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***17TH-18TH SEPTEMBER 2015
BALI, INDONESIA***

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“MULTIDISCIPLINARY PERSPECTIVES ON MANAGEMENT AND
SOCIETY”
(MPMS – 2015)**

17TH-18TH SEPTEMBER 2015

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**GATR ENTERPRISE,
KUALA LUMPUR, MALAYSIA**

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It is our pleasure to edit this proceedings and putting together the abstracts of all accepted papers that were presented and considered suitable for publication at the 2nd Global Conference on Business and Social Sciences held on 17th and 18th of September 2015 in Bali, Indonesia in collaboration with University of Brawijaya, Indonesia. 2nd GCBSS received a large number of abstracts for presentations, many of which were of a high quality. As a result, the selection panel had to make decisions with a considerable care. We are grateful to the authors for their enthusiasm, and to the reviewers for their painstaking work. Some of the accepted papers were selected for publishing in the *Pertanika Journal Of Social Sciences & Humanities* (Scopus), *Elsevier Procedia Of Social And Behavioural Science* (Scopus), *Global Business and Economics Review* (Scopus), *International Journal of Business Governance and Ethics* (Scopus) and *Global Journal of Business & Social Science Review*, an internationally refereed journal published by the Global Academy of Training & Research, the leading organizer of this conference.

The Conference provided a platform for sharing novel ideas and inspiring research outcomes of the academics from different countries, including the UK, Australia, Czech Republic, France, Finland, Poland, Malaysia, Iran, India, Indonesia, Nigeria, Pakistan, SriLanka, Egypt, Jordan, Turkey, Thailand, Vietnam, and the UAE. It was also attended by three prominent keynote speakers: Professor Danture Wickramasinghe, University of Glasgow, UK and Professor Gabriël A Moens, Curtin University, Australia and Professor Dr. Ahmad Fauzi Abdul Hamid University Sains Malaysia, Malaysia– we are grateful to them for their invaluable contribution. We hope this conference will contribute to a meaningful paradigm shifts in business and social science research, in general, and the delegates' career development, in particular. Finally, we would like to thank everybody who contributed in many ways to the success of the conference, especially to session chairs and the members on organizing committee.

Guest Editors:

Professor Dr. Danture Wickramasinghe, University of Glasgow, UK

Professor Dr. Gabriël A Moens, Curtin University, Australia

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220.	MPMS-001957	Audit Firm Tenure, Audit Firm Size And Audit Quality
221.	MPMS-001958	Effects Of Kellogg's Nutritional Label On Consumer Buying Behaviour In Dubai, Uae
222.	MPMS-001959	Consumer Rejoinder Towards Mc Donald's Sales Promotional Strategy In Dubai
223.	MPMS-001960	Contribution Of Traditional Culture Protection To The Economics Nation
224.	MPMS-001961	The Occurance Of Sexual Harrassment Among Sports Practitioners In Bukit Jalil, Kuala Lumpur
225.	MPMS-001962	Information Seeking Behaviour Of The Adolescents With Reference To Sexual Information
226.	MPMS-001963	Employee Psychological Contract And Job Satisfaction
227.	MPMS-001966	Determinants Of Unethical Behavior And Tendency Of Fraud: Evidence From The State Universities In Indonesia
228.	MPMS-001968	Servicescape Dimension Towards Event Exhibitors Satisfaction
229.	MPMS-001970	How Corporate Image, User Image, And Product Image Influence Purchase Decision On Halal Food: An Empirical Study At Restaurant Certificated By Indonesian Islamic Scholar Board
230.	MPMS-001972	Research Program On Key Success Factors Of E-Government And Their Impact On Accounting Information Quality
231.	MPMS-001973	Systematic Review On Process Representation In Accounting Information System
232.	MPMS-001978	Influence Of Organizational Commitment On Employee Fraud With Effectiveness Of Internal Control And Organizational Justice As A Moderating

		Variable
233.	MPMS-001980	Travelling Through Instagram: Analysing Potential Value For Tourism Industry In Indonesia
234.	MPMS-001981	Understanding Customer Experience Management In Retailing
235.	MPMS-001988	Leading Learning: A Grounded Theory Perspective Of Orang Asli Parental Involvement And Engagement
236.	MPMS-001989	Principals' Developmental Leadership Behaviors: Validating A Scale With Structural Equation Modelling
237.	MPMS-001992	Linking Performance Appraisal Justice, Trust, And Employee Engagement: A Conceptual Framework
238.	MPMS-001993	Linking Perception Towards Prospective Economic Conditions On Satisfaction Towards Federal Government
239.	MPMS-001996	The Influence Of Strategic Orientation And Absorptive Capability On Value Creation Of Courier Service Industry In Indonesia
240.	MPMS-001997	Planning And Implementation Of School-Based Assessment (Sba) Among Teachers
241.	MPMS-001998	'Hit-The-Road-Running' And Reflect: A Qualitative Study Of Women Managers' Informal Learning Strategies Using Feminist Principles
242.	MPMS-001999	The Probability Of Selection Of Ocean Freight: The Competition Between Night Ship And Quick Ship Route Kendari - Raha
243.	MPMS-002001	Graduate Employability Skills Awareness: A Gendered Perspective
244.	MPMS-002003	Public Relations Performance In Media Worker Perception
245.	MPMS-002005	The Conservation Of Perang Pandan Tradition For The Socio- Economic Life Of Adat Community In Tenganan Pagringsingan Bali
246.	MPMS-002011	Analysis Of Economic Structure In Eradication Poverty In The Province Of East Nusa Tenggara Indonesia
247.	MPMS-002013	Sustainable Development And Reconceptualization Of Financial Statements
248.	MPMS-002014	Conceptualising The Early And Rapid Internationalising Firms
249.	MPMS-002015	Conceptualising Consumers' Purchase Intention Towards Online Group Buying
250.	MPMS-002017	A Comparative Study On The Work Reward Preferences Between Generation X And Generation Y
251.	MPMS-002019	Role Of Information System (IS), Social Networking Technology (SNT) And WEB 2.0 For Improving Learning Outcomes: A Case Of Malaysian Universities
252.	MPMS-002021	Analysis Social Security System Model In South Sulawesi Province : On Accounting Perspective
253.	MPMS-002023	Analysis Of Internet Banking Using Technology Acceptance Model By Experience As Variable Moderation
254.	MPMS-002026	Impact Of The Application Of User Behavior Of Tax Audit Report On The Performance Of Tax Audit Approach Technology Acceptancemodel (Tam): Tax Service Office In Madya, Makassar

The Relationship of Transformational and Transactional Leadership Style with Employee Performance: Malaysian Experience

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ABSTRACT

The objective of the study is to examine the relationship between transformational and transactional leadership style with employee performance. To measure both leadership style the researcher used the MLQ-5X leadership instrument which was developed by Bass and Avolio (1995). The instrument consists of transformational leadership dimensions which include the idealized influence (10 items), inspirational motivation (10 items), intellectual stimulation (10 items), and individualized consideration (9 items). For the transactional dimensions, it includes contingent reward (7 items), management-by-exception (6 items), and laissez-faire (6 items). The Cronbach's alpha of the instrument is (0.906). The sample comprised of 107 respondents from a list of managers of Malaysian Handicraft Development Corporation. The regression analysis were employed in this study to determine the relationship between the study variables. Finding revealed that transformational and transactional leadership styles were related to employee performance. The findings of the study offer useful contribution to the field of management both in terms of theory and practice. Theoretically, the study presents a relationship model that depicts the significance and role of transactional and transformational leadership style in explaining the changes in employee performance. In practice, the results of the study will benefit managers of organizations to evaluate their respective leadership styles and effectiveness based on the dimensions of transactional and transformational leadership.

Keywords: Transformational, Transactional, Employee Performance, Leadership Style, Malaysia

7 Domains Spiritual Intelligence from Islamic Perspective

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ABSTRACT

Spiritual intelligence is a key element in toward the challenges of today. The world was shocked by solving problems through spiritual intelligence. But Islam is distinctive approach of spiritual intelligence. This study is part of research related to intelligence spiritual and religious practices. This study describes the domain of spiritual intelligence according to Islamic perspective. Methodology The study is a case study using a qualitative approach. This study emphasizes the establishment of an inductive theory. It is based on primary data of interviews and a review of secondary literature on scientific research data, journal articles, documents related to the domain of spiritual intelligence in Islam were analyzed using Nvivo8 help. The study found that there are seven spiritual intelligence domain according to the Islamic perspective of domain are al-ruh, al-Qalb al-nafs al-aql, faith, worship and morality.

Keywords: Spiritual Intelligence, Islamic Perspective

Role of Women in Achieving Shared Prosperity: An Impact Study of Islamic Microfinance on Malaysia

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ABSTRACT

The total women population in Malaysia which constitutes half of total population made them very important in the economic development agenda of Malaysian government. Women involvements in economic sectors ranging from agriculture, plantations, manufacture, corporate, private as well as government sector play an important role to boost the Malaysian economy after independent 58 years ago. In fact, even before independent, they fought together with men for independence from colonization directly and indirectly. In this regards, the Malaysian government acknowledges and appreciates the involvement of women in the economy sector by providing various facilities for them to get involved actively in the development of the country. This includes the availability of various schemes and micro financings offered by various financial institutions especially the Islamic financial institutions (IFI) and non-financial institutions such as Amanah Ikhtiar Malaysia (AIM), TEKUN Nasional etc. for them to participate in the fast growing economic growth in achieving shared prosperity. The role of women has changed over the decades in helping themselves and their loved ones in achieving shared prosperity for their betterment in life and socio economy to escape from poverty. As a result of the government initiatives, policies and plans to see more women involvement and participation in the economy, we can see nowadays that women are becoming successful entrepreneurs in small and medium enterprises (SMEs) and holding various high positions in government and private sector. This paper aims, at the very minimum, to examine the role of women in achieving shared prosperity through Islamic microfinance in Malaysia. It will also examine and study the impact of Islamic microfinance, as a catalyst for women in achieving shared prosperity and hence boost the economy. Whilst there are many researches had been done by the scholars on the impact of the Islamic microfinance in promoting inclusive growth, reducing inequality and accelerating poverty reduction, this paper tries to explore the current impact of the Islamic microfinance particularly on women involvement in Malaysia in order to achieve shared prosperity. It will look at the current outcome and impact of the Islamic microfinance has brought into the society after it was widely introduced since almost 45 years ago.

Keywords: Islamic Microfinance; Shared Prosperity; Poverty Reduction; Entrepreneurship

Strategic Corporate Social Responsibility (CSR), Company Financial Performance, and Earning Response Coefficient: Empirical Evidence on Indonesian Listed Companies

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ABSTRACT

The purposes of this study are to examine the effect of strategic CSR and non-strategic CSR on financial performance, and to examine the effect of strategic CSR and non-strategic CSR on earnings response coefficient (ERC). The sample of this study consists of 136 companies listed at the Indonesia Stock Exchange for the period of 2005 – 2008 with total observations of 544 firms-years using panel data. This study develops a checklist to distinguish strategic CSR and non-strategic CSR. The results of this study show that strategic CSR and non-strategic CSR level positively and negatively affect financial performance respectively. The level of strategic CSR disclosed in annual reports also positively affect earnings response coefficient (ERC), while the non-strategic CSR does not have any effect on ERC. The main contribution of this study is the developing of a checklist matrix to distinguish between strategic CSR and non-strategic CSR. Furthermore, this study provides empirical evidence that strategic CSR and non-strategic CSR have different impact on companies' financial performance and also ERC.

Keywords: Corporate Social Responsibility, Strategic CSR, Non-Strategic CSR, Financial Performance, Earnings Response Coefficient (ERC)

Trust and Uncertainty Orientation: An Effort to Create Tax Compliance in Social Psychology Framework

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ABSTRACT

This study examined the behavior of the taxpayer in relation to tax compliance. This study developed the Theory of Planned Behavior in relation to taxation by adding the trust and uncertainty orientation. This study provides empirical evidence that the the whole model in the theory of planned behavior is supported, which means that the tax compliance behavior is influenced by the intention to comply and perceived behavioral control, while the intention to comply is influenced by the attitude of tax compliance, subjective norms and perceived behavioral control. In addition, the influence of the perception of the government which is the operationalization of Fiscal Theory of Psychology against intention to comply is also supported. Empirical evidence supports trust as a moderating variable but not support the uncertainty orientation as moderating variables.

Keywords: Taxpayer, Tax Compliance, Theory of Planned Behavior, Fiscal Theory of Psychology.

Promoting Marriage Education Program: A Malaysian Perspective

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ABSTRACT

Marriage education is the provision of information designed to help individuals and couples achieve long- lasting, happy, and successful marriages. It aims to impart knowledge and attitudes and teach the skills and behaviors needed to have successful intimate relationships. Therefore, healthy marriages are linked with positive impacts on the physical, emotional health, economic and protective advantages for adults and children. Because of these and other various benefits, promoting healthy marriage has become a notable focus of legislators, religionists, mental health professionals, and even the society. Hence, this study aimed to explore the views of publics about marriage education program in Malaysia. The data were collected through structured interviews with 12 participants. Data were managed in qualitative software, NVivo 8 using thematic analysis approach. A major themes emerged from data collection is the importance of marriage education program 1) as a discipline of knowledge consisted various aspects of life; 2) as a lifelong learning education; and 3) as an early intervention for marriage and family problems. The findings of this study are highly relevant to the government and professionals who are dealing with couples and families. Discussion and conclusion of the study are also presented.

Keywords: Marriage Education, Lifelong Learning.

The Role of the Jordanian Public Universities in Building and Developing of Knowledge Society

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ABSTRACT

In the last two decades, the number of universities and higher education institutions increased. Several questions raised about these institutions and their role in the development of community, and providing markets with qualified labors in different sectors. (70) Faculty members working at Albalqa Applied University were asked to answer the open question: What are the expected roles of universities in building and developing knowledge society?. The researcher received (50) answers, after doing the required analysis, he developed (46) statements for each specific role of Jordanian universities in building and developing knowledge society. To measure validity, content validity was assessed by (13) specialties from Jordanian universities. The researcher found that, focusing on the various roles of universities such as education, providing markets with labors and scientific research have become non-refined object at this time and leading to ruminating in vision and strategies of most universities, which characterized now with distance from belonging to local society. All strategies that the researcher has employed confirmed that economic becomes one of the most crucial marks in this century because of social changes, globalization and communication technology as well. The researcher displayed old factors which were the most important in the traditional economy such as: ground, labors and capitalism. New ones now are (knowledge, creativity and information) leading to the presence of modern concepts like (knowledge economy and knowledge society).

Keywords: Knowledge Society, Jordanian Public Universities.

Analysis on Competition Issues for Malaysian Institute of Aviation Technology (MIAT): Towards Achieving Malaysian Aerospace Industry Blueprint 2015-2030

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ABSTRACT

The objective of this study is to provide an aggregate picture of competition issue outlined by Malaysia Competition Commission (MyCC) in the Competition Act (CA). The study is focusing on the establishment of a second campus of the Universiti Kuala Lumpur, Malaysian Institute of Aviation Technology (UniKL MIAT) in Subang Cit, Malaysia. During Langkawi International Maritime Aerospace (LIMA) exhibition, March 2015, it has been recognized that Malaysia is establishing its second Malaysia Aerospace Blueprint (MAIB) for the year 2015-2030. The establishment of the second campus of UniKL MIAT at Subang City will actually support the agenda of MAIB; since this new campus offers teaching factory concept in supporting the expansion of MRO (Maintenance, Repair, and Overhaul) industry in Malaysia. Based on the blueprint (MAIB), the local aerospace industry will be positioned to be the top aerospace training and education and manufacturing center in South-East Asia by 2020 and 2025 respectively. However, it is argued that the level of awareness of the long-term significance of the current establishment of UniKL MIAT new campus is still insufficient to support the project. Therefore, this study is developed to identify the awareness level among employees involved in the establishment. It is also to identify the existence of competition issues that are outlined by Malaysia Competition Commission (MyCC) in the Competition Act (CA) 2010. The framework developed in this work is based on the evaluation and impact assessment of policy, program and the project to the policy's target group, the audience of an implemented program and the project stakeholders. As this study is among the pioneer that focus on competition issue in aerospace field in Malaysia, hence this study will open up for more future similar studies on competition issues and its impact on the expansion of Malaysia as a major aerospace engineering industry player in the region. This study is significant as it will benefit UniKL MIAT and MyCC specifically and the related industry since this will be the new awareness study to be conducted arising from the announcement of the blueprint. It is important to note that the establishment of the second campus and the blueprint is still in the infancy stage of which the study is conducted alongside with its establishment. To conclude, this study will be given an interesting fact that any issue that may occur is addressed upfront and continuously. The study will be using quantitative and qualitative approach whereby surveys, field interview and empirical analysis and observation is adopted.

Keywords: Aerospace Blueprint, Competition Issues, Teaching-Factory, University, Awareness.

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Strategizing Islamic Work Ethics towards Achieving Organizational Commitment

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ABSTRACT

Since the early days of Islam, in particular, Muslims have offered unique perspectives on work and have formulated specific conceptualization of work ethic. In all probability, their articulation of work ethic and desired behavior has reinforced their faith and accelerated social and economic changes that were seldom experienced in East Asia particularly. Islamic Work Ethics (IWE) is not a new sensation that an organization can apply today, especially in Islamic country including Malaysia. Most of the employees (Muslim) are aware of the specific work ethics however they did not really understand the value of IWE. For some of the employees may know the meaning of IWE but facing difficulty to implement it as they believe it will ruin the chances to be on the top of organizational position. Therefore, this study purpose three objectives, which is to identify the level of Islamic work ethics application among employees, to identify the level of organizational commitment (OC) among employees and to investigate the association between IWE and OC. The data was collected through structured questionnaire from employees working at selected financial firms in Kuala Lumpur. From the findings it showed that there is no significant relationship between IWE and OC. Even though the result showed no significant relationship between IWE and OC, but IWE may significant to another dimension of management such as employee's job satisfaction or turnover intentions. Due to that, it is recommended for future research to explore different angle of management dimension to be tested with IWE and expand the context into a multidisciplinary field.

Keywords: Islamic Work Ethics, Organizational Commitment.

Investigation of Visual Language in Malaysia Cartoons: Evidence from Ujang's Comic - Aku Budak Minang

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ABSTRACT

This research focused on the “Aku Budak Minang”, the famous comics series published in the “Gila-Gila” magazine and was known as one of the best masterpieces of Ujang. Ibrahim Anon, with the pen name of Ujang, is considered to be one of the most popular cartoonists in Malaysia. His artworks produced significant impacts on both readers and contemporary cartoons in Malaysia. Raised as a Minang boy, the hometown where Ujang was born is a well-known state for its historical background as it was once ruled by the Minangkabau people from Sumatera, Indonesia since 14th century. Therefore, the inherited cultural belief is always presented in the artworks and makes Ujang special and different from other cartoonists in Malaysia. The purpose of this research will be to explore the visual language involved in Aku Budak Minang. Furthermore, the research will look closely at the Aku Budak Minang comic and to seek understanding of the minang traditions through its theme, culture, drawing style. In the analysis, this research is expected to determine whether Ujang's artworks successfully communicate the Malaysian culture to the readers through visual language, The findings of this research will indicate the social value and cultural impact during the era of 80's and 90's in Malaysia based on the point view of Ujang.

Keywords: Visual Language, Malaysia Cartoons, Ujang's Comic

Visual Ethnography and Its Applications in Ethnographic Painting

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ABSTRACT

In this paper, the relationship between Social Sciences (ethnography) and Visual Arts (painting) will be explored. The researcher argues that Visual Ethnography method in Social Science can be use as one of the approaches in production of Visual Arts, especially in Ethnographic Painting. This paper also will suggest that various composition techniques in Visual Arts can help to enhance the quality of Visual Ethnography images and at the same time, it can be use during the process of Ethnographic Painting production. The relationship between Social Science and Visual Arts can be seen existed within the context of academic research, especially when the analysis process been explained. The discussion will be based on the cultural object of Pagan Melanau namely as bilum and the researchers will also explain briefly about it from the cultural biography context. To conclude, the researchers will explain a few examples of painting that has been produced based on the methodology described throughout this paper, as an overview of Visual Ethnography usage in research practice and present an account of this method in Visual Arts research.

Keywords: Keywords Bilum, Ethnography, Painting, Pagan Melanau, Research Methodology, Visual.

Lawyers' Argumentation Skills: A Comparison between Criminal and Civil Cases

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ABSTRACT

The present research examined lawyers' argumentation skills using a sample of their legal writing. The study assessed (a) the argumentation skills that Egyptian lawyers use in courtrooms to present their evidence or interpret the opponent's evidence to the jury, and (b) whether these argumentation skills differ by litigation type. Using content analysis of a sample consisted of 94 written pleadings (48 civil cases: Rescind a contract, indemnity and redemption; and 46 criminal cases: murder, hitting, forgery, theft and harassment), results indicated that Egyptian lawyers used many different argumentation skills in courtrooms in order to present their evidence or interpret the opponent's evidence. In addition, the results indicated that some argumentation skills had been used more frequently in criminal cases in comparison to civil cases, such as contextual control, contradiction detecting, questioning, and making comparisons. The results and their implications were discussed in light of previous studies.

Keywords: Lawyers, Argumentation Skills, Criminal, Civil, Cases

The Effectiveness of Different Levels of Open Inquiry-Discovery Model for Chemical Reaction Concept

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ABSTRACT

This study aims to identify students' understanding about chemical reaction concept by using open inquiry-discovery approach, which focuses on building chemical reaction concept at three levels of conceptions. The research was conducted through quasi-experiment upon science stream students of SMK Johor Bahru. 63 students were selected as respondent and divided into two groups, that is, controlled group and treatment group. Controlled group had been taught by conventional way whereas treatment group had been taught using Different Levels of Open Inquiry-Discovery Teaching Module for Chemical Reaction Concept. Out of 63 students, a student was purposely selected to undergo the semi-structured interview session. Three types of instruments were used to gather data; namely, Different Levels of Open Inquiry-Discovery Teaching Module for Chemical Reaction Concept, Pre and Post Comprehension Test and Semi-Structured Interview Set. Different Levels of Open Inquiry-Discovery Teaching Module for Chemical Reaction Concept was designed based on 5E's Science Learning Concept to test the effectiveness of Different Levels of Open Inquiry-Discovery Model towards students' understanding in learning chemical reaction concept. Data were collected and analyzed using 'Two-way Mixed Anova' method and content-analysis technique based on Grounded Theory. The result has shown Different Levels of Open Inquiry-Discovery Model was effective in improving the students' understanding and conceptual thinking towards chemical reaction concept. In addition, this model also strengthen students to master three levels of conceptions as well as their science process skills. This research can provide pedagogy implication in Science Curriculum besides producing scientific society.

Keywords: Chemical Reaction, Open Inquiry-Discovery Approach, Three Levels of Conceptions, Science Process Skill



A Study: History of Buddha by using the Field Studies at Buddhamonthon

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ABSTRACT

The aim of this study is to investigate the knowledge and comprehension of students enrolled in History of Buddha by using the Field Studies at Buddhamonthon by assigning them to visit Buddhist precinct and instructor then described the History of the Buddha. All participants were student from Rajamangala University of Technology Rattanakosin (RMUTR's students) in Foundations of Thai Civilization (HUM 1007) during the first semester of academic year 2015. The study of simulation has the advantage of presenting abstract idea of the context of the realistic and helping students understand abstract ideas. The results revealed that the efficiency of the study of simulation in History of Buddha was effective because the criterion (E1/E2) at 93.14/92.14 in first parishes, 92.57/92.14 in second parishes, 90.00/92.14 in third parishes and 92.85/92.14 fourth parishes. The criterion obtained from this study was higher than the hypothesis as 90/90

Keywords: Field Studies, History of Buddha, Achievement Test

Application of Signed Graphs to Portfolio Turnover Analysis

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ABSTRACT

Portfolio turnover is an important area for portfolio managers and investors, since it significantly impacts returns through higher trading costs and taxes. Currently methods for assessing the possibility of portfolio turnover are practically non-existent. Using the concept of signed graphs one can assess the stability of portfolios and thereby the likelihood of portfolio turnover. We demonstrate our method using empirical data from the Indian Stock Exchange and show that portfolios focusing on risk alone can result in higher portfolio turnover, causing misleading portfolio management. Our method also possesses significant implementation advantages. It can be applied to portfolios of arbitrary asset size without incurring the ‘curse of dimensionality’ and does not require accurate estimation or forecasting of variables, hence it is not penalized by their unreliability. This paper will be of interest to academics and industry professionals.

Keywords: Signed Graph, Portfolios, Balance, Risk Management, Portfolio Turnover.

Designing Learning Experience in Environmental Buddhism for High School Students

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ABSTRACT

The purposes of this study were 1) to analyse environmental Buddhism content and 2) to synthesize the Learning Experience in environmental Buddhism for high school students. The samples consisted of 35 students in grade 12 from high school in Ratchaburi province Thailand. The data was collected by reviewing literature and using the achievement test. Simple statistics including means and standard deviation were used for data analysis. The finding showed that environmental Buddhism content was included in social studies, religion and culture area of the Basic Education Core Curriculum B.E. 2551 (A.D. 2008) of Thailand. The content of the environmental Buddhism in this study was improving learning achievements by Learning Experience were content, objective, learning the situation and evaluation. The evaluation of student's learning achievement found that the achievement of post learning was higher than pre learning and the satisfaction from learning experts on the structures of environmental Buddhism Learning Experience were high at mean 2.75 from 3.00 and standard deviation (S.D.) was 0.43. The t-test to compare pretest and posttest are different significantly at level of 0.01.

Type of Paper: Empirical

Keywords: Learning Experience, Environmental Buddhism, High School Students, Learning Achievements, Satisfaction of Teaching

Conceptual Issues in University to Industry Knowledge Transfer Studies: A Literature Review

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ABSTRACT

This paper discusses some of the conceptual issues in university to industry knowledge transfer within university and industry alliance studies. The literature shows three basic theoretical as the perspective to analyze university to industry knowledge transfer; Transaction Cost Economic Theory, Resource-based View, and Knowledge-based View. All of those perspective theories emphasize on the explanation of motives and benefits of resources accessed in the process of knowledge transfer activities within university and industry alliance. Another issues focus on “alliance dilemma” caused by the debate on cost and time needed in the alliance as the barrier and consideration for both parties to decide whether they will involve in the alliance or not. This dilemma may arise by the different mission and culture in university and industry and when it does not managed well will lead to conflict of interest between both parties. As the issues of university to industry knowledge transfer contributions on organization competitiveness has attracted great interest amongst academic researchers and policy makers since many years, this paper aims to discuss the main problem in university to industry knowledge transfer activities and how to manage and to solve it. Lastly, this paper attempt to propose institutional theory as an alternative to explain factors that may influence the success of university to industry knowledge transfer activities.

Keywords: Conceptual Issues, Institutional Theory, Knowledge-Based View, Resource-Based View, Transactional Cost Economic, University to Industry Knowledge Transfer.

Factors Contributing to Job Satisfaction among School Counsellors

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ABSTRACT

Emerging from the Social Cognitive Theory by Bandura, this study of 541 Malaysia school counsellors examined the effect of sources of counselling self-efficacy on counsellors' job satisfaction in counselling settings. Based on the Structural Equation Model, the study explored the strength of efficacy information and its effect on self-efficacy. Sources of Counselling Self-Efficacy Scale was adopted and modified and significant result was found between sources of counselling self-efficacy and job satisfaction. Self-efficacy significantly mediated the sources of efficacy and job satisfaction. Future recommendations, suggestions to strengthen self-efficacy and limitations were discussed.

Keywords: Job Satisfaction, School Counsellors.

The Relationship between Organizational Effectiveness and Union Effectiveness: The Influence of the Moderator “The Type of Union”

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ABSTRACT

Previous studies that have been carried out have established that the organizational effectiveness forms a significant relationship with the effectiveness of the trade unions. Nevertheless, there is still a paucity of studies conducted, in view of the moderator’s influence between both constructs involved. In relation to this, this study carries the goal to measure the role of the type of union that functions as the moderator. A total of 676 respondents who are also trade union officers in Selangor and the Federal Territory (Kuala Lumpur) were selected as the subject in the study, where the selection was made via the stratified random sampling technique. Two instruments served to measure each construct in this study known as organizational effectiveness by Mohamed, Shamsudin and Johari (2010), and another one is union effectiveness by Hammer and Bayazit (2009). Next, data analysis was conducted assisted by the Confirmatory Factor Analysis (CFA) and Structural Equation Model (SEM) through AMOS (Analysis of Moment Structures). Constructs in this study had undergone the CFA analysis before being further studied by the SEM. Evaluation on unidimensionality, validity and reliability have also been performed before the SEM analysis. Results of the analysis have established that organization effectiveness is a significant predictor for union effectiveness. Nonetheless, the type of union does not function as moderator. This study also elaborates on several limitations and suggestions for future research.

Type of Paper: Empirical

Keywords: Confirmatory Factor Analysis; Moderator; Organizational Effectiveness; Structural Equation Model; Type of Union; Union Effectiveness.

Psychological determinants of online disclosure on Facebook: Differences between Indonesian and Polish users

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ABSTRACT

The present study was designed to compare online self-disclosure in regard to the dimension of frequency, intimacy, and valency between Polish and Indonesian Facebook users. We expected that Need for Popularity (NfP), Collective Self-Esteem (CSE), perceived network size and diversity, as well as controlling accessibility, will influence the online of self-disclosure in both countries. Furthermore, we examined the differences in privacy issues i.e.: controlling accessibility and perceived privacy between two countries. 280 Indonesians and 284 Poles participated in this study. Pearson's correlation and hierarchical regression analysis were performed to address the differences of online self-disclosure regarding independent variables. Secondly, independent group t-test was conducted to compare the control of accessibility of profile information between the two countries. Lastly, chi-square analysis was carried out to observe the differences in perceived privacy. Indonesians and Poles showed significantly different results when it comes to online self-disclosure, with consideration to NfP, control of accessibility, CSE, and perceived network. Poles exhibited higher need to control the accessibility in their profile information, except for information on instant messaging accounts, which was deemed more sensitive for Indonesians. In addition, Poles also showed a higher level of perceived privacy regarding almost all personal information on their profile page, as compared to Indonesians.

Keywords: Collective Self-Esteem, Control of Accessibility, Need for Popularity, Online Self-Disclosure, Perceived Privacy

The Evaluation of Effectiveness on Management Transfer of Land and Building Tax for Rural and Urban Sector from Central Government to Regional Government in Indonesia

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ABSTRACT

Land and Building Tax is one of the important sources of regional government revenue to financing the implementation of regional government activities. Therefore, cooperation needed between the central government (the giver) and regional government (the receiver) so the delegation of authority to collect the PBB-P2 (Land and building tax for rural and urban sector) can be effective. This study will analyze the evaluation of effectiveness on management transfer of Land and Building Tax for rural and urban sector from central government to regional government. The research methodology used which includes the literature study, field study, and data analysis. This information is obtained from books, the interview, the author simply involves employee in Regional Revenue Offices and Section Extensification in Tax office. The number of samples Regional Revenue Office employee who conducted the interview are three and Extensification Section employee in Tax Office are two. In fact, until December 1, 2013, from the 492 area which have right to collect the PBB-P2 (Land and building tax for rural and urban sector), only 123 area that have collected the tax. Thus, Central government still have to transfer the authority to collect the PBB-P2 to 369 regional government no longer than January 1st, 2014.

Keywords: Land And Building Tax, Tax, Regional Revenue Office, PBB-P2.

Decentralization and Local Autonomy in South Korea: Lessons for Malaysia

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ABSTRACT

The move towards decentralization either politically or administratively is witnessed around the globe. Although, the process of decentralization is seen as the best alternative to improve accountability and local level empowerment, the practical experiences are not without challenges that can affect public trust. Some countries seem to be not ready for the transformation, but, for most of the developed nations, decentralization is the best choice for local autonomy. This paper outlines some experiences faced by South Korea in the transformation towards local election and might as well become as guideline for countries that yet to experience decentralization such as Malaysia.

Type of Paper: Conceptual

Keywords: Decentralization; Local Election; Malaysia; Public Trust; South Korea

Ergonomic Quality, Playing a Role in Ensuring Work Life Balance among Malaysian ICT Workers

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ABSTRACT

Information Technology in the recent years has brought about changes in work practices around the globe. Malaysia is one of the upcoming nations adopting the ever changing era of computing and information communication technologies. Information Technology has transformed work and indirectly increased productivity and revenue of organizations that embark into it. This technology enables borderless communication and work is able to be done from various remote locations, therefore leading to increased techno-stress and impaired work life balance. This issue has become a concern, thus the study intends to uncover possible issues and relations between the roles of a good information systems in ensuring good work life balance among Malaysian ICT employees which in turn may lead to increased employee performance. The study also intends to seek possible effects of the ergonomic quality of technological gadgets in ensuring a stress free work environment among these employees. The findings of this study will be helpful in fostering new tools and technologies that are driven by ISQ dimensions primarily ergonomics quality which can be useful to formulate recommendations to the ICT sector on issues pertaining to sustainable development/policy formulation with reference to WLB. As a result, this will indirectly empower people in the ICT sector to work remotely thus addressing pressing issues such as traffic congestion, social-family co-evolution.

Keywords: Ergonomic Quality; Work Life Balance; Employee Performance; Employee Wellbeing; ICT Employees.

Big City Millennial Workers in Indonesia and Factors Affecting Their Commitment to the Organization

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ABSTRACT

There are several studies about work factors and organizational commitment of The Millennials. A research conducted by Robert Half International and Yahoo! HotJobs (2008) with 1,007 respondents aged 21-28 years using eleven dimensions that are considered reflecting the expectations of millennial workers found that majority of The Millennials wanted to have high salary, comprehensive benefits package, rapid career development opportunities, as well as work location that is near where they live. Baldonado and Spangenburg (2009) conducted a similar study with students of the University of Hawaii as their respondents and discovered two major dimensions that influence organizational commitment of The Millennials, which are personal life and opportunity to grow. Another research conducted by The GMP Group and Temasek Polytechnic (2009) with respondents of 1,541 students and 502 millennial workers in the state of Singapore found career advancement opportunities, work-life harmony and good relationships with colleagues as motivators for The Millennials to remain in the organization. The three studies did the dimension's rating, but no statistical test done to measure the direction and significance levels of each dimension's relationship with organizational commitment. In Indonesia, Sitepu (2012) did a study on 114 millennial workers by using Job Satisfaction Survey instruments introduced by Spector (1997). He found three dimensions of employee job satisfaction which have significant and positive relationship to their commitment to the organization: nature of the job, supervision, and promotional opportunities. This study was carried out to enrich the findings above, focusing on millennial workers who work at big city in Indonesia such as Jakarta. Research was done with two purposes: 1) to identify factors affecting worker's commitment to their organization, and 2) to test the significance of relationship between the identified job factors and organizational commitment of the big city millennial workers in Indonesia. Based on literature study, eight job factors were determined as factors associated with organizational commitment. The eight factors are: salary, benefits, supervision, the job itself, promotion opportunity, and relationship with other workers, work flexibility, and work location. A statistical testing was done and the result is: partially all eight factors have a positive and significant relationship with Organizational Commitment, while simultaneously only four factors have positive and significant relationship with Organizational Commitment. Those factors are: benefits, promotion opportunity, work flexibility and work location.

Keywords: Benefits, Big City Millennial Workers, Organizational Commitment, Promotion Opportunity, Relationship With Other Workers, Salary, Supervision, The Job Itself, Work Flexibility, And Work Location

Satisfaction on Blended Learning in a Public Higher Education Institution: What Factors Matter?

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ABSTRACT

Blended learning is a popular learning approach among higher education institutions as it integrates face-to-face teaching with web-based learning. As there is an increase usage of blended learning, there is an urge in measuring its quality via students' satisfaction. Therefore, the present study aims to: (1) examine the relationship between individual factors and students' satisfaction on blended learning; (2) determine the relationship between situational factors and students' satisfaction on blended learning. 400 questionnaires were collected from 400 students of a public higher education institution. The findings revealed that individual factors specifically perceived value and perceived ease of use are significant factors that lead to students' satisfaction on blended learning. Indeed, students who were satisfied with blended learning perceived learning climate and student-instructor interaction as factors that play an important role in the implementation of blended learning approach. Implication of these findings suggested that student as individual need to be well exposed on the importance of blended learning as a new approach in learning. The higher education institution should also play an important role in ensuring effective learning climate and positive two-way interaction in achieving satisfaction on blended learning subsequently leading to an effective implementation of the blended learning approach.

Keywords: Blended Learning, Public Higher Education Institution, Perceived Value, Perceived Ease of Use, Learning Climate, Student-Instructor Interaction.

Behavioural Perspective of Income through Mother Teresa's Insight

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ABSTRACT

This article aims to define behavioral perspective of income through Mother Teresa's insight. Single understanding of income, money income, invades accounting financial statements as a result of increasing capitalism. Materialistic value and important position of income leads to the practice of income manipulation. This behavior has become an "ordinary ethics" in many enterprises. Thus, income does not represent reality. Effort to mend the behavior against income must be done. This article employs Mother Teresa's insight as analysis technique. Mother Teresa's insight generates behavior against income, with God as the center. Income should possess materialistic value within limitation to fulfill human needs. The process of income acquisition should be based on resignation in acceptance of God's gift, on mercy value and sincerity in the construction process, and happiness as the main purpose. Mother Teresa's insight creates behavioral income in form of acceptance, mercy, sincerity and happiness.

Type of Paper: Conceptual

Keywords: Acceptance, Behavioral Income, Happiness, Mercy, Money Income, Mother Teresa, Non-Money Income, Sincerity

Indonesia: The Effect of Tax Holiday on Economic Growth Related to Foreign Investment

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ABSTRACT

Indonesia's economic growth supported by investment growth, in particular the role of foreign investors. Investment Coordination Board (BKPM) receives actual investment of US \$ 46.3 billion in 2014; a total of US \$ 29.73 billion is obtained from foreign investment. Most countries which invest to Indonesia are Singapore, Japan, Malaysia, Netherlands and United Kingdom (BKPM, 2015). To maximize the investment, fiscal policy is needed as an attraction for investors, one of them through tax incentives. The regulation gives tax income reduction to the company. This paper will determine the factors that Tax Holiday implementation and the impact to the investment and economic growth in Indonesia, especially on the role of foreign investment. The results showed that Tax Holiday is considered to give effect to the increasing in investment activities in Indonesia. The Economic and investment condition in Indonesia at this time provides opportunities for Tax Holiday to participate in improving it. Tax Holiday will not have a negative effect in the form of the lost of tax revenue. Tax Holiday policy is considered capable to provide a positive impact on investment activities in Indonesia, but Indonesia still have to give priority to the improvement of infrastructure and bureaucracy.

Keywords: Tax Holiday; Tax Incentives; Tax Revenue; Fiscal Policy; Foreign Investment.

Gender Equality and Social Capital as Rural Development Indicators in Indonesia (Case: Malang Regency, Indonesia)

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ABSTRACT

Human development, which include gender inequality, is one of national development's issues in Indonesia since it indicates the outcome of interrelated-sector development, while social capital has been proven globally to be the best development generator at the local to national level. This paper is aimed at observing the linkage between gender equality and social social capital in rural areas. Gender equality was assessed using gender inequality index (GII) while social capital in the study area was analyzed by social capital assessment tools (SOCAT) which comprises trust, norms, and networks. The research shows that gender equality of in the study area was chategorized into high human development at score's range between 0.32 to 0.49. The study indicates that the achievement in gender equality corresponds to social capital's score which was also high (good). In other words, gender equality is significant in supporting social capital in Indonesia. The results of this study prescribe that development paradigm in Indonesia should be based on social capacity, then the decentralization types and process must be based on the social capital of each regions.

Keywords: Gender Equality; Social Capital; Rural Development.

Media and the Shaping of Consumer Society in Jakarta

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ABSTRACT

Media is an extension of global capitalism to create the popular culture. Media, in this case novel (connotes "light reading") is able to be 'magic' of global capitalism advertising. Flagged globalization, modernization of the creation of the 'single market' is a dream of global capitalism run smoothly penetrated every aspect of the world, including Indonesia. Indonesia is being 'sexy' in the eyes of global capitalism. With a population of about 250 million (number 4 most populated world), economic growth is relatively good, qualified human resources with a significant number of middleclass (about 60%). In this research, researchers examine the novel "Miss Jinjing" by Amelia Masniari using the theory consumer Society of Jean Baudrillard. Baudrillard criticism is crucial to uncover the manipulation of consumer awareness is stuck on the symbolic aspect, the prestige of goods and services rather than the exchange and use values. With qualitative approach, this research will use interview as data collection method and also the book "Miss Jinjing" by Amelia Masniari content analysis. Informants in this research are: the author of the book itself, and five others from middle to upper class society. This research sees the truth of Baudrillard concept on Indonesia (Jakarta) society. Branded maniac and shopaholic possessed middle upper class society in Indonesia; they are willing to queue to buy branded products, collecting excessive goods and others. One can represent him/herself by using or wearing many attributes; services or goods, to be seen and accepted in certain level in certain community and increase the image. In these case media do the manipulation process towards the needs and importance of society. Their needs of a product or services are no longer viewed as the real function or use value, but more on the symbol or certain meaning that they create. The reality formed by the media has beaten the actual life reality and has been a benchmark for society to symbolize themselves in consumerism. Media that represent an exaggerating reality as their content will shape consumptive society, especially those in middle to upper class level. Media can control and take over society's mind that the people will always crave new products and services as their lifestyle.

Keywords: Consumer, Capitalism, Media, Society, Symbol.

The Impact of Effectiveness to Use and Trust of Local Financial and Information System (SIKD) To Individual Performance in Southeast Moluccas

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ABSTRACT

The purpose of this research is to identify impact of the effectiveness variable to use and trust of local financial and information system (SIKD) to individual performance. Population is the Head of administration, Chief financial officer, treasurer, and staffs of Southeast Moluccas with total number are 105 respondents. This research uses purposive sampling as research sample in which it fulfils total of 61 respondents. The questionnaire was tested by using reliability test and validity test. Then, it was continued with classic assumption test contained of multicollinearity test, normality test, and heteroskedastisity test. After that, there was hypothesis test and discussion. The result showed that the effective variable to use of local financial and information system (SIKD) had negative and significant impact to individual performance. While trust of local financial and information system (SIKD) had impact to it. Simultaneously, the effective variable to use and trust of local financial and information system (SIKD) had given direct impact to individual performance.

Keywords: Effectiveness to Use of SIKD, Trust of SIKD, and Individual Performance

The Impact of Customer Social Responsibility, Service Experience and Intercultural Competence on Customer Company Identification, Customer Satisfaction and Customer Loyalty (Case Study: PDAM Tirta Khatulistiwa Pontianak)

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ABSTRACT

Customer Company Identification is one of the strategies carried out by the company at this time, due to the formation of Customer Company Identification effect not just a loyal customer, but the customer feel special relationship and emotional attachment to the company. This study combines two views, the first stating that consumer behavior is influenced by the experience of the service received, while the second view is about Company Customer Identification formed due to corporate responsibility towards the environment and intercultural competence in providing services to customers. The purpose of this study was to determine the impact of CSR, Service Experience and Intercultural Competence on Customer Company Identification and Customer Satisfaction as well as its impact on Customer Loyalty in PDAM Tirta Khatulistiwa Pontianak. The sample in this study of 210 respondents, analysis technique used is the Smart PLS series 3.2.1. The results showed; Coporate Social Responsibility has a significant effect on the Customer Company Identification, but has no affect on Customer Satisfaction and Customer Loyalty. Subsequently Service Experience has a significant effect on the Customer Company Identification, and has an effect on customer satisfaction, but has no effect on the Customer Loyalty. Then Intercultural Competence has a significant effect on Service Experience, and has an effect on Customer Satisfaction but has no significant effect on Customer Loyalty. Customer-Company Identification has no significant effect on Customer Satisfaction, has a significant effect on Customer Loyalty. Furthermore, Customer Satisfaction has significant influence on Customer Loyalty.

Keywords: CSR, Service Experience, Intercultural Competence, Customer Company Identification, Customer Satisfaction and Customer Loyalty.

Tourism Management in World Heritage Sites and its Impact on Economic Development in Mali and Ethiopia

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ABSTRACT

This paper discusses tourism management in World Heritage sites and the impact of tourism on economic development using case studies of some African countries as Mali and Ethiopia. The results indicate that there is a positive relationship between the presence of heritage sites and the number of tourists. Tourism is considered one of the world's leading economic sectors, and there is a positive relationship between specialization in tourism and the long term growth rate of Gross Domestic Product GDP. In Mali the local population participates as an actor and benefits of cultural tourism through the deployment of the cultural capital and embodied it. In Ethiopia There is a need for improving the competitiveness of Ethiopia's destination to increase the tourism contribution in the local economy; income and employment opportunities.

Keywords: Tourism Management, Economies of Tourism, World Heritage Sites, Economic Development, Mali, Ethiopia.



Degree of Contact and Local Perceptions of Tourism Impacts: A Case Study of Homestay Programme in Sarawak**

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ABSTRACT

This study identifies how different degrees of contact between local people and tourists affect the local perceptions of tourism impacts in Kampung Benuk (KB), Sarawak. Social Exchange Theory was applied to explain the local perceptions based on the benefits and the costs of tourism. These perceptions influence the support for additional or restrictions on tourism development. To understand these connections, a Model of Resident Tourism Perceptions and Attitudes was also utilised. Twelve respondents were categorized into High Contact (HC), Medium Contact (MC), and Low Contact (LC) category. A qualitative approach, employing a snowball sampling technique, was undertaken to obtain in-depth data from the respondents through face-to-face interviews. The study findings revealed that the HC respondents perceived more benefits than costs and were supportive of the homestay programme. In contrast, the MC respondents perceived more costs than benefits. The LC respondents perceived more benefits than costs and were both supportive of the additional and restrictions on tourism development. This study provides practical implications for local government for planning and policy in the community-based homestay programme in Sarawak. The theoretical implications highlight the importance of the different degrees of contact in explaining the local perceptions of tourism impacts in a homestay destination.

Type of Paper: Empirical

Keywords: Homestay Programme; Degree of Contact; Local Perceptions; Tourism Impacts; Qualitative; Sarawak.

* Paper Info: Revised: Month, Year

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Evaluation Model to Corporate Social responsibility Program as the implementation of the Act No 40/2007 & No 25/ 2007 and the Role of Public Relations

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ABSTRACT

The article aims to collaborate measurement model –KCCSR & Turker’s scale- to evaluate CSR implementation of the companies in Indonesia. Over the last decade, the study of Corporate Social Responsibility (CSR) in profit organization has developed gradually and contributed to create good relations between company, its product, and its service for consumers (Lee & Shin, 2010; Maignan, 2001; Shah & Chen, 2010). CSR, therefore, has been an important concept in practical business as well as scientific study (Dincer & Dincer, 2013; Turker, 2009). It has also been research area containing large amounts of literature (Sheth, 2006), and has been important element of dialogue between the company and stakeholders, therefore, researchers has found that many companies relied on the result of CSR (Bhattacharya, Korschun & Sen, 2009). Although CSR grew with various worldviews, from Bhattacharya, et al (2009) and Turker (2009), it is found that there is a problem in term of measuring CSR implementation: lack of measurement model and lack of comprehensive multidiscipline model. Bhattacharya, et al (2009) argued that measuring CSR implementation can be done by asking whether CSR result in functional, and psychological benefit and value for stakeholders; and how the benefit affects quality of the relationship between stakeholder and the company. Turker (2009) conducted research in Turkey and introduced measurement scale of four CSR dimensional structures, i.e. CSR for social and non-social stakeholder, employees, customers, and government. Kanji & Chopra (2010) introduced model of Kanji Chopra Corporate Social Responsibility (KCCSR). This model was applied to evaluate CSR implementation, whether CSR for gaining letimacy (focus on social welfare) or not. In Indonesia, CSR has been perceived important with large amount of budget provided by some companies as indicator. CSR is not only voluntary but also obligatory activity from Indonesian government to the company. The researcher is eager to explore how CSR implementation in the obligatory context, whether the spirit of these regulations have been implemented properly or not, as an indicator for good governance. In addition, it is lack of CSR evaluation research in Indonesia. The research in Indonesia context aims to widen CSR study in developing country and there are cultural and social norms differences among the countries that are assumed to affect CSR implementation (Muthuri & Gilbert, 2010; Prajarto, 2012). The current research is able to discover the answer regarding public relations position in CSR implementation in Indonesia.

Keywords: Corporate Social Responsibility, KCCSR Model, Public Relations.

Developing Accountability Model of Local Government Organization: From Managerial Accountability to Public Accountability (Naturalistic Study on Local Government Tana Toraja)

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ABSTRACT

This research aims to develop models and indicators of public accountability that the public expects as a principal to moderate the managerial accountability model of the local governments. This research was conducted in local Government Tana Toraja. Qualitative naturalistic approach was used by conducting in-depth interviews and observation. The results show that accountability understanding of the society was very simple by the existence of infrastructure supporting the public activities and Deliberation of Development Planning (MUSRENBANG) becomes the best communication medium to convey expectation to government. Accountability understanding of Government demonstrates dominant accountability measured from the managerial accountability and the communication media of MUSRENBANG has not been implemented properly in accordance with legislation mandate. Accountability of local government is more developed on the aspect of PEA (Political Economic Accountability). On the other side the Local Representatives (DPRD) as a mediator organization understands that accountability is also dominant on the political interest. The communication media such as MUSRENBANG, recess and administration of public aspirations have not been fully utilized in the fight for public interests.

Keywords: Managerial Accountability, Public Accountability, Infrastructure, Local Government, Agents And Principals.



Utilization and Accounting of Zakah for Productive Purposes in Indonesia: A Review

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ABSTRACT

Zakah regulation in 2011 ruled that zakah can be utilized for productive purpose in order to handling the poor and improving the quality of the people. This study aims to analyze utilizing and accounting of zakah for productive purpose in the zakah regulation and standard as well as practiced by zakah institutions. Zakah for productive purpose (productive zakah) is usually associated with a loan or revolving funds. Productive utilization of zakah caused controversy of zakah ownership between amil zakah/muzaki and mustahiq. Meanwhile, standard of accounting zakah stipulated that only charity (shadaqah/infaq) which are used in the form of loans (qardh). Both of treatment zakah or infaq/sadaqat (zis) led zakah were as amil's receivable. The different concept of zakah meaning led to controversy about property rights and the treatment of zakah. Based on zakah concept, this study shows that the accounting could be a "middle way" alternative between ownership and loan issues of zis in the utilization of productive zis.

Keywords: Loans, Productive Zakat, Zakat Accounting, Zakat Distribution, Zakat Utilization.

Tacit Knowledge Transfer In Indonesia Herbal Medicine Family Business Companies

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ABSTRACT

Herbal medicine or jamu business in Indonesia has existed since 1825. In 2014, there were 1247 companies consisting of 129 medium and large scale companies, the rest are small and home industries. Unlike in the pharmaceutical industry, companies in the herbal medicine industry heavily rely on the founder's knowledge of herbal medicine, either explicit or tacit knowledge, which pass from generation to generation. At the time of establishment, all herbal medicine companies in Indonesia are entirely owned and managed by the family. In 2014 it is known that some of the medium and large-scale companies have changed ownership, or if not so, no member of the family became manager of the company. However, most herbal medicine companies in Indonesia are still owned and managed by the family members of the third and fourth generation. This paper is divided into three main parts. The first part contains the exploration of empirical studies on the critical factors in the transfer of knowledge, particularly tacit knowledge. The second part is the results of research conducted in four herbal medicine companies in Indonesia, where there are at least two generations actively manage the business. The third part is the suggestion to further research, especially related to the limited informants. This study use qualitative approach. Sources of information obtained mainly from two parties, the owners of the company from two generations, and others who are perceived by the family as an influential party in the process of tacit knowledge transfer. Researcher also made observations in several management meetings where the family is present and actively involved. Secondary data derived from the company's official documents and media coverage about the company and family members also used to enrich the analysis. This study shows the existence of different factors that play a role in tacit knowledge transfer in source of knowledge versus recipient of knowledge. Interestingly these factors operate in different stages of knowledge transfer. This study is expected to provide a deeper understanding of how tacit knowledge is transferred in family firms, particularly in herbal medicine company.

Keywords: Family Business, Herbal Medicine Industry, Knowledge Management, Knowledge Transfer, Tacit Knowledge

Accounting Conceptual Framework Shariahization: A Substantive Theory

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ABSTRACT

Financial Accounting Standard Committee of Indonesian Institute of Accountants had adopted Framework for Preparation and Presentation for Financial Statement by International Accounting Standard Committee in 1994. In line with the development of sharia entity, it also needs accounting standards and accounting conceptual framework that are relevant with sharia principles (Islamic law). This study aims to formulate a theory about shariahization (adjusting the existing concepts to sharia principles) of the conceptual framework. Data collection technique uses in-depth interview, structured interview through email, and documentation. Research site was on the Financial Accounting Standards Board of Indonesian Institute of Accountants. The informants of this research were former Financial Accounting Standard Board's and Shariah Accounting Committee's members as well as the technical team. Theory formulation method adapted Strauss and Corbin's grounded theory approach through the procedures of open, axial, and selected coding. The result of this study that is successfully developed namely Theory of Accounting Conceptual Framework Shariahization. The theory refers to all efforts, actions, and ways that are conducted for accepting, rejecting, and adjusting the concepts of conventional accounting in accordance with Islamic law. This theory is supported by three concepts or main proposition including the concept of acceptance, rejection, and adjustment. The nature of this theory is substantive at the tier of middle-range theory; thus it contributes to enrich the theory of sharia accounting regulation.

Keywords: Accounting Conceptual Framework, Grounded Theory, Islamic Law, Shariahization.

**Public Participation Process at
Local Government Administration:
A Case Study of the Seremban Municipal Council, Malaysia**

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ABSTRACT

The first and foremost principle of good governance is participation. This principle is essential in bottom-up approach in a decision making process, particularly for local authorities. It is not easy for the third tier of government to invite public participation in their current practice of a top-down approach. Hence, the purpose of this paper is to showcase the level of public participation in a local government program. In order to explore the actual dimensions of public participation practice, survey sessions were conducted at the Seremban Municipal Council (MPS). Also, secondary data were collected from the Ministry of Housing and Local Government. The findings evidence the public participation activities in the Seremban area. By allowing the public to participate in the decision making and policy processes, this shows that the local authority is committed towards a more transparent administration. Furthermore, public engagement or public involvement is crucial for the successful implementation of national development plans. However, local government programs failures will contribute to the loss of public money and trust. The research outcome is significant in filling the knowledge gap on public participation in the local government administration in Malaysia as well as providing perspectives from a developing nation.

Keywords: Governance; Public Participation; Local Government; Engagement; Malaysia

Contribute Information System to Use Satisfaction for Auditors Effectiveness

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ABSTRACT

This paper was to explain how the implementation of technology information for accounting system in company can give contribute for use satisfaction for auditors and implementation of theory of TAM. Metode of research is qualitative research, The Information Technology System such Quality system and Quality information given auditor use satisfaction and usefulness for done procedure audit and find sample to make true opinion for the accounting report, than be trust to accurate data, reliability, transparency, and effective and efficiency for program audit, usefulness, use satisfaction for auditor. Information technology and internal control different for small company and big company wich go public. Information technology can reduce wrong but it is depend of commitment and skill of employee than can give use satisfaction for individual, than the opinion auditor to give the recommendation of improve the Good Corporate Governance for organization.

Keywords: Usefulness, Use Satisfaction, Accurate, Reliability, Quality System, Quality Information.

Mediating, the Role of Flow between Burnout and Organizational Citizenship Behavior (OCB)

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ABSTRACT

The tremendous growth in the Malaysian hotel industry forced hotel operators to focus on enhancing the well-being of its organization's members to fulfil the industry's needs toward a positive service climate. Due to this, it is appropriate that the application of human resources strengths and psychological capacities are measured, developed and managed for quality improvement. Hotel employees are faced with heavy workload, along with multitasking and long working hours which creates psychological and physiological strains. The objectives of this study were distinctively assess the influence of flow experience on organizational citizenship behavior as well as to investigate the flow experience as the mediating role in the relationship between burnout and organizational citizenship behavior among the hotel employees in Malaysia. A cross-sectional study, using self-administered questionnaires were utilized and collected from 293 hotel employees in Sarawak, Malaysia. The measurement and hypothesized models were validated and tested using Structural Equation Modelling (SEM) via AMOS version 21. Findings revealed that flow has a significant relationship with organizational citizenship behavior. The employee's enjoyment and intrinsic motivation during the state of flow are able to induce organizational citizenship behavior. Thus, it would be beneficial to the organization because employees have the behavioral tendency of going above and beyond their routine duties. On the contrary, flow experience found to be insignificant as the mediating role in associating burnout and organizational citizenship behavior. This finding is supported by previous studies where flow is not influenced by the feeling of burnout and is not related with organizational citizenship behavior among hotel employees. The findings from this study could be an important strategy to ensure that the hotels could stay competitive in the industry by maximizing the human resources capabilities and willingness to go above and beyond formal duties. This approaches' aim toward delivering quality products and memorable positive experience customer services to the customers.

Keywords: Burnout; Flow; Hotel, Organizational Citizenship Behavior; Mediating.

Managing Change on Lean Implementation in Service Sector

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ABSTRACT

Government agencies around the world adopt lean management which is mostly used in manufacturing companies in order to cope with the increasing pressure to improve efficiencies and deliver quality services to their customer. However, many public service organizations were unable to fully implement and sustain lean. Change into lean is not just about the technical process but it is more about managing emotion and behaviour. Resistance to change is one of the barriers that hinder lean implementation in service sector. Thus, change management is needed in managing change during lean transition to assist individuals that have impacted by change using a systematic approach by addressing the resistance, provide support, and develop the required knowledge to implement change. This paper reviews the implementation of lean in service context especially the public service and the importance of change management in transition to lean. Change management is used to manage the people-side of change in order to make transition successful. This study will contribute to the body of knowledge by integrating the change management and lean implementation success. Hopefully, this study could provide a better understanding on lean service and guidance on applying the change management to manage the change in lean transition.

Type of Paper: Conceptual

Keywords: Transformational, Transactional, Employee Performance, Leadership Style, Malaysia

Factors Affecting Work Outcomes on the Educators' Continuous Usage Behaviour of Learning Management System (LMS): A Proposed Conceptual Framework

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ABSTRACT

Learning Management System (LMS) is a software application or web-based technology used to plan, implement and assess a specific learning process. It can be used to support online teaching or supplement face-to-face instruction. Currently, there are very limited empirical studies that have been conducted on educator's outcomes at the post-adoption stage using the LMS. This paper develops a theoretical framework that consists of the factors affecting the work outcomes among educator continuous usage behaviour of LMS. This study proposes a framework that relates to work outcomes based on the previous literatures and the underpinning theories which is an integration of Technology Acceptance Model (TAM) and IS Continuance Model. Independent variables will be perceived usefulness, perceived ease and confirmation; satisfaction will be employed as mediating variable with continuance intention; and work outcomes as a dependent variable. In this study, 13 hypotheses will be proposed based on the conceptual framework outlined. The proposed framework will help organizations to plan for the potential improvement of such systems as well as teaching strategies in the LMS context, in order to get better learning outcomes and meet educational goals.

Type of Paper: Conceptual

Keywords: Learning Management System; Educators; Work Outcomes; Perceived Usefulness; Perceived Ease of Use; Confirmation; Satisfaction; Continuance Intention.

An Analysis of the Employer's Duties and Liabilities in Commuting Accidents in Malaysia: OSH Law & Management

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ABSTRACT

Industrialization has led to many health and safety issues at the workplace including accidents. Statistics from SOCSO have shown that there is major decline in the number of industrial accidents but commuting accidents are conspicuously increasing every year since 2006. In this regard, employers have a duty to ensure their employees have safe commuting to and from workplace. This duty is not only vital to minimize the organization's liability but to protect the employees' overall well-beings. Indeed the human resource management (HRM) plays a significant role to create a successful OSH management system in an organization, but as HRM is created by the national law, it is necessary to have a sound OSH law that clearly sets out the employers' duties and liabilities in commuting accidents. At common law, employers owe a duty of care to their employees to provide a safe system of work. They are vicariously liable for the torts of their employees which are committed during the course of employment. Hence, a question arises whether the law is sufficiently wide to cover commuting accident cases as it is perceived that the existing Malaysian law is inadequate to deal with this recurring issue. Adopting a qualitative method of content analysis, this paper aims to analyse the relevant Malaysian laws on commuting accidents in order to determine the extent of the employers' duties and liabilities towards their employees. Further, in conformity with the applicable laws, this paper provides the methods and guidelines for employers to set up an effective OSH management system for the prevention of commuting accidents.

Keywords: Commuting Accidents; Human Resource Management; Occupational Safety And Health; Occupational Safety And Health Law; Occupational Safety And Health Management.



The Green Design & Technology's Collaboration towards Business Sustainability in Malaysian Manufacturing Industry

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ABSTRACT

At present, global businesses are operating in a hyper competitive scenario in which supremacy is incontestably a fulcrum in sustainability. In achieving this, requires a systematic and comprehensive management in a superior way to overcome the huge competitive circumstances faced by globalizes milieu. Logically, by implementing the green management which intertwined, co-formulated and co-implemented with the technology are enable the businesses particularly in manufacturing to retain the sustainability status quo and outperformed the rivals. Specifically, in Malaysia's manufacturing accentuates the necessity of fulfilment the drivers of green management and technology in sustaining business. Accordingly, at the end implications of these conceptual collaborations are presented for practitioners and researchers as a practical and academics guidelines to adapt.

Keywords: Business Sustainability, Collaboration, Green Design, Manufacturing, Technology.

Strategy-Based Innovation Initiatives with Reference to Batik Industry in Blora, Indonesia

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ABSTRACT

This research aims to examine the relationship of variables associated with the resources a base of strategic initiative for innovation in order to increase the competitive advantage. The analysis unit is SMEs (Small and Medium Enterprise) of Batik in Blora, Indonesia, and the respondent is owners. The Structural Equation Modeling of PLS (Partial Least Square) software was used hypothesis testing. The result support, the benefit from learning gives advantages to innovation. The innovation of SMEs Batik industry in Blora influenced directly by significant organizational learning. Resources have a direct positive effect on organizational learning. The limitations, it is because of the selection of research approach to test the hypothesis with PLS, which only describes the best relationship among the related constructs. Future research may support to test the research model that is not only focused on predictive analysis. This research suggests to generate innovations that refine and reinforce existing market, product and service not only determined by the quality of the resources but also determined by interactive process in the development of knowledge. This study integrates the role of mediating variables, especially the behavioural of innovation and learning in "organizational".

Keywords: Competitiveness; Innovations; Organizational Learning ; Partial least square ; Resources.

The Role of Regional Leading Sectors in Creating GDP Value Added, Employment Opportunity, Regional Productivity and Human Development Index

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ABSTRACT

Report of the Human Development Index (HDI) in 2009 from the United Development Program (UNDP) publication in 2010 put Indonesia on the order of 111 of the 160 countries in the world. Low HDI index reflects the Gross Domestic Product (GDP), life expectancy index and the index of education in Indonesia which are still low compared to neighboring countries, Singapore, Malaysia and Thailand. The development in the fields of human resources in Indonesia is part of an effort to improve the low rate of HDI. Low HDI can be improved through the development of leading sectors. Leading sector is the sector that produces a product that can be exported. If the human resource development supported by revenues from the area were adequate leading sector, it can create value-added of goods and services, increasing employment opportunity and improving the productivity of the region. This study aimed to analyze and examine the role of the leading sectors in the region to create added value in GDP, employment opportunity, productivity of the region and the human development index (HDI). This study uses secondary data publication Central Statistics Agency (BPS) of Indonesia in 2008-2012 (5 years) in 33 provinces in Indonesia. Data processing used path analysis techniques (Path Analysis). The results demonstrate the role of leading sectors to create value-added in GDP by 0.89 and creating employment opportunity by 0.62 and its multiplier effect on the productivity of the region indirectly through value-added in GDP by -0.13, through employment opportunity by -0.05 and through productivity regions on PM by -0.24.

Keywords: Employment opportunity; GDP value added; HDI; Regional leading sector; Regional Productivity.

Effects of Brand Love, Brand Personality and Brand Image on Word-of-mouth: The Case of Indonesian Local Fashion Brands among Young Consumers

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ABSTRACT

The study aims to replicate the study conducted by Ismail and Spinelli (2012) in Indonesian context. In particular, it aims to examine the relationship between excitements, brand love and brand image toward word of mouth. Besides that, the study also investigates whether the brand loves and brand image mediate the relationship between excitement that customers feel towards a brand and word of mouth. Quantitative research was utilised in the study. Survey method using questionnaire was distributed to the respondents whose age are between 16-30 years old and who are aware of the existence of two local brands; Cotton Ink and Nikkicio. Cotton Ink and Nikkicio are the two Indonesian local brands are chosen as the context of the study based on the exploratory study conducted in the beginning of the research. The findings of the study provide evidences that the excitement dimension of brand personality has direct relationship toward customers' brand love and brand image. Furthermore, brand image is also found to positively influence brand love. Finally, brand image, brand love and the excitement dimension of brand personality were also found to influence positive word-of-mouth. The implications of the findings are twofold. First, the findings suggest that managers of local fashion brands have to be able to create products that trigger customer's excitement such as good or unique fashion items that will lead to higher brand image, brand love and eventually positive word-of-mouth. Secondly, the findings also mean that creating excitement would be of utmost importance for young customers; as it would create stronger attachment. Consumers with strong and positive emotional attachment to a brand are more likely to spread word-of-mouth and to advocate the brand to others

Keywords: Brand, Brand Image, Brand Love, Excitement, Fashion, Indonesia, Word-Of-Mouth

Effects of Banking Sector Credit on Sectoral Output in Malaysia: An ARDL Approach

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ABSTRACT

The hitherto bank-dominated financial system of Malaysia has been playing significant role in the economic development of the country. However, in recent decades, the Malaysian financial system is becoming more market-based, with the capital market (debt and equity markets) playing increasingly greater roles than the banking sector in financing real economic activities. This changing dynamics of the Malaysian financial system, has called for the reassessment of the finance-growth relationship in the country. In particular, the need arise to evaluate how the various economic sectors in Malaysia respond to the various funding sources, given their funding needs. In this regard, this study investigates the short and long run effects of banking sector credit on the performance of four economic sectors; namely, the agricultural, mining and quarrying, manufacturing and construction sectors. The study employs the Autoregressive Distributed Lag (ARDL) and Error Correction modelling and utilises quarterly data over the period 1997Q1 to 2014Q4. The results revealed that in the long run, whereas banking sector credit has no effect on output in the agricultural and mining sector, but it has positive and significant effect on output in the manufacturing and construction sectors; with the construction sector having greatest effect. In the short run, bank credit still failed to have any impact on agricultural output, while it has positive and significant impact on output in the other three sectors, with the manufacturing sector having the highest impact. These results imply that the Malaysian agricultural sector is not favourably influenced by bank lending. The mining and the manufacturing sectors on the other hand are responding to the changing dynamics of the Malaysian financial system; with bank credit playing no/lesser role to their long run output growth. This means these two sectors are exploring the debt and equity markets for their long term financing as against bank loan. As expected in the long run, banking sector credit is having the greatest impact on the construction sector output relative to the other sectors. This highlighted the nature of the construction sector, which is based largely on mortgage loans that are better provided by the banking sector. The policy implications of these findings are that for the banking sector to better serve the Malaysia economy, it should create longer term financing facilities that will suit the funding needs of all the economic sectors. On its part, government need to provide concessionary financing to the agricultural sector, which is not better served by the banking sector and due to its nature could not also easily access funds in the capital market.

Keywords: Agricultural Sector, ARDL, Bank Credit, Construction Sector, Malaysia, Manufacturing Sector, Mining And Quarrying Sector, Sectoral Output.

Islamic Representation in Television Advertising and its Impact on Malaysian Modern Malay Muslim Women

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ABSTRACT

The researcher has observed that recently some television advertisements in Malaysia are adopting Islamic values. Islamic elements can be as a part of the variables that make-up the element of consumer's demographic in market segmentation. Obviously, advertisement is an expression of cultural values, and by applying religious elements it does effecting consumer's purchasing behaviour especially in Malaysia, an Islamic country. The aim of this paper is to examine the effectiveness of television advertisements as the medium of communication. By interviewing about 30 modern Malay Muslim women in Kuala Lumpur, the researcher attempts to reveal the effectiveness of these commercials especially to encourage women Muslim to practice Islam as a way of life. During the interviews, participants were asked whether they were influenced by Islamic values in advertising such as the portrayal of women with head-scarves, purchasing decisions, the way they interpret the advertising and the reconciliation with traditional Muslim values in their new modern lifestyle. Marxis theory (McFall, 2002) has been used in this research to study the relationship between the people and the object (advertisement). The outcome of this study will help the researcher to identify the relationship between the impact of Islamic branding of products and services and the purchasing decisions of modern Malay Muslim women in Kuala Lumpur, Malaysia.

Keywords: Television Advertising, Islamic Representation.

The Role of Entrepreneur in Residence towards the Students' Entrepreneurial Performance: A Study of Entrepreneurship Learning Process at Ciputra University, Indonesia

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ABSTRACT

This study is aimed at measuring the performance of entrepreneur in residence in order to improve students' performances in entrepreneurship. This study takes place at Ciputra University, a university that focuses on entrepreneurship learning as its learning core. Entrepreneurship subject is a compulsory subject for students of all majors in Ciputra University and its approach of learning is experiential learning. The total credits for Entrepreneurship are 15 credits, which is divided into four subjects from Entrepreneurship 1 until Entrepreneurship 4 as prerequisite subjects. This study is conducted by using mixed method, focus group, and correlation analysis. Focus group is used to explore the indicators of research variables, while correlation analysis is used to reveal the correlation between variable of the role of Entrepreneur in Residence and variable of students' performance. The subjects for this study are 250 students who enrolled Entrepreneurship 4. They are chosen since they have passed Entrepreneurship learning with Entrepreneur in Residence for four semesters, thus they are assumed to understand more of the role of Entrepreneur in Residence. The independent variables for the role of Entrepreneur in Residence are feedback seeking, learning goal orientation, help seeking, and learning engagement. The entrepreneurial performance is measured from students' grade for Entrepreneurship 4. The result of analysis reveals that there is a positive correlation between the role of Entrepreneur in Residence and students' performance in Entrepreneurship 4 at Ciputra University.

Type of Paper: Empirical

Keywords: Entrepreneurs in Residence, Entrepreneurship Education, Mentoring

Visitor Perception on Foodcourt Servicescape the Study of Two Shopping Centre Foodcourts in Indonesia

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ABSTRACT

This research was aimed at describing the role of servicesapce in two foodcourts in Indonesia at the visitors' perception, with a specific aim to understand the elements of the serviscapce order for both its kinds and roles which are configurated into a holistic and unified public space interior. This research consisted of two stages, under the method of sequential exploratory. The first stage was done qualitatively to explore the understanding of serviscapce indicators of foodcourts of shopping centers. The second stage was aimed to map the shaping of those factors quantitatively under the survey method. The result show that Gandara City Foodcourt, Jakarta have several factors that indicates the factors of serviscapce: foodcourt legibility, foodcourt decoration, tenant mix,and social image-interaction. While Ciputra World Foodcourt, Surabaya, has several factors that attract the visitors: foodcourt legibility, foodcourt decoration, and social image-interaction.

Keywords: Food Courts, Serviscapce, Visitor Perception.

Doing Fieldwork with Psychiatric Patients: Access and Establishing Trust

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ABSTRACT

Psychiatric patients generally expose to stigmatize environment that socially embedded in the community. In many Eastern countries, the conceptualization of being mentally ill associated greatly with invisible super natural being exists in their everyday language, which in turn worsens the situation. Due to this reason too, many patients and some social institutions that provide services to the patients and family members' unconsciously building shield from discriminating gaze by others. Thus, penetration to these institutions or getting a psychiatric patient for interview might get exhausted and deadlock at the end of the day. This paper is written with the objective to share with the general audience the personal reflection of doing fieldwork with psychiatric patients from the perspective of non-medical researcher. Hence the paper has two-pronged of objectives: firstly, to share the workable strategies in building rapport and gaining the access to the social institution, particularly the context; and secondly, to deliberately addressing issues and challenges that come along the ways. The study undertaken at public hospitals in Pulau Pinang and Kedah, Malaysia; employing 37 respondents that meet these criteria, a) age 18 and above; b) clinically diagnosed with major depressive disorder or depression; and c) attending out-patient clinic for at least 12 months. The preliminary finding suggested that the gatekeeper play important role to maintain the status quo in the mental health care however deliberate compromises vital to ensure the accessibility to the potential respondents. This includes the consent to conduct the study, and identify the respondents in accordance with the inclusive criteria. More so, one should be cautioned with close relationship during post-interview, probably due to the trust established earlier. Thus it is essential to keep professional relationship between researcher-respondents and reminding them on this matter frequently.

Keywords: Psychiatric patients, Ethics, Rapport, Gatekeeper, Access, Trust, Personal Reflection Malaysia.

The Moderating Effect of Employee Relations on Networking towards Workplace Happiness

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ABSTRACT

Relationship between individuals play an important role in making employees feeling happy at the workplace; thus making them more satisfied and remain working for their organization. As such, this study tries to examine the moderating effect of employee relations, as one of the human resource practices at the organizational level, in enhancing the workplace happiness. Specific objectives of the study are (a) to determine the level of networking (internal and external), employee relations and workplace happiness, (b) to test the relationships between internal contact and external contact with workplace happiness, and (3) to test the moderating effect of employee relations on networking towards workplace happiness. A social exchange theory was used as the guide for the study. A total of 1200 married working women employees in the public, private and government-linked organizations working in Kuala Lumpur, Malaysia were sampled using a stratified random sample. The study employed a survey method and using questionnaire as the research instrument to collect data. Results showed that there is a strong positive relationship between internal contact and workplace happiness while the relationship between external contacts is moderately positive. Internal and external contacts together are able to predict better workplace happiness while employee relations contribute substantially in explaining workplace happiness among married working women in Malaysia. Therefore, social exchange theory holds true for the study.

Keywords: Workplace Happiness, Employee Relations, Networking, Working Women, Malaysia

The Effects of Brand Experiences, Satisfaction and Trust on Building Brand Loyalty: An Empirical Research on Global Laptop Brands

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ABSTRACT

This study aims to show the effect of brand experience, satisfaction, and trust toward consumer's brand loyalty, specifically on global laptop brands. Consumers look for brands that provide them with unique and memorable experiences. From the customer viewpoint, brands are relationship builders. Consumers believe that brand experiences are one of the factor that build long-lasting brand and customer relationship, together with brand trust, satisfaction, and loyalty. The respondents of the study are students from three different private universities in Jakarta who use or own laptops. In total, 150 respondents from private universities were selected as the sample of this study due to higher possibility of them using similar type of laptop brands. The quantitative data gathered from the survey method was analyzed using regression analysis method. The study contributes and provides insights to the marketing literature in general and product or brand marketing literature in particular. Furthermore, the findings can also be utilized by marketing expertise to develop effective branding strategy for laptop and also for the laptop's producer in general, to make them increasing their laptop's quality in order to enhance their consumers' experiences, satisfaction, trust, and loyalty toward their laptop's brand.

Keywords: Brand Experience, Brand Trust, Brand Satisfaction, Brand Loyalty.

Potential Social Capital of Indonesian Immigrant in Malaysia: A Preliminary Research

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ABSTRACT

Migration of Indonesian people to Malaysia has taken place a long time ago. Indonesian as the highest number of immigrants in Malaysia have developed a specific networking and activities among themselves where social capital can be found. A number of studies by scholars have identified social capital as manifestation of community network and interaction. The network benefits not only the individual but also the group of community with various social strata. It is interesting to understand immigrant as a group, as they maintain some social custom and tradition from their country of origin. The presence of cultural uniqueness has intertwined with their strong spirit of nationhood and caring of fellow migrants. In this situation there is abundant social capital of Indonesian immigrants that may benefit groups and individuals in supporting their coping strategies. There are branches of some Indonesian organisations both formal and informal either related to religious activities or other social circumstances available in Malaysia which strengthen the presence of networking and at the same time enrich the potential of social capital itself. Furthermore, the availability of social capital may support not only the immigrant community but also the host community especially in maintaining valuable social interactions among the communities.

Keywords: Social Capital, Immigrant, Network

The Influence of Intellectual Capital on The Firm's Value with The Financial Performance as Intervening Variable

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ABSTRACT

The purpose of this study was to determine the effect of intellectual capital on the firm's value with company's financial performance (profitability) as an intervening variable. Intellectual capital was measured using Pulic's models; value added intellectual coefficient, value added capital employed, value-added human capital, and structural capital value-added. This research sample number ninety-three companies (93 companies) manufacturing sector listed in Indonesia Stock Exchange. The results showed that: (a) the intellectual capital has a positive effect on firm value (price to book value, PBV); (b) intellectual capital has a positive impact on financial performance (return on equity, ROE); and (c) studies have shown that financial performance (ROE) serves as an intervening variable in a causal relationship between intellectual capital and firm value (PBV).

Keywords: Intellectual Capital, Firm's Value, Financial Performance.

Accounting System and Accountability Practices in an Islamic Setting: A Grounded Theory Perspective

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ABSTRACT

The purpose of this paper is to provide theoretical insights on the accounting and accountability practices of Islamic religious non-profit organizations. A case study of an Islamic boarding school in Aceh, Indonesia is conducted and a grounded theory is used in this research. Data are generated from interviews with people inside and outside of the organization, review of documentary materials and also the observation of the daily activities of the organization. The study found that the management of the organization has viewed the financial report as an instrument that plays a very significant role in enhancing accountability of the organisation. Accounting activities are viewed as activities that have no contradiction to the religious belief and also the missions of the organization. However, accounting practices in this institution are less developed and the way financial accountability demonstrated by the management is still far from what is expected by society.

Keywords: Accounting, Accountability, Islamic Boarding Schools, Non-Profit Organization, Religious Organization

Law Awareness Forming Strategy to Reinforce Social Function Right Principles of Land in Citizen Moral Dimension

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ABSTRACT

The purpose of the study is to identify law awareness in implementing social function right principles of land, to find out what efforts conducted to reinforce social function right principles of land, and to plan law awareness forming strategy to reinforce social function right principles of land in citizen moral dimension. The study was carried out qualitative with juridical sociological method to comprehend connection and relation between aspects of law and reality in public. Interactive analysis model through data reduction, data presentation, and concluding was used in analyzing the data. The subject of the study is Renewal Agrarian Consortium (KPA), University students, Association of Indonesian Civic and Pancasila Education Profession (AP3KnI) in Central Java region, and Law aware villages in Sukoharjo, Central Java. The study shows that public awareness in implementing social function right principles of land seems heteronomous. It is happened because of change of values in society which affect in people behaviors which are not able to balance among personal interest, social interest, and public interest of land so that influence individual motivation in utilizing the land. Secondly, the efforts to reinforce social function right principles of land have been done through reinforcement of society capacity in the Community Groups Land Conscious Discipline (Kelompok Masyarakat Sadar Tertib Pertanahan) and the village population of Agrarian Reform (Desa Maju Reforma Agraria). However, the activities which have been implemented were not well-integrated because the approach has not been multi aspects such as education, law awareness, economy, and socio cultural. Consequently, land considered as capital asset which is oriented in economy interest and it has not become social asset as living space based on moral relation living together as citizen. Law awareness forming strategy to reinforce social function right principles of land in citizen moral dimension can be conducted by using value internalization method such as responsibility to exploit agricultural land based on environmental framework, autonomy and toughness in survival, being proud and love of agrarian society, maintaining and benefit land as source of life of all people, solidarity of social life, and prioritize working together in utilizing land. The strategy is very important to form citizen morals which contribute to the forming of good citizen in the concept of citizenship education which is aimed to keep and maintain land in order to give benefit for the prosperity of society.

Keywords: Law Awareness, Social Function Right Principles of Land, Citizen Moral Dimension.

Erosion and Sediment Management Alternatives in Wanggu River Estuary Kendari City Southeast Sulawesi Province

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ABSTRACT

Problems Wanggu river and Kendari Bay of flooding, erosion, landslides, and sedimentation, then they needs to be studied further appropriate management methods. The estuary will often change the water flow rate. When the flow of water entering the estuary will be a change / transition flow rate: from a certain flow rate from the upstream to the speed that is close to zero in the ocean / bay, resulting in a reduction of energy in it. There was a very large sedimentation in the estuary so that the grooves become extremely shallow to be able to pass a large discharge coming from upstream, shallow groove is going to be very wide, the potential for flooding to be great. This research was conducted in the estuary of the wanggu river/downstream Wanggu river located in the administrative area of the city of Kendari. Data used in this study, in the form of data from surveys in the field. The data is in the form of degradation and sedimentation river conditions, the visual condition of the river and surrounding environment of the river. Theoretical basic: methods of collecting information by looking at the text books, research journals, and other relevant materials as the basic theory in this study. Socialization, understanding and public awareness needed to participate in maintaining the continuity of the functions and existence Wanggu river for the benefit of society itself. Environmental destruction, settlement on the banks of the river Wanggu, sewage and garbage even settlements built over the river Wanggu without permission should be avoided. Some Hydraulic structures that can be an alternative erosion and sediment management: Temporary Sediment Basin, Temporary Stream Diversion, Sediment Trap, Stone Check Dam, Temporary Slope Drain Inlets, Temporary Slope Drains, Riprap Downspout, Silt Fence Sediment Barrier and Erosion Control Blanket Slope Application.

Keywords: Erosion and Sediment Management Alternatives, Estuary, Hydraulic Structures.

The Coverage of Islam/Muslims and Terrorism in International Media

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ABSTRACT

In portraying Islam especially after the September 11 attacks, a number of studies found that terrorism has been repeatedly associated with Islam/Muslims by most of international media. There is a perception that international media play a vital role in creating a relationship between Islam/Muslims and terrorism in their coverage that leads to the formation of frames on Islam/Muslims and terrorism. Based on this view, the researcher has conducted a content analysis of two international news magazines, Time and The Economist, aimed at examining the frames at four different periods of sampling; a one year period right before September 11, a one year period right after September 11, a one year period after five years of September 11 and a one year period after ten years of September 11. This study has applied a content analysis as the research methodology in collecting, coding and analyzing the data. All paragraphs pertaining to the issue during the study periods were analyzed. A total of 4,443 paragraphs were analyzed to determine the existence of frames. The researcher has found the total of ten significant frames used by both Time and The Economist in covering stories related to Islam/Muslims throughout the four periods being studied.

Keywords: Islam, Muslims, Terrorism, Media, International, Western, September 11.

**A Human Dignity Perspective:
Exploring the Implementation of
Corporate Social Responsibility (CSR)
(Study on PT. Indofood CBP Sukses Makmur Tbk, Branch of
Manado)**

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ABSTRACT

God has created man in His own image. As His image, every man has the sublime dignity. From his dignity, man become the centre point of all business activities. This research aimed to explore the implementation of CSR in the perspective of human dignity. This research used qualitative method which the principle of human dignity, from the Catholic Social Doctrine of the Church, as an analysis instrument. In human dignity perspective, respect becomes the basic value of CSR. CSR is an attitude of respect from the company to all stakeholders, both inside and outside of the company. Annual report becomes the communication instrument between the company and their stakeholders which bring respect values.

Type of Paper: Empirical

Keyword: Annual Report, Catholic Social Doctrine of the Church, CSR, Human Dignity, Respect



Indonesia within ACFTA: Beyond Hope and Challenges in Economy Liberalization Era

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ABSTRACT

The existence of globalization in the era of world development is such an issue that cannot separate between others. The aspect of economy is regard as one aspect that regulates the demand of many people especially with regard to the existence of trade. Yet globalization has allows the bounce between circulation of goods and services between state borders. State as it is hold sovereignty has its role to conduct its right to guarantee of its citizen wealth by establishing proper legal regulation and social control that aims to good trade competition law, also by joining many bilateral and multilateral treaty. Indonesia as a member of Association of Southeast Asian Nation also join many benefit able treaty in the practice of trade, as one of the treaty is ASEAN China Free Trade Area that sign in Phnom Penh in 2002. ASEAN China Free Trade Area has been regard as a way to provide a free trade area and eliminates barrier of trade within tariff and non-tariff. Yet this practice hopes to increase the happening of economic development aspect and enhance the growth of ASEAN society wealth. Ironically, on the other hand, the practice of ASEAN China Free Trade Area has bring such an issue to the challenge of domestic economic growth of Indonesia Therefore, this paper aims to analyze about the legal position of ASEAN China Free Trade Area in economic liberalization and the legal implication of ASEAN China Free Trade Area in the practice of Indonesia free trade challenges.

Keywords: Indonesia, ACFTA, Hope, Challenges, Economy, Liberalization Era

The Role of Job Satisfaction and Power Distance in Determining the Influence of Organizational Justice toward the Turnover Intention

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ABSTRACT

Turnover intention is the seed that can grow and become the real turnover. Even if it is just a seed, turnover intention is already able to create a bad impact for the organization, such as increasing absenteeism and unwillingness to obey the rules of the organization. The goal of this research is to find the capacity of organizational justice to influence lecturer's turnover intentions, mediated by job satisfaction and moderated by power distance. This research uses 100 institutional lecturers who are proportionally spread on 12 private colleges in Banjarmasin City, Kalimantan Selatan, Indonesia. The analysis is done with WarpPLS 5.0 software. The findings of this research show that job satisfaction have mediating effect on the influence of organizational justice to turnover intention, while power distance does not have a moderating effect on the influence of organizational justice to turnover intention.

Keywords: Organizational Justice; Job Satisfaction; Power Distance; Turnover Intention; Institutional Lecturers; Banjarmasin City.

The Relation between Earnings Informativeness and Technical Analysis Return When Markets Decline: Intercountry Analysis

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ABSTRACT

The purpose of this study is to give evidence about the relation between earnings informativeness and technical analysis when global stock markets decline. In declining economy, investors look for alternative information besides that found on earnings. Earnings informativeness becomes lower and it stimulates investors to analyze using alternative investing strategy, especially in declining business trend. This study uses technical analysis as an alternative investing strategy because technical analysis is useful in declining markets. Using international data in 2011, this study presents that earnings response coefficients negatively affect technical analysis performance in declining global stock markets. This finding contributes to international accounting and investing researches.

Keywords: Earnings Informativeness, Declining Stock Market, And Technical Analysis.



The Protective Designation for Urban Conservation and Heritage Development in George Town, Penang

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ABSTRACT

Urban conservation is a practice of urban planning and development whereby significant historical, architecture and cultural values in the urban areas are highlighted and accentuated. Urban conservation refers specifically to the protection and preservation of the elements of urban heritage from being destroyed forever or from being restored without proper guidance, planning, control and management. The major elements of urban heritage include buildings of significant architectural values, historical sites and unique local cultures. The aim of conservation is to retain or recover the cultural significance of a place and must include provision for its security, its continuing maintenance and its future. It is based on a respect for the existing fabric with the least possible physical intervention. It should not distort the evidence provided by the fabric as the traces on it of additions, alterations and earlier treatments are evidence of the place's history and uses. Historic buildings, historical sites and unique local cultures may all be developed and promoted as tourism products to generate foreign income. It is common practice in many European cities for historic buildings to be restored and adapted into new uses such as museums, art galleries, restaurants and information kiosks to lure tourists into the city. Urban conservation is fast gaining momentum in Malaysia, particularly in cities with outstanding historical, architectural and cultural heritage. Urban conservation has been implemented co-jointly by the local authorities, Federal and State governments, Department of Museum and Antiquity, heritage trusts and other professional bodies in the country. Various legal instruments and guidelines designed for the protection of its heritage properties.

Keywords: Urban Conservation, Conservation Areas, Heritage, Protective Designation, Development Control.

Diminishing Obligations of Local Government: Effect on Accountability and Public Trust

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ABSTRACT

Initial function of local government was to provide town service and tax collection in most countries. From then onwards, the growth of local authority function become bigger and the entrusted responsibility are more apparent to local public. However, current scenario shows that local government responsibilities are diminishing, in which the financial dependency of local government towards the national government confirms the matter, and the lack of accountability in disseminating their local duties to the public worsen the situation. In return, public trust towards government also affected. This paper measures public trust towards local government and the instillation of ethical accountability within local government to improve trust. Statistical results confirm that ethical accountability has a positive influence on trust. The model contributes to a better understanding of accountability, in particular, ethical accountability as a significant mediator factor in order to attain public trust in local government.

Keywords: Local Government Function, National Government, Public Trust, Accountability, Ethical Accountability

Examining A Few Issues on Islamic Shipping Guarantee

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ABSTRACT

Islamic Shipping Guarantee (SG) is a facility or product where the shipping company is insured or indemnified by the Islamic bank using kafalah (guarantee) contract, for the discharge of goods to the buyer/importer, particularly when the original bill of lading is not presented. Hence, the first objective of the paper is to describe the difference between the nature of conventional shipping guarantee and Islamic SG. Secondly, to investigate the establishment of Shariah issues involving Islamic SG and the manner in which Islamic banks tackle those issues. This paper also attempts to examine problems pertaining to the issuance of Islamic SG by Islamic banks. The qualitative method is adopted, where the information on the operation of Islamic SG in twelve Islamic banks in Malaysia is gained, through semi-structured interviews conducted with the bankers. This paper discovered that there are similarities between the conventional and Islamic SG, apart from the fact that the underlying contract is based on the principles of Islam, in addition to the charged fees for the issuance, thus, creating the foundation of Islamic SG. Nevertheless, there is a possibility of a Shariah issue, specifically, after the issuance of Islamic SG, as murabahah (mark-up sale) contract seems to be implemented only after the arrival of the original documentation of the bill of lading. Consequently, this matter needs to be resolved as Islamic banks appear to be exposing themselves to risks through the arrangement of Islamic SG.

Keywords: Islamic Shipping Guarantee; Kafalah (Guarantee); Shariah Issues; Islamic Banks; Conventional Banks



A Proposed Model of Noncompliance Behaviour on Excise Duty: A Moderating Effect of Tax Agents

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ABSTRACT

Taxation playing a vital role as a source of revenue in most of the developed and developing countries. However, tax noncompliance remains as a serious issue around the global. The negative impact of tax noncompliance on economy and evolving nature of indirect tax in Malaysia have induced to this study. The smuggling activities related to the commodities such as cigarettes, liquor and imported vehicles had become rampant in Malaysia. The phenomenon caused the great lost to the tax revenue in Malaysia. However, only a few studies conducted on noncompliance and smuggling activities in excise duties as an indirect tax. Hence, this study attempts to propose conceptual framework by integrating tax agents as moderating effects between as tax rate, penalty rate, tax audit, tax fairness, peer influence and tax knowledge with noncompliance on excise duty.

Keywords: Excise Duty, Effects of Tax Agents.

Communication and Service Innovation through the Lends of Small Medium Enterprise (SME)

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ABSTRACT

Service innovation is a new or improved service product or service process that is based on technology or systematic method. In Malaysia, service innovation is recognized as the main drivers that contribute to value creation, economic growth and social welfare of the country. Over the past decade, service innovation has been growing rapidly and considered as the key factor for the survival and development of small-and medium-sized enterprises (SMEs). However, only a few studies have discuss on the influence of communication on service innovation but the information still unclear and more exploration are required. Communication is important in providing new information such as the knowledge on technology to enable service innovation to be applied in SMEs. Therefore, this paper attempts to provide a detail discussion on the influence of communication on service innovation. Besides, this paper also focused on some of constraint in the implementation of service innovation in SME. It will provide contribution to managers to identify sources related to communication and service innovation, in order to ensure that high-income economy by 2020 can be achieved.

Keywords: Service Innovation, Small-And Medium-Sized Enterprises; Communication; Technology; Information

Demographic Characteristics and Variety Seeking as Moderation on Relationship between Customer Satisfaction, Customer Loyalty and Switching Intention (Case Study on Telkomsel subscribers in Makassar)

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ABSTRACT

This study aims to determine the role of demographic characteristics and variety seeking as moderation on the relationship between customer satisfaction, customer loyalty and intention to switch. The approach used is the method of survey of 104 customers of Telkomsel in Makassar. The results show that an increase in customer satisfaction directly are not able to lower the switching intention of the customer, but the customer loyalty mediated hence increase customer satisfaction is able to lower the switching intention. Demographic characteristics particularly evident strengthen customer income effect of customer satisfaction on customer loyalty and increase impact on the decline in switching intentions. The findings of this study prove that high-income customers more loyal than the low-income customers.

Keywords: Customer Satisfaction, Customer Loyalty, Switching Intention, Variety Seeking, Demographic Characteristics.

Public Social Services at Panti Sosial Tresna Werdha “Gau Mabaji” District Gowa Province South Sulawesi

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ABSTRACT

This research aims to identify and analyse the good and quality public social services for older people at the caring center for older people. This descriptive qualitative research was conducted at Panti Sosial Tresna Werdha (PSTW) Gau Mabaji Gowa. The informants of this research are chief of centre, chief of administrative division, chief of program and advocation division, chief of social rehabilitation division, social worker coordinator, social workers, family, and client (serviced older people). Used instrument in this research were questionnaire, interview guide and limited participatory observation. Data were analyzed with deeply descriptive qualitative and related review literature with good and quality social public services at PSTW. The result of this research shows that 1) the participation of chief of institution and social worker and client (older people) is mostly within idea contribution, while client's family is not dominant for money, material, and goods 2) law enforcement, transparency, responsibility, affectivity and efficiency and accountability are dominant within social services and rehabilitation, 3) high social public services seem within social services and rehabilitation processes namely : responsibility, assurance, and empathy of chief of centre, social worker are mostly very high, (b) Tangible asset of institution both physical infrastructure as well as human resources and reliability are dominantly “high”. (c) bureaucracy culture is not as a obstacle, but as it is a adhesive tool for between chief of centre and social worker within doing social public service for older people in PSTW Gau Mabaji Gowa. (d) Quality culture is a supporting for chief of centre and social worker within good and quality management in PSTW Gau Mabaji Gowa. Furthermore, clients (older people) who are actively in working group activity have positive self esteem, and high self confidence and useful feeling. Otherwise, almost respondents, older people, who are less active in activities group have less self esteem, and self confidence and useful feeling is low.

Keywords: Bureaucracy Culture, Caring Center, Management, Older People, Public Services.

Effect of Injured Acute Respiratory Infection (ARI) and Having Toddler in Household to the Willingness to Pay of Smog Risk Mitigation in District of Pontianak and Pontianak City, West Kalimantan

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ABSTRACT

Acute respiratory infection (ARI) is one of the negative effects caused by smog. The disease can cause death, especially if it attacks the toddlers. These disasters were yearly occurred in West Kalimantan province. The main cause is the burning of land carried out by the perpetrators during the opening of land for Palm oil plantations or forest Industry Plants. This was done because of the way is the cheapest way compared to the opening of land manually, if it did not take into account the cost of negative impact. Injuring ARI resulted in many losses, include medical expense, lost income caused by did not work when injured sickness, in addition to sickness creates disutility. To reduce the magnitude of cost, the ARI sufferers have willing to compensate for employers so they stop burning when opening the land. Therefore, this research is aimed to determine people's willingness to pay for risk mitigation of smog as well as investigate its determinants. Election of Pontianak City and Pontianak District were caused by these region are in disaster-prone area, include fire disaster. This study used a questionnaire survey. Participants are chosen randomly from the public throughout the town in the area of research. The results show there is a difference between community's willingness to pay among districts. Beside percapita income, significantly factors affect the value of willingness to pay are education, education, having toddler in household, and injured ARI sickness.

Keywords: Willingness to Pay, Smog Risk Mitigation, Acute Respiratory Infection.

Farmer's Prosperity: How to Increase Farmer's Bargain Power

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ABSTRACT

This study is to identify how to increase farmer's bargain power in order to increase farmer's prosperity in Islamic perspective. Prosperity in Islamic perspective has a wide point of view, prosperity not only talking about material gain but also achieving spiritual benefit (immaterial gain). By using a qualitative approach, farmer's bargain power is needed to achieve the prosperity of farmer. First, what kind of factors that becoming a barrier to increase bargain power of farmers in these recent years? Second, how farmer will achieve prosperity, in Islamic perspective, by increasing their bargain power. Finally, farmer can create their bargain power in order to achieve farmer's prosperity, not only about material gain but also spiritual benefit (immaterial gain).

Keywords: Farmer's Bargain Power; Farmer's Prosperity; Islamic Perspective.

Family Management, Executive Compensation and Financial Performance of Indonesian Listed Companies

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ABSTRACT

The most of Indonesian listed companies are managed by family. This character is interested to be investigated in relationship with financial performance. Therefore, the study aimed to examine the effect of family management and executive compensation on financial performance. The sample in this research is 303 Indonesian listed companies which are selected using purposive sampling method over 2010 to 2012. Financial performance is measured by ROA and Tobin's Q. The study found that family management has not effect on ROA but has a negative effect on Tobin's Q. This finding indicates that investors perceive as unadvantageous conditions. This further supports the agency type 2 that family management is harming minority shareholders. Another result shows that executive compensation has a positive effect on financial performance.

Keywords: Family Management, Executive Compensation, and Financial Performance.



Going Concern: An Implementation in Waqf Institutions (Religious Charitable Endowment)

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ABSTRACT

Islam is the majority religion in Indonesia. Encouragement and legal certainty is crucial to make waqf donors (wakif) interested and confident to make a gift (waqf/endorsement) to a legally endorsed organization in Indonesia. This will give an impact to the sustainability of Waqf Institutions. This research aims to describe the going concern of Waqf Institutions. The method used is qualitative descriptive analysis method. Thirty (30) respondents represent an analysis unit. Data retrieval uses questionnaires, interviews and documentation. The research result shows that going concern of Waqf Institutions in Bandung is good by fulfilling going concern indicators.

Keywords: Waqf; Endowment; Going Concern; Sustainability; Waqf Institutions

The Issue of Assessment Tax Arrears: A Case Study of the Melaka Historic City Council, Malaysia

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ABSTRACT

Local government in Malaysia is battling with several challenges pertaining to arrears in assessment tax for the past few decades. This situation has weakened the operation and management of local councils leading to increasing loss of revenue which inevitably results in poor delivery of services. Increasing demands imposed on local councils by citizens has increased the desire of councils to mobilize more revenues to meet the cost of providing those needs. The challenge that most local councils in Malaysia encounter is the small size of local revenue bases in addition to huge arrears in tax collection. Study findings reveal that assessment tax generate very low levels of revenue when measured against the potential. This is a result of inadequacies in administration of the tax. Assessment tax coverage is low as large proportions of the property tax base are not valued and less revenue is collected from rateable properties captured in the property tax database. The observed deficiencies with the property taxation practice call for the urgent attention of the relevant municipal authorities if the property tax is to achieve its full potential. This study will thus evaluate the issues relating to assessment tax arrears in a specific city council in Malaysia which is the Melaka Historic City Council and also evaluate the relationship between the tax system and tax arrears.

Keywords: Assessment Tax; Arrears; Local Government; Strategies; Malaysia



Fraud Prevention: Relevance to Religiosity and Spirituality in the Workplace

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ABSTRACT

Research of fraud prevention with religious and spiritual values in the workplace has not been widely researched by previous researchers. This research is important considering the high cost of disclosing a fraud action case. Therefore, this research will view religiosity and spirituality at the workplace in preventing fraud at workplace as a moderating variable. Deductive quantitative approach with survey method is used in this research. Analyzing measurement used is Moderated Regression Analysis (MRA) using 30 investigating auditors from Development Financial Controller (BPKP) as research respondents. The results indicate that there is positive and significant influence between religiosity and spirituality and, fraud prevention. It is proved to give a positive and significant effect as a variable that strengthens the relationship between religiosity and fraud prevention. Empirical evidence above illustrates that fraud prevention does not only rely on external supervision but, also needs internalized religious and spiritual values at the workplace so that employees perform their work with integrity.

Keywords: Religiosity, Spirituality, Fraud, Prevention, Auditor

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The Delphi Technique: A Method to Determine Measurement of Value Creation in Malaysian Government-Linked Companies

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ABSTRACT

Value creation is generally described as a strategy adopted by the organizations in order to increase shareholder's wealth. Value creation is an important element in every organization including Malaysian Government Linked Companies (GLCs) to sustain but often disregarded by the financial management as one of important component in organization. Value creation in GLCs can improve its performance by maximizing earning per share, create sustainability, strong competitive, and ensure a high level of operational effectiveness. This study aims to explore on the component of value creation among GLCs. The Delphi Technique provides a structured communication process designed to produce a detailed examination of a topic or problem and discussion from the participating individuals. Using the Delphi Technique, this study interviewed three of panel experts who have experience in Malaysian GLCs to explore on the component of value creation. The findings from the first round Delphi Technique revealed that stock price, market value, sales growth, PE ration, market share, market positioning survey, customer survey, ROI, EBITDA and reduced business risk as measures for value creation. This study contribution is to the development of identifying new measurement in value creation particularly in GLCs. This paper provides the foundations of the Delphi Technique, explains the use and stages followed, discusses panel selection, and explains how the measurement is established.

Keywords: Competitive Advantages; Delphi Technique; Government Linked Companies; Sustainability; Value Creation.

Real Earnings Management in the Indonesian Sharia Capital Market

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ABSTRACT

This study investigates whether the firms in The Indonesian Sharia Capital Market conduct real earnings management (RM). By using Earning Distribution Analysis, we find that there is abnormal distribution of earning growth which is found high frequency of firms with around zero earnings. It shows that those firms have high intention in conducting earnings management because they want to avoid small losses by converting into small profit, so that firms are called suspect firm. Further, this study investigate whether any differences of RM between suspect firms and non-suspect firms. The result shows that the suspect firm conduct RM aggressively than non-suspect firm. The suspect firms conduct RM through increasing sales, increasing production, and reducing discretionary expenses.

Keywords: Real Earnings Management; Indonesian Sharia Capital Market.

New Era in the Indonesia Entrepreneurships: The Study of Empowering and Sustainability Micro, Small and Medium Enterprises (MSMEs)

ASL Lindawati ¹

ABSTRACT

MSMEs had been considered as the main player in domestic economic activities. This study tries to contribute to economic growth through the development and sustainability of MSMEs in Indonesia that focused on social entrepreneurship as the tools of the empowering instrument. The plot of current research is generated by few related frameworks that are in line with the conventional notion which reviews the roles and obstacles of MSMEs development rather than using new concepts derived from Islamic concepts. Given the extensive attentions on Islamic values this study reveals that every Muslim entrepreneur and related supporting agent must change their old vision into the new. Therefore, a number of policies, initiatives and objectives through Islamic entrepreneurship product are drawn to build social entrepreneurship in order to empower and sustain the MSMEs. The main objective of this study is to analyze and evaluate the concept of Islamic entrepreneurships as new social entrepreneurship model in the system entrepreneurial. The Islamic entrepreneurship develops and enhances the sustainability for MSMEs. The system and strategy of Islamic entrepreneurship can overcome social entrepreneurship either challenges or obligation in the business and social role. It is concludes that Islamic concept offers a rich set of instruments and unconventional approaches, which, if implemented in true spirit, can lead to reduced poverty and inequality in the countries plagued by massive poverty. The aim of this study are concerned on establish the economic development policies which it creates social and economic values: (1) Employment development, especially significant for the disadvantaged segment of societies; (2) Innovation and the creation of new goods and services, often for unmet social needs; (3) Social capital, critical for sustainable social and economic development, and (4) Equity Promotion, in view of the addressing of the needs of disadvantaged people. Thus, some conclusions of this study are related to the economic development policies should foster entrepreneurship in general; and especially when entrepreneurs take on social problems that the private for-profit and public sectors do not address or niches they overlook. This is especially important in developing countries and welfare states facing increasing financial stress.

Keywords: Social Entrepreneurship; Micro, Small and Medium Enterprises; Islamic Perspective; Islamic Entrepreneurship; Indonesia

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Towards Development More Inclined on Farmers

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ABSTRACT

This research aims to analyze economic practice in Indonesia in realizing the ideals of struggle for independence. Research methodology that used is qualitative, by utilising literature study. The results of research indicate that in a few aspects, practice economize in Indonesia many deviate aside from feeling of independence. Various wisdom government many ignored poor people, especially society farmer. Otherwise a lot wisdom that inclined to interest foreign/market. And so to minimize practice negative that, especially for farmer, then needed efforts through wisdom which inclined to farmer among them across so-called Nets Increase Productivity Upstream-Downstream of Food. It is noped that through such an effort would be able to bring justice and prosperity for public, especially for farmer.

Keywords: Development, Farmer, Nets Increase Productivity.

Model of Social Entrepreneurship and Socio-entrepreneurship: A Replica of Reality

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ABSTRACT

The aim of this research is to illustrate the model of social entrepreneurship and socioentrepreneurship through reality. As the development of the concept, it is still abstract and inconsistent therefore a model is needed as a replica of reality. Focus group discussion (FGD) conducted as data collection instrument to get practitioner's perspective about how the concepts work and then analyzed using content analysis. We found that the model of social entrepreneurship and socio-entrepreneurship described by attitude, character, motive, perspective, and perception of one in life. It determined based on self capacity and applied based on self preference which shifted dynamically; where social entrepreneurship model tend to encourage economic independence, while socio-entrepreneurship model tend to initiate a value creation process. The model need to be widening, therefore future research could describe the model of social entrepreneurship and socio-entrepreneurship in various perspective of practitioner's in different group of business. For the model development, it could be tested as well to various group of business to understand how the models encourage economic independence and initiative.

Keywords: Economic Independence, FGD, Initiative, Self Capacity, Self Preference, Social Entrepreneurship, Socio-Entrepreneurship.

Strategic Human Resource Management, Innovation Capability and Performance: An Empirical Study in Indonesian Software Industry

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ABSTRACT

Innovation is regarded to be a key success factor in building the competitive advantage in the survival and growth of firms. Successful firms in almost all industries is becoming highly dependent on their ability to innovate. However, while there have been an increasing number of innovation practices in firms, not all of them have successful innovation performance. Firms should develop innovation capability as an ability to manage innovation process from generating ideas to commercialization or diffusion. Strategic human resource management (SHRM) is considered as a key element to successful innovation since the human element is involved in the innovation process. This study investigates the relationship among SHRM practices, innovation capability and innovation performance. For this purpose an empirical research is conducted to analyze data from Indonesian software firms. The result indicates that SHRM practices are positively related to innovation capability, which in turn has a positive effect on innovation performance.

Keywords: Innovation, Innovation Capability, Innovation Performance, Strategic Human Resource Management, Software Industry.

Effect of Intellectual Capital on Organizational Performance

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ABSTRACT

In this new millennium, most people prefer working using mind rather than physical works. This is called intellectual capital, which is also known as invisible asset. The survival and competitive success of a firm depends highly on the strategic management of its intellectual capital as compared to financial resources. Unfortunately, one of the challenges in managing intellectual capital is when the managers are not clear that their firms possess valuable resources, which could lead to success of new strategies. The purpose of this empirical study is to investigate the six elements of intellectual capital and their relationship with the organization's performance in Malaysia. The study was conducted using a structured questionnaire distributed to 311 respondents that was selected randomly based on non-probability convenience sampling. Data collected will be analysed using the Multiple Regression Analysis Model in order to identify the relationship of intellectual capital towards organizational performance. The results revealed that intellectual capital has significant influence on the performance of organizations in Malaysia. However, human capital and structural capital individually is not significantly related to organization performance. Therefore, the elements of intellectual capital should be managed as a whole and not individually.

Keywords: Intellectual Capital; Human Capital; Structural Capital; Customer Capital; Social Capital; Technological Capital; Spiritual Capital; Organization Performance.

Integrating Institutional Theory in Determining Corporate Image of Islamic Banks

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ABSTRACT

The importance of corporate image in any organization is inevitable including those from Islamic banks. Many studies on corporate image have been using metaphorical expression in various contexts. The objective of this paper, therefore, is to examine corporate image in Islamic banks based on the institutional theory which incorporates performative image, institutional image, organizational legitimacy and support. Corporate Character Scale developed by Davies et. al. (2004) was utilized to determine performative image of Islamic banks, while interviews were conducted to identify institutional image. A survey was then employed to study the relationships of corporate image (performative and institutional) on customer loyalty. Findings indicate that institutional image has an impact on performative image, and only performative image has impact on organizational legitimacy. More importantly, attitudinal loyalty has an impact on behavioural loyalty. The implications to corporate image are further discussed.

Keywords: Corporate Image; Image; Islamic Banks, Customer Loyalty.

Development Pressure in South West District of Penang: Issues and Implications

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ABSTRACT

Urban land use is one of the main subjects in a town's physical development or a town's analytical research. In the same vein, urban land policy is deemed crucial in planning and controlling urban development so that any act undertaken will not leave negative effects on the town's image, human settlements as well as the living environment. Since land is a limited resource, it is vital that its use is maximized for the benefits of humans. Nevertheless, rapid increase in urban population also means high demands on urban land. Consequently, such demands may change the socio-cultural actions, economy, politics and the town's system too. South West District of Penang is also facing the dilemma of high demands. Drastic pressure of development has changed the pattern of land use in this area and some projects even go the extent of going against the state policies particularly the State Structure Plan and Local Plan. This article attempts to evaluate the changes affecting land use, ascertain the effectiveness of existing land use policy, examine related issues and implications of the pattern of land use, as well as suggest suitable recommendations which can facilitate more comprehensive planning in land use.

Keywords: Gratitude Concept, Income tax to SMEs, Yadnya

How Synderesys Can Overcome Environmental Accounting Issues: Aquinas Natural Law

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ABSTRACT

This paper is search out conceptual framework for environmental accounting. It is also highlights “Synderesis” – is the tendency principle in the moral consciousness of each human which directs agent to good and restraints human from evil. Essentially, conventional accounting is capitalistic. There is no place for the other value except materialistic value. When the conventional accounting could’t overcome “the complex of” environmental issue, there is another propose conceptual framework of environmental accounting based on Natural Law – Thomas Aquinas. The human being aspect (accountant) is the crucial issue in the entirely environmental accounting framework. It will help their accounting thinking and also with the environmental value as natural resources and another free goods. At the end, integrated environmental accounting conceptual framework will develop to support the sustainability development itself.

Keywords: Environmental Accounting, Moral Consciousness.

The Study of Investment Portfolio Management and Sustainability of Property and Real Estate Companies in Indonesia Stock Exchange

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ABSTRACT

Investment management emphasizes the importance of diversification through portfolio. The portfolio of financial assets is often studied. In fact, property and real estate companies also conduct on their investment portfolio. Property also needs to be designed with sustainability concept to reduce the negative impacts on the environment. The aims of this study are to identify and analyze property portfolio management and sustainability, and also about company performance. The of this research population is property and real estate companies which registered in Indonesia Stock Exchange in 2014 in the amount of 45 companies, by using saturated sample. Financial statements data are analyzed with descriptive statistics, logistic regression and correlation. Interview with property experts also conducted to obtain comprehensive results. Research results showed that highest expected return are obtained from asset enhancements, then followed by investment in flats, land lots, shopping centres, dry port, shop houses, apartments, office towers, property and portfolio management, residential houses, and hospitality services and infrastructures. There is no significant correlation between risk and expected return in property investments at alpha 5%. Property portfolio and sustainability are influenced by company size. Meanwhile, they do not associated with the amount of return on assets, but related to revenues. Inventories of property and investment properties positively and significantly related to corporate performance. Investment diversification and sustainability give more revenues and mostly done by large companies. The implication is that companies need to conduct portfolio in property investment and sustainability.

Keywords: Investment Portfolio Management, Property Portfolio, Sustainability, Asset Enhancements

Role of Leadership Style, Corporate Culture and Employee Motivation on Employee Performance (A Study in Perum Perhutani)

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ABSTRACT

Perum Perhutani is a state-owned enterprise which assigned by the government to manage production forests and protected forests in Java Island. The forest management budget is obtained by the results of the utilization of forest areas in the form of the sale of timber and non-timber. After the Indonesia political reform in 1998, the potential of forests decreased significantly as the result of looting and land occupation. This resulted in a decrease in productivity performance degradation of forest areas, a decrease in the company's revenue, decreased quality of ecological as well as an increase in social conflicts between officers and forest communities. One of the measurement of the success of the company management is an ongoing performance improvement. The forest management performance is influenced by internal factors and external factors. Some studies suggest, that the internal factors associated with human resource attribute significantly affect the company's performance. To determine the influence and role of the exogenous variables, namely leadership style, corporate culture and employee motivation on employee performance. The purpose of this research is to identify the direct influence or partially influence. The population is the employees who work and hold responsible for forest management in the field, accounted for approximately 8,000 (eight thousand) people. Sampling was done by stratified with random start over 470 people. Analysis Data Structural Equation Model (SEM) using WarpPLS 3.0. A total of six hypotheses significantly influence and corporate culture is the most dominant variable affecting employee performance. Each of these variables affects directly and partially on the performance of employees. The variables that partially influence on employee performance are as follows: leadership style and corporate culture, leadership style, corporate culture and employee motivation, and corporate culture and employee motivation.

Keywords: Leadership Style, Corporate Culture, Motivation, Employee Performance.

Do Ethical Climate and Machiavellianism Affect Ethical Perceptions of Earnings Management? Evidence from Indonesia

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ABSTRACT

The purpose of this paper is to examine whether both ethical climate and Machiavellianism influence ethical perceptions of earnings management. Data were collected from 101 companies listed in Indonesia Stock Exchange. The sample included 143 managers, internal auditors, finance staffs and accounting staffs. The direct effect test was used to examine the effects of ethical climate and Machiavellianism on ethical perceptions of earnings management. The results show that ethical climate negatively affects ethical perceptions of earnings management. In other words, employee perceptions of the extent to which the organization supports self-interest and firm profitability (instrumental climate) clearly encourage employees to judge earnings management as more ethical. Inconsistent with the expectations, Machiavellianism does not influence ethical perceptions. This is due to the fact that the vast majority of Machiavellianism scores of the respondents were low. In addition, the results of the indirect effects analyses support the mediating effects of ethical climate on ethical perceptions through the perceived importance of ethics and social responsibility. This finding suggests that perceptions of ethical climate lead employee to rationalize earnings management decisions by adjusting their attitudes toward the importance of corporate ethics and social responsibility. However, the effects of Machiavellianism are not mediated by the perceived importance of ethics and social responsibility. The findings have important implications, suggesting that organizational efforts to enhance the ethical climate may actually increase employee perceptions of the importance of corporate ethics and social responsibility to organizational success. Moreover, by enhancing ethical climate in an organization that encourages ethical behavior may lead employees to be more critical to earnings management.

Keywords: Earnings Management; Ethical Climate; Ethical Perceptions; Machiavellianism; Perceived Importance of Ethics and Social Responsibility



Index of the Company's Stakeholders Welfare

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ABSTRACT

Value of the firm is usually measured by market value of the equity, or the market value of equity to book value, but that indicator is only from shareholder's interest view. We need to propose a measurement model of the value of company from all of stakeholder's interest view. This research proposes conceptually a model of corporate value in the form of Index of Company's Stakeholders Welfare (ICSHoW).

Model – 1:

Index of Company Stakeholder's Welfare (ICSHoW) = Welfare of (Management + Social + Customer + Relation of Business + Employment + Environment + Nations + Creditors + Equity holders) = Welfare of MSCREENCE

ICSHoW = Welfare of MSCREENCE

Welfare of Management = Salaries / Revenue

Welfare of Social = Cost of Social Responsibility / Revenue

Welfare of Customer = Cost of Product Quality and Service after Sales / Revenue

Welfare of Relation of Business = Direct Material Cost / Revenue

Welfare of Employment = Wages / Revenue

Welfare of Environment = Cost of Environment / Revenue

Welfare of Nations = Tax Payment / Revenue

Welfare of Creditor = (Total Payment - Default - Liabilities) / Revenue

Welfare of Equity Holder = Dividend / Revenue

High model-1 index indicates high Company's Stakeholders Welfare.

Model – 2:

Index of Company Stakeholder's Welfare (ICSHoW) = Welfare of (Management + Social + Customer + Relation of Business + Employment + Environment + Nations) – Welfare of (Creditors + Equity holders) = Welfare of MSCREEN/CE

ICSHoW = Welfare of MSCREEN/CE

Index of Company Stakeholder's Welfare (ICSHoW) = (Welfare of Management + Social + Customer + Relation of Business + Employment + Environment + Nations) / (Welfare of Creditors + Equity holders) = Welfare of MSCREEN/CE

High model-2 index indicates highly proportionate of the Company's Stakeholders Welfare.

Whatever the indicator, we need to propose a valuation model of a company in term of all of its stakeholder's interest, not only shareholders.

Keywords: Index, Company's Stakeholders Welfare

The Usefulness of Local Government Financial Statements for Regional Development Planning Process (An Empirical Study against the Head of the District Development Planning Agency in Java and Madura)

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ABSTRACT

This research is an evaluation of the usefulness of financial statements produced by the accrual-based government accounting system in Indonesia. As was done by other countries, Indonesian public sector accounting also reformed. The reformation, basically, is a migration from the cash-based accounting to the accrual-based accounting as the belief that the accrual-based accounting has more advantages compared to the cash-based. One of the purposes of this study is to reveal the extent to which the usefulness of local government financial statements for the intended users so far. The focus of this research is the usefulness of the local government financial statements for the employees of local governments in formulating the regional development plans. The unit of analysis of this research is the head of the district development planning agency (Bappeda) which is responsible for assisting the head of district government in formulating the district development plans. The data are collected by survey method, by sending questionnaires to the heads of Bappeda which are selected as the study samples. The samples are the head of Bappeda of the district in area of Java and Madura, Indonesia, totalling 119. The questionnaires contain questions about how often the use of the local government financial statement elements and financial ratios, which become variables in this study, in regional development planning process. Analyses of the data obtained are the descriptive analysis, Chi-Square analysis and Mann-Whitney analysis. The result reveals that in the process of formulating the regional development plans, LRA (the report of budget realization) and REP (the ratio of income efficiency) are the financial statement element and the financial ratio which have the highest degree of usefulness. In addition, this study also reveals that the financial statement elements and financial ratios resulting from the cash-based accounting system have higher degree of usefulness rather than resulting from the accrual-based accounting system.

Keywords: Accounting Based, Public Sector Accounting, The Usefulness Of Financial Statements, Local Government Financial Statement, Regional Development Planning.

The Role of CSRD on Company's Financial Performance and Earnings Response Coefficient (ERC)

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ABSTRACT

This research aims to analyze the role of Corporate Social Responsibility Disclosure (CSRD) in the annual report on firm's financial performance and Earnings Response Coefficient (ERC) value. The population of this research is mining corporations listed in Indonesia Stock Exchange (IDX) during 2013 – 2014. This is a quantitative research which the data are analysed by using liner regression method. The result of this research indicates that CSRD influences ROE. A company which provides greater CSR results in greater investor's trust to give leverage for the firm which in turn improves ROE. On the other hand, CSRD does not influence ROA and ERC. Commonly, investors tend to use short term information to make a decision so that they ignore CSRD which is perceived as a source of middle and long term information. Further, CSRD is intended only to meet the Law of Investment (Undang-Undang Penanaman Modal) in Indonesia.

Keywords: CSRD, ROA, ROE, and ERC

Study Phenomenology: Accountability of a Political Party in the Context of Local Election

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ABSTRACT

This study aims to understand the forms and practices of accountability of a political party. It uses the Regional Leadership Council (DPD) perspective to view reality, especially DPD - Jombang City. Some politicians of DPD who have experience and are involved directly in the activities of the political party are selected to get data. By using interpretivist paradigm and phenomenology as a research design, the study indicates that the accountability of the political party in the practice of local election is categorized into three forms, i.e., accountability of the quality of candidates, legal accountability, and accountability of campaign funds.

Keywords: Accountability, Political Party, Phenomenology, Local Elections

The Analysis of Risk Adjusted Return Portfolio Performance Share for LQ 45 Index in Indonesia Stock Exchange in 2010-2014 Periods

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ABSTRACT

This research focuses on portfolio performance analysis of LQ45. The purpose of this study is to analyze the consistency of Shape index, Treynor index and Jensen index as measures of risk-adjusted performance. This research uses Kruskal Wallish test to analyze the consistency of Sharpe index, Treynor index and Jensen index as measurement of risk-adjusted performance. Before that, standardized with Z-score transformation was conducted to test comparison between treatments. The result of Kruskal Wallish of the three methods shows that $X^2 = 2.231$, with a significance of 0,138. It is proved that the probability of testing > 0.05 and X^2 count $< X^2$ table (5.99). This result indicates that there is no significant difference between the techniques test. Furthermore, according the three tools used, Treynor's shows the consistent result from performance measurement.

Keywords: Sharpe Index, Traynor Index, Jansen Index, Portfolio Performance, LQ45

Pluriform Motivation as Antecedent and its Relationships to Budgeting Participation and Managerial Performance (Empirical Study on Manufacturing Companies listed on Indonesian Stock Exchange)

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ABSTRACT

Based on the theories of motivation and self-determination, this research is expected to explain that pluriform motivation influences budgeting participation. This research will show that a different motivation will cause a different consequence in budgeting participation that may affect managerial performance. This research uses mail survey method to collect data from manufacturing companies listed on Indonesian Stock Exchange. Two hundred and twenty two managers from different levels participated as research respondents. Data processing that is used is Structural Equation Modeling (SEM) analysis technique. The research result shows that intrinsic and controlled extrinsic motivation play a role as antecedent in budgeting participation but autonomous extrinsic motivation does not give any influence and gives a different consequence in budgeting participation.

Keywords: Intrinsic Motivation, Autonomous Extrinsic Motivation, Controlled Extrinsic Motivation, Budgeting Participation, Managerial Performance

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Impact of Health Care Social Security Implementation towards the Utilization of Health Facilities

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ABSTRACT

Health care is a basic need. Access to health care facility must be provided sufficiently by government for every citizen. Up to now, Indonesia perform various health program to encourage marginal group to access health care facility. Social security program which have been implemented were Askeskin and Jamkesmas. By 2014, government run BPJS scheme so that the benefit can be perceived by community as whole, mainly the poor. THE OBJECTIVES of this study was to examine the impact of various health social security programs implementation in the healthcare access. The findings was presented for Indonesia as agregat and by provinces, by poor and whole society. This study also intended to set appropriate policies for the optimal health social security implementation. To achieve the objectives, Susenas (Socio Economic Survey) and Consumption Module were used within period of 2004, 2007, 2013, 2014. Health Modul was used to enrich the descriptive analysis. THE EMPIRICAL RESULTS SHOW that health security programs is on track where the poor is the most group who receive most benefit. Program which have greatest positive impact is BPJS scheme, compared to Askeskin and Jamkesmas.

Keywords: Health Social Security, Healthcare Access

**Right Issue:
The Impact to Abnormal Return,
Share Liquidity and Company's Financial Performance
(Empirical Study at Companies listed at Indonesia Stock
Exchange)**

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ABSTRACT

The increasing number of companies listed at Indonesia Stock Exchange showed that there are positive growth of capital market in Indonesia. To be sustain in the market, companies need to improve their competitive advantage by optimizing resource utilization such as financial resources. One of the corporate action to raise the capital is the right issue. The aim of this research is to analyze the difference of abnormal returns, shares liquidity proxied by trading volume activity and company's financial performance proxied by current ratio and price earning ratio before and after the rights issue. Samples were taken by purposive sampling. Number of samples are 26 companies listed at Indonesia Stock Exchange that take the right issue for the year 2006 -2012. Testing of the hypothesis was done by using paired sample t-test for normally distributed data and Wilcoxon signed rank test for data that are not normally distributed. The results of this study showed that there are significant difference in share liquidity proxied by trading volume activity before and after the announcement of the rights issue. After the right issue there are decreasing number of trading volume activity because shareholders prefer to maintain their proportion of share capital.

Keywords: Abnormal Return, Company's Financial Performance, Right Issue, Shares Liquidity.



The Impact of Geographic Proximity between Auditor and Client on Audit Quality: Empirical Evidence from Australia

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ABSTRACT

Auditing is an important aspect of corporate governance and analyses of several contemporary financial scandals have found that insufficient levels of independent audit for effective monitoring and assurance. One influential mediating factor of audit quality in terms of the auditor and client relationship is geographic proximity (Kane and Velury 2004; Chaney et al. 2004; Louis 2005). Recently Choi et al (2012) reported that geographic proximity has a significant impact on auditor-client relationship. However, Choi et al (2012) only investigated how the geographic proximity between auditor and client affects audit quality proxied by accrual based earning quality using a model that measures the level of discretionary accruals, which has been criticised (Chung and Kallapur 2003, Frankel et al. 2002) as reflecting the outcome of opportunistic earnings management. The proposed study will use a broader set of measures for audit quality, specifically- accrual based earning quality together with going concern audit opinion. Therefore, this study aims to develop a more valid test of the impact of auditor-client geographic proximity on audit quality. It will also be the first major study in Australian context which will analyse the impact of the two key measures of audit quality on auditor-client relationship when geographic proximity plays a vital role.

Keywords: Geographic Proximity, Auditor, Client, Audit Quality, Australia.

The Effect of Accountability, Objectivity, Integrity, Working Experience, Competence, Independence and Motivation of the Examiner toward the Quality of Inspection Result at the Inspectorate of Lumajang Regency

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ABSTRACT

This study is important because it is aimed to test and analyze the quality of the results of the audit to help the inspectorates determine the factors that might influence the quality of the audit results. Maintaining accountability, independence, objectivity, and integrity of an inspectorate is not easy. Competence, motivation and working experience of the inspectorates are not guarantees that the inspectorate can improve the quality of the results of the examination. This research is to see and assess the extent to which government auditors can consistently maintain the quality of audit services that it provides. Moreover, it also aims to examine and analyze the influence of accountability, objectivity, integrity, working experience, competence, independence and motivation on the quality of examination results with hypothesis testing using multiple regression analysis. This study uses purposive sampling method, and obtain 30 respondents who work at the Inspectorate of Lumajang as the research samples. Data used in the study is primary data obtained from respondents directly through questionnaires. The results show that accountability, objectivity, integrity, working experience, competence and independence has significant effect on the quality of the examination results, while the motivation does not affect significantly on the quality of the examination results in Inspectorate of Lumajang.

Keywords: Accountability, Competence, Independence, Objectivity, Integrity, Working Experience, Motivation, Quality Inspection Results

Operational Management Marine Transportation between Wangi Wangi: Kaledupa Islands at Wakatobi District

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ABSTRACT

Wangi Wangi-Kaledupa is part of Wakatobi archipelago, which is part of the four major islands, namely Wangi-Wangi, Kaledupa, Tomia, and Binongko (WAKATOBI) with district capital at Wakatobi, located on the island of Wangi Wangi. Marine transportation is important role in the island regions for inter-island travel needs using marine freight transportation. Management of marine freight transport between the islands proficiency level is shipping system where the system is managed by peoples of the middle class down cultivated by indigenous entrepreneurs individual or family capital premises. Type of mode of transport vessels operating in the islands made of wood and fiberglass are using a motor drive. A system of ocean freight costs on a shipping route that has significance in the transportation service business management system, adjusting the amount of the applicable rates often lead to things that are not desirable if the prescribed rate is not considered appropriate. The purpose of this study was analysis the cost of sea transport services between islands by Ship Operating Costs (BOK). The method used in this research is qualitative method (description of facts on the ground) the motor vessel operating on the route service ship Kaledupa - Wangi Wangi. Data analysis refers to the Minister of Transportation No. KM. 57 of 2006 on the mechanism for the determination and formulation of calculation of passenger sea transport fares in the State based on the components: direct costs, indirect costs and fixed costs and variable costs. From the analysis of Ship Operating Costs (BOK) on every vessel operating on the route service ship Wangi Wangi-Kaledupa the differences from the existing cost per passenger per trip. It is influenced by the size of the ship as well as the cost of production GT different ships, as well as level adjustment local conditions..

Keywords: Marine Transportation, Motor Boats, Ship Operating Costs

Diffusion of Innovations on E-Customs Business to Government IT: Developing E-government Services New Concepts and Technologies

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ABSTRACT

E-government is defined as ‘the use of Information and Communication Technologies (ICTs) to make public administrations more efficient and effective, promoting growth by cutting red tape’. The E-government action plan set five major objectives that are to be achieved in the near future: (1) No citizen left behind: advancing inclusion through e-government so that all citizens benefit from trusted, innovative services and easy access for all. (2) Making efficiency and effectiveness a reality: significantly contributing to high user satisfaction, transparency and accountability, a lighter administrative burden and efficiency gains. (3) Implementing high-impact key services for citizens and businesses: enabling public procurement to be available 100% electronically, with 50% actual usage, with agreement on cooperation on further high-impact online citizen services. (4) Putting key enablers in place: enabling citizens and businesses to benefit from convenient, secure, and interoperable authenticated access to public services across Indonesia. (5) Strengthening participation and democratic decision-making: demonstrating tools for effective public debate and participation in democratic decision-making. This research aims to investigate how E-customs innovation diffusion may take place focusing on the benefits that it can bring to potential stakeholders, i.e., business companies and governments. Two research models have been developed based on a literature review on diffusion of IT innovations as well as on value assessment methods used for IT innovations implemented in the private and public sector. The first part of research aims to illustrate the innovation-development of business-togovernment IT innovations, while the second aims to provide a guideline on important variables needed to conduct value assessment for such innovations as well as how to classify the identified benefits. Multiple SEM analysis on E-customs has been carried out in order to test the proposed research models involving different business companies and governmental bodies.

Keywords: Diffusion of Innovations, E-Customs, E-government Services.

Brand Leverage Strategy throughout Sport Championship and Amusement: The Case of Banyuwangi Festival 2013

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ABSTRACT

The study aims to investigate the factors influence of brand leverage of city of Banyuwangi throughout Banyuwangi Festival in 2013. Little study on how to leverage the city brand except corporate brand is the phenomena behind this research. Its means that the brand extension based upon parent brand has potentially leverage the value of product or service. Purposive sampling was used to collect the information with number of sample of 100 respondents. Using binomial Logistic regression the data were analyzed. The reference category of the logit is the not improving the leverage (0). The final steps results showed that both sport and Cultural performances In 2013 likely improve the brand leverage of Banyuwangi District especially, the Festival Kuwung is likely influence the brand leverage by 1.669 times sig at 5% alpha level, while the sport performance for the Tour de Ijen is likely influence the leverage by 0.370 times at 5% alpha level. It is recommended that both Festival Kuwung and Tour de Ijen have to maintain more professionally in order not to lose the brand leverage.

Keywords: Brand Leverage, Brand Extension, Event Marketing, Purposive Sampling, Logistic Regression, Banyuwangi Festival.

Developing Competitive Strategic Model Using Quantitative Strategic Planning Matrix Approach for Ceramic Handycrafts Industry in Polutan, Minahasa Regency

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ABSTRACT

Pulutan Ceramics, located in Minahasa Regency has been established for decades and has a significant impact on the local economy. It creates employment for more than 57 thousand people or 18 percent of the total employment in the regency. However, this industry is not able to compete with the new products available in the market. Some of the weaknesses can be identified as follows. The provider does not have vision or marketing goals, raw materials are expensive, the end product is not competitive, product quality is low, monotonous promotion effort, skilled workers are not available, managed by family who are lacking the passion for innovation, investment is not a priority. This research is expected to achieve the following objectives to analyze the internal and external environment that affect the industry operation and to develop a robust model of strategy to compete in the market. The method employed in this research are qualitative using descriptive analysis. The result is the industry can be possibly positioned as a competitive industry and has a prospect to grow. To achieve this they need to develop product diversification, partnership and association, human resources empowerment, promoting & marketing efforts and market expansion.

Keywords: External Environment, Internal Environment, Marketing Goals, Minahasa, Pulutan Ceramic.

Exploring the Use of Social Media for Information Sharing during the 2014 Flood in Malaysia

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ABSTRACT

In December 2014, one of the most perilous floods in recent years occurred in Malaysia. The east coast of Malaysia, including the states of Pahang, Kelantan and Terengganu were areas that were badly affected, and many lost their lives, homes, material possessions, and even homes. The main objective of this paper is to explore the use of social media, and other communication technologies, for example, mobile messaging applications, for the specific purpose of information sharing about the flood in Malaysia. Survey questionnaires were distributed among families directly affected by the flood in east cost Malaysia ($N = 507$) in order to examine their use of social media during the flood, and the main source of information used for the purpose of information sharing strategies. The implication in using social media and other communication technologies, as an important and critical source of information during disaster periods in Malaysia will also be discussed. In light of the recent popularity of social media, especially among young adults in Malaysia, this paper could shed light on how social media could be utilized to facilitate relief efforts, or to share critical information during disaster periods, where traditional mainstream media, may not be readily available.

Type of Paper: Empirical paper

Keywords: Communication technology, flood, information sharing, social media, Malaysia

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**Taqwa:
Deconstructing Triple Bottom Line (TBL) to
Awake Human's Divine Consciousness**

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ABSTRACT

Inspired by Elkington's (1997) concept of Triple Bottom Line (TBL), this study aims to formulate a holistic concept of managerial performance. Even though TBL is much better than the traditional financial measurement, however, for a theistic-spiritualist, it is still a partial and secular way of doing business. Based on that reason, TBL needs to be deconstructed. By making use of a concept of taqwa as lenses, the study attempts to deconstruct TBL and reformulate it as a new concept of managerial performance. Taqwa is a concept of an ultimate spiritual achievement of human being that is indicated by a feeling of union with God, people, and nature, and awareness of obeying divine will. The result of the study exhibits that managerial performance is ideally concerned with not only profit, planet, and people, but also prophet and God. The concept, called as Pentuple Bottom Line (PBL), in essence stimulates the presence of the human's ultimate consciousness to be united with God.

Keywords: Triple Bottom Line, Pentuple Bottom Line, God, Prophet, People, Planet, Profit, And Taqwa.

Bank Financial Statement Management using A Goal Programming Model

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ABSTRACT

Efficiency in managing finance statement requires banks to analyze the position of asset–liability as well as monitoring and reducing various risks. By using Goal Programming model, the banks could measure or analyze these various goals. The literature has recorded that Forster and Dince (1977) used Goal Programming Model to analyze four types of goals such as profitability, capital adequacy, liquidity, and loan–deposit ratio. However, this paper will examine six goals of Maybank, namely: (1) asset accumulation, (2) liability reduction, (3) equity wealth, (4) earning, (5) profitability and (6) optimum management item in the financial statement. The data are collected from the Maybank annual reports and bankscope from 2010 until 2014. The weights method and pre-emptive method are used in order to solve goal programming problems. The goal programming model is developed to find an optimal solution for six goals using the LINGO Software. The result shows that all six goals are fully achieved. The proposed model can serve as a guideline for a bank in making decisions and develop strategies to deal with various economic scenarios.

Keywords: Asset; Liability; Equity; Earning; Profitability; Management; Goal Programming

Super Slack-Based Model Efficiency and Stock Performance of Manufacturing Industry Listed in Indonesian Stock Exchange

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ABSTRACT

Manufacturing sector in Indonesia has contributed steadily to GDP and plays an important role as the government has already prepared some crucial moves such as strengthening industry structure and escalating the industry environment in welcoming Asian Economic Community (AEC) 2015, including to cutback cost of capital, energy and logistic. This research examines the efficiency of Indonesian manufacturing industry listed in Indonesian Stock Exchange during the period of 2010-2014 using non-parametric output oriented Super Slack-Based Model (SBM) proposed by Tone to take account the input and output slacks that represent the input excesses and output shortfalls. Furthermore, resulted changes of efficiency score are regressed on stock performance to know the relationship. 77 companies in manufacturing industry classified as basic, miscellaneous and consumer goods industry listed in Indonesian Stock Exchange during 2010-2014 which resulted in 308 pooled data is being analyzed. The input variables used in this paper are salary wages and benefit, raw materials cost, net fixed asset while the output variable is earning before tax. This research shows that on average the highest output oriented Super SBM efficiency is miscellaneous industry while basic and consumer goods industry are not efficient on average. Also, there are existence of input excesses and output shortfalls in three types of manufacturing industry and analysis of the effect to stock performance is conducted, revealed that change in efficiency, assets and risk are all positive and statistically significant.

Keywords: Efficiency, Stock Performance, Super Slack-Based Model

Crisis Management: A Need for a Specific Legal Framework in Governing Ascendant Air Disaster in Malaysia

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ABSTRACT

The year of 2014 has been a painful year for the grieving families and friends of the victims and Malaysian as a whole where our country has to endure the lost of two aircrafts MH370 and MH17 belong to Malaysia Airlines (MAS) and a few months later, Air Asia QZ8501 crash in Java Sea. Unlike MH17 and QZ8501 tragedy, the wreckages and the bodies have been found only waiting for investigation to discover the cause of crash, but for MH370, until the day this work is written, no sign of wreckage, dead bodies or any shred of evidence could be found to provide an answer to MH370 incident. This has inviting wild criticism and dissatisfaction from the public as to how Government of Malaysia particularly the Malaysian Civil Aviation Department in managing an air disaster crisis. Aviation experts asserted that there was mismanagement during the search and rescues mission of MH370 where there was a delay in contacting a relevant organization, lacking necessary resources and the capability to resolve the problem. The purpose of this paper is to illustrate the importance of having a proper crisis management system in managing air disaster so that a prompt action can be initiated if such unfortunate events reoccur in the future. A proper system may ensure that the crisis can be deal effectively and may directly increase public trust towards the airline industry, especially towards our national carrier. In the course of writing this paper reference is made to the legal instruments namely Standards and Recommended Practices (SARPs) set by International Civil Aviation Organization (ICAO) under the Chicago Convention, regional instruments, states practice, domestic legislations (Civil Aviation Act 1969), and scholarly writing for the purpose of identifying the measure adopted by state in dealing with civil aviation accident.

Keywords: Crisis Management, Aviation, Mismanagement Of Air Disaster, SARP's, Chicago Convention, Malaysia Civil Aviation Act.

An Analysis of Intellectual Capital and Turnover Intentions among Malaysian Employees in the Private Organisations

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ABSTRACT

The main aim of this paper is to study the effect of intellectual capital (IC) on turnover intentions among employees employed in Malaysian organisations in Southern Peninsular Malaysia. Until recently, there has been little quantitative analysis of IC elements: human capital, customer capital, structural capital, social capital, technological capital and spiritual capital in predicting employee's turnover intentions. Despite its complex event, IC has been challenged among HR practitioners and business players to retain valuable (employees) assets by balancing many of which are tangible assets. By using stratified sampling method, a total of 189 employees who working in the Malaysian private organisations were involved in this study. Results showed that only structural capital was negatively influenced employee's turnover intentions from present organisations. Organisation culture, systems and procedures, employee development and involvement on decision making, up-to-date policies, technologies and networking are the keys to enhance retention decisions among employees. The key evidence presented in this study suggests that, organisations should establish competitive working environment, systems and infrastructures to encourage employee's commitment, interaction and development. There is a gap in the literature widely discussing the influence of IC on retention and turnover intentions (intention to stay or leave). This indicates that a need to justify the effect of IC elements on turnover of specific group of employees and industries by conducting more quantitative and qualitative study to witness the relationship.

Keywords: Intellectual capital; Turnover intentions; Employee; Private organisations; Malaysia

An Econometrics Analysis of the Underground Economy in Kuwait: Evidence from Gregory-Hansen Cointegration Based Currency Demand Approach

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ABSTRACT

This study attempts to estimate the size of the underground economy, illegal money and tax evasion in the economy of Kuwait over the period of 1991:Q1-2010:Q4. The study uses the Gregory and Hansen cointegration test based on the recent form of the currency demand approach as a proxy to indirectly quantify the underground economy. The results conclude that the average size of the underground economy in the Kuwaiti economy constitutes 24.95% of the official GDP over the study's period. The average size of the illegal money to the money outside the banks has reached about 59.51%. However, the average rate of the tax evasion to the official GDP constitutes 2.83% over the study period. As for the stability test, the results indicate that the plots of CUSUM and CUSUMSQ statistic tests for money demand model, $\ln(M1)$ lie outside its critical value lines, and hence, the study concludes that the Kuwaiti money demand model is not stable.

Keywords: Currency Demand Approach, Gregory-Hansen Cointegration, Underground Economy

The Cadre of Integrated Health Service Post (POSYANDU) As an Agent in Socializing Cervical Cancer Prevention in Malang Indonesia: Cultural Approach

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ABSTRACT

This study aims to analyse village cadre of Posyandu prior knowledge in socializing cervical cancer prevention, empowering village cadre of Posyandu with the knowledge of socializing cervical cancer prevention, as well as designing effective message and communication media to socialize early detection cervical cancer. The study applies a qualitative approach. Primary data was collected form Focus Group Discussion (FGD) with village cadres of Posyandu and resource persons from the Medical Faculty of University of Brawijaya and Public Health Service – Ministry of Health, as well as in-depth interview of 20 village cadres of Posyandu with their supervisor midwives. On the beginning of the study, the researchers give pretest to 20 village cadres of Posyandu to identify their basic knowledge on cervical cancer. The result of pretest shows that 95% of village cadres have good prior basic knowledge on cervical cancer but they do not have enough skill to socialize it to the member of their community. Based on the findings, then, the researchers collaborate with a lecturer form Medical Faculty develop a training to empowering the cadres with the knowledge of cervical cancer prevention and how to socialize it to the member of their community. The model of communication used for socialising cervical cancer prevention is adapted from Berlo's SMCR model of communication, where S (source) is the source of message composed of cadres, village midwife, and resource person mastering cervical cancer, M (message) is messages delivered, C (Channel) devices used in the socialization such as microphones, LCD, and R (Receiver) is generated Posyandu. The Effect resulted from the communication is the awareness of village cadres to transfer their knowledge to all members of their community. Many types of messages are designed in various socialization media such as: video, poster, T - Shirt, Talk Show on Radio, slides , leaflets, and Merchandises such as pin, mug, and sticker.

Keywords: Socialization Management, Cervical Cancer, Cadre Of Integrated Health Service Post (Kader Posyandu), Oral Culture.

Discriminant Analysis of Intellectual Capital Model of State University in Medan

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ABSTRACT

The purpose of this research is to find out how high the level of the lecturers' intellectual capital in three of state universities in Medan is i.e. UIN (Universitas Islam Negeri) former IAIN, USU (Universitas Sumatera Utara) and UNIMED (Universitas Negeri Medan), and to find out what are the impacts of organization culture and corporate governance on the lecturers intellectual capital for each university. The population of this research includes all the lecturers of UIN, USU and UNIMED. Sample which is taken from each university is 100 respondents, so the total sample size used for this research was 300 respondents, taken by using accidental sampling method. The data was taken by questionnaire method and the data analysis method used is discriminant analysis with SPSS. The results showed that (1) the lecturers intellectual capital from those three universities is not much different if viewed from two determinant factors i.e. organization culture and corporate governance. It means there is no real difference of the two determinant factors in affecting the intellectual capital of lecturers of those three universities. So it can be said that the strength of each factor is relatively equal in determining the intellectual capital of the lecturers of those three universities. (2) Organization culture has insignificant effect on the intellectual capital of the lecturers of those three universities. Organization culture in each university is not able to affect significantly on lecturers' intellectual capital because generally they think they do not have a positive relation with the university culture, environment and the system applied by the university which are able to support lecturers' productivity which at the end create qualified lecturers' intellectual capital. (3) Corporate governance has significant effect on the intellectual capital of the lecturers of those three universities. Corporate governance which is applied by the university can support the lecturers to create a qualified intellectual capital, a good performance, and high productivity which eventually can produce qualified graduates who can compete in labor market.

Keywords: Organization Culture, Corporate Governance, Intellectual Capital

The Effect of Social Capital on Governance and Sustainable Livelihood of Coastal City Community Medan

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ABSTRACT

The aim of research is to analyze the relationship between social capitals to improve the ability of people in the use of governance on sustainable livelihoods in the coastal area of Medan. The population was Coastal communities Medan. Samples taken as many as 300 respondents were taken by accidental sampling technique. Data were collected by questionnaire and data analysis method used is path analysis Structural Equation Modeling (SEM) with AMOS tools. The results obtained are social capital significantly affect governance in Coastal Areas of Medan, governance does not significantly affect the sustainable livelihoods Coastal communities in the city of Medan, and social capitals significantly influence sustainable livelihoods, communities in the Coastal Region Medan city. There is a direct effect of social capital variables on governance and sustainable livelihoods Coastal communities in the city of Medan, as well as the direct influence of variables governance on sustainable livelihoods, whereas there are indirect effects of social capital variables for sustainable community livelihoods Coastal City field of Medan. Social capital significantly affect governance in Coastal Areas of Medan, governance does not significantly affect the sustainable livelihoods Coastal communities in the city of Medan, and social capitals significantly influence sustainable livelihoods, communities in the Coastal Region Medan city. Thus based on the results we can figure out the solution for social capital and the governance roles as economic and social resource that involves influences both in the state sector and non-government sector in a collective activity. The aim is to improve the welfare of society in general and increase the ability and capital owned in the present and in the future.

Keywords: Social Capital, Governance, Sustainable Livelihoods, Coastal Communities

Using Simulation as an E-Learning Tool to Create a Dynamic Learning Experience in Architecture

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ABSTRACT

E-learning has been an integrated teaching and learning approach in higher educational institutions and it is considered as a way forward in creating life-long learners. In Architectural studies, where design is a major component, soft wares are majorly used as designing tools. Recent years saw an increasing awareness of green architecture taking into account the sustainability where the absence of or efficient technical aspects in a building playing a major role in creating sustainable architecture. In an attempt to enhance design through technical module a traditional case study project has been converted into simulation project to create a dynamic learning experience much needed by Architecture Students in design studies. This paper examines the value of using simulation to study the effectiveness of shading device and its effect on student's learning experience. The investigation is conducted by evaluating the learning outcome of architecture students in a private institute of higher education in Malaysia by using questionnaire to collect data from a sample of 105 architectural students and selective interviews with students. The paper emphasises the dynamic learning experiences and an integrated approach to design as an effective way to intensify life-long learning by instilling e-learning methods as a way forward in teaching and learning.

Keywords: E-Learning, Architecture, Sun-Shading, Sustainability

Innovative Public Leadership (Case Study on Innovative Food Policy for SME's in Sidoarjo Regency)

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ABSTRACT

Since the early 1980s, began to be seen that the change factors - external and internal - have a significant impact on business organizations and businesses in terms of achieving long-term sustainable success. Therefore, there is a challenge for the present leadership to handle, plan and implement change successfully. Questions with regard to these changes often delivered by experts, which highlighted the role of leadership as stratejikal asset that organizations need to address and deal with the situation rapidly changing business trends? In turn, most of the questions are answered by the experts highlighted the important role of the visionary leadership of skilled innovative approach, as a key component to managing organizational change and business environment. Results of this study indicate that there is a positive influence between leadership style to the achievement of SMEs. These results have implications - implications for managerial policy that can be submitted to support the management practices, the leadership style is a variable that is complementary in the search for and explore opportunities - business opportunities are reflected through leadership participant variable includes employees in all activities of the company, which provides supportive leadership the freedom of employees to do the job, as well as instrumental leadership and standards governing the work of employees.

Keywords: Innovative, Innovative Public Leadership, Leadership, SMEs

Embedding Core Value into the Internal Quality Assurance Systems in Higher Education

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ABSTRACT

Quality assurance system of higher education is a plan, implementation, control, development of the university's quality standards consistently and continuously in order to obtain stakeholder satisfaction and ensure quality of graduates according to the assigned competencies (Indonesian Higher Education, 2010). Features contained in the internal quality control system definition above implies management control system as described in the accounting literature that are all the devices and systems managers use to ensure that the behaviors and decisions of their employees are consistent with the organisation's objectives and strategies. This study presents the cases of two universities in Indonesia, how they identify and develop internal quality assurance systems model based on their beliefs systems and core values. We used qualitative approach, particularly interviews and analysis of documents. The result shows that principally the set of values and beliefs systems assist in formulating the internal quality control system of higher education, however its implementation is not easy to apply as a whole.

Keywords: Internal Quality Assurance Systems, Management Control Systems, Beliefs Systems, Core Value.

Exploring the Relationships among Interest Rate, Exchange Rate, and Stock Market in Indonesia

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ABSTRACT

The purpose of this research is to explore the relationships among interest rate, exchange rate, and stock price in Indonesia. This study used data from the Central Bank of Indonesia to empirically test a proposed model of interest rate, exchange rate, and stock price. The findings confirmed that there are positive volatility from exchange rate and negative volatility from interest rate. The relationship among interest rate, exchange rate, and stock market excessive volatility a little bit strengthen during economic crises, a study that allows for structural breaks, to account for the effects of sudden macroeconomic shocks, recessions, and financial crises, would be an important to empirical literature on Indonesia.

Keywords: Interest Rate Volatility, Exchange Rate Volatility, Stock Market Volatility, Emerging Market, Asymmetric ARCH Models

Perception of Traditional Small Scale Brick-Making Owner on Firewood Usage for Brick-Making Process

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ABSTRACT

Traditional brick-making industry – traditional kilns that use firewood as burning fuel have been assumed to be energy-inefficient and polluting and may have negative influence on global warming and environmental sustainability. As Small Scale brickmaking around Gowa Regency – South Sulawesi are still using firewood in their brick making process, their awareness on environmental issues should be investigated. This study was intended to investigate small scale traditional brickmaking owner's perception on firewood usage in relation to environmental sustainability. Ten small scale brick-making owners were selected randomly to be depth-interviewed. The results reveal that brickmaking owners have had awareness on environmental issues and realize the drawback of firewood usage to fire their kiln. Some of the business owners believe firewood usage may stimulate unsustainable tree lodging around Geneberang riverbank. However, they find that it is still difficult and expensive to find another source fuel to fire their brick kiln.

Keywords: Brick-Industry, Sustainability, Firewood, Gowa, South Sulawesi



The Meanings of Earning Management Practices for the Users of Financial Statements

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ABSTRACT

This study aims to find the meanings of earning management practices based on the perspective of users of financial statements. The study uses a qualitative approach to interpret and understand the practices of earning management. Informants, such as tax inspector, credit bank analyst, public accountant, accounting lecturer, and investor, are interviewed to get relevant data through in-depth and unstructured interviews. The results of the study demonstrate that for a credit analyst the practice of earnings management is understood as cosmetics because the practice in essence makes financial statements to be better (or worse). Tax inspector and investor give a meaning to the practice as profit manipulation and a subterfuge to fulfil the interest of management. Tax inspector interprets the practice as management fraud that is done by making use of double bookkeeping. Public accountant and accounting lecturer interpret the practice as a profit engineering.

Keywords: Earnings Management, Qualitative Approach, Cosmetics, Fraud, and Profit Manipulation.

Value Chain Model of Plasma Core Partnership of Hair Production Creative Industry in Purbalingga Regency, Central Java Province

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ABSTRACT

Hair Product is one of the best creative industry products in Purbalingga regency that is made from human hair as handicrafts and accessories. It has comparative advantage among such products produced in other regencies in Central Java Province. Some uniqueness which can be found on this product are scarcity, originality, and technique difficulty. This hair production creative industry has given important contribution in reducing unemployment and improving life standard of many people in Purbalingga. Based on production scale this industry is divided into two enterprises; large and micro-small-medium. In the large enterprise there are two production systems that explain how the workers do the jobs. The first system, workers come directly to the workplace in the factory, and the secondary one, workers do the jobs in some workspaces in different locations as parts of factory—plasma core partnership; factory is as a core and its parts of workplaces are as plasma. This study is aimed to analyze value chain of price determining formed in plasma core partnership system so it can identify which sub producer has the highest margin. There are three levels of sub producers; factory, plasma, and worker. Based on 10 percents minimum sampling technique, it took samples of 2 factories, 5 plasma, and 25 workers. For completing those primary data it used secondary from stakeholder institutions. To analyze value chain of price determining, this study applies margin share and price transmission methods. Margin share method explains which level of sub producers would take the highest profit. Price transmission method is based on Asymmetric Price Transmission (APT) approach to identify sub producer which becomes price driver. The results of this study are (1) factory has the highest profit and (2) plasma would be probably as the price driver. From this results we have a proof that the worker is the weakest so it is important to the local government to rearrange some rules of this system in order to make the workers better.

Keywords: Hair Production, Value Chain, Plasma Core, Price Margin, Price Transmission

The Effect of Work Experiences, Competency, Motivation, Accountability and Objectivity towards Audit Quality

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ABSTRACT

To make decisions in the business, users of financial statement such as businessman, investors and creditors need reliable information. The role of the auditors become very important to give best quality of the audit. The purpose of this research was to examine the effect of working experience, competency, motivation, accountability, and objectivity towards audit quality. Object of this research are auditors working at Public Accounting Firms in Jakarta and Tangerang. The method used in determining the sample is convenience sampling. Number of respondents used in this research were 133 auditors from 15 Public Accounting Firms, consist of 4 Public Accounting Firms in Tangerang and 11 Public Accounting Firms in Jakarta. The method used to analyze data was multiple linear regression analysis by using SPSS program version 20. The results of this study showed that Competency, Accountability and Objectivity has significant effect towards audit quality. By improving the auditor's competency, auditors have deeper knowledge and give better judgment to achieve audit quality. Accountability will make the auditors give the best effort in doing the audit. Objectivity can help the auditors to be able to act fairly without being influenced by pressures of the other party.

Keywords: Audit Quality; Accountability; Competency; Motivation; Objectivity; Work Experiences.

The Effectiveness of Inflation Targeting as Hedging Strategy for Exchange Rate Volatility in Emerging Southeast Asian Economies

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ABSTRACT

Even though some countries adopted Inflation Targeting (IT) to safeguard its exchange rate and ensure price stability, only few studies investigate the effectiveness of IT as hedging strategy for foreign exchange volatility especially in emerging and developing economies. This paper extends the literature considering the emerging economies of Southeast Asia using different methodologies. We employ Lee and Strazicich minimum one break Lagrange Multiplier (LM) test with structural break in order to account for the structural changes in the data generating process and the Threshold Generalized Autoregressive Conditional Heteroscedasticity (TGARCH) to investigate how effective is IT in reducing the menace of exchange rate volatility in both good and bad times. The result indicates that the adoption of inflation targeting in Indonesia and Thailand reduces the volatility of exchange rate in the two economies. The asymmetric aspect of the estimation indicates that the impact of the volatility is higher during good periods compared to bad periods. The policy implication of the study is that the persistent exchange rate instabilities can be manipulated and controlled if the monetary authorities of Indonesia and Thailand should be more accountable, transparent and autonomous in pursuing the inflation targeting framework.

Keywords: Inflation Targeting, Exchange rate volatility, TGARCH, Hedging Strategy, Indonesia, Thailand.

An Analysis the Export Products Competitiveness of Indonesia's Crude Palm Oil and Cocoa: A Study for Malaysia and Singapore Markets

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ABSTRACT

Crude Palm Oil (CPO) and Cocoa have become Indonesia's main export products to various countries trading partners, particularly Malaysia and Singapore. However, the fact shows that increased competition in the international market have resulted decreasing contribution of both products, particularly in Malaysia and Singapore markets. The objective of the study is to analyze the export competitiveness of Indonesia's Crude Palm Oil and Cocoa products for the Malaysia and Singapore markets. Eventhough the contribution of both products have increased significantly over the periods of 2009 to 2013, however the reality proves that Indonesia is still not able to get benefit as well as not able to increase the export competitiveness of both products. The methods uses to analyze the export competitiveness is Comparative Revealed Advantage (RCA). The analysis indicates that Indonesia's Crude Palm Oil has a fairly strong competitiveness both for Malaysia and Singapore markets. A similar condition is indicated by the competitiveness of Cocoa which has higher RCA index ($RCA > 1$) for Malaysia and Singapore markets. Nevertheless, increasing significantly trend in the commodity prices of CPO and Cocoa in the international market, on the other hand is not accompanied by a rise in the total production for export have resulted that Indonesia is still not able to get benefit from these conditions. Further, changes in internal policy of export destination countries that continue to restrict imports of Crude Palm Oil and Cocoa becomes a challenge for Indonesia in order to improve the competitiveness of both commodities in the future.

Keywords: Competitiveness, Export, Crude Palm Oil, Cocoa.

Asymmetric Reaction towards Financial Shocks in ASEAN Countries

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ABSTRACT

Econometric studies usually assume that effects of a shock with either up or down direction have been symmetrically. It has the same magnitude for the effect of upward shock as well as of the downward. However many facts show that the reaction of investors toward positive unusual price movement is different from that of the negative one. This study aimed at answering the crucial question of asymmetric reaction toward the shock on capital market. Based on the concept of capital markets integration and inter-market analysis, the study modified the General Vector Auto Regression model to capture the asymmetric reaction, so it is called asymmetric GVAR or ASYMGVAR Model. By using ASYMGVAR with stock prices data of the ASEAN capital markets from 1977 to 2014, the study found that the reaction toward the upward price shock was significantly different from that of downward price shock. The magnitude of the effect of the downward price shock was significantly larger than that of the upward one. This study suggested that investors and economic policy makers should pay more attention to the large drop in stock prices index.

Keywords: Asymmetric Reaction, Financial Shocks, ASEAN Countries

What Should Indonesian MSSEs do for Welcoming AEC?

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ABSTRACT

Just counting minutes for the ASEAN Economic Community (AEC) to arrive. Some countries are waiting for with gladly while others with upset. Indonesia is a largest country in ASEAN region and largest in the magnitude of the Micro and Small Scale Enterprises (MSSEs). In the quantity, it should dominate the market of MSSEs, but does it so strong enough to survive in the coming open ASEAN market? The study analyzed the Indonesian MSSEs to show what it should do for welcoming the AEC as the common era for the great goodness for all members. Based on the stage to stage analysis from production stage, distribution or marketing until consumption stage that was integrated with the role played by stakeholder, especially government, it found that there were many weaknesses to cope with and the road was still long to walk. Many MSSEs still dealt with basic production skills which corresponding with low quality of product. This means that they were still infected by the low bargaining power market and they surely would loss in the market. In marketing aspect, they were still isolated with high technology including information technology (IT) among many others. The crucial suggestions proposed were to induce technology in production to improve product quality and do the same especially for IT to expand market. Institutionally, they were needed to act as supply chain in order to push their products into world market. They needed to build financial network for financing their production as well as distributing network for their market.

Keywords: Indonesian MSSEs, AEC.

Qordul Hasan: The Solution for Traditional Financial “Helping Hand” Instrument Trap

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ABSTRACT

The aim of this study is to identify how Qordul Hasan, an Islamic financial scheme, can be a solution for traditional financial “helping-hand” instrument trap. By using qualitative approach, the results show that Qordul Hasan scheme appropriate to solve the financial trap that cause by traditional financial “helping-hand” instruments. There are (1) Traditional financial “helping-hand” instruments such as rentenir, ijon, and arisan pyo, lead to increase financially high dependency for poor. Eventually, the dependency become a trap. (2) Qordul Hasan has a suitable scheme to alleviate the poor from financial trapp. As a social scheme, Qordul Hasan give a financial help. It is useful for paying debt or starting up. Gradually, when the poor have been detached from the trap, Qordul Hasan can be converted to commercial finance.

Keywords: Qordul Hasan, Traditional Finance, Financial Trap

A Shift-Share Analysis on Regional Competitiveness: A Case of Banyuwangi Regency, East Java Indonesia

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ABSTRACT

In the study of regional economics, the shift-share analysis has been confirmed a useful approach to analyze economic performance of the area. Based on the regional contribution, agricultural and tourism sectors have the main contibuted sectors to the regional gross domestic product of Banyuwangi regency, however the competitiveness of both sectors to drive regional economic growth of Banyuwangi is still insignificant. This study aims at probing into the spatial competitiveness of economic sectors in Banyuwangi in comparison with its reference economy in the provincial level by applying a shift-share model. Results indicate that agriculture, mining and manufacturing sectors are no longer the backbone of the economy of Banyuwangi. The three sectors showed gross regional domestic product declined within period of observation. Trade, hotel and restaurant sectors, construction sector and service and financial sectors are the most robust sectors contributing on net shift with the total more than 25 percents. Identification of investment priorities within these potential sectors and implementation of a comprehensive regional development policy plan would definitely accelerate the economic growth of Banyuwangi.

Keywords: Shift-Share, Competitiveness.

The Impact of the Values of Islamic Religiosity on Islamic Employee's Work Ethics and Job Satisfaction in Tasikmalaya West Java, Indonesia, Industrial Center

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ABSTRACT

The purpose of this study was to determine, analyze the impact of the values of Islamic religiosity on the Islamic employee's work ethics and job satisfaction in Tasikmalaya West Java, Indonesia, industrial centers. This type of research is verification study to determine the influence of the independent variable on the dependent variable. Survey research methods used in this study involving a sample of 359 respondents Tasikmalaya industrial centers. Proportional stratified random sampling technique which is used collection data technique consists of questionnaires, interview, documentation and observation on the employees of small and medium enterprises in the industry. The analysis tool is inferential statistics, Structural Equation Model. The results shows that the value of degrees of freedom (degree of freedom) of the model 2547. It means that identification requirements are met SEM model in this study. Confirmatory Factor Analysis is used for testing suitability of the model. CFA testing is done for all constructs both constructs exogenous, endogenous and capital intact (Full Model). The results showed that the values of Islamic religiosity is significantly positive impact on the Islamic employee's work ethics and job satisfaction on small and medium businesses in industry.

Keywords: Values, Islamic Religiosity, Employees, Islamic Work Ethics, Islamic Job Satisfaction.

The Effect of Environmental Performance and Corporate Social Responsibility Disclosure towards Financial Performance (Case Study to Manufacture, Infrastructure, and Service Companies That Listed At Indonesia Stock Exchange)

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ABSTRACT

The objective of this research was to examine the effect of environmental performance and Corporate Social Responsibility (CSR) disclosure towards financial performance. In this research, environmental performance was measured by PROPER and CSR disclosure was measured by Global Reporting Initiative reporting guideline while financial performance was measured by Return on Assets (ROA) and Return on Equity (ROE). The object in this research was companies that take part in PROPER and were listed at Indonesia Stock Exchange (IDX) for period 2012 until 2013. The sample was selected by using purposive sampling method and the secondary data used in this research was analyzed by using multiple regression method. In total, there were 17 companies that fulfill the requirements set by the researcher. The results of this research were environmental performance had significant effect on both ROA and ROE for gold ratings. CSR disclosure had significant effect on ROE, but had no effect on ROA. Environmental performance and Corporate Social Responsibility (CSR) disclosure simultaneously had significant effect on ROA and ROE.

Type of Paper: Empirical

Keywords: Environmental Performance; CSR Disclosure; Financial Performance; Return on Asset; Return on Equity.



The Development of Manufacturing Industry Cluster as An Effort of Economic Improvement Expansion in East Java

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ABSTRACT

This study aims to determine the typology of the manufacturing industry based on the region and the factors which affect manufacturing industries clusters in East Java. The analytical instruments used to verify the typology are Static Location Quotient (SLQ) and Dynamic Location Quotient (DLQ), whereas logistic regression binary analysis model was applied to reveal the causes of manufacturing industries clusters. The results of this study recommend several developments of new clusters for each type of industry which hopefully will increase the efficiency and help the expansion process of economic development in East Java.

Keywords: Cluster, Manufacturing Industry, Economic Development, East Java

Islamic Microfinance Institutions: The Capital Structure, Growth, Performance And Value of Firm in Indonesia

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ABSTRACT

The purpose of this study is to investigate the capital structure and growth to profitability and its impact on the value of firm on Islamic Microfinance Institutions in Indonesia. This research is positivistic research paradigm that view the reality or phenomena can be classified, relatively fixed, concrete, observable, measurable, and symptoms of a causal relationship. The sample was determined using cluster sampling method, reflected 447 BMT that incorporated in Inkopsyah throughout Indonesia, data were taken from BMT's financial statements 2009-2014, where multiple regression was used to compare the relationship between capital structure (X1) and growth (X2) to profitability (Y1) and its effect on value of firm (Z1) at Islamic Microfinance Institutions throughout Indonesia as a research framework. Based on the hypothesis, we expected a significant relationship between capital structure and growth to profitability, as well as any significant effect on the value of firm on Islamic Microfinance Institutions in Indonesia. If Islamic Microfinance Institutions have strong and healthy will be more involved in the micro economy, they will move, it takes a lot of labor, increasing their incomes so that make them grow prosperous and ultimately improve their life and leave from the poverty. We are expecting, the results of this study provide contributions and inputs to the CEO of Islamic Microfinance Institutions in Indonesia. For researchers, to be used as reference material further research deeper about Islamic Microfinance Institutions in other country.

Type of Paper: Empirical Research

Keywords: Capital Structure, Growth, Performance, Value of Firm, Islamic Microfinance Institutions

Integrated Sectoral Planning Through the Region Industrial Agglomeration Mapping That Promote Agricultural Sector in Semarang Regency

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ABSTRACT

One of the industrial agglomeration location in Central Java Provinces is a Semarang Regency. Although the industrial sector in this regency has a major contribution to regional revenue but still questionable. Whether these industry sectors have a higher backward linkage and forward linkage than other sectors. The objective of this study is industry mapping through the production factors identification that used. The mapping results will be used as a justification for preparing to the sectoral planning in Semarang Regency. This research was implemented in West Ungaran district that become the highest number industry with 236 industries. Mostly, the industrial sector that located in Semarang Regency was engaged in the food sector. Chemical and building materials industry is the second largest after food industry. The regional planning in this region considered to the agricultural sector. The development planning of timber production, flour base commodity, soybeans and nuts industrial cluster should be synchronized with agricultural development strategy. Finally this research is expected to provide the strengthening effect for the agricultural sector, which will increase the contribution to the regional economy.

Keywords: Industry, Planning, Economic Sector, Agriculture, Semarang, Agglomeration.

Migration, Poverty and Access to Microcredit in East Java

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ABSTRACT

Agricultural sector performance in East Java may be enhanced by better credit access, as credit availability may increase investment in farm activities or related business. It can lead to higher productivity in the agricultural sector and thus increasing household income. Credit programmes are often provided by government for farmers or small businessmen in the form of training or money. PNPM and KUR established to increase development, which is the Government of Indonesia's effort to alleviate poverty in rural communities and improve local governance. This programme also provides opportunities to poor resident's access to markets. This paper is purpose to investigate whether credit programs provided by the government in East Java province achieved their target. The study used the SUSENAS for 2014 which was issued by the Central Bureau of Statistics (6235 households). Probit estimation was employed for providing evidence that several variables affect the accessibility of credit to legal authorities and formal financial institutions. This study confirms that five variables—gender, age, low education, unemployment and government aid -affect the probability to acces credit program from government (PNPM). However, there is no relationship between migration and poverty to credit acces program government. A short-term subsidy from the government provided to each school had not been successful in alleviating poverty. Better action plan and investigation may increase goal achievement in the future.

Keywords: Credit Acces, Poverty, Government Policy.

Economic Growth and Inter-regional Disparity: An Economic Policy Debate

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ABSTRACT

Since decentralization policy has been implemented in 2001, it brings different facets and consequences in Indonesian economy. International experiences expose it that this policy has a positive aspect in social and democratic, but the other hand it will hurt the economic development. We all know that this policy needs better people participation and involvement in policy decision, but finally it should bring the improvement of economic development and increasing life quality of the people. The Indonesian government has shown a hard effort to achieve all both objectives, although under certain limitation conditions in Indonesia. For example, through increasing transfer funds to local government year to year, it is expected the development problems, e.g., inter-regional disparity can be reduced significantly. Based on the above problems, this study is aimed to analyze the impact of fiscal decentralization, education, unemployment, infrastructure, manufacture sector, regional minimum wages, to inter-regional disparity occurring in Indonesia. Second, to diagnose the factors influenced regional economic growth. Third, to analyze the endogeneity between inter-regional disparity and economic growth. The secondary data is used to analyze the problems and explorative method is practiced to explain and answer the research questions. It is found that the increasing provincial revenue will reduce relatively the interregional income disparity. Moreover, the flow of goods and labor mobility are influenced strongly by infrastructure development and minimum regional wages. Therefore, all programs designed to reduce the inter-regional disparity will be more effective coordinated and managed by the central government and the executor will be local government.

Keywords: Transfer Fund, Infrastructure, Inter-Regional Disparity And Coordination.

Corporate Sustainability and Organizational Performance In A Sunset Industry: A Case Study

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ABSTRACT

Corporate sustainability has been widely valued across the world. Yet the concept has also been criticized for being too loose to be applied. It emphasizes environmental protection and social equity as corporate responsibility, whereas the impact on the focal company per se is not well known. Integrating the theories of sustainable development and organizational change, this paper attempts to examine how sustainable practices influence organizational performance and corporate competitiveness and find out the underlying mechanisms. Adopting a case study method, we conducted in-depth interviews to collect data from a garment manufacturing company in China. Running business in a so-called “sunset industry”, the company started sustainable practices with the aim of overcoming the challenges and sustaining its prosperity. We measured corporate sustainability and made a profile of the maturity level by using a survey in the company. Our findings suggest that corporate sustainable practices improve organizational performance and competitiveness through four mechanisms. First, sustainable practices improve operation processes with higher efficiency, lower costs, and more innovation. Second, corporate governance is improved when a company identifies sustainable development as a long-term strategy. Third, employees engage more proactively with more commitment and citizenship behaviors when they perceive that the sustainable practices are meaningful. Finally, sustainable practices help build high-quality relationships with business partners. Sustainable practices in the organization produce the above changes and improvements in the organization and finally promote organizational performance and competitiveness, which help the company overcome difficulties and sustain its success. Theoretical and practical implications are discussed in the paper.

Keywords: Corporate Sustainability; Sustainable Practices; Organizational Performance; Corporate Competitiveness; Organizational Change; Case Study.

The Concept of Accountability Based on the Value of Islamic Justice

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ABSTRACT

This study aims to find Islamic values that can be used to develop the concept of accountability. This research has employed bayani, burhani, and irfani as methods. This research was conducted at the Institute of Zakat in Indigenous Region of Ammatoa. The research found that the concept of accountability is based on the values of justice. This comprises three elements: fairness in accepting the mandate, in carrying out the mandate of justice, and fairness in the account mandate.

Keywords: Accountability, Fairness, Trust, Bayani, Burhani, and Irfani.

The Implementation of Indonesia's Three Principles of Higher Education Standard towards Increasing Competitiveness of Local Universities for ASEAN Economic Community

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ABSTRACT

This research examined the effectiveness of the implementation on Three Principles of Higher Education known as Tri Dharma Perguruan Tinggi in Indonesia. More specifically, this research investigated the influence of leadership, strategic planning, and human resources on the effectiveness of the implementation of the university professional standard performances' consisting of education and teaching, research and contribution to society as set in the respective Tri Dharma Perguruan Tinggi. It is pivotal to have a strong leadership, a well-strategic planning and qualified human resources towards the successfulness on the achievement of university's goals reflected from the effectiveness among education and teaching, research and social relation performances. The survey was conducted using a sample of 562 lecturers who are also holding a managerial position in their university across higher education institutions at the Province of Sumatera Utara, Indonesia. The results of data analyses using partial least square (PLS) method suggested that leadership, strategic planning and human resources influence the effective implementation of Tri Dharma Perguruan Tinggi. Further implications and future research directions are discussed.

Keywords: Leadership, Strategic Planning, Human Resources, University Performance's, Three Principles of Higher Education.

**"The Village Creative Industries":
Solution Strengthening Regional Competitiveness in the
Asean Economic Community (AEC)
(Study Case in Kendang Jimbe Industry at Blitar, East Java)**

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ABSTRACT

The purpose of this paper is to develop the potential of the region through the establishment of a model village of the creative industries in the regions as a reinforcement of local industries in the face of competition AEC. This study, using a qualitative approach to the study of literature and a profound observation on the creative industries kendang jimbe in Blitar. The results showed that with the establishment of industrial village with this jimbe drums production potential of the region will emerge. In addition, it is also evident that with the formation of village-based creative industries local advantages contribute significantly to the economy of micro and macro.

Keywords: AEC, Competitiveness, Economic Creative, The Village Creative Industries, Regional.

Identifying Factors Influencing Female Purchase Intention on Halal Collagen Beauty Drinks

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ABSTRACT

Recently, there is an increasing trend on collagen beauty drink product consumption among female in Malaysia. The sources of collagen which mainly derived from animal parts become major concern among Muslim consumer especially in terms of the Halalness. This study aims to identify the relationship between three factors; attitude, subjective norms, and knowledge of Halal towards purchase intention on collagen beauty drinks products. In addition, the target respondents were female because they are really conscious on beauty and they would spent money to buy several range of collagen beauty drinks products. 380 questionnaires were distributed in Klang Valley areas by using simple random sampling and convenient sampling technique through face to face method. Then, Structural Equation Model (SEM) was used to test the empirical data. Results shows significant relationship between variables.

Type of Paper: Research Paper

Keywords: Collagen; Female; Halal; Muslim; Purchase Intention

Modification of Structuration Theory under Worship Concepts to Construct Accountability in Public Sector Entities*

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ABSTRACT

The concept of accountability that developed and applied to a variety of entities today, including public sector entities, heavily laden with capitalism and utilitarianism values. The spread of these values even be one of the causes of the spread of corruption in disguise, especially in developing countries. Through modification of structuration theory was proposed by sociologist Anthony Giddens (1984), this paper seeks to discuss alternative methods to develop accountability based on the value of divinity. The modification resulted in a conclusion that accountability is loaded with the value of divinity can be developed with the structuration of worship. The conclusions and recommendations of this paper also produces the basics of accountability based on an Islamic perspective, which can be developed further in order to produce the concept of accountability which can be applied on public sector entities.

Type of Paper: Conceptual

Keywords: Accountability; Divinity; Islamic perspective; Public sector; Structuration theory; Worship.

Intangible Capital and Leverage to Improve Financial Performance LPG Agent in Bali

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ABSTRACT

Small and medium enterprises in Bali largely experiencing financial difficulties in improving performance. The role of government is necessary to solve the financial difficulties through the provision of credit with low interest rates, but not all companies take advantage of this facility. Therefore needed another way to encourage small and medium companies that moved improve performance. The research reveals medium and small companies in a different perspective to the study in general, the use of intangible capital is comprised of social capital and local culture to raise funds to improve the company's financial performance. The research reveals medium and small companies in different perspectives to the study in general, the use of intangible capital is comprised of social capital and local culture to raise funds to improve the company's financial performance. The Population company LPG agents in Bali as many as 56 companies. Using a sample of saturated all of the population as a sample and as a respondent is the head of the company. Data were collected through questionnaires and in-depth interviews, further analyzed by Structural Equation Modeling (SEM) aided by calculation application program Partial Least Square (PLS), in the form of software version 2.0 SmartPLS M3. The results showed that local social and cultural capital which is owned company was able to increase the growth of capital and financial performance. Intangible capital is well proven to enhance the company's ability to obtain financial funding sources are sourced from an external company in the form of debt results of this study support the research Gomez- Mejia et al. (2011), that small company or family is a different organizational forms in which the non-economic factors have an important role in the selection of managerial and Anderson and Eshima, (2011), which demonstrated that the intangible resources (intangible assets) to encourage SME growth superior. This research can be developed by using another a variable cultures outside Bali which it can be explained by the good results.

Keywords: Intangible Capital, Leverage, Financial Performance

**Do Natural Resources and Human Capital Matter to
Convergence of Regional Income?
(Case Study at Districts of Kalimantan Area – Indonesia)**

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ABSTRACT

Resource curse literatures explain that countries with abundant natural resources to grow slower growing niche. This hypothesis is relevant for Kalimantan as it is a region rich in natural resources. While endogenous growth theory explain that human capital is an important driver for economic growth. Data show that Kalimantan has higher income disparities comparing to other regions in Indonesia. This article investigates whether there is convergence of regional incomes in Kalimantan and do natural resources and human capital matter? By using a data panel fixed effect model, we found that there was convergence of regional incomes among districts/cities in Kalimantan. In addition natural resources and human capital leads to a convergence.

Keywords: Natural Resources, Human Capital, Regional Income.

The Effect of Corporate Governance on Firm Performance: Empirical Evidence from Indonesia

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ABSTRACT

The main purpose of this research is to examine the effect of corporate governance on firm performance with firm size as control variable. The corporate governance characteristics represented by the board structure (board of commissioner, board of director and independent commissioner) and ownership structure (institutional ownership, managerial ownership and public ownership), while the proxy of firm performance is return on equity. This research used data from non-financial firms listed in Indonesian Stock Exchange period 2004-2014 with purposive sampling method and panel data regression analysis as data analysis method. The empirical result indicate that board of commissioner, board of director, institutional ownership in a company and firm size has significant effect on firm performance, meanwhile independent commissioner, managerial ownership and public ownership has no significant effect on firm performance. In a whole, all of the independent variables has significant effect on firm performance with firm size as control variable.

Keywords: Board Structure, Corporate Governance, Firm Performance, Firm Size, Panel Data Analysis, Return on Equity, Ownership Structure



Determining the Macroeconomic Factors of External Debt Accumulation in Nigeria: An Autoregressive Distributed Lag Modelling Approach

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ABSTRACT

Nigeria, the largest economy in Africa is witnessing continuous increase in external debt stocks. This is despite a bitter three decades experience in this regard. This study using time series data looked into this phenomenon. Adopting the auto regressive distributed lag approach empirical results have shown that weak capital formation low savings and under investments have contributed significantly to this increase in external debt accumulation. Variable of interest like exchange rate, interest rate national savings and capital formation were established to have had a statistically significant relationship in the long run thus confirming the degree of their cointegration. Despite their long run relationships however adjustment mechanism for the short run was found to be very weak. It is thus instructive from this result that government concentrates on far reaching decisions in the area of external debt signing and management if the ugly experience of the past is to be avoided.

Keywords: ARDL, External Debt Accumulation, External Debt, Investment and Nigeria.



The Analysis of Underemployment in Indonesia: Are They Voluntarily Or Involuntarily?

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ABSTRACT

Based on the definition, underemployment is workers who work less than normal working hours. In practice, the proportion of underemployment in Indonesia is quite high with more than ten percent of workers work less than 35 hours per week. Using the 2013 National Labour Force Survey, this study examines, firstly, what factors in terms of demographic and economic factors influence the underemployment in Indonesia. Secondly, this study tries to differentiate between voluntary and involuntary underemployment and tries to investigate what factors influence the voluntary and involuntary underemployment. Some binary probit model is employed to see the probability. If workers are more likely to be voluntary underemployed, it should not be a problem, as perhaps they are students or housewife who do not really need full time employment. In contrast, if workers are more likely to be involuntary underemployment, it means that there is a problem with labour demand that cannot utilize employment optimally. Therefore, this study can be a useful guidance for the policy makers about the needs of the optimal labour utilization in Indonesia.

Keywords: Underemployment, Indonesia, Voluntarily, Involuntarily.

Redistribution Adjusts Efficiency in Economy: Islamic Paradigm

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ABSTRACT

The main discussion of economy activities in this study is distribution as the root to be forwarded to another economic activity, it is redistribution concept. The concept of redistribution has always been a debate in every microeconomics discussion. Purpose of this study is to discuss the concept of Islam in regulating the distribution and redistribution of wealth as the beginning of economic activity and how the concept of Islam offensive inefficiency in economic activity. This study begins with a discussion of the principles of ownership by promoting the concept of multi ownership. The principles include all the basis of human freedom master, possess, use, reproduce, distribute, and redistribute wealth. The redistribution of wealth is ruled in every parties of economic agent, as long as it is human. How the redistribution is ruled is investigated based on Islamic Law of Fiqh. Furthermore, this research is trying to examine how the concept of redistribution of the benefits of economic efficiency. The literature on the concept of Islamic paradigm and the paradigm-based general managed to produce a comprehensive study. Therefore, this study was conducted using research methods of the literature studies, both of textbooks and handbooks various studies. In the final conclusion, this study focused on the affirmation of the concept of distribution and redistribution of benefits according to the paradigm of Islam and its benefits for the improvement of global economies of scale through efficient economy.

Keywords: Efficiency, Distribution, Islamic economic, Redistribution.

Analysis of Intellectual Capital Performance of Islamic Bank in Indonesia

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ABSTRACT

The purpose of this paper is to assess the influence of Value Added Intellectual Capital (VAIC) by the major components of a firm's resource base (physical capital, Human capital and structural capital) towards company performance such as: profitability, productivity, and market valuation of Islamic banks of Indonesia. Sample and Population- This research assess influence of VAIC towards 11 Islamic Bank in Indonesia. There are : PT Bank Jabar dan Banten Syariah, PT Bank Panin Syariah, PT Bank Syariah BRI, PT Bank Syariah BNI, PT Bank Syariah Bukopin, PT Bank Syariah Mandiri, PT Bank Victoria Syariah, PT BCA Syariah, PT Maybank Indonesia Syariah, PT Bank Syariah Mega Indonesia, PT Bank Syariah Muamalat Indonesia. Data that used for this research took from Annual report of each Islamic Banks from year 2011-2013. This research used purposive sampling method. Design/methodology/approach- Multiple regression analysis are applied to measure the influence of ICE on company Performance. SPSS 18 is used for multiple regression test. VAIC is calculated for measuring intellectual capital efficiency. Findings- In terms of the predicted hypotheses, the results from each component of VAIC, has the influence to three resources bases and profitability, productivity and market valuation (research in process).

Keywords: Intellectual Capital Performance, Corporate Performance, Human Capital, Structural Capital, Capital Employed, Indonesia, VAIC, Islamic Banks.



Analysis of Control Environment at Government Internal Control System: Indonesia Case

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ABSTRACT

The portion of area become greater with autonomy in Indonesia makes the issue of governance to be important, especially regard to financial management that is efficient, effective, transparent, and accountable. Good financial management will attract domestic and foreign investors to invest in the Region, especially when the ASEAN Economic Community (AEC) is enforced. But the financial management in the region is still much constrained because of the weakness of the internal control system characterized by the number of Regions who have not obtained WTP opinion from BPK. Weak internal control system is mainly caused by the poor condition of the control environment. The aims of this research is to Determine control environment conditions in government internal control system based on test instrument attached roster on Rule of Indonesia's Government Number 60 year 2008. Data were obtained from individual perception collected through questionnaires and in-depth interviews with the civil Servant of Government of Padang Panjang which have been selected through purposive sampling technique. The results showed that the Environmental Control on Government Padang panjang are in the yellow zone, which means they have weaknesses and in need of repair. Sub most influential element in Padang panjang is sub element of Enforcement of Integrity and Ethical Values and Leadership Conducive. For that policy makers in Government Padang panjang need to take steps to create a conducive environment for the establishment of control SPIP there are; ensure commitment in implementing the Regional Head of Environmental Control of the overall sub-elements, organized pattern of mutations of healthy and transparent employees, forming and strengthening the SPIP team in each SKPD as strength of SPIP base, as well as optimizing the Inspectorate's role in monitoring and evaluating the implementation of SPIP in Government Padang panjang.

Keywords: Internal Control, Control Environment, SPIP, And Government Of Region.

The Effect of Intellectual Capital to Value Relevance of Accounting Information Based on PSAK Konvergence IFRS (Manufacture Firms in Indonesia)

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ABSTRACT

The objective of this research to test the effect of Intellectual Capital to Value Relevance Accounting Information based on PSAK konvergence IFRS. Research is done of manufacture firms listed at BEI (2010 until 2013). Sampel in this research is 65 manufacture firms. Variable in this research are Intellectual Capital as independen variable and Value Relevance Accounting Information as dependen variable. Measured of Intellectual Capital variable used Pulic's Value Added Intellectual Coefficient (VAIC) model, among of them are Capital Employed Efficiency (VACA), Human Capital Efficiency (VAHU) and Structural Capital Efficiency (STVA). Measured of Value Relevance Accounting Information variable used Earning Per Share (EPS), Book Value Equity Per Share (BVEPS) and Cash Flow From Operation Activities (CFOA). The regression model explores the relationship between Intellectual Capital and its contribution to the Value Relevance Accounting Information of firms and Paired sampel t-test to know of difference Value Relevance Accounting Information before and after based on PSAK konvergence IFRS. The result reveal that Intellectual Capital effected positively and significant to Value Relevance Accounting Information of public firms in Indonesia before and after based on PSAK Konvergence IFRS, with exception of BVEPS of manufacture firms after based on PSAK Konvergence IFRS. Although insignificant, BVEPS has a positive and consisten role in Value Relevance Accounting Information. Hence can be concluded and result of Paired t-test reveal that indifference Value Relevance Accounting Information of public firms in Indonesia before and after based on PSAK Konvergence IFRS.

Keywords: Intellectual Capital, Value Relevance Accounting Information.

The Concept of Gratitude from the SMEs Owners in Bali to Address the Income Tax Evasion

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ABSTRACT

The concept of Profit making in taxation demanding the Indonesian government to change policy tariffs and tax collection system of income tax for SMEs owners. This study aims to uncover the meaning of accountability to the state of SMEs owners as tax payers in Bali. This study was done on SME owners in Tegal Tugu village, district of Gianyar, regency of Gianyar, province of Bali. This transcendental phenomenological study is similar to the thought of Edmund Husserl, which is to reveal the meaning behind informants' experience of taxpayers who are performing Yadnya. The data was obtained through in-depth interviews and observation. These techniques were employed as strategies to reveal the reality of informants in carrying out religious rituals as a form of accountability to the religion, and in carrying out their business and taxation duties as a form of accountability to the country. Gratitude concept is an implementation of the belief in doing Hindu religious rituals-yadnya. Hindu rituals -yadnya containing the value of justice, the truth, and sincere. SMEs owners who do the rituals-yadnya believe that accountability to the Hindu religious rituals same as do accountability to the state.

Keywords: Gratitude Concept, Income tax to SMEs, Yadnya

Cultural Similarity and Product Necessity in Evaluation of Malaysian Products

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ABSTRACT

Indonesia is a country which shares land borders and has cultural similarities with Malaysia. There are many Malaysian food and supplement products imported into Indonesia. The purpose of this study is to analyze the role of cultural similarities, the availability of domestic products, products necessity, and consumer ethnocentrism in influencing consumer attitudes towards foreign products from Malaysia. This study uses survey methods of 220 respondents from the Malay ethnic group in Indonesia. The results showed that the cultural similarities and product necessity have positive influences towards attitudes of foreign products but consumer ethnocentrism has a negative effect on attitudes towards foreign products. However, this research could not confirm the influence of the availability of domestic products in rejecting foreign products.

Keywords: Cultural Similarity, Availability of Domestic Products, Consumer Ethnocentrism, Product Necessity, Foreign Products.



Paradigm Blurred: Opera Cake in Management Information Accounting Research

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ABSTRACT

Referring to the certain paradigm is something that could not be avoided in management accounting information system (MAIS) researches. The paradigm sticks all assumptions about the research. Depending too much on one paradigm will lead the MAIS researchers like the leading horse by its halter, so they come after the previous research ancient tradition. Following in certain paradigm makes the conventional tradition of MAIS research assumes that people is trapped in cultural dopes. In fact, people as the MAIS interactants have free will to choose following or not following the rules embedded in MAIS. Therefore, the conventional MAIS researches have been spun around finding how to get people obey those rules, and gotten research findings being saturated. Instead, the alternative paradigm could be used. Ethnomethodology is a one of alternate methodology used to uncover How the MAIS interactants do his daily activities without judging right or wrong. However, it is lack of explanatory power about situating actions make its ask for help from an activity theory from another paradigm. The activity theory will help the ethnomethodology to frame the situated artefacts to the visible construction of MAIS. Using combination between ethnomethodology and activity theory could synergize the potential power of each methods from different paradigms like opera cake. Finally, the opera cake paradigm will offer the research finding beyond cultural dopes and make the MAIS success in the different ways, so it will enrich the MAIS research horizon.

Keywords: Management Accounting Information System, Ethnomethodology, Activity Theory, Vernacular Accounting, Opera Cake.



Accounting Construction with Synergy of Three Spirits: Profit-Sharing Accounting Based on Mato System, Cooperative, and Sharia

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ABSTRACT

Mato system profit-sharing Accounting as a concept that be born from the local Indonesian community business practices, has its own spirit. Similarly, the concepts that a relatively well-established previously as cooperatives and sharia, also based on certain values. The all concepts have similarities and differences with one another. This Study focus on idea, what if third spirits was merged? How about "face" of new accounting that will be produced? This study needs to be done in order to answer accounting system in line with the economic ideal premises contained in Constitution of Indonesia, the UUD 1945, Article 33, paragraph 1, namely economy is structured as a joint venture based on the principle of kinship (ekonomi disusun sebagai usaha bersama berasaskan kekeluargaan). The research method uses a spiritual paradigm approach, which is a perspective that emphasizes the integrity of a concept covering aspects of humanity, culture, spirituality and divinity. Through this method the researchers made efforts to bring the atmosphere of silence and the atmosphere divine through remembrance to obtain inspiration to find new accounting concepts. Research generates a new accounting concept that is more viscous with the values of justice, a joint venture based on the principle of kinship and umbrella by the values of divinity.

Keywords: Syaria, Cooperative, Profit-Sharing, Mato System, Spiritual Method



The Impacts of IFRS Adoption on Financial Statement Quality: Evidence from Indonesia

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ABSTRACT

There are conflicting results regarding the impacts of IFRS adoption on financial statement quality. Some prior studies found that IFRS adoption leads to higher quality of financial statement while the others researchers disagreed with those findings. This research is aimed to test whether IFRS adoption leads to higher financial statement quality for the firms listed in Indonesia Stock Exchange. Focusing on the mandatory adoption period, 2012 and pre-mandatory period, 2011, researchers finds that no significant difference of earnings management's scope after the mandatory adoption. In conclusion, IFRS adoption in Indonesia does not lead to higher financial statement quality. This finding contributes to standard setting and accounting research in emerging countries.

Keywords: International Financial Reporting Standard (IFRS), Earnings Management, Earnings Volatility, Value Relevance.

Employee Diff, Free Cash Flow, Corporate Governance and Earnings Management

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ABSTRACT

The difference between financial and nonfinancial measures, hereafter employee diff, and free cash flow have been identified as incentives for opportunistic and dysfunctional behaviours of managers. This study examines whether employee diff and free cash flow motivate managers to practice earnings management in two different situations under good corporate governance or weak corporate governance. This cross sectional study involves manufacturing companies listed on the Indonesia Stock Exchange. The results of multiple regression analysis demonstrate that employee diff and free cash flow relates significantly to the practice of earnings management especially in companies with weak corporate governance. Overall, the results provide empirical evidence suggesting that the inconsistent patterns between the financial and nonfinancial measures can be used to detect firms with high earnings management practice. The findings contribute to the understanding of the role of the good corporate governance in controlling the practice of earnings management particularly in companies with high employee diff and high free cash flow.

Keywords: Earnings Management, Employee Diff, Free Cash Flow, Corporate Governance

Nursing Documentation: Culture Perception, Motivation, and Commitment (Study in Paru Batu Hospital Malang East Java Indonesia)

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ABSTRACT

Nowadays, only few researches has investigated the influence of cultural perceptions to the commitment with motivation as a mediating variable. In addition, there is no study which examines the topic in which the subject of the study is nurse and the object of study is the nursing documentation filling. Nursing documentation is a part of the BRM (medical record file). It has important values such as administrative, legal, finance, communication, and research. Therefore, the hospital must build a culture to increase nurse commitment and motivation as an effort to improve the completeness of the BRM. The purpose of this study is to find out the effect of direct and indirect perception of nurse working culture to the commitment with motivation as a mediation variable. The data collection tool used was questionnaires; meanwhile the data collection method was interview. The population in this research is 44 nurses at the inpatient unit in Paru Batu Hospital and the sample is all of the population. In addition, data analysis used in this research is path analysis. The result of data analysis shows that there is an influence on the perception of the nurse working culture to the commitment with ρ -value < 0.01 . Moreover, there is an influence on the perception of the nurse working culture to the commitment with motivation as a mediating variable with ρ -value $0.042 < 0.05$. The suggestion for the hospital is to improve communication between managers and nurses in order to establish a culture to improve the nurse commitment and motivation in filling nursing documentation.

Keywords: Culture, Motivation, Commitment, Nursing Documentation

The Influence of Training, Work Motivation and Supervision of the Performance Infection Prevention and Control Link Nurse in Dr. Iskak Tulungagung Hospital

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ABSTRACT

IPCLN (Infection Prevention and Control Link Nurse) as implementor of the PPI (Pencegahan dan Pengendalian Infeksi) Program at the hospital is expected to be "opinion leaders" to motivate all employees and visitors in terms of infection control. Increasing BOR (Bed Occupancy Rate) with the increased number of GDR (Growth Death Rate) and NDR (Net Death Rate) in the last 5 years in Dr. Iskak Tulungagung Hospital, and resulting of surveillance nosocomial infections (1 parameter) less than SPM (Standar Pelayanan Minimal) in 2013, indicated the need optimizing IPCLN performance is importance to improve performance of PPI. The purpose of this study was to analyze the influence of training, motivation and supervision both partially and simultaneously to IPCLN performance. This study was an explanatory research using survey method with cross sectional approach. Independent variables were training, motivation and supervision while the dependent variable was the performance of IPCLN. The sample was all IPCLN's in Dr. Iskak Tulungagung hospital as many as 35 people in March 2015. Data collection techniques using a questionnaire with Likert scale (1-5) and interviews. Descriptive data analysis and hypothesis testing were done through multiple linear regression. The training of Basic PPI was quite strong and significant effect on the performance of IPCLN, work motivation of IPCLN had no significant effect on performance, supervision was strongly correlated with a significant effect on the performance of IPCLN. Training, motivation, and supervision were related to strong and significant effect on the performance of IPCLN simultaneously. IPCLN performance can be explained by 52.6% of the variable training, motivation and supervision simultaneously, and supervision of the dominant influence.

Keywords: IPCLN Performance, Training, Work Motivation, Supervision

The Minang Entrepreneur Characteristics

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ABSTRACT

Development of a business cannot be separated from the role of entrepreneurs as actors who run the company. Therefore, the characters that are owned by an entrepreneur are very important in setting up and running of a business success. The characters of a person, in general, are influenced by the culture in which they grew up. Minang culture is different from other cultures, where this culture has migration element that became its trademark. Through this migration culture, “the entrepreneur” is well known referring Minang ethnics. This study used a qualitative analysis approach to reveal the role of Minang entrepreneur characters in managing their business in the field of Padang restaurants. Minang culture with many wise sayings is able to provide color in Minang entrepreneurial characteristics. Based on the study, there were identified that Minang entrepreneurial had characteristics of self-confidence, hard worker, careful calculation/economical, self-reliance, perseverance, contribution to the family, consistency, ingenuity, flexibility, courage to face the challenges of the business. These characteristics contribute to the success of the Minang ethnic entrepreneurship in targeted migration sites. Migration culture contributes significantly in this character. A person would not dare to migrate if he does not have the character as hardworking, confident, independent, consistency, ingenuity, flexible, economical, and courage to face the challenges.

Keywords: Entrepreneurship Characteristics, Minang Ethnic, Padang Restaurant, Qualitative Analysis.

Employee Engagement Construction in Newest Condition (During 2012-2014) Adoption to Achieve Competitiveness in Global Condition Combining with Technology Interaction and People Value

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ABSTRACT

This study will explore employee engagement as the key concept to winning the business competition through considers information technology impact on personal value. Global change, especially in information technology, has given deep impact to each person in the world. Thus, information technology changing has changed people in their value of life. If the value of life each person changes, employee engagement should follow to change to be better construction either to fulfilled business competition winner as main goal from each organization. Information technology change shown through social media increase rapidly and it causes people value changing. Thus, the changing itself will influence to engagement concept indirectly. The model we examine engagement research during 2012-2014 for adaptive newest condition and combined with social media research to decided how engagement final construction. Moreover, developing of engagement during 2012-2014 which is found the relationship between engagement and gender, customer delight and work engagement, employee outcomes (commitment, organizational citizenship behavior, initiative, active learning, job satisfaction) and employee engagement, corporate social responsibility (CSR) influence to employees behaviours, perceptions and feelings to engagement (vigor, dedication, and absorption), engagement drivers ((a)quality of work life such as job security, safety, work life balance, (b)company practices such as communication, diversity & inclusion, enabling, infrastructure, performance, management, customer focus, innovation, talent & staffing, (c)work (place) such as empowerment/autonomy, sense of accomplishment, work tasks), (d)people such as senior leadership, BU leadership, supervision, collaboration, (e)total rewards such as brand/reputation, pay, benefits, recognition, (f)opportunities such as career opportunities, learning and development) with engagement outcomes (say, stay, and strive), culture and leadership of the organization (open communication and participation) and employee engagement, organization trust outcomes (organizational effectiveness, productivity, interpersonal citizenship behaviour, job satisfaction), psychological empowerment (meaning, self-determination, competence and impact) and employee engagement (UWES-vigor, dedication, and absorption). Thus, the engagement itself will considered with social media effect to people values such as positive attitudes, extraversion, emotional reactivity, neuroticism, openness to change, conservation, hedonism, religious, aesthetic, health value, public, power, knowledge, lower working, attentional, achievement, stimulation, self-direction, tradition, security, depressive.

Keywords: Employee Engagement Variables, Information Technology (Social Media), People Value Factors.

Application Beneish M-Score Models and Data Mining to Detect Financial Fraud

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ABSTRACT

This study aims to analyze the ability of the model Beneish m-score in detecting financial fraud. Furthermore, this research on the theory underlying signal that the financial statements of a company it is possible indications of fraud. This research data is the company who commit fraud based Database Sanctions Case Issuer and Public Company that was released by the Financial Services Authority in the period 2007-2013. The results showed that the overall model of Beneish m-score can be used to detect financial fraud. Furthermore, each component of m-score Beneish models tested against the ability to detect financial fraud. The results show that the ratio of asset depreciation with a significant effect on the company's financial fraud. Next, the debt ratio is also significantly influence the company's financial fraud. Meanwhile, days sales in receivables, asset quality index, sales growth index does not significantly influence the company's financial fraud. In conclusion, the findings of this study is that it can appeal to the auditor in detecting indications of financial fraud. In addition, the results of this study contribute to the theory of detecting financial fraud.

Keywords: Detecting Financial Fraud, M-Score, Asset Depreciation, Debt Ratio.

The Order Effect of Corporate Disclosures Forms Fish-Tail Pattern: Further Evidence in Experimental Study

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ABSTRACT

Sequential information produces bias that is called recency effect. Same information produces different decision because of information order. Using Pinsky (2007) disclosures, this study presents the evidence that information order stimulates decision bias. In sequential information, good news that is followed by bad news produces lower valuation than bad news followed by good news. This phenomenon forms fish-tail pattern and the results confirm previous studies in auditing and accounting that discuss about recency bias. This study contributes to disclosure practice and behavioral accounting research.

Keywords: Disclosure, Recency Bias, Order Effect, Fish-Tail.

Knowledge on Sexuality and Reproductive Health of Adolescents^{**}

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ABSTRACT

Adolescence is the time of transition between childhood and adulthood. Adolescents are also those who are most vulnerable to involve in immoral activities such as sexual behaviour. In recent years, cases involving sexual behaviour among adolescents, such as sex outside marriage, promiscuity and homosexual invite the concerns of the community, especially parents. Studies have shown that adolescent's involvement in uncontrolled sexual activities has very high risk to get infected with sexually transmissible diseases such as syphilis, gonorrhoea, HIV / AIDS and Herpes II, which will affect their reproductive health. Reproductive health is defined by WHO (World Health Organization) as the physical, mental and social aspects that are related to the reproductive system in all stages of life. Reproductive health is also a factor that is associated with male and female reproductive organs that are responsible for reproductive processes. This clearly shows that in the event of a sexual relationship between male and female, it will affect their reproductive organs. The damage to the reproductive organs will have major impacts on the lives of either the male or female. Therefore, parents, teachers and the community play important roles in controlling sexual behaviour among adolescents. This study discusses in detail about the sexual behaviour among adolescents and the extent to which it gives impacts to their reproductive health. The literature search done using various databases such as SCOPUS, EBSCOHOST, Google Scholar and other databases. Some recommendations and suggestions are also presented to help parents, teachers, the community and responsible parties in addressing the issue.

Type of Paper: Concept Paper

Keywords: Knowledge; Reproductive Health; Adolescents; Sexuality; Behaviour

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Reducing High Setup Time in Assembly Line: A Case Study of Automotive Manufacturing Company in Malaysia

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ABSTRACT

Lean Manufacturing System has been identified as an approach for improving performance of the processes and products. Lean means “manufacturing without waste.” High setup time can be classified as waste for the company. This study will focus on how an automotive manufacturing company in Malaysia is able to improve their operations time by reducing setup time and at the same time improve their productivity level. The objectives of this research are to identify the factors that influence high setup time and to highlight the action that can be minimized to reduce the setup time. The focus of the study will only look at one process in an assembly line which is when machine will be stop to change the parts for the next operations. Observations and interviews were conducted to understand the whole assembly process. The findings help top management to understand how improving operations assembly time will reduce operation cost and increase productivity.

Keywords: Operations; Automotive Company; Productivity; Lean Manufacturing; Setup Times.

Employee Satisfaction and Performance as Interviening Variables of Learning Organization on Financial Performance

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ABSTRACT

The global competition is growing, including Indonesia which in 2015 began to enter a new stage in the ASEAN Economics Community. Competition is forcing businesses to improve the quality of their employees as the intellectual resources which then can led to the achievement of financial performance. Improved financial performance is the result of an ongoing process that involves all stakeholders in a business organization, especially leaders and employees. Learning Organization is a forum for members of the organization to continuously improve the quality of business processes that can also increase employee satisfaction. This study was conducted in 32 manufacturing companies and 34 non-manufacturing company in Surabaya, with a total of 201 managers as the respondents. As the second biggest city in Indonesia, Surabaya has a high potential contribution in the business development of Indonesia. By using partial least square statistic, this study found that employee satisfaction and employee performance are able to positively intervene in the relationship of the learning organization to financial performance.

Keywords: Employee Satisfaction, Employee Performance, Financial Performance, Learning Organization, and Intervention.

Management Control System Design under Condition Acculturation and Decentralization

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ABSTRACT

This study aims to understand how the interaction of structure and process management control and design its structure under conditions of acculturation in the organization. This research is important because it was rarely carried out research which raised the issue of local knowledge and wisdom in the design of management control systems. The method used is post positivistic ethnography to explore the understanding and meaning behind acculturation occurred in the organization and how the role of management control system design and customize the "self" with the condition. The study was conducted in *Sederhana* Padang Restaurant Group at Jakarta, which has now developed into approximately 120 branches in 14 provinces across Indonesia, with 4,000 employees. The result of research showed that the organization's viability is almost similar to the life of "organism" that require resiliency to survive and adapt to a wide range of challenges including cultural diversity requires acculturation in the organization. Organization Actors that have different culture values backgrounds were mutual adaptation and adjust. The top management of the organization as a clever use of the advantages of their respective cultural backgrounds of employees and make it as a strength of the organization and even in setting business strategy. Business strategies that can be executed smoothly and generate performance multiplied by implement it fit with acculturation occurs through customized design of organizational structure. As a result, the management control process runs smoothly toward the desired organizational performance.

Type of Paper: Other

Keywords: Structure, Process, Management Control, Acculturation, Decentralization, Business Strategy, Performance

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Entrepreneurial Intention among Engineering Technology Students: A Structural Equation Modelling Approach

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ABSTRACT

Entrepreneurship has been known to be the main catalyst for economic growth of one country. In the era of globalization, entrepreneurship and entrepreneurs has been declared to be highly importance. The study of entrepreneurship and the factors that lead students to become entrepreneurs have developed into an interesting topic for research. The aim of this study was to assess the entrepreneurial intention among engineering technology students. 554 engineering technology students from all campuses of Universiti Kuala Lumpur were selected randomly to be the respondents. A set of questionnaire on Entrepreneurial Intention (EIQ) with 5-point Likert scales which consists of 54 questions was used for data collection. There are seven constructs of the entrepreneurial intention which include Attitude towards Entrepreneurship, Perceived Support and Barriers, Locus of Control, Need for Achievement, Entrepreneurial Intention, Instrumental Readiness and Subjective Norms. The data were analysed using descriptive statistics and inferential statistics. The findings revealed that there were differences in mean of all constructs based on campuses. Based on the statistical fit index tests, the entrepreneurial intention model was fit with the collected data. It is recommended that this research can be done in other higher education institutions to provide support for these findings.

Keywords: Entrepreneurship, Entrepreneurial Intention, Engineering Technology, Model.

The Role of Dyadic Coping to Marital Satisfaction

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ABSTRACT

The concern of deterioration marital institution and rising number of divorce among married couple received critical attention among authorities. The factors of marital distress are often discussed among researchers. Couple strategies in handling their stress play a significant role to marital satisfaction. However, coping aspects usually have been discussed from individual perspective rather than dyadic perspective. Since attention among researchers about the role of dyadic coping in marriage life is increasing nowadays, the objective of this concept paper is to discuss about previous studies about this matter. The retrieving article process done using various databases such as SCOPUS, EBSCOHOST, SAGE, Science Direct, Google Scholar and others published since 2000 until 2014. The implication also will be discussed.

Type of Paper: Conceptual Paper

Keywords: Dyadic Coping, Marriage, Couple, Marital Quality, Literature Review

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Operating Lease Capitalization and Its Impact on Company's Financial Ratios

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ABSTRACT

This study aims to examine determinants of operating lease policies (i.e. financial constraint, asset value, growth, and size), and the impact of constructive capitalisation of operating lease towards company's financial ratios. This study based on the positive accounting theory which suggest that managers can exploit information asymmetry to manipulate firm value by engaging in off-balance sheet activities. It also suggest that the discretionary given to managers to choose and implement firm's accounting method can cause misappropriation and thereafter mislead the financial report users. This research find that asset value, growth, and size are proved to influence operating lease policies, while financial constraint have no proven effect. Moreover, this research find evidence that operating lease capitalization impacts firm's financial ratios. These findings conclude that operating lease information are meaningful and useful in economic decision making process.

Keywords: Operating Lease Policies, Financial Constraint, Assets Value and Financial Ratios.

Hybrid Contract and Funds Management Efficiency of Islamic General Insurance Company (Study in Indonesia)

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ABSTRACT

Islamic general insurance company (IGIC) was established in Indonesia in 1995 under the name of PT Asuransi Takaful Umum. At its inception, the contract underlying of IGIC operations was mudharabah. In 2008, there was a change in the rules on the contract for IGIC operation that IGIC must use tabarru and wakalah bil ujroh contracts. The using of these two contracts in the Islamic financial science is called hybrid contract. Application of hybrid contract has implication to company fund management. IGIC must separate the participants fund from the company fund. Separation system of these funds is supposed to have an impact on the efficiency of companies fund management. Based on this, the formulation of the problem of this study is whether the application of the hybrid contract affects the efficiency of IGIC's fund management. The purpose of this study is to analyze the implications of the implementation of the hybrid contract in the efficiency of IGIS in Indonesia. This research study used the concept of Islamic Split Fund Theory approach. This study used positivism paradigm with a qualitative approach. Object of research is Islamic general insurance companies with full fledge Islam in Indonesia. The study found that the company's main source income of IGIC comes from ujah. Ujah is the fee of management of the Islamic general insurance operations by applicating wakalah bil ujroh contract. Fund management based on the concept of Islamic Split Fund Theory causing companies are not allowed to use the funds belong to the participants, the company is only allowed to use funds from the fund companies collection. This condition causes the number of fund companies tend to decline. The decreasing the amount of funds company will affect the development of Islamic general insurance companies. If the company wants to survive and thrive, then the company must carry out fund management efficiency that can be done by saving marketing costs, general and administrative costs, merging divisions, rejuvenation employees and simplify the financial system. Implementation of the efficiency of fund companies are expected to increase the surplus fund company. So that the portion of the distribution of proceeds to shareholders can be increased.

Keywords: Hybrid Contract, Islamic Split Fund Theory, Company Fund Efficiency.

Unlocking the Barrier to the Success of Developing an Integrated Product-Service System: Knowledge Creation Perspective

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ABSTRACT

The successful of an integrated product-service depends on how well user requirements are captured and embed it in the product, service and its system. It offers a range of benefits, including competitive advantage, stability in the business performance, social activities and effect to environmental care. However, there are some obstacles that prevent product-services from successfully developed. Among the barriers are internal and external factors. From the viewpoint of knowledge management, distinct, newness and relevance of knowledge creation can help reduce these barriers, especially during the process of new product development, as customer or employee knowledge (requirements) are critical and should be embedded in the new product-service. Therefore, this article discusses the barrier and the causal of the barrier that prevents manufacturers from developing new integrated product-services which provide long-term benefit to the customer as well as the provider. Through previous literature, this article uses the method of the input-process-output (IPO) for analyzing the activities involved and the existence of barriers in the product-service development process. Pursuing this issue further, knowledge creation concept, customer and firm knowledge captured from past experiences captured throughout the process of the NPD are solutions proposed to unlock the barrier to the success of developing an integrated product-service.

Keywords: Product-Service System, Knowledge Creation, Internal Barrier and External Barrier, Customer Knowledge, Firm Internal Knowledge.

Application of Thinking Skills in Career: A Survey on Technical and Vocational Education (TVET) Qualification Semiprofessional Job Duties

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ABSTRACT

Technical and Vocational Education Training (TVET) plays role to produce workers with reflexes that allow them to interact with job duties in the organization of work place. Job tasks are set situated up by employer, which based on organization targeted to accomplish. TVET is institution where by its task to furnish human with adequate knowledge and skills to understanding of how semiprofessional work operates. Consequently, work place organization lead proponent of TVET program as result to provide readiness semiprofessional workers. TVET function of education and training to prepare young people to stay in work place that one's reflection on personal work experiences would provide the foundation for the development of the necessary attributes for successful in career. Other than functional competency, thinking skills are competencies represented by how worker interacts with its job environment through TVET. Survey was made on semi professional job duties to find out utilization of thinking skills competencies in work process. There are at least six thinking skills initiate by worker in work process to accomplish job task; care observation, judging, inquiring, imagining, remembering, wondering and evaluating. This paper will provide an overview to thinking skills in semi professional job duties of TVET qualification that provide a theoretical underpinning to develop thinking skills towards students of TVET, as well as practical suggestions for classroom.

Keywords: Thinking Skills; Technical and Vocational Education; TVET.

The Impact of Capital Structure on Financial Performance of the Listed Agriculture Companies in Indonesia

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ABSTRACT

The paper analyzes the impact of capital structure on financial performance of the agriculture companies listed in Indonesia Stock Exchange. In addition, this paper also analyze which one between equity and asset that is able to cover the firm's debt. The time scope of this thesis is taken from 2010 until 2014 with 16 agricultural companies listed in Indonesia Stock Exchange as the samples. The independent variable in this thesis is capital structure that is measured by Debt Equity Ratio and Debt Asset Ratio. The dependent variable is financial performance that is measured by GPM, NPM, ROA, ROE, and EPS. The methodology used in this thesis is multiple regression and the data is processed by using SPSS.

The result from this paper shows that Debt Equity Ratio, which is one of the indicators of capital structure, has a significant impact and a negative relationship with ROE. This study also find that rather than the company's equity, the company's asset is more able to cover the company's debt.

Keywords: Capital Structure, Financial Performance, Agricultural Company, Profitability Ratios

Towards a Better Understanding of Foreign Workers' Satisfaction with Cooperative Health Insurance: The Role of Service Characteristics, Financing, Choice of Plan, and Customer Knowledge

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ABSTRACT

This study explored the relationships among several antecedent factors, namely service characteristics, financing and choice of plan and foreign workers' satisfaction with cooperative health insurance (CHI). The study also hypothesized that customer knowledge situation would moderate the relationships among these antecedent factors and foreign workers' satisfaction with CHI. Drawing from a sample of 384 expatriates in Saudi Arabia, we found that service characteristics were positively related to foreign workers' satisfaction with CHI. We also found evidence regarding the relationship between CHI financing and foreign workers' satisfaction with CHI. Similarly, CHI choice of plan was found to be a significant predictor of foreign workers' satisfaction with CHI. Importantly, we predicted that perceived antecedent factors would each interact with customer knowledge in explaining foreign workers' satisfaction with CHI, such that this relationship would be stronger when customer knowledge situation is high and weaker when customer knowledge situation is low. Accordingly, the results generally supported our predictions.

Keywords: Service Characteristics, CHI Financing, CHI Choice of Plan, Customer Knowledge, Customer Satisfaction.

Graduate Employability through Entrepreneurship: A Case Study at USIM

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ABSTRACT

Graduate entrepreneurs and entrepreneurial graduates (graduates with entrepreneurial attributes) are two focal concerns of the Ministry of Education of Malaysia today. This is due to the increasing numbers of unemployed graduates in Malaysia. A study conducted by Centre of Student Entrepreneurship Development at Universiti Sains Islam Malaysia (USIM) in collaboration with the Office of Alumni Management USIM is aimed at understanding the non-business graduates' attempts towards entrepreneurial activities. Semi-structured interviews were conducted to a number of 25 USIM alumni entrepreneurs. This study is expected to assist the university as well as the Government in intensifying efforts to encourage more students to entrepreneurship activities as their career path upon graduation. This will ultimately contribute to more job creators instead of job seekers.

Keywords: Graduate Entrepreneur, Entrepreneurship, Graduate Employability.

Renewal of Performance Management System In Family Company

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ABSTRACT

Performance Management System needs improvement in the face of the level of competition in the 21st century as increasingly stringent and urgent things need to be done by each company. This intense competition as a result of the implementation of the free trade era and various forms of consent in favor of free competition in trade. This paper is a study to see how big a role fixes Performance Management System in improvement of performance family company. The purpose of this paper is to identify and analyze the role of the dimensions that play a role in the Performance Management System. The new Performance Management is a tool to communicate the company's goals and achievements. While the performance of the company as a form of evidence that the company uses resources efficiently, focus on continuous improvement and effectiveness organisation. Method approach with descriptive analysis of the role of a new Performance Management System in the family enterprise performance improvement. The hypothesis used to see the role of the Performance Management System improvements positive and significant in the improvement of Family Firm Performance.

Keywords: Performance Management System, Free Trade, Performance Of The Company.

Cost Efficiency of Sharia Banks in Indonesia: A Stochastic Frontier Analysis

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ABSTRACT

This study aims at measuring the amount of productive efficiency of stochastic cost frontier approach of Sharia Banks –especially viewed in the scope of national banking industry, determining bank efficiency sources, and analyzing managerial competency and structural variables that can explain the economic efficiency achievement of the bank. Purposive observed sample involved 3 islamic banks and 19 conventional banks that go public in Indonesian Stock Exchange from 2002.03 – 2013.4. The result shows that Sharia Banks has matched the larger size firms of conventional banks ‘ technical efficiency (66% in average), while the allocative efficiency is far less 24%. The low allocative efficiency of Sharia Banks is due to several structural problems, such as: the small size firms, the weak competition among Islamic Banks, and the less effective infrastructure that supports the operation of Islamic banks. Whereas technical efficiency is sustained by the success of Sharia Banks in liquidity and finance control so that quality is preserved. The relatively low capital that cannot be used to make finance advancement, but utilized to build supporting infrastructure of bank operation instead.

Keywords: Cost Efficiency, Stochastic Frontier Approach, Sharia Banking

Developing a Model of Tax Compliance from Social Contract Perspective: Mitigating the Tax Evasion

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ABSTRACT

A Low level of taxpayer compliance is one major problem in Indonesia. One cause of the low level of tax compliance is rampant tax evasion. Tax evasion is a form of taxpayer disobedience to meet tax obligations. One underlying causes of tax evasion are taxpayer distrust to government for failing to manage the tax revenue. Inadequate infrastructure, corruption by officials at the central and local governments, community complains are some indicators of government failure to manage the tax revenue. Based on the phenomenon, the objective of this study is to develop a tax compliance from social contract perspective as mitigation to tax evasion. It is argue that the social contract is an agreement between people and state. The state state create prosperity together and as a consequence the country requires a commitment from people through tax payments. The study uses a qualitative interpretative approach to focuses on observation and interpretation of social contract perspective. The study uses the taxpayers as informants and interview methods to collect data. This study results indicate that model of tax compliance can be develop through the perspective of social contract theory based on three principles, which are the freedom, common interests and reciprocity.

Keywords: Social Contract; Principle Of Freedom; Principle Of Common Interest; Principle Of Reciprocity.

The Effect of Financial Reporting Quality on Financing and Investment

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ABSTRACT

This study examines the effect of financial reporting quality on financing and investment of 15 large Indonesian companies that may still be under-investing in relation to its regional peers. The results suggest that (1) financial reporting quality has negative effect on financing (2) financial reporting quality has positive effect on investment among companies with higher likelihood of over-investing and negative effect on investment among those with higher likelihood of under-investing. These findings contribute to the literature on corporate finance, specifically on reporting quality, financing, and investment.

Keywords: Financial Reporting Quality, Financing, Investment, Likelihood Of Over-Investing, Likelihood Of Under-Investing

The Existence of Accounting on Local Trade Activity in the Majapahit Kingdom (1293 AD -1478 AD)

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ABSTRACT

This is a research article on history of Majapahit accounting kingdom in Indonesia. The study purpose is to explore and interpreting the accounting existence at local trading activity in Majapahit Kingdom period (1293 AD - 1478 AD). Majapahit Kingdom was pioneered by Raden Wijaya, a great king with a strong economic base. Qualitative research by integrating archaeological approach is used to reveal the accounting existence in Majapahit Kingdom. The data is artifact and textual data. Data analysis is performed by (1) identifying the context of data, (2) processing the recognized similarities and differences in data, (3) alignment of historical data to accounting, (4) historical imagination to illustrate the accounting existence. Research results show that accounting is the process of social, economic and cultural to regulate the activities of local trade. Market (pken) is a term where local trade activity occurs in Majapahit period. King has an important role to regulate the system and market mechanism, namely by assigning officers to regulate the market and market cycles (spasar). Accounting activity is seen in transaction pricing of goods with concept of tuna sitik bathi sanak (loss of money to get relatives), using Kepeng currency and tax assessment for trade. King's role and market activities show that accounting existence can create a harmonious relationship.

Keywords: Accounting History; Majapahit; Trade; Market.

The Effect of Taxation Socialization, Knowledge of Taxation, Usefulness of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables

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ABSTRACT

The purpose of this study is to examine the mediating role of taxpayers compliance on the relationship among taxation socialization, knowledge of taxation, usefulness of tax ID number, service quality and taxpayer awareness. A survey was conducted to 100 taxpayers registered in the Pekanbaru-Senapelan tax office. Analysis of data using path analysis. The results show that tax-payers awareness has a full mediating role in the relationship between usefulness of tax ID number, service quality, and tax-payers compliance. Conversely, the results show that tax-payers awareness has no mediating role in the relationship between taxation socialization, knowledge of taxation, and tax-payers compliance. Implication of these findings are discussed.

Keywords: Knowledge of Taxation, Service Quality, Taxation Socialization, Taxpayers Awareness, Tax-payers Compliance, Usefulness of Tax ID Number.

Reducing Labor Turn Over Through Succession Plan: The Pipeline Management Analysis

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ABSTRACT

This study was conducted based on a phenomenon of labor turn over (LTO) rate in Indonesia. As understood by human resource (HR) practitioners that LTO always be a barrier for the human resource department in order to increase HR productivity. It is understood that the company which connects the quality of human resources with production quality, it will create internal customer satisfaction. This research carried out with qualitative methods based on grounded theory process as one of the characteristics of the phenomenological approach. Key informants in this study are HR manager and deputy of training and development. While supporting the informant is the management representative. The study was found that there are several ways that can be used to minimize the bad possibility of LTO and simultaneously reduce it from the company. However, some way has very costly and not long-term oriented. Based on the phenomenon, the company is highly recommended to use a succession plan and career management with the pattern of pipeline management. In practical terms this approach can be done by using talent management. Generally, all of these activities has become part of the human resource investments

Keywords: Career Management, Labor Turn Over, Pipeline Management, Succession Plan, Talent Management.

Environment Uncertainty Implication on Supply Chain Integration and Supplier's Performance Relationship in The Construction Sector

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ABSTRACT

Supply Chain Integration (SCI) is a critical issue for supply chain management in the construction industry. The rapid growth of the construction industry in Indonesia has significantly increased since the economic crisis hit the country in 1998. Indonesia's economic growth during the last 10 years, has fluctuated from 5% in 2004, 4.6% in 2009 and 5.02% in 2014, however the construction industry has grown even more progressively from 7.49% in 2004 to 13.00% in 2014. To accomplish successful outcomes, the developer and suppliers need to establish collaborative relationship, and construct mutual partnership to compete profitably against their competitors. However, the relationship between SCI and the supplier's performance, can be affected in case of environment uncertainty in term of supply uncertainty and change in the construction design. The objective of this study is to examine the impact of the environment uncertainty, in term of supply uncertainty and design change to the relationship between SCI and supplier's performance in the construction sector. The research methodology was based on a case study of an Indonesian network of developer companies, in relation to its suppliers and consultants. Data collection in this research included questioners, and hierarchical regression analyses to test the hypotheses in this study. The empirical results show that supply chain integration has positive effect on the supplier's performance. The positive SCI-performance relationship will be weakened by supply uncertainty and the change in the construction design. These findings will provide better understanding, of environment uncertainty in term of supply uncertainty and design change on the SCI-performance relationship and thus provide a valuable contribution to SCI theory.

Keywords: Supply Uncertainty, Construction Design Changing, Developer Company, Supply Chain Integration, Performance.

Integrating Audit Functions as Efforts for Increasing Efficiency and Effectiveness Of Local Government Internal Control System (Case Study at Pacitan Regency Government)

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ABSTRACT

Long-term goal of this research is to increase the role of Government Internal Control Auditor in carrying out its duties and functions as an internal auditor government unit. Specific targets to be achieved by increasing the efficiency and effectiveness of Government Internal Control System at the local government by means of integration between the audit functions of the Inspectorate with the Supreme Audit Board of the Republic of Indonesia (BPK). Audit function which has been run by the Regional Inspectorate of the City / County does not need to be repeated, resulting in redundant and reduplication, by Main Inspectorate (province), Inspectorate General of the Ministry / Institutions, Financial and Development Supervisory Agency (BPKP), and the BPK. Auditing and monitoring activities to follow-up on audit findings conducted by the Regional Inspectorate of the City / Regency sufficiently reviewed by the Regional Inspectorate (province), Inspector General, BPKP and BPK, unless found to allegations of corruption. The study was designed as a multi-year during the three (3) years with the following stages: the first year, to study literature and mapping in the field with a target completion of the examination handbook, district or city inspectorate guidance and software design prototypes; The second year, the design of application software, conduct training to the Regional Inspectorate, and assistance to Inspectorate Pacitan; and the third year: application software development and assistance to the Inspectorate of Government of the City / Regency others. Fostering the implementation of Government Internal Control System includes the preparation of technical guidelines for the implementation, socialization, education / training, mentoring and consulting Government Internal Control System, as well as improving the competence of auditors as inspectorate. Weak internal control system requires corrective action and cooperation of all authorities, legislators and public institutions to improve the financial management system in the country. Therefore, in order to strengthen and support the effectiveness of the internal control system of internal supervision, coaching and providing Government Internal Control System. Internal control includes institutional, scope of duties, human resource competencies, code of ethics, auditing standards, reporting, and peer review (Abdullah, 2008).

Keywords: Local Government Internal Control System, Government Internal Control Auditor, Efficiency, Effectiveness

Family-Work Enrichment and Individual Outcomes among Employees Public Sector Organization

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ABSTRACT

Interaction in work and family roles can be mutually beneficial and have positive effect, known as work-family enrichment and family-work enrichment. The organization may be more interested in the extent to which family life affects the job, because the direction of the work-family indirectly impacted on individual outcomes in the workplace. Attention given by the organization to employees of the benefit to combine family and work roles would assist employees in managing the responsibilities of both domains that enable to improve individual outcomes in the workplace. The purpose of this present study was to examine relationship between family-work enrichment and individual outcomes (organizational commitment, career commitment, and job satisfaction). Survey questionnaire was conducted to 120 employees from three public sector organization in Pontianak, Indonesia. Structural equation modelling (SEM) technique with partial least square (PLS) was utilized to analyze the data. Results indicated that family-work enrichment was significant predictor of organizational commitment, but on the other hand, family-work enrichment was not significant predictor of career commitment and job satisfaction. Organizational commitment was also significant predictor of job satisfaction. Result indicated that organizational commitment mediated the relationship between family-work enrichment and job satisfaction.

Keywords: Family-Work Enrichment, Organizational Commitment, Career Commitment, Job Satisfaction.

Consumer Decision Making in Conventional Banks and Islamic Bank based on Quality of Service Perception

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ABSTRACT

The development of the banking industry in Indonesia is growing rapidly. The effect of this condition is a high level of competition between Islamic banking and conventional banking. One of the strategy used by banks to win the competition is to improve the quality of service to its customers. Islamic banking use principles of sharia as the operating procedures, especially in terms of revenue sharing. On the other hand, a conventional banking uses interest as their procedure to share profit with customer. The objective of this study is to describe and understand customer decision-making in terms of perception of the differences in the quality of services between Islamic banking and conventional banking. This study is a qualitative research with phenomenological approach. The respondent of the study are Bank Muamalat customer and Bank Rakyat Indonesia customer. Interviews and documentation are used for data collection. Techniques of analysis involved in this study are data collection, data reduction, data presentation, and conclusion.

Keywords: Islamic Banking, Conventional Banking, Qualitative Research, Decision Making, Perception, Quality of Service

The Benefits of Implementing ERP System In Telecommunications

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ABSTRACT

Many organizations invest heavily in Enterprise Resource Planning (ERP) system, expecting positive benefits to their organization by implementing such system, and telecommunications company is not excluded. Considering the perks that organizations may enjoy such as better customers satisfaction, improved information accuracy and improved decision-making for top management, this robust system became among the most risky investment for corporate companies or industries. On the ground of such ambience, the relationships between information quality, system quality, service quality, user satisfaction and net benefits of ERP are highlighted in this paper. The findings of this study shows service quality have a good relationship towards net benefits and user satisfaction mediates service quality and net benefits.

Keywords: Enterprise Resource Planning (ERP), Service Quality, IS Effectiveness, Telecommunication

Servant Leadership “Serving” as a Mediator between Workplace Trust and Commitment

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ABSTRACT

As a result of human nature, trust need and attachment behavior shows itself in work-life as employees of modern time spend more than half of a day at their second home: workplaces. Due to this fact, relationships in work life have to include trust to raise employee commitment and empowering leadership at workplace enhances this relationship. In high trusted organizations, employees become more committed to the authority (Brockner et.al, 1997). Trust has been related to various job attitudes. There are number of studies investigating the relationship between trust and organizational commitment. Trust has been proposed to be an important predictor of organizational commitment (Cook and Wall, 1980). Allen and Meyer (1996) proposed three approaches to Organizational Commitment: Affective, continuance and normative commitment. Affective commitment can be seen as a result of employee wants, continuance commitment is the result of employee needs and normative commitment is the result of requirements (McDonald and Makin, 2000). “Servant Leadership” theory exemplifies the growing awareness to human values and ethical issues. Robert K. Greenleaf originally coined the notion in seventies of the last century. However empirical research on the subject only started to rise this century. Greenleaf (2003:10) emphasizes the true test of servant leadership with following questions: “Do those around the servant leader become wiser, freer, more autonomous, healthier, and better able themselves to become servants? Will the least privileged of the society be benefited or at least not further deprived?” Considering the quotes of Greenleaf and many studies involving Servant Leadership as a positive influence on employees in organizations Servant Leadership will be tested as a mediator in the relationship between trust and commitment in this study. Data have been collected from 198 employees from different occupations with a response rate of 82%. The sample consisted of 98 men (49.5%) and 89 women (44.9%). Their mean age was 33.7 years (SD = 8.78), ranging from 20 to 61 years old. Average work experience was 11.42 years (SD = 8.05) ranging from 1 to 39 years. The majority of respondents had a male supervisor (i.e., 71.7%) versus 20.7% with female supervisors. In the light of statistical analysis, structural equation modeling; we might suggest that Servant Leadership “serves” as a partial mediator in the relationship of workplace trust and organizational commitment. It helps to increase the positive relationship between trust and commitment in the organization. By adapting Servant Leadership in the management process, organizations will also have the power to further develop the loyalty of employees.

Keywords: Mediation, Organizational Commitment, Servant Leadership, Workplace Trust

Engagement, Empowerment, Satisfaction on Readiness and Affective Commitment to Change

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ABSTRACT

Organization has to change, however not all change programs were successful, and one of the reason is due to people who do not support and committed to the change that has been made by the organization. The objective of the study is to identify the characteristics of people in terms of their engagement, empowerment, satisfaction and their impact on readiness and affective commitment to change. The study was conducted at State Owned Organization with 539 respondents, and data was collected using 5 types inventories. Results showed that all variables (Employee Engagement, Psychological Empowerment and Job Satisfaction) have significant and positive impact on Readiness to change which finally will develop Affective Commitment to Change. Which can be concluded that when people had high engagement to the organization, felt confidence on her/his competence, as well as satisfied in their jobs, then they will be ready to face organizational changed and will be committed to the change, due to awareness that it will be beneficial for the organization. The results also showed that Engagement had the highest impact compared to Psychological Empowerment and Satisfaction. The implications of this result can be used for management especially change agent that should develop conducive climate and pay attention to the employee's welfare in order to increase satisfaction and engagement, providing many programs to develop people's competence, in order to establish employee commitment to change.

Keywords: Commitment to Change, Individual Reediness for Change, Employee Engagement, Psychological Empowerment, Job Satisfaction.

Leadership versus Trust and Its Effect on Psychological Empowerment during Organizational Change

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ABSTRACT

During organizational change, people might feel insecure and anxiety, as a result, people need to be confident enough to face the change. The objective of this study is to identify the role of Change Leadership and Organizational Trust on Psychological Empowerment. The study was conducted at two State Owned Organizations with 539 respondents. The results showed that both Change Leadership and Organizational Trust had positive and significant impact to Psychological Empowerment, and Change Leadership had slightly higher impact than Organizational Trust on Psychological Empowerment. The results also showed that Implementation in Change Leadership played the highest role on Psychological Empowerment, especially in making employee feel that they have meaning in their work. Moreover, results also showed that Benevolence had the highest impact on Psychological Empowerment, in this regard when employee's perceived that their management can be trusted and did not try to get advantage of them, this condition will establish a sense of meaning from the employees about their work. Implication of the study can be used for management in developing Psychological Empowerment during organizational change.

Keywords: Change Leadership, Organizational Trust, Psychological Empowerment.

The Influence of Discipline, Organization's Commitment, and Motivation to Employees' Performance and Job Satisfaction in Kajuruhan Hospital Malang Regency

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ABSTRACT

The purpose of this study is to know the influence of discipline, organization's commitment, and motivation to employees' performance and job satisfaction in Kajuruhan Hospital Malang Regency. The study samples are 100 samples; those are 100 employees in Kajuruhan Hospital Malang Regency. The data collecting method is by distributing questionnaires. Data analysis tool is the path analysis by SPSS software version 22.0. The results of this study are as follows: (a) discipline, organization's commitment, and motivation directly have significant influence to employees' performance, i.e. the better discipline, organization's commitment, and motivation increase the employees' performance; (b) discipline, organization's commitment, and motivation directly influence non-significantly to job satisfaction, i.e. the better discipline, organization's commitment, and motivation do not automatically increase job satisfaction; (c) employees' performance influence significantly employees' performance, i.e. the higher performance will increase job satisfaction in Kajuruhan Hospital Malang Regency.

Keywords: Discipline, Organizations Commitment, Motivation, Employees' Performance, Job Satisfaction.

Ethics Green Open Space (RTH) Public Service by Government Pekanbaru City

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ABSTRACT

Every citizen conducting activities related to the Government Bureaucracy. Government bureaucracy functions one of which is a function of providing services to the community. In carrying out the functions of the service, Bureaucracy should refer to the ethics of public service. Sjamsuddin, Sjamsiar (2007: 164) says ethics of public service, namely: how to serve the community / people using habits that contains the value of life and the law / norms that regulate human behavior is considered good. Pekanbaru city government as an arm of the Central Government of the Republic of Indonesia shall implement ethical public service. One of the public service performed is the provision of green open space (RTH). The study aims to analyze the public service performed Pekanbaru City Government in the provision of green space, as well as the ethics of public service performed in the provision of RTH. The study used a qualitative approach. Data collection through: observation, interview and literature study. The data analysis used qualitative descriptive analysis The results showed Pekanbaru city government public services through the provision of green space has not been good, because there is a maximum of quality and quantity aspects in the provision of facilities RTH. As many are not well maintained and properly maintained and clean less attention. The conclusion of public service ethics Pekanbaru City Government in providing good RTH yet.

Keywords: Ethics, Public Service, Green Open Space

The Effect of Contingency Variable Moderation on the Relationship between Formal Strategic Planning and Company Performance

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ABSTRACT

This research aimed to investigate the influence of moderation of some contingency variables, which consisted of environment, structure, size of organization, and culture of organization, in organizational context, on the relationship between the level of formal strategic planning and company performance. This study was conducted because the mapping of researches on the influence of formal strategic planning on company performance was not yet conclusive. The investigation was done to small and medium enterprises, and data were gathered through a combination of interviews and questionnaires collected from 64 (sixty-four) small and medium enterprises that specialized as exporters of regional featured products. Five hypotheses were tested in this research using Partial Least Square analysis technique. The analysis result showed that one hypothesis was supported by facts while the others were not. The four unsupported hypotheses were about the effect of variable moderation. The generalization of research result could be extended by using the setting of industries that are more varied and adding more number of samples.

Keywords: Moderation Effect, Formal Strategic Planning, Contingency Variables, Organization Context, Company Performance.

Impacts of Marketing Mix on the Usage of Library Services towards Library Users' Satisfaction

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ABSTRACT

Marketing of library services has always been a major interest to libraries. A library is expected to improve its visibility and image through marketing strategies, thus attracting more users to utilize its materials and services. Marketing of library services cannot be treated in exactly the same way the physical products of manufacturing firms are treated. The so-called 'marketing mix' is a conceptual framework that is particularly useful in structuring a marketing strategy. The four basic elements of marketing mix are the four Ps – Product, Price, Promotion and Place (or Distribution). Later, four Cs - Customer, Cost, Communication and Convenience was proposed, which is a more consumer-oriented version of the four Ps. This study tries to look into the impact of marketing mix on the usage of library services towards library users' satisfaction.

Keywords: Library Services; Marketing; Marketing Libraries; Marketing Mix; Users' Satisfaction.

Is It Profitable for Indonesian Firms to Be Responsible for Society, Environment, and Their Produced GHG Emissions?

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ABSTRACT

This study aims to understand the effect of greenhouse gas (GHG) emissions, environmental performance, and social performance on financial performance of listed manufacturing firms in Indonesia. Sampling was based on the availability of firms' annual reports 2011, and interview feedback about the types and amounts of fossil and electricity consumed by the firms in 2011. Firm financial performance was measured in return on assets (ROA). The measurement of GHG emissions was in CO₂e intensity. Firm environmental performance was measured by the dummy variable of PROPER rating. Firm social performance was measured as social performance reporting scores where the scores were developed through content analysis from the disclosed information available in the annual reports. We performed a regression analyses to examine the relationship. We found a positive and significant effect of CO₂e intensity and Social performance score on financial performance. The coefficient of PROPER rating was not significant.

Keywords: GHG Emissions; Firm Environmental Performance; Firm Social Performance; Firm Financial Performance; Indonesian Listed Manufacturing Firms.

The Effect of the Implementation of Government Internal Control System (GICS) on the Quality of Financial Reporting of the Local Government and Its Impact on the Principles of Good Governance: A Research in District, City, and Provincial Government in South Sumatera

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ABSTRACT

Strengthening public sector accountability at the level of an important consequence of government policies and their relevance to governance by improving the quality of financial reporting and strengthen the foundation of internal. Research aims to verify the influence of internal control over financial reporting quality and its impact on good governance of the public sector. With path analysis and unit analysis throughout the county, city, and province in South Sumatera, the results showed a positive effect on the quality of internal controls and a significant 41% of the quality of financial reporting, 5.2% against governance through the quality of financial reporting, and quality reporting the financial impact of 49.9% on good governance.

Keywords: Government Internal Control System, Quality of Financial Reporting, Principles of Good Governance



The Effect of Internal Control System and Amil Competence on Financial Reporting Quality at Zakat Management Institution Active Member of Zakat Forum in Special Capital City Region Jakarta and West Java Provinces

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ABSTRACT

Financial reporting Quality is an important factor to the users in their decision making process. This paper tries to report factors that influence quality of financial reporting empirically at amil zakah institution active member of zakat forum in West Java and DKI Jakarta provinces. With multiple regression analysis, the result shows that internal control system and amil competence influence the quality of financial reporting.

Keywords: Internal Control System; Amil Competence; The Quality Of Financial Reporting.; Zakat Management Institution; Zakat Forum.

HRM Reform in the Indonesian Civil Service: Towards Fit?

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ABSTRACT

This study examines the extent to which vertical and horizontal fit is practiced in the Indonesian civil service and what factors likely influence the prevalence of vertical and horizontal fit in the Indonesian civil service context. To achieve this objective, the qualitative case study approach accompanied by semi-structured interviews was employed involving 55 high officials and one focus group discussion from eight Indonesian government agencies. Thematic analysis was employed for data analyses and NVIVO software was used to manage the data. The study suggests three main findings. First, various HRM initiatives in relation to the HRM reform have been introduced in the Indonesian civil service differentiating them from the old HRM activities. However, the findings indicate that some HRM policies are still conflicted and hinder vertical and horizontal fit. Second, despite the conflicting policies issues, vertical and horizontal fit can be seen in the line agencies which have been acknowledged as 'reformed agencies'. Third, factors influencing the prevalence of vertical and horizontal fit include knowledge of contemporary HRM, commitment from the line agencies' leaders, HRM devolvement to the line agencies, political commitment from the ruling party and its coalition, and the socio-political and economic environments of the Indonesian civil service. The findings of the study raise policy, practical and theoretical implications. In terms of policy implications, the study highlights the importance of contemporary knowledge of HRM by HR professionals. Therefore, it is imperative for the government of Indonesia to commit to assign individuals who are familiar with contemporary HRM to HRM positions throughout the agencies. As the HRM field is relatively new in Indonesia, more study programs focusing on HRM at universities may be able to support this policy. From the practical perspectives, the study highlights important points which can be learned by government agencies in Indonesia with regard to the formulation of HRM policies, the implementation of HRM practices and the commitment of agencies' leaders in providing continuous support towards HRM through involving the HRM department in all agencies' strategic decision-making. In relation to the theoretical implication, it is clear that the best fit concept is not thoroughly applied due to factors discussed previously. However, the best fit concept is still possible for civil service organisations which still embrace centralised HR systems such as the Indonesian civil service through a modulated approach such as selecting individual HRM practices and experimenting with devolution.

Keywords: Civil Service, Contextual Factors, Indonesia, Horizontal Fit, Strategic HRM, Vertical Fit.

Bridging the Gap between Academicians And Practitioners on Accountant Competencies: An Analysis of International Education Standards (IES) Implementation on Indonesia's Accounting Education

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ABSTRACT

The purpose of this research is to describe and compare accountant competencies based on Academicians and Practitioners. There are three research questions: (1) How academician views accountant competency (2) How practitioners views accountant competency? (3) What are gaps between academicians and practitioners regarding accountant competency? This is a descriptive quantitative research. Research population are all accounting academicians and practitioners in Indonesia. Researcher select 30 accounting academicians and practitioners, resides in Special Capital City of Jakarta and West Java Province as a sample. Data collected by conducting online survey using application. Data analyzed using descriptive statistics. The research showed there are gaps between academician and practitioners in aspect of knowledge, skills, and attitude. Generally, the cause of the gap is due to differences in the way academics who tend to be theoretical perspective and teach what the basic concept, and practitioners who tend to hold on practical experience and immediate needs of the business.

Keywords: Academicians, Attitude, Gap Analysis, International Accounting Education Standard Boards (IAESB) International Education Standards (IES), Knowledge, Practitioners, Skills

IFRS Adoption from Accounting Ecology Perspective: Indonesian Case

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ABSTRACT

The purpose of this paper is to uncover the actor, political missions and whose interests are behind adoption IFRS in Indonesia. Using the accounting ecology framework developed by Gernon and Wallace (1995), this study critically examines the reason why Indonesia adopt IFRS. The case study is used as a research strategy in this research. The research site are accounting policy makers in Indonesia, which includes DSAK, DPN IAI, Bapepam-LK, Ministry of Finance and Ministry of SOEs. Data obtained by conducting interviews and documentation which then processed by using data analysis methods belong Miles & Huberman and thematic analysis method. The research find that the adoption of IFRS in Indonesia is driven by international interest. In politics related ecology, Indonesia's membership in several international organizations, IFAC, IOSCO, and the G-20 have resulted in Indonesia approved the use of global accounting standards. International organization is a public sector that affects principals in preparing the IASB standards. KAP Big Four is an influential member of the IFAC. Through its representation in the Board of Trustees, KAP Big Four is also the private sector affecting the IASB. In ecology related actors, key actors IFRS adoption policy makers in Indonesia is a founding father of one of KAP Big Four that operate in Indonesia. In business related ecology of this study revealed that the interests of capital markets, international investors and multi-national companies that will benefit from the adoption of IFRS.

Keywords: Adoption, IFRS, Accounting Ecology, Case Study, International Politic, Indonesia.

The Civic and Cultural Role of the Sheikh Zayed Grand Mosque

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ABSTRACT

Sheikh Zayed Grand Mosque (SZGM) is an iconic Islamic edifice described by Sheikh Mohammad Bin Zayed Al-Nahyan as the most prominent architectural and intellectual landmark in UAE, for it brings together the authentic traditional spirit with modern and contemporary concepts. The late Sheikh Zayed; the first president and founding father of Emirates and its renaissance, laid the foundation stone of SZGM in 1996, and it was completed under the guidance of Sheikh Khalifa Bin Zayed AL-Nahyan; UAE president . SZGM demonstrated, as its features and activities showed since it was inaugurated in 2007, that it is intended to be a beacon of religious tolerance and moderate Islamic thought, and to be a minaret of values and virtues the late Sheikh Zayed inculcated in the Emirati conscience, says Sheikh Mohammad Bin Zayed. Sheikh Mansour; Minister of Presidential Affairs, was quoted as saying that SZGM stands as the main Mosque in UAE, it is a unique and newly-built architectural landmark that came to mirror the spiritual features governed Sheikh Zayed's personality . In the reflection of the previously mentioned statement by Sheikh Mansour, a question arises about to which extent SZGM cultural and civic role influenced Emirati people from the moment the mosque was opened until now; i.e. a short period of time, nearly eight years. Another question emerges concerning the nature of future vision of the above-stated role. This question will be examined according to a theoretical analytical tool presented here as criterion, taking into account the strategic vision set by Sheikh Zayed for the mosque future. Thus, to answer these two questions the paper make use of an intellectual framework derived from Islamic vision, through which a theoretical analytic tool used as criterion to examine the other steps the Grand Mosque should undertake to activate its civic role more effectively.

Keywords: Cultural Role, Mosque, Civic, UAE

The Effect of Return on Equity (ROE) and Return on Investment (ROI) on Trading Volume

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ABSTRACT

Public interest about stocks and bonds increasingly growing, this phenomenon can be known by the wider public curiosity about the conditions in the capital market. One ratio in financial statement analysis is profitability ratio. One of indicator in profitability ratio is Return on Equity and Return on Investment. The reason why the ROE and ROI selected as measure is due in ROE and ROI using net income as a benchmark in measuring profitability. Based on the results turned out to ROI and ROE affect the volume of trade, even though it give weak results. Trading volume was influenced by other factors beyond profitability ratio. It can be concluded that investors do not just look at the profitability factor in this case is represented by the ROE and ROI. This stock purchase decisions that led to stock trading volume increased and decreased.

Keywords: Return on Equity, Return on Investment, Trading Volume.

Revitalisation Dynamics of State Sugar Company: An Institutionalization Process

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ABSTRACT

This article is intended to reveal the change process of state owned sugar company through revitalization for improving its productivity and costs competitiveness. The revitalization process was observed through interpretive approach, especially the use of institutionalization theory. The finding results indicate that the revitalization proses have many problems, not just technical but the most comes from non-technical problems. The management of State Owned Sugar Company generally have the dilemmas to decide between priority for improving productivity or trying to get government and farmers legitimacy for sustainability. The result of study confirms that economics, social and culture aspects must be managed together for improving productivity and sustainability. This situation have an effects to the sugar production cost in state company are more expensive than private sugar company and the revitalization process work slowly.

Keywords: Revitalization, Institutionalization, Productivity and Legitimacy.

The Influence of Capital Adequacy Ratio (CAR), Loan to Deposit Ratio (LDR), Non-Performing Loan (NPL), Net Interest Margin (NIM) and Operating Expenses to Operating Income ratio (OEOI) To The Return On Asset (ROA) Banking Sector (Case Study of Bank in Indonesia Listed in Indonesia Stock Exchange)

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ABSTRACT

As companies in general, commercial banks in the operational as well have a goal to be able to get the maximum profit. Therefore, banks must maintain its financial ratios adjusted for the decision of Bank Indonesia as well as maintain its performance in order to remain trusted by customers in the economical activities. This study aims to analyze the effect of Capital Adequacy Ratio (CAR), Loan to Deposit Ratio (LDR), Non Performing Loan (NPL), Net Interest Margin (NIM) an Operating Expenses to Operating Income Ratio (OEOI) to the Return On Assets (ROA) of bank in Indonesia listed in Indonesia Stock Exchange in the period 2007 – 2011. The population in this study is a private bank in Indonesia. The population of this study was 25 banks and the total sample of 17 banks. The analysis technique of this study used in this study is multiple linear regressions to obtain a comprehensive picture of the relationship between variables that one with the other variables. In addition, the hypothesis test used was the t-test statistic for testing the partial regression coefficient and test F-statistic for testing significance together with the significance level of 5 %. The results of this study indicate that NPL and OEOI significantly and negatively related to ROA banking sector, CAR, LDR, and the NIM has non significant impact on ROA in banking sector. The results of this study is expected that the variable CAR, LDR, NPL, NIM, and OEOI can used as guidelines for the management of banks in managing a bank in order to become a healthy bank.

Keywords: Capital Adequacy Ratio (CAR), Loan to Deposit Ratio (LDR), Non Performing Loan (NPL), Net Interest Margin (NIM), Operating Expense to Operating Income Ratio (OEOI) and Return On Assets (ROA)

Dramaturgy of Politics and Power in the Determination of Budget Problems in District Jembrana Bali

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ABSTRACT

The purpose of this study is to analyze the budget policy that eliminate schools fees of basic education services in Jembrana Bali before recently Indonesia government implemented this policy as national policy. For that matter, this study sought to understand the perceptions and interpretations of society and government to education. Thus, this study will describe the overall process of identifying budget policy issues. The analysis of this study was performed by using an Erving Goffman's dramaturgy method that shows front stage and back stage where the actors interact. As knows that Erving Goffman's work on "self" in the Presentation of Self in Everyday Life (1959) marked the beginning of the methodology dramaturgy. The concept of "self" Goffman strongly influenced by thinking about the tension between "self" spontaneous, "I" and "me", which is limited by social life. According to the theory of dramaturgy, "self" is not something that is organic that has a special place. Therefore, in analyzing self we take from the owner, of the people who will benefit or be harmed by it, because he and his alone only provide a benchmark for something that generates cooperation. The findings of this study is that for the actors (accounting man), power must be created in the patterns of organizational openness. In the context of this study, it demonstrated that through the various configurations of power, changes in budget policy in the policy-making process should be more oriented to the needs of the public. This means that by raising the issue of basic needs, the actor will receive comprehensive support from the people (political power). This study also proved that the actor's ability to identify the problem also is a source of power. In the end, I understand that a budget issue should be defined, shaped and placed within some limits and given a name. This process proved to be the main thing for the stage where a policy is placed on the issues concerned. Thus, words or concepts that will be used to describe, analyze or categorize a budget issue will be arranged and form a reality in which the policy will be applied.

Keywords: Accounting, Bali, Budgeting, Dramaturgy, Education, Problem Identification, Public Policy

Budgeting of School Operational Assistance Fund Based of Gotong Royong

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ABSTRACT

This study aims to explore problems in budgeting process of school operational assistance (SOA) fund at public basic education institutions. Ethnomethodology used as a research methods. The results showed that the lack of parents and community participation, the high of personnel costs and weakness in accountability and transparency. To solve the problems, this study proposes gotong royong as a basic of SOA fund budgeting. Gotong royong more accepted by stakeholders of the school, because it is a basic cultural in Indonesia.

Keywords: Budgeting, Ethnomethodology, Gotong Royong.

Measuring Student Perceptions to Personal Characters Building in Education: An Indonesian Case in Implementing New Curriculum in High School

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ABSTRACT

This paper describes the development of a 21-item instruments for assessing personal characters building in education specifically in high school. After a discussion of the conceptualization and operationalization of personal characters building construct, the procedures used in constructing and refining a multiple-item scale to measure the construct is described. Evidence of the scale's reliability, factor structure, and validity on the basis of analyzing data from 9 samples of high schools with 91 respondents are presented. Finally paper presents a 21-item instruments to measure the effect of students' perceptions in personal characters building to their academic achievement.

Keywords: Perception, Characters, Curriculum, Education.

**Representation of Women's Inequality in the Book Entitled
"Cerita Pendek Tentang Cerita Cinta Pendek"
By Djenar Maesa Ayu**

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ABSTRACT

The injustice issues which happen to women in Indonesia is a common problem in society. It includes raping, domestic violence, sexual harassment, and gender inequality. Women are often considered weaker than men and sometimes they are blamed. Djenar Maesa Ayu brings out the issues of feminism and the injustice of women's rights in her writing through short stories and books. Researcher choose Djenar's book entitled "Cerita Pendek Tentang Cerita Cinta Pendek" and 4 out of 13 short stories based on the references from two readers, which the stories have the most gender issues on it. This study has its own purpose to explore the feminism studies in focusing the injustice women's right represented in those 4 short stories. This study is basically using the feminism theories, specifically in radical feminism theory. The theoretical framework is using the women's oppression based on Alison Jaggar concept that is separating into two context of oppressions, sexual abuse and gender systems. Qualitative research methods with a critical paradigm is used to go over this study. This research used Sara Mills discourse analysis, to explore deeper for media text analysis, focused the feminism studies. The result shows that there are a lot of the representations of injustice women's right because the patriarchy system dominated the relationship between men and women, it can be said that the feminist movement or resistance is relatively passive and fails in the stories. There is a gap in the relationship that separates two sides between superior and inferior, it also pointed out most men might stand still holding the honor instead of women in gender inequality issues. The suggestion of this research is to empower the reader's mindset and engage the action towards the injustice by reading the literature books.

Keywords: Feminism, Representation, Injustice Women's Rights, Short Story, Discourse

Financial Reporting Quality - Before and After IFRS Adoption Using NiCE Qualitative Characteristics Measurement

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ABSTRACT

As a part of G-20, Indonesia has obligation to adopt IFRS as accounting standard. The IFRS adoption obligation is expected affecting the quality of financial reporting due to the changing accounting standards and disclosures in information for many companies. This research aims to evaluate whether there are any increasing in financial reporting quality after the IFRS adoption. Other than using the quantitative approach in measuring the financial reporting quality, this research is using the qualitative approach in measuring the financial reporting quality. The qualitative measurement approach used is based on the measurement that being developed by Nijmegen Centre for Economics (NiCE). NiCE develops the comprehensive financial reporting quality measurement in a form of index quality measurement based on the IASB and FASB each qualitative characteristic such as relevance, faithful representation, understandability, comparability, and timeliness. Listed companies at Indonesian Stock Exchange (IDX) that also belong on LQ-45 index are used as the subject in this research. The LQ-45 consists of the companies that are listed in Indonesian Stock Exchange with the highest market capitalization. In this research, we are using the LQ 45 as the sample companies with the consideration that these companies could work as a representation for the implementation of the IFRS adoption in Indonesia. The companies that become the LQ-45 member are evaluated every six months by the IDX. The population in this research are the companies becoming the member of LQ 45 for the period 2009-2013. At the end, this research is using 55 sample companies. This research is using paired sample test to analyze the data. The financial reporting quality before the IFRS adoption is represented by the period 2009-2010, while the financial reporting quality after the IFRS is represented by the period 2012-2013. The research is not using 2011 period with the consideration that the period is the starting point of implementation the IFRS adoption in Indonesia. We analyze the quality of the financial reporting using the annual reporting prepared by the companies. After conducting several tests, we concluded that IFRS adoption increased the quality of financial reporting. The result showed that the financial reporting quality after the IFRS adoption was higher than the financial reporting quality before the IFRS adoption. The result showed that the qualitative characteristics of relevance, understandability and comparability level increased after IFRS adoption. Yet, faithful representation level had a decrease trend, and timeliness level had no changing in the period before and after IFRS adoption. As a conclusion, the financial reporting quality of the Indonesian companies was increasing after the adoption of the IFRS. Further, the IFRS adoption increased the financial reporting quality.

Keywords: Comparability, Faithful Representation, Financial Reporting Quality, IFRS Adoption, NiCE, Qualitative Characteristic, Relevance, Timeliness, Understandability.

Effect of Placement of Work, Retirement System Performance and Motivation of Employees

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ABSTRACT

The objectives of this research are determine the influence of a suitable work placement on the motivation of employees, determine the effect of the reward system to motivate employees, determine the effect of motivation on employee performance, to determine the effect of employment on employee performance, to determine the effect on employee performance rewards system. This study was conducted to determine the effect between the variables studied to test the hypothesis that based on the existing empirical theory. This type of research is explanatory research using quantitative approach. Documentation is done by studying existing data to obtain data and information in Financial Management Board and the Regional Asset District Numfor Biak. Respondents were drawn as many as 60 people. Placement of employees work done on Financial Management Board and the Regional Asset District Biak Numfor not been able to increase the motivation of employees in carrying out the work. Employee has been less provided the impetus for them to carry out a good job, this is related to workload and a great responsibility. This relates to the nature of the work of the Financial Management Board and Asset greater emphasis on honesty and hard work and therefore perceived attitude or demeanor of the most widely used for job placement employees. Reward system that is used to increase employee motivation. The reward system has little difference with the other institutions, these differences are related to the functions, duties, responsibilities and workload owned different. Motivation is the impulse that of the employee to perform the work, motivation can improve employee performance. The indicator used to measure employee motivation consists of physical needs, safety needs, social needs, requirements and the status of self-actualization needs. The performance of employees is the output produced by the employee in performing the work. Motivation as mediating the relationship between a system of rewards to employee performance. The reward system directly has not been able to improve the performance of employees, because the reward system imposed by the government directly did not produce the performance. System benefits granted to employees deemed to have been in line with expectations of employees, so that employees feel obtain financial security. This financial security in encouraging employees to perform the job better, because that becomes their primary needs have been met.

Keywords: Employment, Employee Motivation, Rewards System, And Employee Performance



Good Governance Implementation in Public Sector: Exploratory Analysis of Government Financial Statements Disclosures across ASEAN Countries

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ABSTRACT

Government governance is most important, and governance implementation can be indicated by how good the disclosure in governmental financial statements. The purpose of this research is to investigate disclosure level in ASEAN governmental financial statement for year 2012 - 2013. Research method employed is an exploratory quantitative. Data collected using disclosure checklist provided by International Public Sector Accounting Standard (IPSAS). Sample in this research are two countries in Association of South East Asian Nations (ASEAN) region: Indonesia and Malaysia. Data analysed using descriptive statistics, describing the disclosure level in ASEAN government financial statements. This research indicated that although Indonesia's government financial statements provide more disclosure rather than Malaysia's, but generally, disclosure level of Indonesia's and Malaysia's government financial statements is low, indicate that Indonesia's or Malaysia's still has to increase their disclosure level in the future.

Keywords: Accounting Information Quality, ASEAN, Disclosure Checklist, Financial Statements, Good Governance, International Public Sector Accounting Standards (IPSAS)

Performance of State Owned Enterprises in Indonesia and Malaysia

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ABSTRACT

The relationship between ownership concentration and company performance has been issue of interest among academics, investors and policy makers because of key issue in understanding the effectiveness of state ownership that serves as a control mechanism. Wong (2004) discussed how state ownership affect on firm performance and he claimed that unlike private enterprises, which focus exclusively on profit maximization, most SOEs pursue multiple-and conflicting- objectives. Multiple objectives arise either because they are mandated by legislation or because different government ministries are in position to exert influence on SOEs. The latter situation becomes especially problematic if the ministries have different aims for an SOE and do not reconcile their divergent views. Although taxpayers are the ultimate owners of SOEs, they rely on politicians and bureaucrats to be their agents – in other words, to look after their interests. Politicians and bureaucrats, however, are typically poor overseers of SOEs. Like other people, they are self-interested individuals who seek to attain, exploit, and maintain power. Politicians and bureaucrats are also poor agents because they do not benefit financially. Claessens et al (1999) reported in the Asian region that Malaysia has the second highest percentage of firms with state ownership, followed by Indonesia. This is consistent with Lasserre and Schutte's (1999) claimed that state participation in the business sector has been an integral part of the industrialization process. On the theory of the firm presumes that in a perfect market all firms compete for resources and markets on an even level, which is untrue for high ownership concentrated firms. Meanwhile, agency theory deals with the so-called agency relationship between two parties. This study focuses on analyzing type of ownership adopted from Claessens (1999), namely state owned enterprises (SOE), and focuses on the impact of ownership concentration and performance of firms in emerging economies. This study was employed technical efficiency and Malmquist Productivity Index to measure firm performance SOE listed in Bursa Malaysia and The Indonesian Stock Exchange (IDX). Period of this study will be conduct from 1992 to 2007, consist of three times: a) Pre Crisis (1992 until 1996), b) Crisis (1997 until 2000), and c) Post Crisis (2001 until 2007). The Mann-Whitney U-Test was applied to test our hypotheses; Source of data is needed to select the group of enterprises and to conduct the proposed analysis such as the financial statements and annual reports..

Keywords: State Owned Enterprises, SOEs, Ownership Concentration, Productivity, Technical Efficiency, Malmquist Productivity Index, Indonesia, Malaysia.

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The Ethical Practice of Tax Consultant Based on Local Culture

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ABSTRACT

The main objective of this study is to explore in depth the ethical practice of tax consultant at the Tax Consulting Firm Nyoman Polos. This research conducted Transcendental Phenomenology method. The results show the professional ethics of tax consultant more emphasis on the aspect of formality. Its mean that an idealist will apply ethic in providing tax consulting services. Concept in Hinduism is based on Catur Purusa Artha (Dharma, Artha, Kama, and Moksha) formed an idealistic and spiritualist tax consultant. Ethical practices by tax consultants based on local culture enable to increase voluntary tax compliance.

Keywords: The Ethical Practice of Tax Consultant, Local Culture, Tax Compliance, Transcendental Phenomenology.

The Roles and Competencies of Human Resource Professionals within Human Resource Transformation in Sidoarjo and Pasuruan Manufacturing Industries

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ABSTRACT

The fast changes and complexity of business environment in global situation has forced many companies to make transformation in organization for gaining sustainable competitive advantage. Facing this new challenge, many of them have made human resource transformation. To be succeed in human resource transformation, it needs excellence roles and high standard quality of competencies of human resource professionals. This survey research identifies and describes the current execution of roles and competencies of human resource professionals in Sidoarjo and Pasuruan manufacturing industries. It also examines the significant influence of those competencies on roles of human resource professionals within human resource transformation. Referring to complexity of the research framework and amount of samples, mean score and partial least square are used to analyse data. The result shows that respondents possessed Operational Executor competency focusing in labor legislation and performed Employee Champion role focusing on participating to build employee's moral. This research also analyses the significant influence of HR Competencies on HR Roles. The result shows that HR Competencies on HR Professional Competencies have the most significant influence on HR Roles on Operational Focus. In conclusion, the respondents' position is still on traditional human resource function and work more on day-to-day activities (operational). It reveals that human resource transformation is not done in their companies yet. Implication to respondents is that they need human resource consultant to help them implement human resource transformation because they are still lack of competencies and roles.

Keywords: Human resource roles, human resource competencies, human resource transformation, human resource function, business environment changes.

Fair Value Measurements (FVMS) Rejection and Reconstruction: A Phenomenological Study of Internal Accountant Response toward FV Accounting and Reporting

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ABSTRACT

This study aims: (a) to investigate phenomenon, namely the response of internal accountants as the measurement basis of accounting and financial reporting, (b) to uncover the meaning of the phenomenon, and (c) to reconstruct Fair Value (FV) financial statements. The research methodology used is transcendental phenomenology and ruwatan sukerto as a method of reconstruction. The study was conducted in Indonesia by employing in-depth interview with internal accountants, public accountants and users of financial statements. The results showed that there was rejection towards the fully FV implementation from internal accountants because of their own competing interest. This can essentially be seen as FV noise rejection. By further employing the philosophy of Java ruwatan sukerto, the noise of FV can be eliminated. This was done by reconstructing the FV financial statements using Four Dimensional Financial Statements.

Keywords: Fair Value, Noise, Transcendental Phenomenology, Response, Internal accountants, Public Accountants, Users of Financial Statements, Ruwatan Sukerto, Four Dimensional Financial Statements

Impact of Loan Portfolio Diversification and Income Diversification on Interest Margin in ASEAN Banking Market

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ABSTRACT

This study aims to investigate the impact of loan portfolio diversification and income diversification in ASEAN-4 banking markets. Loan portfolio diversification consists of credit to different sectors as well as different types of credit offered to customers. This study applied a model of bank as a dealer initiated by Ho and Saunders (1981) and further developed by and Maudos and Solis (2009). We employ static and a dynamic panel data using System Generalized Method of Moment (System GMM) to estimate the parameters of the model. The result show decreasing trend in banks' net interest margin is consistent with the increasing in selling of bank non-traditional products in this market which indicates the existence of cross-subsidy in revenue from non-traditional to traditional banking products. In addition less diversification in credit sectors is significantly affect net interest margin. Furthermore, we also find that less competition, as well as foreign bank penetration will end up with significant decrease in NIM.

Keywords: Loan Portfolio Diversification; Product Diversification; NIM; ASEAN Banks

Internal Control System Model and Implementation on Indonesian Shariah Banks

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ABSTRACT

Rapid changes on Islamic bank business orientation from more margin- based financing to profit-sharing based financing which is the core business of Islamic banks have offered challenges. One of the unique challenges confronted by the banks is the existence of adequate internal control systems to reduce risks from profit-sharing based financing and to increase its performance in the frame of the effective banks' practices. A survey and an in-depth interview on the management of Indonesian Islamic banks, customers, and academia were conducted to have an insight about the possibility to create model for internal control system that is fit with the Islamic banks' characteristics. In doing so, the internal control system promoted by COSO framework (Committee of Sponsoring Organizations of the Treadway Commissions) was adopted and adapted to expand the model. The expanded model was then used as a benchmark for the existing internal control system used by the banks. The results offered a model of internal control system that is fit with the Islamic banks. The model covers five components of COSO (the control environment, risk assessment, control activities, information and communication, and monitoring) in which each component elaborates sharia laws. The results also showed variation with respect to the adoption of COSO's elements.

Keywords: Shariah Banks, Internal Control System, Model, Indonesia



Foreign Bank Entry and Credit Allocation to SMEs: Evidence from ASEAN Countries

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ABSTRACT

Using individual bank data of five ASEAN banking markets this study assess the impact of foreign banks penetration on the credit allocation to Small-sized and Medium Enterprises-SMEs. We grouped foreign banks according to their mode of entry: greenfield and takeover/acquisition of previously domestic-owned banks. The results reveal that foreign bank entry in the form of greenfield tend to lend smaller proportion to SMEs than foreign banks that have acquired existing domestic banks. This result implies that greenfield banks have comparative disadvantages in lending to more opaque borrowers, therefore ‘cream-skimming’ them and prefer to lend to “credit-worthy” or less risky customers like large corporations. The implication of our findings suggest that without any specific policy from regulators to fulfil the needs of small businesses, foreign banks will always tend to benefit only large corporations.

Keywords: Foreign Bank; Greenfield; Takeover; Credit Allocation; SMEs, JEL Classification: G21, C1

Audit Firm Tenure, Audit Firm Size and Audit Quality

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ABSTRACT

Corporate scandals, like Enron and the involvement of Andersen as one of the big five CPA firms, confirmed a requirement for high quality audit. This case gives considerable attention to factors that may influence audit quality. This study aims to investigate audit firm tenure, and audit firm size that may affect the audit quality. This study applies explanatory research in which questionnaire and interviews serve as the primary data. The sample of this study is 85 public accounting firms which are registered in the Indonesian capital market. The study presents a survey using professional auditors. Multiple Regression method is used to conduct an hypothesis test of the effect of audit firm tenure and audit firm size on audit quality. The results of this study depicted that audit firm tenure and audit firm size have significant influence on the audit quality. Such results indicate that the measures to enhance audit quality can be taken by means of developing the competency of auditor, promoting an auditor's independent mental attitude and implementing sufficient audit procedures.

Keywords: Audit Firm Tenure, Audit Firm Size, Audit Quality

Effects of Kellogg's Nutritional Label on Consumer Buying Behaviour in Dubai, UAE

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ABSTRACT

This study has been conducted with the objective to evaluate the impact of nutritional labelling on the purchasing decision of the Dubai consumers. Besides this it also attempts to identify the factors affecting the consumer behaviour, to measure the level of awareness of consumers regarding the product they buy and to evaluate the level of importance attached to the nutritional label. A descriptive study covering 300 respondents in Dubai city was conducted. The respondents were consumers of Kellogg's nutritional products in Dubai. The primary data for this study was collected using an undisguised structured questionnaire. Non-probability sampling method was adopted for this study. The data collected were well analyzed using Chi – square Test, Percentage Analysis Method, Analysis of Variance, Weighted Mean Ranking and Kendall's Coefficient of Concordance. The study has drawn attention to some of the major findings that majority of the current consumers are aware of the healthiness of the products they consume although still a meagre percentage of the respondents are not sure about the health facts of the products they are consuming. The study has shown that they constantly check the nutritional label associated with the product. The respondents have revealed that they attach a high level of importance to the nutritional label of the Kellogg's products and strongly agree that the nutritional label has a major effect on their purchasing decision. The study came out with the following implications that would help Kellogg's not only to increase its customer database but also to be aware of its direct close competitors. Consumers act and react positively towards an organisation depending on their level of satisfaction with the products. With the growing global competition, it is crucial for every business to satisfy and retain their customers. Customer satisfaction would lead to positive consumer behaviour which is vital for the organisation.

Keywords: Competitive Advantage, Consumer Behaviour, Growth Strategy, Labelling, Social Responsibility

Consumer Rejoinder towards Mc Donald's Sales Promotional Strategy in Dubai

Vazeerjan Begum

American University of Ras Al Khaimah, Ras Al Khaimah and United Arab Emirates

ABSTRACT

The purpose of this research was to find out where McDonalds was lacking when it comes to not only their sales promotional offers but also their product quality, the ambience of their restaurant and what consumers actually thought of the McDonalds other services in real terms, such as party halls and parking facilities. The study was conducted in a descriptive manner using a non-probability sampling methodology. 300 respondents who visited the various Mc Donald's outlets in Dubai were part of this study. The primary data using a structured questionnaire was analysed using percentage analysis, Kendal's Concordance method, weighted average methodology, ANOVA, and chi-square distribution to derive meaningful findings. 72% of the respondents have agreed that the promotional offers play a major role in their buying behaviour. Majority of the respondents in this study have revealed their willingness to recommend Mc Donald's promotional offers to their social groups. Although Mc Donald's has been coming up with new promotional offers still 26% of the respondents are not very much attracted towards the existing promotions. The Happy meals promotional strategy has reached saturation point and currently 44% of the respondents are not interested in purchasing this meal again. The study also found that respondents strongly believe that Mc Donald's operates ethically in Dubai UAE. To gain competitive advantage is the core purpose of any organisation and this research will help in providing the exact suggestions of what McDonalds can do to take their customers to the next level of satisfaction.

Keywords: Competitive Strategy, Consumer Behaviour, Growth Strategy, Marketing Communication

Contribution of Traditional Culture Protection to the Economics Nation

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ABSTRACT

Traditional cultural knowledge is a gift of God which is great for the country, in general are developing countries. Indonesia is one of the owners of the traditional culture develops in 33 provinces, with 1128 ethnic groups inhabits Indonesia. This traditional culture riches would potentially acquire Indonesia to a very large economic benefits when used it commercially. However, the economic benefits due to the riches of traditional culture were not clearly captured in Indonesia. At the moment many of the Indonesian traditional culture has been used inappropriately by another country to support to their economic growth. The rising of injustice utilization of the traditional culture has appears in the developing countries such as Indonesia. The developing countries has never been received any protection, respect and benefit sharing for indigenous peoples as the owners of traditional culture. The utilization of traditional cultural can be defined as the use of the traditional culture as a commercial asset and using it without sharing profits from the developed countries which using it. Therefore, the Indonesian government must provide protection for its traditional cultures. This paper describes how the protection of the traditional culture and its utilization can support the developing country economic growths.

Keywords: Traditional Culture Protection, Economics Nation

The Occurance of Sexual Harrassment among Sports Practiotioners in Bukit Jalil, Kuala Lumpur

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ABSTRACT

Sexual harassment is a form of any unwanted sexual behaviour which caused uncomfortable and negative effect to the victim. In sports, sexual harassment does happen but very limited studies have been carried out in South East Asia. In line with the code of conduct to eliminate any forms of sexual harassment in the workplace introduced by the Malaysian Government, sports related institutions also need to introduce a similar code of practice to eliminate all forms of sexual harassment in sports environment. It is imperative to conduct an exploratory research in order to have initial data on sexual harassment in Malaysian sports environment. Therefore, the main objective of this study is to identify the sports practitioners' experience and their perception on SH. Through quantitative and qualitative research approach, this study has four objectives, (i) identify the existence of sexual harassment in sports through their experience, (ii) identify their perceptions on sexual harassment in sports, (iii) identify the types of sexual harassment in sports, (iv)analyse their actions in the event of sexual harassment. The study involved eighty sports practitioners selected randomly in Bukit Jalil, Kuala Lumpur. Data were collected through questionnaires consists of thirty five (35) items that measure the experience and perception of the sports practitioners. In addition, this study has conducted three focus group sessions at the National Sports Institute to gain with in-depth information on sexual harassment experience and perception among sports practitioners. The study depicts that majority of sports practitioners in Bukit Jalil perceived that sexual harassment exists especially in the form of physical harassment.

Keywords: Sexual Harassment, Sports Practitioners, Perception, Experience.

Information Seeking Behaviour of the Adolescents with Reference to Sexual Information

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ABSTRACT

Information seeking behaviour of the adolescents with reference to sexual information will be identified in this paper. This paper also explore the preferred source of information used by the adolescents and their needs of the information on the sexual information. Differences among demographic characteristics regarding sources of information also analysed with the type of information accessed, the need of information and the behaviour of information seeking. Furthermore, this paper will contribute the findings for the information professionals especially library to understand more on the information needs and information seeking behaviour of their user.

Keywords: Information Seeking Behaviour, Adolescents, Sexual Information, Sex Education, Sexual Curiosity

Employee Psychological Contract and Job Satisfaction

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ABSTRACT

Organizational changes and transformations are common phenomenon these days. Actions taken by organizations to maintain their survival and competitiveness depend very much on their employee's agreement to contribute towards achieving organizational goal. However, these changes may affect employee's job satisfaction due to the breach of employer-employee expectation on the employment. In order to succeed, organization and employee's expectations toward each other must be met. This expectation can be explained by psychological contract which referred to unwritten employer-employee agreement on the contributions that employee are expected to make to the firm and vice versa. Thus, this study was conducted with the aim to identify the relationship between psychological contract and employee's job satisfaction. Two component of psychological contract were used in this study namely transactional dimension and relational dimension. Data was collected using questionnaire which involved the total of 100 employees at Oil and Gas Company in Malaysia. Generally, the results indicated that there was a significant relationship between psychological contract and job satisfaction. However, only relational dimension of psychological contract significantly related to job satisfaction. Thus, it is important to understand the influence of psychological contract towards employee's job satisfaction since it will affect an overall performance of an organization. Therefore it is crucial for organization to develop mutual long term interdependence with their employees by providing on-going training and development and promotion opportunities in return making employee obligated to go beyond the explicit requirement of their role.

Keywords: Psychological Contract; Relational Dimension; Transactional Dimension; Job Satisfaction.



Determinants of Unethical Behavior and Tendency of Fraud: Evidence from the State Universities in Indonesia

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ABSTRACT

This research investigates determinants of unethical behavior and tendency of fraud of public officials at the State Universities in Indonesia. Despite intense discourse of fraud in the country, exploration of such a topic in the context of state universities in Indonesia is relatively still limited. Whilst various factors might influence unethical behavior and tendency of fraud of public officials, we observed and analyzed integrity, leadership style, and a compensation system as predicted factors. The unit analysis of this study is the financial and logistic officers of 17 state universities in Indonesia. Partial Least Square (PLS) was utilized to analyze the data. The results of this study show that integrity and compensation system has a negative influence to unethical behavior, which indicates that a better compensation system and personnel integrity would reduce unethical behavior. Integrity has also had a negative influence to tendency of fraud. The other finding shows that unethical behavior has positive effect to tendency of fraud. The study could not prove the negative effect of leadership style both to unethical behavior and to tendency of fraud, and the negative effect of compensation systems to the tendency of fraud. The study inspires the policy makers in developing strategy and program of fraud prevention.

Keywords: Integrity, Leadership Style, Compensation System, Unethical Behavior, Tendency Of Fraud, Public Officials, State Universities, Indonesia.

Servicescape Dimension towards Event Exhibitors Satisfaction

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ABSTRACT

Today's the Meetings, Incentive, Convention and Exhibitions (MICE) industry are growing rapidly especially in Malaysia and turn to become a high potential industry to attract local and international exhibitors. It's significantly affect tourism sectors such as hotel, air transport, wholesale and retail trade thus contributing to Gross National Income (GNI). Malaysia Convention and Exhibition Bureau (MyCEB) play a role as a one-stop center to ensure the quality of services provided by the convention centre in Malaysia meet the standard of requirement stated by the International Congress and Convention Association (ICCA). In 2013, Kuala Lumpur being rank as a top 10 among countries in Asia Pacific & Middle East that have been organized international meeting. Therefore, the maximization of operational and marketing methods especially in service industry will not only boost Malaysia exhibition industry but also turn to become a platform for local enterprise to venture into the global marketplace. The big challenge for convention centre ware to maintain a quality of services that provided by them as venue operators. Therefore, the researchers decide to discover the impact of physical elements towards event exhibitors' satisfaction by using servicescape dimensions consist of ambient condition, spatial layout and functionality, and sign, symbol and artifacts. The finding shows all three elements in the servicescape dimension have a significant relationship with event exhibitors' satisfaction where spatial layout and functionality become the most dominant factors among the three elements. The decoration provided and size of the hall also will give a positive impact and lead to event exhibitors' satisfaction. It is suggested that a good services and facilities provided by venue operators should be incase in order to encourage a repeated customers in future.

Keywords: Servicescape; Convention Centre; Event Exhibitors; Event Exhibitors Satisfaction

How Corporate Image, User Image, and Product Image Influence Purchase Decision on Halal Food: An Empirical Study at Restaurant Certificated by Indonesian Islamic Scholar Board

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ABSTRACT

This study aims to investigate the influence of corporate image, user image, and product image toward purchase decision on halal food. Focus of the study is to reveal customers' purchase intention of restaurant certificated by Indonesian Islamic Scholar Board. Data were gathered from customers of the restaurant using questionnaires and received 150 respondents. A multiple regression was applied to analyze the data. The result shows that corporate image, user image, and product image significantly affect purchase decision on halal food. This study provides empirical evidence that corporate image, user image, and product image are important antecedents to drive customers' purchase decision on halal food served by restaurant.

Keywords: Brand Image, Corporate Image, Halal Food, Product Image, Purchase Decision, User Image.

Research Program on Key Success Factors of e-Government and Their Impact on Accounting Information Quality

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ABSTRACT

The e-Government implementation objective is to achieve clean, transparent, and responsive government. The information technology elements integration will be needed on each business processes stage such that great number of services within public services sphere are attributed with an accurate, timely, complete, and relevant information. The West Java Province, Indonesia has been paying much attention on e-Government implementation for a decade. However, the 2012 PEGI result (Indonesia e-Government Ranking) for 21 municipalities in West Java Province are still poor. This may lead to low quality of accounting information as reflected in the modified audit opinion for some municipalities' financial statement. This research program is conducted to measure the e-Government implication on the accounting information quality which is measured by financial statement quality, in order to set strategy for gaining unqualified opinion on municipalities' financial statement in West Java Province. This research will identify a relation model between them. This multi-years research program will be conducted in 27 municipalities of West Java Province and employing different sets of research approaches such as structured review and qualitative work with interview or focus group discussion to develop key success factors of e-Government, and Partial Least Squares Structural Equation Modeling as the analysis method.

Keywords: Accounting Information Quality, E-Government, Key Success Factors.

Systematic Review on Process Representation in Accounting Information System

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ABSTRACT

Understanding business processes within organization is becoming more and more strategic key aspect. The notion of understandability has been receiving much attention in the process modeling community. Prior studies have attempted to define understandability as an intrinsic property of a process model. This means that understandability has been viewed as the syntax of the process model itself, accountable for the design and grammatical rules. Aside from the immediate relationship with the syntactic properties there seems to be a lack of sufficient attention paid to the semantic properties of the model (What meaning of the application domain do grammatical constructs convey?) In a similar fashion, pragmatic properties, those pertaining to the humans viewing the model, have been less intensively investigated for process understanding, such as characteristics related to prior knowledge of a person, or different sets of process representations. Therefore, it is suggested that understandability should be seen from the dynamic traits exhibited by the humans using the process models and the process of interpreting the model. This is important because the usage of a process model ultimately rests on the quality of individuals to comprehend the model processed. Against this elaboration, this paper strives to contribute to the body of knowledge by focusing on user characteristics and representation formats a user utilizes in relation with accounting and information system. The paper looks at, through systematic approach the collection of prior research papers relevant to the use of representation format depicting business processes and/or other information artifacts. Of high interest are those papers with orientation in different representation format, namely diagram-oriented and textual-oriented. Observable differences have been studied between different representation modes in which understandability serves as part of a dimension of interest: tables versus graphs, within text groupings, inter-grammar evaluation and intra-grammar evaluation. Some works postulate a superiority of using diagrams-oriented depiction for externalizing problems whereas others find the opposite superiority for textual-oriented depiction. Surprisingly, there is also inconclusive concession with regard to the review. Such a comparison is highly relevant, as business process is attributed with risks that may affect organization at different level of exposures. This review provides the basis for the next stage to augment process comprehension quality of individuals interacting with process representation. Building the argument based on the theory of equivalence of representation, we argue the review could pave the way for further research in experimental situation to understand behaviors and structural properties that idiosyncratically differed from another at the maximum degree along the continuum.

Keywords: Business Process, Process Representation, Accounting Information System, Systematic Review.

Influence of Organizational Commitment on Employee Fraud with Effectiveness of Internal Control and Organizational Justice as a Moderating Variable

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ABSTRACT

Fraud is a form of action taken as use of office/employment a person to acquire personal wealth through the implementation of deliberate misuse of resources or wealth organization that hired him. This study aimed to examine the effect of employee fraud at the office of the factors that influence such as organizational commitment, internal controls and organizational justice as a moderating variable. This research was carried out by as many as 34 employees in city government of Bandung who work on Accounting and Finance Section in Bandung City Government. Mechanical sampling using purposive sampling. The collection of data used by the questionnaires. These results indicate that there is a positive influence organizational commitment to employee fraud, there is a negative influence between organizational commitment to employee fraud with moderation effectiveness of internal control and there is a negative influence between organizational commitment to employee fraud with justice organizations in moderation.

Keywords: Organizational commitment, effectiveness of Internal Control, Justice Organization, Employee Fraud.

Travelling Through Instagram: Analysing Potential Value for Tourism Industry in Indonesia

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ABSTRACT

This paper focused on how social media, in case, Instagram become an effective media to promote tourism site in Indonesia. As we know, every city in Indonesia has an account in Instagram just for sharing an unique potential in their city. Bali, is the most well known destination branding in Indonesia, but know, conventional tourism promotion is not enough for promoting Bali, so that Balinese people tried to promote wuth their own way. In our observation, we find that they use social media, in case – Instagram for showing the other potential cultural tourism in Bali. Based on that, we think that Instagram provide a complete communication facilities, such as tourism branding, brand exposure, user generated content, e-commerce facilities and photography. Using visual methodology and content analysis, we tried to describe the potential value of Instagram for promoting tourism site in Indonesia and describing how Instagram creating brand destination through photography side.

Keywords: Destination Branding, Instagram, Culture Marketing, Media Sosial, Indonesia



Understanding Customer Experience Management in Retailing

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ABSTRACT

Survival in today's economic climate and competitive retail business requires more than just low prices and innovative products. To compete effectively, businesses must focus on the customer's shopping experience. To manage a customer's experience, retailers should understand what customer experience actually means. Customer experience includes every point of contact at which the customer interacts with the business, product, or service. The concept of customer experience has emerged as a strategy for the retail business which are facing competition. This research paper highlights the need and significance of customer experience in retail business. Data has been collected from multiple sources of evidence to understand the importance of customer experience, in addition to books, journals and website. The paper aims at how the actual implementation of customer experience to helps the business organizations retaining satisfaction their customers a long term and how the company gain an extra competitive. It also explores the main issues in adoption of customer experience practices and keep retail business sustainability and satisfaction customer. This paper will attempt 1) to understand the concept of customer experince; 2) significance of customer experince 3) what are the anteseceden of customer experince; and 4) range of customer experince measurement methods.

Keywords: Customer Experience, Retail, Strategy.



Leading Learning: A Grounded Theory Perspective of Orang Asli Parental Involvement and Engagement

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ABSTRACT

Past research attributed the lack of parental involvement as a factor of Orang Asli (OA) poor academic achievement. This paper illuminates OA parental involvement with their children's learning, based upon a Grounded Theory study of learners' retrospective perspectives. Participants were fourteen OA students who have reached tertiary education. The study indicates that the concept of parents within this community extends beyond that of the father and mother. Other family members and relatives took on the role to fill up parental gaps. Furthermore, parental involvement must be seen in context with the social and cultural capital of the OA community. The provision of an environment conducive for learning within the traditionally disadvantaged OA homes must be appreciated within the context of 'lack' – in other words, the condition of deficit. In a world of lack, a little is a lot. Implication for practice includes for school to consider the OA social and cultural capital in leading the learning of the OA students, and to minimise the barriers that made the parents' involvement invisible to educators. This study reveals aspects of OA parental involvement and engagement that have not been sufficiently illuminated in the existing literature except in the context of deficit.

Keywords: Grounded Theory; Indigenous Education; Leading Learning; Orang Asli Education; Parental Engagement; Parental Involvement.

Principals' Developmental Leadership Behaviors: Validating a Scale with Structural Equation Modelling

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ABSTRACT

The objective of the study was to validate a substantiated Principals' Developmental Leadership Behaviors Model (PDLBM) and an instrument to identify critical components of Principals' Developmental Leadership Behaviors (PDLB) in Malaysian secondary schools context. Seven distinct pilot test approaches were administered to overcome any shortcoming arises based on the particular method used, specifically to ensure the validity and reliability of the instrument. A total of 928 teachers from 58 high-performing secondary schools completed the survey. Structural Equation Modelling was employed to test the models. Exploratory Factor Analysis was applied to identify the underlying factors, whereas Confirmatory Factor Analysis was employed to test the measurement models. The analysis yielded a three-factor PDLBM: (1) focused, (2) supportive and (3) developer. The results supported evidence for convergent validity, construct reliability and discriminant validity. The PDLBM is a coherent premier tested model derived in a local Malaysian cultural education setting. It also provides direction for practitioners in planning and designing specific training programmes for developing leadership competency among teacher leaders, with the enhancement of PDLB in Malaysian secondary schools. Apart from being easy to administer and not time-consuming, Principals' Developmental Leadership Behaviors Scale is also a promising tool for both researchers and practitioners.

Keywords: Developer; Focused; Principals' Developmental Leadership Behaviors; Structural Equation Modelling; Supportive; Teacher Leaders.

Linking Performance Appraisal Justice, Trust, and Employee Engagement: A Conceptual Framework

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ABSTRACT

Employee engagement has been acknowledged as one of the most important factors leading to the success of organizations in sustaining competitive advantage. Various studies have highlighted the role of performance management as an antecedent to employee engagement. Minimal attention however, has been given specifically on performance appraisal justice and its implications on employee engagement. Moreover, the limited studies that looked into appraisal justice had not integrated all dimensions of justice namely procedural, distributive, interpersonal, and informational, thus lack in representing a comprehensive view of justice in appraisal. Review of previous literature has also revealed that although the role of trust as a catalyst to various organizational relationships has been recognized, little is known on its influence on performance appraisal justice and employee engagement. The present paper thus proposes a theoretical integration between all dimensions of performance appraisal justice and employee engagement with trust as a moderating variable to this relationship. Finally, directions for future research are proposed.

Keywords: Competitive Advantage, Employee Engagement, Performance Appraisal Justice, Performance Management, Trust.

Linking Perception towards Prospective Economic Conditions on Satisfaction towards Federal Government

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ABSTRACT

Economic voting theory posits that the performance of economy is one of the most important issue in affecting voters' choice and decision. However, there is still great perplexity on the impact of prospective economic evaluations on countries with parliamentary systems and coalition governments. This paper contributes empirical findings on the examination of the perceived prospective economic conditions and demographic factors on the satisfaction of Federal government in Malaysia. The findings show that the perception towards prospective economic conditions has an impact on the satisfaction towards federal government after controlling the gender, ethnicity, and age factors. These results imply that voters are concerned with the prospective economic conditions when deciding whether or not to support the incumbent government. Thus, federal government needs to ensure the relevant policies and programmes implemented are able to strengthen the economics performance in order to gain the voters confidence.

Keywords: Economic Voting Theory, Prospective Economic Conditions, Satisfaction towards Federal Government, Voters' Choice.

The Influence of Strategic Orientation and Absorptive Capability on Value Creation of Courier Service Industry in Indonesia

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ABSTRACT

The growth of business performance of courier service industry in Indonesia in the last 5 years are likely to stagnate. The percentage of target achievement of sales performance is still difficult to achieve and profit growth is relatively small. This study aims to explore the data and information on strategic orientation and absorptive capability on value creation of courier service industry in Indonesia. The nature of this research is descriptive and verification. The unit of analysis is the courier service industry, and a sample of 50 courier service companies operates in various regions in Indonesia. Time horizon is cross-sectional, where the research is done at a certain time. Primary data were collected by a questionnaire and interviews with companies executives and stakeholders. The analysis is done by using the model verification Partial Least Square (PLS). The findings show that Strategic Orientation and Absorptive Capability simultaneously influence Value Creation. Strategic Orientation has a greater influence than Absorptive Capability on Value Creation.

Keywords: Strategic Orientation, Absorptive Capability, Value Creation

Planning and Implementation of School-Based Assessment (SBA) among Teachers

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ABSTRACT

School-based assessment (SBA) has been introduced across the country to replace the current system of public examinations. Therefore, this study was to identify the level of planning and implementation of SBA among teachers. Double layer rubric questionnaire was used as an instrument and has been tested with alpha Cronbach 0.917. Respondents comprise 589 teachers who implement SBA nationwide and a total of 4 teachers were randomly selected to interview. Data analysis interview is to support the findings. While the descriptive and inferential data analysis made using SPSS version 19 to get frequency, percentage, mean, standard deviation. The findings indicate the level of Planning is high while moderate-level implementation of the SBA. Overall, rigorous planning necessary to ensure implementation of SBA run perfect.

Keywords: School-based Assessment, Double Layer Rubric, Planning, Implementation.

‘Hit-The-Road-Running’ and Reflect: A Qualitative Study of Women Managers’ Informal Learning Strategies Using Feminist Principles

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ABSTRACT

The purpose of this paper is to report a qualitative study with Malaysian women managers, which explored the various ways women managers developed competencies at work. The research drew on in-depth interviews with a sample of fifteen women managers representing three major work sectors in Malaysia. The qualitative approach used in this study incorporated feminist epistemology in the interview protocol with the aim of loosening the androcentric moorings of the empirical process in management research. In the articulation of feminist concern for this study the focus of study was on women managers’ lived experiences. The findings highlight that women managers acquired managerial competencies by relying on several informal learning strategies. The more senior the women managers, the more they are reflective about themselves and performance at work. The ability to hit-the-road-running is one of the highly valued competencies for those occupying senior positions. These findings extend previous research on competence acquisition, indicating the various ways of learning at the workplace by women managers from different management levels. The paper highlights the need to understand women managers’ developmental need and workplace learning so that their progression to senior management can best be supported.

Keywords: Women Managers, Informal Learning Strategies, Workplace Learning, Competence Acquisition, Feminist Epistemology, Malaysia

The Probability of Selection of Ocean Freight: The Competition between Night Ship and Quick Ship Route Kendari - Raha

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ABSTRACT

Sea transport activity sector is one of the main supports in the movement of the economy social, cultural and defense of the security of a region. The transport sector is very influential in accelerating the movement of a region's economy. Therefore, it should be immediately developed transport infrastructure chiefly in implementing sea transportation so it would take over the transport network serving professionals in the maritime transport services. The purpose of this study was to analyze the characteristics of the service users both modes be competed between quick ship and night ship, analyzing factors that affect passenger preference in choosing ocean freight between night ship and quick ship as well as analyze the probability of selection modes between ocean freight ship that night and quick ship route Kendari – Raha using stated preference methods. The result of the research was the frequency of passenger travel within 1 month of which was uncertain where the difference in the frequency of passenger journeys aboard the night caused by gender, purpose of travel, long settled in the place of destination, personal income and the family income while the difference in the frequency of passenger ship travel quicker due to the last level of education and income of the family and the service request preferences factor ocean freight ship night is cost affordable, comfortable, could bring a vehicle, can carry large amounts of goods and makes it easy to obtain a schedule of departure the ship while the ship quickly factor is time travel that fast, timely, makes it easy to obtain a schedule of departure of the vessel, the ship get tickets easy and condition waiting room is clean and comfortable at the port as well as binomial logit Model ship selection ratio of night to ship fast is $Y = 1,192 X - 0,383$, with an R^2 of 0.960. This means that a percentage of the influence of the ratio of the cost of the night against a fast ship was 96.0% where the cost of that question is the cost of travel, travel time and frequency of travel so that the smaller the cost ratio of night boat ride to the ship quickly then the probability of election night ship will increase and 72% of passengers will choose the night although night ship fee equal to the cost of the vessel fast ship operators whereas if want to increase market share to 70% fast ship operators should be able to perform services and cost-efficiency so the cost of fast ship should be cheaper by 3.9 times of the night. If the expected market shares balance (50%), then the cost of fast ship cheaper than night ships with cost unit 2.15 times.

Keywords: The Selection Mode, Night Boat, Fast Ship.

Graduate Employability Skills Awareness: A Gendered Perspective

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ABSTRACT

In light of today's challenging economic situations, having knowledge on subject matter is no longer sufficient for fresh graduates to gain employment. Increasingly important is that their hard skills are complemented by a good blend of skills which can enhance their employability. This paper compares the industry ranking and student ranking on a set of skills for entry-level jobs. Data were obtained via surveys administered to employers and to graduating students in a Malaysian public university. The results indicated a rather significant gap between the ranking of the students and that of the employers. There are several skills that the student sample did not consider as that critical for fresh graduates but which are highly valued by the industry. Results along gender line interestingly indicated that when compared to male students, female students are generally more informed of what the industry wants in terms of employability skills.

Keywords: Employability Skills, Undergraduate, Malaysia

Public Relations Performance in Media Worker Perception

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ABSTRACT

Media and Public Relations role have a strong relationship. Media need events to get news, and Public Relations needs media to promote a good image in order to build a good reputation in their stakeholders society. However, media worker must emphasize the importance of news values and ethic code of journalistic. Media worker often think that bad things of institutions become interesting or good news. It is opposite of what public relations wants. This paper aims to explore how Universitas Brawijaya public relations can manage the media relationship to promote the reputation. This research employees focus group discussion as the second data gathering technic after collecting data through media monitoring. In this qualitative research, researchers involve 24 reporters including print media, broadcasting media and media online. This research found out that local media gave more chance to cover Universitas Brawijaya activities but national media tend to be more stringent to select events. Media workers expect Universitas Brawijaya support media or cooperate with by providing some information related to innovation which lecturers or students create. They stated that media will not cover events such as ceremonial activities, student activities or guest lecture.

Keywords: Media Expectation, Public Relations, Universitas Brawijaya, Media Perception.

The Conservation of Perang Pandan Tradition for the Socio- Economic Life of Adat Community in Tenganan Pagringsingan Bali

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ABSTRACT

This study was aimed at: explaining the efforts done by people in conservatising perang pandan tradition in adat village of Tenganan Pagringsingan; describing the socio-cultural virtues of perang pandan tradition; and identifying whether the socio-cultural virtues of perang pandan tradition have contributed to socio-economic life of adat community. This study was conducted in the tradition of ethnographic research. The informants of this study were selected purposively. They were: the functionaries and the leader of desa pakraman/adat village (bendesa); and the participants of perang pandan in Tenganan. The data were collected by doing observation, in-depth interview, and by studying documents. Data were analyzed qualitatively as done by Spradley. The results of this study revealed that as follows. The efforts done by people of Tenganan Pagringsingan in conservatising perang pandan traditions were namely: through doing traditional education in which the youngsters actively involved in metruna nyoman, regularly conducting perang pandan tradition, and building cultural museum. Perang pandan tradition has some socio-cultural virtues, namely: thanks to God almighty, learning togetherness and skillfulness, and doing yadnya as the implementation of Tri Hita Karana ideology. The implementation of perang pandan tradition regularly have given impact to the socio-economic life of the villagers.

Keywords: Perang Pandan Tradition, Conservation, and Socio-Economic Life.

Analysis of Economic Structure in Eradication Poverty in the Province of East Nusa Tenggara Indonesia

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ABSTRACT

Province East Nusa Tenggara or Nusa Tenggara Timur (NTT) Indonesia is a region in the State of Indonesia and is one of the provinces in effect as a poor region by size of Gross Domestic Product (GDP). Thus, according to the heading structure of economic growth on eradication poverty did NTT Indonesia, this research should be conducted to see; how does the economic structure and growth sectors of the economy based on the contribution of each sector to the GDP of NTT Indonesia? The objective of this study to analyze the economic structure and economic growth in NTT Indonesia, based on the contribution of each sector to the GDP of NTT Indonesia. Therefore, measuring the economic structure value added growth rate of the economy, in addition to providing guidance on the development of economic activity in a particular period. In fact, the goal of macro economic development NTT Indonesia to increase people's income and economic equality through the production, productivity, revitalizing the economic institutions, and increase employment opportunities is not reached during the last two decades.

Keywords: GDP growth, Economic Sector, Economic Structure, Poverty Eradication, Value Added

Sustainable Development and Reconceptualization of Financial Statements

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ABSTRACT

The study aims at formulating an integrated concept of financial statements in accordance to the spirit of sustainable development. The study utilises the concept of sustainable development accountability. It is a concept of business people who aware on their accountability to advance corporate sustainability. It is a field of thinking and practicing by which business organizations work to extend the life expectancy of ecosystems, societies and economies. By adopting the concept of corporate sustainability, business organizations could declare their involvement in the achievement of sustainable development goals. The study finds that the reconceptualized financial statements should explicitly declare economic, social and environmental aspects as the elements of basic financial statements and its accompanying notes. The study also suggests adoption of this idea in building conceptual framework for financial reporting and accounting standards.

Keywords: Economic; Environment; Financial Statements; Integrated Reporting; Social; Sustainable Development.

Conceptualising the Early and Rapid Internationalising Firms

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ABSTRACT

The advent of technology and globalisation has enabled firms to leapfrog their internationalisation process. Firms that internationalised from the day of inception are often referred to as born globals. Building on extant literature, this paper presents a conceptual model of factors contributing to rapid internationalisation of born global firms. Drawing from network approach and dynamic capabilities perspective of competitive strategy, this paper proposes that firm's entrepreneurial orientations as antecedents to network capability. To overcome resource constraints often faced by born globals, access to external resources are expected to contribute to the enhancement of their marketing competencies which are posited to explain the rapid internationalisation performance.

Keywords: Born Global; Dynamic Capabilities; Foreign Market Entry; Network Capability; Marketing Competencies; Rapid Internationalisation.

Conceptualising Consumers' Purchase Intention towards Online Group Buying

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ABSTRACT

Group-buying is a business model based on the power of collective buying. Consumers with similar product interest come together and obtain a significant volume discount from retailers. Online Group Buying (OGB) is growing rapidly and it has become popular and successful in many countries. However this area still lacks of research and it is in the early stages of development especially in developing and emerging market. With that in mind, we have reviewed the literature on consumers' purchase intention towards online group buying, focusing on a set of factors identified as leading influencers. This paper presents a conceptual framework and proposes propositions that explain factors influencing consumers' purchase intention towards online group buying.

Keywords: Electronic Word Of Mouth; Online Group-Buying; Perceived Usefulness; Perceived Ease-Of-Use; Price; Trust; Perceived Risk.

A Comparative Study on the Work Reward Preferences between Generation X and Generation Y

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ABSTRACT

Many organisations are still rewarding employees under one scheme. However there are inconsistent findings that indicate the rewards should be re-evaluated to cater the increasing generational differences in the workplace. Thus the objective of this research is to analyse the reward preferences of Generation X and Generation Y in the workplace. A sample of 14 respondents working in various organisations participated in this research and results indicated several significant findings. One of the main findings is that Generation Y prefer non-monetary rewards over monetary. The findings will be able to help organisations to cater the demands of its employees that are predicted to consist of Generation Y in the near future.

Keywords: Generation X; Generation Y; Management; Monetary; Non-monetary.

Role of Information System (IS), Social Networking Technology (SNT) and WEB 2.0 for Improving Learning Outcomes: A Case of Malaysian Universities

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ABSTRACT

Technology in education has been playing a vital role over the past decade. Information technology (IT) usage has evolved to the next level from traditional methodologies to improved integrated hybrid methodologies in various institution of higher learning. Different patterns of technologies such as digital libraries, Web 2.0, office application, Mind map tools and mobile technology tools which is widely used by varsity students as a medium for interaction and exchanging information. The study was to examine to what extent students perceptions of various forms of technology namely; presentation tools, workspace tools, collaboration tools and the web tools with the theoretical framework for this research. The aim of the study this chapter intends to develop the research hypotheses, which is conceptually related to each other in order to meet the intended objectives and obtain the expected outcome of the research. To achieve this expectation, a detailed critical review of various models and the present research on technology acceptance perception.

Keywords: Technology; Information System; Social Networking Technology.

Analysis Social Security System Model in South Sulawesi Province: On Accounting Perspective

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ABSTRACT

This research aims to analyze the poverty, education, and health in social security system model based on accounting perspective using empirical study on South Sulawesi Province. Issued Law No. 40 for 2004 regarding National Social Security System is one of attentions from government about social welfare. Accounting as a social science deserves to create social security mechanisms. One of the crucial mechanisms is social security system. This research is a grounded exploratory research which attempts to explore forms based on social security system. By using inhabitant of house hold as the sample of survey in South Sulawesi Province, the result shows that social expenditure on food is higher than on non-food. In addition, the level of social security system increases in which the expenditure level for education is greater than the expenditure level for health and food necessity, at twelve districts to be different each other.

Keywords: Poverty, Education, Health, Social Security System Model.

Analysis of Internet Banking Using Technology Acceptance Model by Experience as Variable Moderation

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ABSTRACT

The scope of the current accounting science continues to evolve. Accounting is no longer known only by numbers. However, some researchers have tried to examine the behavioral aspects behind the compiler or user numbers. Banking technology is closely related to accounting transactions. Both in terms of the service provider or the user in terms of services. Banking applications concern today is the internet banking. Various advantages have been offered through the use of internet banking, but some customers prefer waiting in line at a bank or use an ATM (Automated Teller Machines) to conduct their banking transactions while it is possible to use the internet banking. The level of acceptance internet banking services by customers can be influenced by several factors, Studies show that the reason for the lack of customers is more intent on behavioral aspect. Some researchers compared three behavioral theories namely: technology acceptance models (TAM), theory of Reasoned Action (TRA) and the theory of planned behavior (TPB). Davis et al (1989) found that better explains TAM want to receive technology. This study aimed to analyze the variable TAM by adding the awareness of service as an external variable and Experience as a moderating variable. Data obtained by distributing questionnaires to customers. Selection of the sample using simple random sampling technique. Hypothesis testing method, Partial Least Square (PLS) via AMOS program. The results showed that the hypothesis proposed seven, four significant and three insignificant.

Keywords: Usefulness Internet Banking, Technology Acceptance Model, Awareness Of Service, Experience.

Impact of the Application of User Behavior of Tax Audit Report on the Performance of Tax Audit Approach Technology Acceptancemodel (TAM): Tax Service Office in Madya, Makassar

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ABSTRACT

This study aims to determine the impact of tax inspectors conduct visits of dimensional perception of convenience and expediency perception Tax Application Inspection Report (ALPP) on the performance of tax audits on Madya Tax Office, using simple linear regression analysis. The research data obtained from questionnaires given to related parties in the KPP Madya namely the examination and the public. Samples were obtained by the method of random sampling. Based on the total sample of 50 respondents obtained partial results of the study that each variable utilization and ease of use of ALPP significant effect on the performance of tax audits with TAM approach. Simultaneously two independent variables (utilization and ease of use) is a significant effect on the performance of tax audits.

Keywords: Utilization, Ease Of Use And Performance Of Tax Audits

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