming depends on the sex. In other words, gender is an involuntary characteristic, because the effect of culture and gender on mental programming is mostly unconscious (Hoofstede, 2001).

Based on the sex difference, societies expect different roles of men and women. This social role as explained in Social Role Theory by Eagly (2016), identified two traits that are expected from men and women, namely communal traits such as friendly, unselfish, care for others, and expressive –traits associated more to women than men and agentic traits such as leadership, assertiveness, and independence–traits associated more to men than women. Gender role expectations affect the behavior of men and women. The deviation of the expected role may result in negative sanctions and social exclusion.

RESEARCH METHODS
This study uses the “Charting the Field” method developed by Hesford, Lee, Van Der Stede & Young. (2007). The study is conducted in three stages. The first stage is identifying articles published in 2009-2018 in 15 accredited journals on gender in accounting in Indonesia. The accredited journal is defined as a journal that is listed in Sinta rank 2 (Sinta 2). The articles were selected based on accredited journals because the quality of the journal had adequately met the standard of the Ministry of
Research, Technology, and Higher Education of the Republic of Indonesia. Second, the articles are available online. Third, choosing articles related to gender research in accounting in Indonesia by using combinations of keywords that include “gender”, “female”, “women” and “earnings quality”, “social and environmental disclosure”, “auditing”, and “tax” to search for relevant studies.

ANALYSIS AND DISCUSSION
This study reviewed 39 articles from 15 national accredited journals that met the criteria. As depicted in Table 1, there are 15 national accredited journals reviewed in this study published by 14 institutions with 39 articles. From Table 1, it can be concluded that JAMAL (Universitas Brawijaya) is the journal that published the highest number of articles in gender research accounting accounted for a total of 8 articles during the study period.

Based on Table 2 (attached), the most cited articles are studies by Tulung & Ramdani (2016) that examined the effect of management characteristics on banking performance and Yustrianthe (2012) that explored the determinants of audit judgment.

As shown in Figure 1, the peak period is 2012 and 2017 with 7 published studies.

| Journal Name                                  | Institutions                  | Number of Articles |
|-----------------------------------------------|--------------------------------|--------------------|
| Jurnal Ilmiah Akuntansi dan Bisnis (JIAB)     | Universitas Udayana            | 3                  |
| Journal of Economics, Business & Accountancy  | STIE Perbanas Surabaya         | 1                  |
| Ventura (JEBAV)                               | Universitas Gadjah Mada        | 2                  |
| Journal of Indonesian Economy and Business (JIEB) | Universitas Islam Indonesia   | 2                  |
| Jurnal Akuntansi dan Auditing Indonesia (JAAI) | Universitas Indonesia         | 3                  |
| Jurnal Akuntansi dan Keuangan Indonesia (JAKI) | Universitas Kristen Petra     | 1                  |
| Jurnal Akuntansi                              | Universitas Tarumanegara      | 1                  |
| Jurnal Dinamika Akuntansi (JDA)               | Universitas Negeri Semarang   | 2                  |
| Jurnal Keuangan dan Perbankan (JKP)           | Universitas Merdeka Malang    | 6                  |
| Jurnal Siasat Bisnis (JSB)                    | Universitas Islam Indonesia   | 1                  |
| Media Riset Akuntansi, Auditing, & Informasi (MRAAI) | Universitas Trisakti         | 3                  |
| EKUITAS                                       | STIE Surabaya                 | 1                  |
| International Research Journal of Business Studies (IRJBS) | Universitas Prasetya Mulya   | 1                  |
| Jurnal Akuntansi dan Bisnis (JAB)             | Universitas Sebelas Maret     | 4                  |
| Jurnal Akuntansi Multiparadigma (JAMAL)       | Universitas Brawijaya         | 8                  |
| **Total**                                     |                                | **39**             |
followed by 2009, 2006, with 4 papers published on gender studies each year. Figure 1 shows that the trend of published studies has been increasing from 2009 to 2018. This trend suggests a growing interest in gender accounting research following the ongoing rise in the ranks of Indonesia gender equality according to the Global Gender Gap Report (2018).

Table 3 shows the sample of reviewed article from 2009-2018. The journals that published the highest the number of articles in descending orders are JAMAL (20.5%), JKP (15.3%), JAB (10.2%), JIAB (7.7%), JIEB (7.7%), JAKI (7.7%), JDA (5.1%), MRAAI (5.1%), JAAI (5.1%), EKUITAS (2.6%), IRJBS (2.6%), JAK (2.6%), Jurnal Akuntansi (2.6%), and JSB (2.6%). Based on Table 3, there is a slight increase between period 1 (2009-2013) and period 2 (2014-2018) regarding published articles.

Classification of Articles
The articles are classified into three categories which are a theme, a proxy of gender, and method.

Table 3. Sample Description

| Journal Name | 2009-2018 N % | 2009-2013 N % | 2014-2018 N % |
|--------------|----------------|----------------|----------------|
| JIAB         | 3 7.7          | 0 0            | 3 15           |
| JEBAV        | 1 2.6          | 1 5.3          | 0 0            |
| JIEB         | 3 7.7          | 2 10.5         | 1 5            |
| JAAI         | 2 5.1          | 2 10.5         | 0 0            |
| JAKI         | 3 7.7          | 2 10.5         | 1 5            |
| JAK          | 1 2.6          | 1 5.3          | 0 0            |
| Jurnal Akuntansi | 1 2.6       | 0 0            | 1 5            |
| JDA          | 2 5.1          | 1 5.3          | 1 5            |
| JKP          | 6 15.3         | 0 0            | 6 30           |
| JSB          | 1 2.6          | 1 5.3          | 0 0            |
| MRAAI        | 2 5.1          | 2 10.5         | 0 0            |
| EKUITAS      | 1 2.6          | 1 5.3          | 0 0            |
| IRJBS        | 1 2.6          | 0 0            | 1 5            |
| JAB          | 4 10.2         | 0 0            | 4 20           |
| JAMAL        | 8 20.5         | 6 31.5         | 2 10           |
| Total        | 39 100         | 19 100         | 20 10          |

Classification on Research Theme
The articles are classified into three categories under two main streams of gender accounting research according to Khelif & Achek (2017), which are: Financial reporting (earnings quality, firm performance fraud detection, tax evasion, whistleblowing intentions, corporate social reporting, dividend policy, financial statement fraud, environmental disclosure); Auditing (audit delay, audit judgment, auditor perception, dysfunctional behavior in audit, auditor skeptics); Other miscellaneous topics (tax compliance, accounting academic settings, gender discrimination on the accounting profession, and financial literacy).

As shown in Table 4, financial reporting is the most researched topic in gender accounting research, comprises 20 articles. There is an increase of almost 50% between period 1 (2009-2013) and period 2 (2014-2018). The trend suggested that there has been increasing interest in gender accounting research dealing with financial reporting topics. The reviewed studies dealing with this topic include earnings quality (Prayudi, 2017; Tantri and Sholihin, 2012; Ghufron and Bandi, 2015; Darwanis, 2015; Ahmar, 2010), firm performance (Triana and Asri, 2017; Suherman, 2017; 2016; Ramadhani and Adhariani, 2017; Kritanti, 2012; Mardiyati, 2016; Tulung and Ramdani, 2016; Karyanto, 2016), fraud detection (Merawati and Mahaputra, 2017), tax evasion (Budiarto et al., 2018), whistleblowing intentions (Yanti, Hasnawati, Astuti & Kuncara, 2017), corporate social reporting (Pohan, 2012) dividend policy (Fauziah and Probuhudono, 2018), financial statement fraud (Bahtaq and Kusuma, 2012) and en-

Table 4. Classification on Research Theme

| Theme               | 2009-2018 N % | 2009-2013 N % | 2014-2018 N % |
|---------------------|---------------|---------------|---------------|
| Financial Reporting | 20 51.3       | 6 33.3        | 14 66.7       |
| Auditing            | 6 15.4        | 3 16.7        | 3 14.3        |
| Other Topics        | 13 33.3       | 9 50.0        | 4 19.0        |
environmental disclosure (Solikhah and Winarsih, 2016).

Concerning with auditing, Sari & Supadmi (2014), Yustrianthe (2012), Pasanda & Paranoan (2013), examined whether auditor gender has a positive association with audit judgment. Falikhatun (2009) suggested that there is no difference in terms of acceptance of dysfunctional behavior between male and female auditors. Rustiarini & Novitasari (2014) found that auditor gender does not affect on fraud detection. Lastly, Cheisviyanny, Dwita S & Helmy (2018) suggest that male auditor is more skeptics than female auditor.

This review found that other miscellaneous topic on gender accounting research can be identified as follows, tax compliance (Basri, 2015; Nurkhin, Novanty, Muhsin, M & Sumiadji, 2018), accounting academic settings (Purnamasari, 2011; Ismail, 2009; Gani and Leo, 2009; Junaidi, 2009; Khristy and Baridwan, 2011; Nikmatuniayah, 2013), gender discrimination on accounting profession (Lindawati, 2011), and financial literacy (Gunardi Ridwan & Sudarjah, 2017; Setyowati, Harmadi & Sunarjanto, 2018).

Classification on Proxy of Gender and Research Method

According to Hardies & Khalifa (2018), gender variable could be classified into three categories, which are gender as dummy variable proxied for the difference between male and female, gender as giving voice, and gender as a process and organizing principle.

The gender streams of research rely on a “gender” as a dummy or control variable. The studies focus on whether sex differences, what they refer to as gender, have an effect on certain valuables, such as firm performance, voluntary disclosure, dividend policy, etc.

Based on Table 5, there is only one article use gender as giving voice. This study explored the experiences and subjectivism of men and women, although the study mostly focuses on women (Hardies and Khalifa, 2018). The study traces the experience of women in the accounting profession (Lindawati, 2011). There is no article published on gender use gender as a

| Types of construct proxied by Gender                     | 2009-2018 | 2009-2013 | 2014-2018 |
|---------------------------------------------------------|-----------|-----------|-----------|
| Gender as a dummy variable (difference between male and female) | 38 97.4%  | 17 94.4%  | 21 100%   |
| Gender as giving voice                                  | 1 2.6%    | 1 5.6%    | 0 0%      |
| Gender as a process or principle                         | 0 0%      | 0 0%      | 0 0%      |

Table 6.
Classification Based On Proxy of Gender & Research Method

| Research Method     | Total | Dummy | Principle | Voice |
|---------------------|-------|-------|-----------|-------|
|                     | No    | %     | No        | %     | No | % |
| Analytical          | 14    | 35.9% | 14        | 36.8% | 0  | 0  |
| Literature Review   | 1     | 2.6%  | 0         | 0     | 0  | 1  |
| Survey              | 24    | 61.5% | 24        | 63.2% | 0  | 0  |

Table 7.
Classification Based On Proxy of Gender & Research Theme

| Theme              | Total | Dummy | Principle | Voice |
|--------------------|-------|-------|-----------|-------|
|                    | No    | %     | No        | %     | No | % |
| Financial Reporting| 20    | 51.3% | 20        | 52.6% | 0  | 0  |
| Auditing           | 6     | 15.4% | 6         | 15.8% | 0  | 0  |
| Other Topics       | 13    | 33.3% | 12        | 31.6% | 0  | 1  |

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Based on Table 6, the survey is the most widely used research method in gender accounting research in Indonesia, accounted for 24 articles, with gender as a dummy variable. Followed by an analytical method, accounted for 14 articles, with gender as a dummy variable. There is only one article that uses a literature review with gender as a voice.

Based on Table 7, the majority of the published articles concerning financial reporting, auditing, and other miscellaneous topics use gender as a dummy variable. There is only one article that uses gender as giving voice. It implies that in emerging countries, such as Indonesia, gender is not categorized as a culture but a simplistic gender model. Beyond that notion, gender is an involuntary characteristic, that has characteristics the same as the culture (Hoofstede, 2001).

CONCLUSIONS
Based on 39 articles on gender accounting research from the 15 national accredited journals, it can be concluded that the majority of articles published on gender accounting research deal with financial reporting (20 articles), auditing (6 articles), and other miscellaneous topics (13 articles). Most of the studies use gender as a dummy or control variable (38 articles) and only one study used gender as a voice. No study uses gender as a principle or process. The survey method is the most widely used in gender accounting research in Indonesia accounted for 24 articles. The second is an analytical method (14 articles) and the last is a literature review (1 article).

There are several suggestions regarding gender in accounting research in Indonesia. Regarding the proxy of gender, the majority of published articles use gender as a dummy variable or control variable. This simplistic approach couldn’t represent the complexity of gender. Gender refers to socially, culturally, or psychologically attributed differences between men and women (Hardies & Khalifa, 2018). Future studies should consider other factors such as education, age, experience, a background of men and women. It will provide in-depth analysis and insight regarding the role of gender in accounting and decision-making. Since previous studies mostly focus on dummy variable to measure gender. Thus, a more in-depth study regarding specific characteristics of females in the board of directors and board of commissioners will provide useful and interesting insights. Further, there are several unexplored topics in gender accounting research such as auditing (accounted only for 6 published articles), future research can look into more auditing topics such as audit opinion, audit lag, or audit timeliness. Other topics dealing with financial reporting such as the effect of management gender diversity on corporate social responsibility, have not been examined yet.

LIMITATIONS AND SUGGESTIONS
This study focuses on the systematic review of gender research in the accounting area using journals listed in Sinta 2. Therefore, future studies should explore more to the journal listed in Sinta 1–6. Also, future studies have the opportunity to review the study of gender in the accounting area in the context of Indonesia using an article published in the international journal. It will provide more insight into the development of the study of gender in accounting research in Indonesia.

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## Table 2.
List of Articles

| No | Name of Journal | Title                                                                 | Authors                        | Citation |
|----|----------------|----------------------------------------------------------------------|--------------------------------|----------|
| 1. | JIAB           | Gender Komite Audit dan *Audit Delay* (Committee Audit Gender & Audit Delay) | Supadmi & Sari (2014)          | 0        |
| 2. | JIAB           | Gender, Penerapan Kode Etik Profesi Akuntan dan Kualitas Penyusunan Anggaran Pendapatan dan Belanja Daerah (Gender, Application of Accountant Ethic Codes & the Quality of Regional Revenue and Expenditure Budgeting) | Prayudi (2017)                  | 0        |
| 3. | JIAB           | Pengaruh Gender, Religiusitas, dan Sikap *Love of Money* Pada Persepsi Etika Penggelapan Pajak Mahasiswa Akuntasi (The Effects of Gender, Religiosity and the Love of Money Attitude on the Accounting Student Tax Ethics Perception) | Basri (2015)                    | 9        |
| 4. | JEBAV          | The Ethics of Accounting Students: A Comparative Study               | Purnamasari (2011)            | 4        |
| 5. | JIEB           | Examining the Moderating Effect of Demographic Factors of Board of Directors on the Association Between Corporate Governance and Earnings Management | Tantri & Sholihin (2012)      | 0        |
| 6. | JIEB           | The Impact of Female Directors on Firm Performance: Evidence From Indonesia | Triana & Asri (2017)          | 0        |
| 7. | JAAI           | Persepsi Akuntan Terhadap Indikasi Kecurangan Pelaporan Keuangan (Accountant’s Perception of Financial Reporting Fraud Indications) | Baihaqy & Kusuma (2012)       | 0        |
| 8. | JAAI           | Women’s [Indonesia] Experiences in the Public Accounting Profession: Why They Avoid? | Lindawati (2011)              | 0        |
| 9. | JAKI           | Accounting Student’s Learning Approaches and Impact on Academic Performance | Ismail (2009)                  | 1        |
| 10.| JAKI           | Pengaruh Liputan Media, Kepekaan Industri, dan Struktur Tata Kelola Perusahaan Terhadap Kualitas Pengungkapan Lingkungan (Effect of Media Coverage, Industry Sensitivity, and Corporate Governance Structure on Quality of Environmental Disclosures) | Solikhah & Winarso (2016)     | 2        |
| 11.| JAKI           | Ujian Sertifikasi Akuntan Publik: Determinan, Pola Kelulusan, dan Evaluasi Ujian (Public Accountant Certification Exam: Determinants, Graduation Patterns, and Exam Evaluations) | Gani & Leo (2009)             | 2        |
| 12.| JAK            | Pembelajaran Kooperatif Pada Mata Kuliah Akuntansi Pengantar: Suatu Eksperimen Lapangan (Cooperative Learning in the Course of Accounting Introduction: A Field Experiment) | Junaidi (2009)                 | 1        |
| 13.| Jurnal Akuntansi | Moralitas, Pengendalian Internal dan Gender dalam Kecenderungan Terjadinya *Fraud* (Morality, Internal Control, and Gender in the Fraud Tendency) | Merawati & Mahaputra (2017)   | 0        |
| No | Name of Journal | Title                                                                 | Authors                  | Citation |
|----|----------------|----------------------------------------------------------------------|--------------------------|----------|
| 14 | JDA            | Beberapa Faktor yang Mempengaruhi Auditor Pemerintah Auditor Pemerintah (Audit Judgment determinants of Government Auditor) | Yustrianthe (2012)       | 28       |
| 15 | JDA            | Does Religiosity Improve Tax Compliance? An Empirical Research Based From Gender | Budiarto, Yennisa, & Widyaningrum (2018) | 0        |
| 16 | JKP            | Apakah Diversitas Gender Memengaruhi Struktur Modal? Bukti Empiris di Indonesia (Does Gender Diversity Affect the Capital Structure? Empirical Evidence in Indonesia) | Suherman (2017)          | 0        |
| 17 | JKP            | Islamic Financial Literacy and Personal Financial Planning: A Socio-Demographic Study | Setyowati, Harmadi, & Sunarjanto (2018) | 0        |
| 18 | JKP            | Pengaruh Kinerja Perusahaan, Corporate Governance, dan Karakteristik Eksekutif Terhadap Kompensasi Eksekutif (Effect of Corporate Performance, Corporate Governance, and Executive Characteristics on Executive Compensation) | Suherman, Pardede & Mardiyati (2016) | 0        |
| 19 | JKP            | Semakin Beragam Semakin Baik? Isu Keberagaman Gender, Keuangan, dan Investasi Perusahaan (The More Diverse the Better? Issues on Gender Diversity, Finance and Corporate Investment) | Ramadhani & Adhari-ani (2017) | 2        |
| 20 | JKP            | The Influence of Tax Understanding, Tax Awareness, and Tax Amnesty Toward Taxpayer Compliance | Nurkhin, Novanty, Muhsin & Sumiadji (2018) | 0        |
| 21 | JKP            | The Use of Financial Literacy For Growing Personal Finance | Gunardi, Ridwan, & Sudjarj (2017) | 1        |
| 22 | JSB            | Penggunaan Leverage Pada Perusahaan: Perbedaan Antara CEO Pria dan Wanita (Use of Company Leverage: Differences Between Male and Female CEO) | Kritanti (2012)          | 1        |
| 23 | MRAAI          | Kompetensi Moral dan Intensi Whistle-blowing (Moral Competence and Whistle-blowing Intention) | Yanti, Hasnawati, Astuti, & Kuncara (2017) | 0        |
| 24 | MRAAI          | Pengaruh Turnover Intentions, Self-Rate Employee Performance, dan Self Esteem Terhadap Penerimaan Dysfunctional Behavior in Audit dalam Perspektif Gender (Studi Pada Kantor Akuntan Publik Se-Jawa Tengah) (The Effect of Turnover Intentions, Self-Rate Employee Performance, and Self Esteem on the Acceptance of Functional Behavior in Audit in a Gender Perspective (Study on Public Accounting Firms in Central Java) | Falikhhatun (2009)       | 1        |
| 25 | MRAAI          | Perspeksi Mahasiswa Tentang Nilai-Nilai Etika dalam Penyajian Pelaporan Keuangan Perusahaan yang Bertanggungjwab (Student Perceptions of Ethical Values in the Presentation of Responsible Financial Reporting) | Pohan (2012)             | 2        |
| No | Name of Journal | Title | Authors | Citation |
|----|----------------|-------|---------|----------|
| 26 | EKUITAS        | Pengaruh Frekuensi Rapat Dewan Direktur dan Jumlah Direktur Perempuan Terhadap Kinerja Perbankan (Effect of Board of Directors Meetings's Frequency and Number of Female Directors on Banking Performance) | Mardiyati (2016) | 3 |
| 27 | IRJBS          | The Influence of Top Management Team Characteristics on BPD Performance | Tulung & Ramdani (2016) | 85 |
| 28 | JAB            | Analisis Skeptisisme Auditor di Padang, Sumatera Barat (Skeptical Analysis of Auditors in Padang, West Sumatra) | Cheisviyanny, Dwita, & Helmy (2018) | 0 |
| 29 | JAB            | Apakah Penyaluran Dana Desa Terhambat oleh Karakteristik Kepala Desa? (Is Village Fund Distribution Hampered by Characteristics of Village Heads?) | Karyanto (2016) | 1 |
| 30 | JAB            | Direksi dan Dewan Komisaris: Pengaruh Dewan Wanita Terhadap Kebijakan Dividen di Indonesia (Board of Directors and Board of Commissioners: Effect of the Women's Board on Dividend Policy in Indonesia) | Fauziah & Probohudono (2018) | 0 |
| 31 | JAB            | Karakteristik Pemerintah Daerah, Karakteristik Kepala Daerah, Karakteristik Inspektorat Daerah, dan Ketetapan Waktu Penyampaian Laporan Keuangan Pemerintah Daerah Indonesia (Characteristics of Regional Governments, Characteristics of Regional Heads, Characteristics of Regional Inspectorates, and Time Determination of Submitting Financial Statements of Regional Government of Indonesia) | Taufik & Bandi (2015) | 0 |
| 32 | JAMAL          | Analisis Anggaran Responsif Gender Sebagai Pencapaian Target MDGS (Analysis of Gender Responsive Budgeting as Acceleration Achievement of MDG Targets) | Darwanis (2015) | 0 |
| 33 | JAMAL          | Kecemasan Berkomputer dalam Konteks Pendidikan Akuntansi: Hubungan Gender, Tipe Kepribadian, dan Pengalaman Berkomputer (Computerized Anxiety in the Accounting Education Context: Gender Relationships, Personality Types, and Computerized Experiences) | Khristy & Baridwan (2011) | 1 |
| 34 | JAMAL          | Komparasi Evaluasi Etis Mahasiswa Akuntansi (Comparison of Accounting Student’s Ethical Evaluation) | Nikmatuniyah (2013) | 0 |
| 35 | JAMAL          | Pengaruh Gender dan Pengalaman Audit Terhadap Audit Judgment (Effects of Gender and Audit Experience on Audit Judgment) | Pasanda & Paranoan (2013) | 11 |
| 36 | JAMAL          | Perbedaan Persepsi Etis Mahasiswa Akuntansi Terhadap Praktik Earnings Management (Differences in Ethical Perceptions of Accounting Students toward Earnings Management Practices) | Ahmar (2010) | 1 |
Table 2. (Continued)  
List of Articles

| No | Name of Journal | Title                                                                 | Authors          | Citation |
|----|----------------|----------------------------------------------------------------------|------------------|----------|
| 37 | JAMAL          | Persepsi Auditor atas Tingkat Efektivitas *Red Flags* untuk Mendeteksi Kecurangan (Auditor's Perception of the Effectiveness of Red Flags for Detecting Fraud) | Rustiarini & Novitasari (2014) | 2        |
|    |                | Persepsi Etis Mahasiswa Akuntansi Mengenai Skandal Etis Auditor dan *Corporate Manager* (Ethical Perception of Accounting Students Regarding the Ethical Scandal of Auditors and Corporate Managers) | Himmah (2013)    | 6        |
| 38 | JAMAL          | Tafsir Perilaku Etis Menurut Mahasiswa *Akuntansi Berbasis Gender* (Interpretation of Ethical Behavior According to Gender Based Accounting Students) | Sari, Zuhdi, & Herawati (2012) | 4        |

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