

ICEBUSS 2016



FARULTAS EKONOMI
UNIVERSITAS ISLAM MALANG



GLOBAL VIRTUS CENTER
FOR CORPORATE GOVERNANCE, UKRAINE

**"MAJU BERSAMA
MEMBANGUN
EKONOMI BANGSA"**

**PROCEEDINGS
International Conference on Economics,
Business and Social Sciences
(ICEBUSS)**



Co-hosts:

Universitas Malaysia Kelantan
Universitas Esa Unggul
UPN "Veteran" Yogyakarta
Universitas Islam Madura
Universitas Ma Chung
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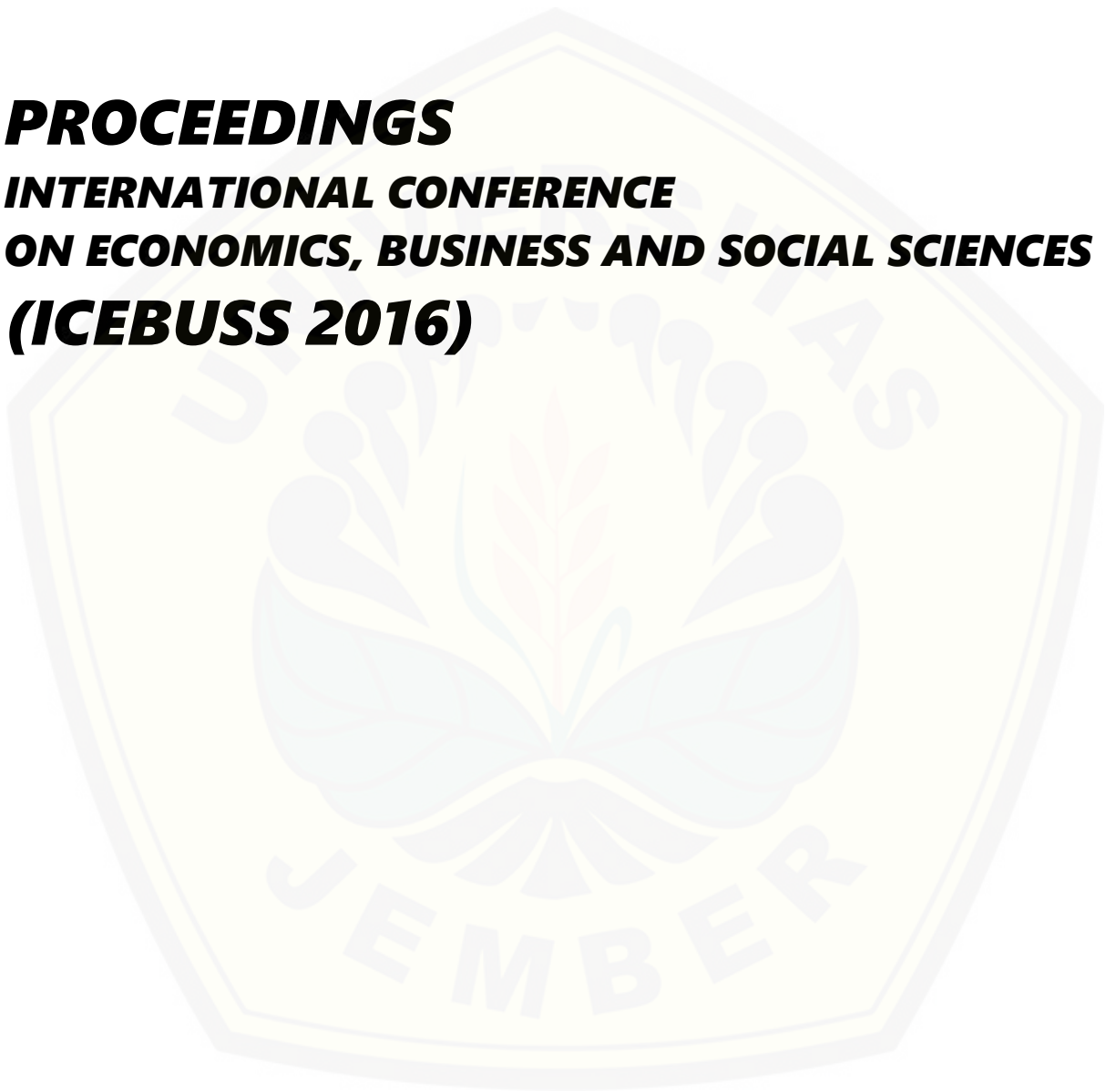


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Co-hosts :



PROCEEDINGS
INTERNATIONAL CONFERENCE
ON ECONOMICS, BUSINESS AND SOCIAL SCIENCES
(ICEBUSS 2016)



**PROCEEDINGS
INTERNATIONAL CONFERENCE
ON ECONOMICS, BUSINESS AND SOCIAL SCIENCES
(ICEBUSS 2016)**

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RECTOR'S WELCOME

I am delighted to welcome you to ICEBUSS 2016 in Malang, Indonesia. The Purpose of ICEBUSS is to bring together researchers and practitioners all over the world to share new ideas and present latest development in the theoretical and practical area of Economics, Business and Social Sciences. This year's conference brings together more than 177 presenters and practitioners to discuss the latest issues.

We are honored to have keynote speakers in the conference: Professor Raghavendra Rau from University of Cambridge and we are hoping that all participants of the conference to take time not only for paper and presentation, but also actively engage one another and to take this opportunity to further develop your professional link.

The conference will not be possible to be organized the dedicated effort of many individuals who have contributed to the various process that make up this event. For their dedication, I sincerely convey my appreciation. My sincere gratitude also goes to our institution's partner that provide their support a joint host Global Virtus Center for Corporate Governance Ukraine, cohosts and sponsors in this conference.

Rector
University of Islam Malang

Prof. Dr. H. Maskuri, M.Si

SPEECH FROM DEAN

Nur Diana, SE, MSi

Dean of Faculty of Economics University of Islam Malang

In the Name of Allah, the Most Beneficent, the Most Merciful.

It is with great pleasure that I welcome the participants of the International Conference Economic, Business and Social Sciences 2016. The Prophet Muhammad (peace be upon him) said 'Acquire knowledge and impart it to the people.' (Al Tirmidhi). The quest for knowledge has been from the beginning of time but knowledge only becomes valuable when it is disseminated and applied to benefit human kind. It is hoped that ICEBUSS 2016 will be a platform to gather and disseminate the latest knowledge in economics, business and social sciences.

Academics, Scientists, Researchers and practitioners of economics, business and social science will be able to share and discuss new findings and applications of economics, business and social sciences. It is envisaged that the intellectual discourse will result in future collaborations between universities, research institutions and industry both locally and internationally.

This is our first ICEBUSS and we shall continue to conduct it every year, wish that research fellow and academics from universities in Indonesia and in foreign countries take part we would like to express our highest gratitude those who have participated as both presenters and participants.

We would like to express our highest gratitude those who have participated as both presenters and participants. We would also like to extend our sincerest appreciation to all the host University of Islam Malang and Global Virtus Center for Corporate Governance Ukraine and Co-host : Universitas Esa Unggul Jakarta, Universiti Malaya Kelantan, , UPN Veteran Yogyakarta, Universitas Islam Madura Pamekasan, Sekolah Tinggi Ilmu Ekonomi ASIA, Universitas Ma Chung, Universitas Darma Persada Jakarta , Universitas Islam Lamongan, Sekolah Tinggi Manajemen Informatika & Komputer ASIA, Universitas Hangtuh Surabaya, Universitas Tama Jagakarsa Jakarta, Sekolah Tinggi Ilmu Ekonomi Widyagama Lumajang and Magister Manajemen UNISMA.

Please accept our deepest apologies for all the imperfection during the seminar. Till we meet again next year. God Willing , Insha Allah.

KEYNOTE SPEECH

"THE GLOBAL PATTERN OF ALTERNATIVE FINANCE"

Professor Raghavendra Rau

Judge Business School University of Cambridge

Although various forms of alternative finance have long existed, the combination of weaker financial institutions following the financial crisis, disruptive disintermediation-Enabling technology and underlying socio-economic as well as cultural shifts is challenging the paradigm of how finance will be provisioned in the future. The UK alternative finance industry alone has raised more than £1.6 billion for individuals, start-ups, small and medium firms, social enterprises and good causes between 2011 and 2015. Several economies, particularly the US, Europe and emerging markets, are already witnessing significant alternative capital formation and financing activities in venture capital, consumer credit, SME finance, high-tech and creative industries, social impact investing, development and renewable energy sectors.

However, little academic research is currently available to inform policy makers, regulators, industry players and other stakeholders about why various forms of alternative finance are emerging or how new financing instruments and intermediaries are functioning and evolving. There are a number of unanswered research questions of relevance to these stakeholders. How and why do funders invest, lend or donate through alternative finance channels? From fundraisers' perspective, how do they compare alternative finance instruments and channels with financing alternatives available via the traditional financial system? In a macro-economic context, is alternative finance expanding the existing pool of capital/credits or merely rechanneling it? What is the socio-economic impact of alternative finance in terms of job creation, revenue generation and community engagement at local, regional and national levels? Do some economies have a comparative advantage in enabling alternative finance, and if so, why? How will public policy and regulations affect the trajectories of alternative finance? Are developments in alternative finance a threat or an opportunity for incumbent financial institutions, and how is their response influencing broader change within the financial system?

PATRONS

Keynote Speaker:

Professor Raghavendra Rau (Judge Business School University of Cambridge)

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Faculty of Economics University of Islam Malang
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Conference Chair and Co-Chair:

Nur Diana (University of Islam Malang) – Chair
Afifudin (University of Islam Malang) – Co-chair

Scientific Committee:

Professor Raghavendra Rau (University of Cambridge)
Professor Alexander Kostyuk (Global Virtus Center for Corporate Governance, Ukraine)
Professor William Megginson (University of Oklahoma)
Professor Claudio Morana (University of Milan)
Professor Joseph Cherian (National University of Singapore)
Professor Thomas Chemmanur (Boston College)
Professor Ansari Mahfooz (University of Lethbridge)
Professor David Guest (King’s College)
Professor Henk von Eije (University of Groningen)
Professor Graham Partington (University of Sydney)
Professor Raja Suzana (Universiti Malaysia Kelantan)
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Faisal, PhD (Diponegoro University)
Dr. Suherman (State University of Jakarta)
Dr. Fachruzzaman (University of Bengkulu)
Dr. M. F. Arrozi (Esa Unggul University)
Dr. Winarno, MM (UPN Veteran Yogyakarta)

PROGRAM

December 6 – 7, 2016, ATRIA Hotel, Malang

Tuesday, December 6, 2016

07.30-14.00	Registration
08.30-10.30	Concurrent sessions I
10.30-10.40	Coffee breaks
10.40-10.50	Welcome Speech by Dean, Paramount Ballroom
10.50-11.00	Opening Speech by Rector, Paramount Ballroom
11.00-12.00	Keynote speech by Prof. Raghavendra Rau, Paramount Ballroom
12.00-13.00	Lunch
13.00-15.30	Concurrent sessions II
15.30-15.40	Coffee break
15.40-17.40	Concurrent sessions III

Wednesday, December 7, 2016

07.30-10.00	Registration
08.00-10.45	Concurrent sessions IV
10.45-11.15	Coffee breaks
11.15-13.00	Lunch

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December 6, Hours: 08.30 – 10.30

Room	IVORY 1	IVORY 2	IVORY 3	IVORY 4	PARAMOUNT BALLROOM
Session Chair	Nani Rohaeni	Nedi Hendri	Adrie Putra	Muhamad Ahsan	Oyong Lisa
	“Model System Management of Traditional Market” Fiqi Fatmawati	“Preventive Toward Earthquake’s Disaster in West Sumatera Based on Geophysics Analysis” Reza Prima Yanti, Suharsono, Indriati Retno Palupi, Wahyu Hidayat (UPN “Veteran” Yogyakarta)	“WASTA: The Good, The Bad and The Ugly” Ameen Ali Talib (SIM University, Singapore)	“Management Discussion and Analysis, Corporate Governance Perception Index and Market Reaction” Lindrianasari (Univ. Lampung) Sondang Berliana Gultom, Liza Alvia (Univ. Lampung)	“ISU DAN TANTANGAN PEMBELAJARAN BAHASA ARAB DI MALAYSIA” Anuar bin Sopian (Universitas Teknologi MARA Melaka, Malaysia)
	“INDICATORS INVESTIGATION MODEL OF CORPORATE FAILURE IN INDONESIA” R.A. Nurlinda, Eka Bertuah (Esa Unggul University)	“Experimental Study: Negative Framing, Rigid Thinking and Commitment Escalation in Making Decisions” Andi Irfan (UIN Sultan Syarif Kasim Riau)	“FAITH-BASED CIVIL SOCIETY AND SELF-RELIANCE DEVELOPMENT: A CASE STUDY OF PESANTREN ULUMUL QURAN, AT BOJONGSARI, DEPOK, WEST JAVA, INDONESIA” Hari Zamharir (Universitas Nasional), Suprihatin (Universitas Nasional)	“Social Entrepreneurship Attitudes and Activity in Indonesia” Gandhi Pawitan, Maria Widyarini, Fiona Ekaristi (Parahyangan Catholic University)	“MANAJEMEN LABA, STRUKTUR KEPEMILIKAN DAN PERUBAHAN TARIF PPH UNDANG-UNDANG NO. 36 TAHUN 2008 (Studi Empiris pada Perusahaan Keluarga dan Non-Keluarga di BEI Tahun 2007-2010)” Sri Suranta, Bandi dan Eko Arief Sudaryono (Universitas Sebelas Maret)
	“THE ROLE OF HEALTHY SCHOOL ENVIRONMENT AND CANTEEN AS CHILDREN’S SOURCE OF CONSUMER LEARNING” Anna Triwijayati, Etsa Astridya Setiyati, Yudi Setianingsih, Maria Lucia Luciana (Ma Chung University)	“Influence Analysis of Price Fluctuations and Labor Costs, Against Revenues Potato Farmers in the village Pinangsungkulan Modioinding subdistrict, South Minahasa, North Sulawesi (2012-2014)” Lenny Leorina Evinita (Universitas Negeri Manado)	“ANALYSIS OF PERFORMANCE EFFICIENCY MEASUREMENT FOR PRIVATE UNIVERSITIES’ PROGRAM” Rina Anindita, Taufiqur Rahman (Esa Unggul University)	“RECONSTRUCTION OF BUSINESS FAILURE CLASSIFICATION MODEL FOR SMALL MEDIUM ENTERPRISES (SMEs)” Nekhasius Agus Sunarjanto, Herlina Yoka Roida, Agnes Utari Widyaningdyah (Widya Mandala Catholic University Surabaya)	“MODEL PRAKTIK AKUNTANSI DALAM RANGKA MENINGKATKAN AKSES PEMBIAYAAN KUR PADA UMKM DI KOTA PALU” Jurana, Ni Made Suwitri Parwati (Tadulako University)
	“Legal Framework of Shari’ah Corporations in Malaysia: Special Reference to Waqf Corporation” Hartinie binti Abd Aziz (Kolej Yayasan Pahang), Zuhairah Arif Abd Ghadas (University of Sultan Zainal Abidin)	“Behaviour of Risk Neutral Individual Investors In The Indonesian Stock Exchange” MF. Arrozi Adhikara (Esa Unggul University)	“EARLY DETECTION OF SYSTEMIC RISK THROUGH ENDOGENOUS RISK ON INDONESIAN ISLAMIC BANKING” Alfiana, Muhammad Yusuf (Widyatama University)	“Determine the Economic, socio-cultural relations as well as Songket craftsmen working system in South Sumatra” Tien Yustini, Lasmiana (STIM AMKOP Palembang)	“Peran Manajemen Hubungan Pelanggan dalam Bisnis Indonesia” Erna Andajani, Nurul Badriyah (Universitas Islam Lamongan)

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<p>“ANALYSIS OF FACTORS AFFECTING THE COMPANY ON PERFORMING AUDITOR SWITCH” Mathius Tandiontong, Tika Rema Pratiwi (Maranatha Christian University)</p>	<p>“COMMUNITY DEVELOPMENT AGENCY IN THE DEVELOPMENT IN THE VILLAGE IN THE DISTRICT LAMONGAN” Abid Muhtarom, Rizal Nur Irawan (Universitas Islam Lamongan)</p>	<p>“The Influence of Training and Reward on the Work Performance of PT Kimia Farma (Persero) Tbk Employees” Theresia Destiara CY, Ferryal Abadi (Institut Teknologi dan Bisnis Kalbis)</p>	<p>“MODEL AND CHARACTERISTICS OF MICRO FINANCE INSTITUTIONS BASED ON SME WOMEN IN BATU CITY” Ike Kusdyah Rachmawati, (STIE ASIA Malang)</p>	<p>“GAMBARAN ASERTIVITAS SEKSUAL REMAJA PUTRI SUKU BATAK” Rahma Yurliani, Indri Kemala, Liza Marini (Universitas Sumatera Utara)</p>
<p>“Review of the Implementation of Government Regulation No. 46 Year 2013: Contributions and Constraint for SMEs” Andi Iswoyo (Universitas Wijaya Putra), Yuli Ermawati (Universitas Wijaya Putra), R. Wilopo (STIE Perbanas)</p>	<p>“Public Private Partnership Model in Improving Quality of Hospital Services” Woro Utari, Hidayat, Andi Iswoyo (Universitas Wijaya Putra)</p>	<p>“Effect of Product Quality, Perceived Price and Brand Image on Purchase Decision on Product Brand of Country Of Origin which Mediated by Customer Trust” Lily Suhaily, Syarief Darmoyo (Atmajaya Catholic University)</p>	<p>“Analysis of the Effect Third Party Funds and Non Performing Financing toward Return on Assets of Sharia Rular Bank (BPRS) in Indonesia in the Year 2014 to June 2016” Uus Ahmad Husaeni, Irpan Jamil dan Agus Slamet Riadi (Universitas Suryakencana)</p>	<p>Keseimbangan pasar deposito dan pasar kredit di industri perbankan Indonesia Sugiyanto, Saptajumono (Universitas Esa Unggul)</p>
<p>“THE IMPACT OF SOLVENCY RATIO AND LIQUIDITY RATIO TOWARD THE COMPANY’S PERFORMANCE BANK LISTED ‘OON THE INDONESIAN BANKING STATISTIC PERIOD 2010-2015” Kartika Wulandari, Ronny Wijaya Zulkarnain (Widyatama University)</p>	<p>“CRITICAL REVIEW ON PERFORMANCE BASED REGIONAL BEHAVIORAL FINANCE PUBLIC SECTOR IN THE PROVINCE OF NORTH SULAWESI” Johny Manaroinson (State University of Manado)</p>	<p>“INSTITUTIONAL AND FINANCIAL MANAGEMENT MODEL OF KARAWO CRAFTERS IN GORONTALO, INDONESIA” Niswatin , Irawaty Igrisa, Hanisah Hanafi, Muhtar Ahmad (State University of Gorontalo)</p>	<p>“Incorporating Life Skills Elements into Classroom: An ESP Perspective and Prototype” Abdul Ghofur, Uzlifatul Masruroh Isnawati (Universitas Islam Lamongan)</p>	<p>“ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PROFITABILITAS PADA PERUSAHAAN PERBANKAN SYARI’AH DI INDONESIA” Mujairimi (Universitas Islam Madura)</p>

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December 6, Hours: 13.00 – 15.30

Room	IVORY 1	IVORY 2	IVORY 3	IVORY 4	PARAMOUNT BALL ROOM
Session Chair	Jurana	Tien Yustini	Johny Manaroinsong	MF. Arrozi	Woro Utari
	<p>“AN ANALYSIS OF FUNDS ZAKAT MODEL IN EMPOWERMENT POOR CITY URBAN THROUGH COMMUNITY BASED DEVELOPMENT (CBD) IN LAMPUNG” NEDI HENDRI (Muhammadiyah University of Metro)</p>	<p>“CAN SYSTEM REDUCE STUDENT DISHONEST BEHAVIOR?” Adrie Putra, Taufiqurahman (Esa Unggul University)</p>	<p>“CONCEPTUAL FRAMEWORK OF ISLAMIC BRAND IMAGE FOR HOTEL INDUSTRY IN MALAYSIA” Nor Azlina Kamarohim, Nadiatul Natasha Mohd Fawzi, Manisah Othman (Universiti Putra Malaysia)</p>	<p>“FACTORS AFFECTING NON PERFORMING FINANCING AND PROFITABILITY COOPERATIVE SHARIA AT INDONESIA” Oyong Lisa (STIE Widya Gama Lumajang)</p>	<p>“Pengaruh Tingkat Pengetahuan dan Pemahaman Wajib Pajak, Sanksi Pajak dan Tingkat Pelayanan Pajak terhadap Kepatuhan Wajib Pajak dan Pendapatan Asli Daerah Kota Administrasi Jakarta Timur” Sri Ari Wahyuningsih, Atik Isnawati, Ahmad Basid Hasibuan (Universitas Darma Persada)</p>
	<p>“DEVELOPING A MODEL OF EFFICIENCY LEVEL MEASUREMENT OF THE PRIVATE UNIVERSITIES AS A LEARNING ORGANIZATION” Hasyim, Rina Anindita (Esa Unggul University)</p>	<p>“ORGANIZATIONAL COMMITMENT AS MODERATING INFLUENCE OF GOOD GOVERNANCE AND GOVERNMENT ACCOUNTING STANDARDS ON FINANCIAL ACCOUNTABILITY” Maslichah, Afifudin (Universitas Islam Malang)</p>	<p>“MODEL DEVELOPMENT ATTITUDE ENTREPRENEURSHIP EFFECT ON THE PERFORMANCE OF BUSINESS ENTREPRENEURS CERAMIC INDUSTRY PULUTAN DISTRICT MINAHASA” Bambang Hermanto, Robert Richard Winerungan (Universitas Negeri Manado)</p>	<p>“Effects of Knowledge sharing and Absorptive Capacity on the organizational performance” Saeed Allam Mousa (Friedrich Schiller University, Germany)</p>	<p>“CITRA PERUSAHAAN, KEGIATAN CSR, LOYALITAS DEBITUR DENGAN MEDIASI KEPUASAN DAN KEPERCAYAAN DEBITUR” Merry Natalia, Lina Salim (Universitas Katolik Indonesia Atma Jaya)</p>
	<p>“Do Small Fish Farmers Perform Product Innovation?: Some Findings from Kelantan” M. Mohd Rosli, Nik Nurul Aniesha, Nurul Fitriah Wahab, Zuraimi Abdul Aziz, Wan Mohd Yussuf Wan Ibrahim, Nora’ Ani Mustapha, Suria Baba, Mohd Shahril Nizam Md Radzi, Siti Nabilah Rosdi, Rosmaizura Mohd Zain (UNIVERSITI MALAYSIA KELANTAN)</p>	<p>“AUTOMOTIVE PRODUCT PURCHASE DECISION ON CREATIVE INDUSTRY IN INDONESIA” Jatmiko (Universitas Esa Unggul)</p>	<p>THE INFLUENCE OF PROFITABILITY, FREE CASH FLOW AND INVESTMENT OPPORTUNITY SET TO CASH DIVIDEND WITH THE QUALITY OF PROFIT AS VARIABLE MODERATION (Empirical studies in manufacturing companies that divides dividends cash listed on Indonesian Stock Exchange year 2010-2014) Nani Rohaeni (STIE Bina Bangsa), M.F. Arrozi Adhikara (Universitas Esa Unggul)</p>	<p>“Governance, Transparency, and Shareholder Value of Indonesian Listed Companies” Saiful (Bengkulu University)</p>	<p>“DETEKSI DINI RISIKO SISTEMIK PADA PERBANKAN SYARIAH DI INDONESIA MENGGUNAKAN MODEL PROBIT BERDASARKAN RISIKO ENDOGEN” Alfiana and Erizal (Universitas Widyatama)</p>

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<p>“The Constrains and The Opportunities: Being Women Entrepreneurs in Indonesia” Kurnianing Isololipu (Atma Jaya Catholic University)</p>	<p>“THE IMPACT IMPLEMENTATION OF MAPPING MODEL OF CORPORATE SOCIAL RESPONSIBILITY FUNDS IN BALI” Gede Adi Yuniarta, Trianasari, I Gusti Ayu Purnamawati (Ganesha University of Education)</p>	<p>“Implementing Risk Management In Islamic Banking Industry In Indonesia” Tasriani, Andi Irfan (UIN Sultan Syarif Kasim Riau)</p>	<p>“FORECASTING FOR LEATHER PRODUCTION WITH TRIPLE EXPONENTIAL SMOOTHING AT UD. R&D LEATHER MAGETAN” Siti Nurul Afiah, Sapto Hutomo (STMIK ASIA Malang)</p>	<p>“KEMAMPUAN SELF ESTEEM MEMEDIASI PENGARUH MOTIVASI DAN BUDAYA ORGANISASIONAL TERHADAP KINERJA” Tri Mardiana, Sucahyo Heriningsih (UPN Veteran Yogyakarta)</p>
<p>“DESIGNING ONLINE MARKETPLACE TO RESOLVE MARKETING PROBLEM FOR SMALL AND MEDIUM ENTERPRISES (SMEs)” ADITYA HERMAWAN, ANIEK MURNIATI (Universitas Islam Malang)</p>	<p>“Implementing change initiatives in the cross cultural organizations: Change leadership” Peyman Bashar Doost (University of Salford, Manchester)</p>	<p>“The Need of Affirmative Action For People With Disabilities In Indonesia” Sri Wahyu Wijayanti</p>	<p>“Indonesian Entrepreneurship Profile in term of Ecosystem and Activity: Potency and Challenge” Gandhi Pawitan, Maria Widyarinia, Catharina B. Nawangpalupi (Universitas Katholik Parahyangan)</p>	<p>“DAMPAK ASEAN CHINA FREE TRADE AREA (ACFTA) TERHADAP KINERJA UMKM BATIK” Nurhajati, Abdul Wahid Mahsuni, Agus Salim (Universitas Islam Malang)</p>
<p>“AMORTIZED LIQUIDATION COST AS DETERMINANT OF STOCK RETURN” Erna Garnia (Universitas Sangga Buana YPKP), Rachmat Sudarsono, Dian Masyita, Ina Primiana</p>	<p>“Financial Literacy, Locus of Control and Credit Card Behaviors” Njo Anastasia, Mariana Ing Malelak, Gesti Memarista (Petra Christian University)</p>	<p>“AGRICULTURAL LAND CONVERSION AND IMPACT ON RICE PRODUCTION IN WEST JAVA” Lies Sulistyowati, Sri Fatimah, Trisna Insan Noor, Maman H. Karmana (Padjadjaran University)</p>	<p>“MODEL STUDENT LEARNING STYLE PREFERENCES AND UNDERSTANDING ACCOUNTING AT UNIVERSITY IN JAKARTA” Abdurrahman (Esa Unggul University)</p>	<p>“ANALISIS TINGKAT KEPUASAN PELANGGAN RESTORAN MISTER BASO (Studi Kasus Pelanggan Mister Baso Ciledug)” Sukardi (Universitas Darma Persada)</p>
<p>THE INFLUENCE OF MARKET CONCENTRATION RATIO ON PROFITABILITY IN INDONESIAN BANKING INDUSTRY Sapto Jumono, Chajar Matari Fath Mala (Esa Unggul University)</p>	<p>“Brand Intention, Brand Reliability, and Brand Affect: An Examination of Tablet PCs Market Trends in Indonesia” Sri Rahayu (Economic School of East Lampung), Mugi Harsono (Sebelas Maret University)</p>	<p>“RESONANT LEADERSHIP, KNOWLEDGE SHARING AND THE IMPACT TO TEACHER PERSONALITY” Dian Alfia Purwandari (Jakarta State University)</p>	<p>“THE CONCEPT OF GOVERNMENT SPIRITUAL ENTREPRENEURSHIP AS EFFORTS TO REDUCE UNEMPLOYMENT AND POVERTY WITH IMPROVEMENT THE DISTRIC OWN SOURCE REVENUE (Studies On The Batu City Government)” Whedy Prasetyo (Jember University)</p>	<p>“OTONOMI DAERAH DAN DINAMIKA SPASIAL INVESTASI ASING LANGSUNG DI INDONESIA TAHUN 2000-2012” Jamzani Sodik (UPNV Yogyakarta), JJ. Sarungu (UNS)</p>

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	“DISCRETIONARY-BASED DISCLOSURE : THE RELATIVE VALUE RELEVANCE OF STAKEHOLDER AND SHAREHOLDER OF ENVIRONMENTAL ACCOUNTING POLICY” Sri Handayani, Yosevin Karnawati (Esa Unggul University)	“The Influence of Social Capital and Knowledge Sharing to the Small Medium Enterprise’s Performance and Sustainability Strategies” Mahyarni, Henni Indrayani, Astuti Meflinda, Hesty Wulandari (State Islamic University Sultan Syarif Kasim Riau)	“Factor Analysis of Human Capital and Organizational Learning against Performance” Astuti Meflinda, Mahyarni, Hesty Wulandari (State Islamic University Sultan Syarif Kasim Riau)	“THE EFFECT OF WORK FAMILY CONFLICT ON ORGANIZATIONAL COMMITMENT WITH MEDIATION OF JOB SATISFACTION” Lia Amalia, Lista Meria (Esa Unggul University)	“Kepatuhan Terhadap Nilai-nilai Syariah Islam Pada Kredit Properti Syariah” Aleria Irma H. (Univ. Islam Malang), Astri Natalia P (STIE Malang Kucecwara), Dwi Kurniawan (STIE Indonesia)
	“EFFECT OF PERSONAL NOSTALGIA THROUGH EMOTION, AND VALUE EXPERIENTIAL TO PURCHASE INTENTION A TRADITIONAL DRINK FOR GEN Y” WIDI DEWI RUSPITASARI (STIE ASIA MALANG)	“Analysis The Influence of Efficiency Working Capital, Liquidity and Solvability to Profitability in Companies Listed at The Indonesian Stock Exchange The Period of 2010-2015” SUKMA IRDIANA_(STIE WIDYA GAMA LUMAJANG)	“RED CHILI AGRIBUSINESS ENTREPRENEURSHIP MODEL (Case Study in Gapoktan KiSingasari, Kawali District, Ciamis Regency, West Java)” Hepi Hapsari, Yayat Sukayat, Neni Rostini (Padjadjaran University)	“PACKAGING AND PRODUCT QUALITY ISSUES IN ORGANIC RICE DISTRIBUTION IN INDONESIA” Hetty Karunia Tunjungsari, Mei le, Didi Widya Utama (Tarumanagara Univesity)	“PENGEMBANGAN MODEL SISTEM INFORMASI KOPERASI SYARI’AH BERBASIS TEKNOLOGI INFORMASI” Ronny Malavia Mardani, Budi Wahono (Universitas Islam Malang)

December 6, Hours: 15.40 – 17.40

Room	IVORY 1	IVORY 2	IVORY 3	IVORY 4	PARAMOUNT BALL ROOM
Session Chair	Fiqi Fatmawati	Gatot Ahmad	Uzlifatul M. Isnawati	Lia Amalia	Sapto Jumono
	“Corporate Governance, Earnings Quality, and Financial Reporting Fraud” Husaini, Saiful, Marta Yulia Putri (Bengkulu University)	“WHY HAS THE GOVERNMENT INTERNAL CONTROL SYSTEM HAS NOT BEEN EFFECTIVE YET?” Arief Hadiano (University of Indonesia/ Finance and Development Supervisory Agency (BPKP))	“THE EFFECT OF ACCOUNTING STUDENT PERCEPTIONS OF THE WORKING ENVIRONMENTS OF PUBLIC ACCOUNTANT AND PUBLIC ACCOUNTANT PROFESSION ETHICS ON THE CHOICE OF HIS CAREER AS A PUBLIC ACCOUNTANT IN UNIVERSITAS ESA UNGGUL” Yosevin Karnawati (Esa Unggul University)	“THE INFLUENCE OF LOCAL REVENUE (PAD), GENERAL ALLOCATION FUNDS (DAU), SPECIAL ALLOCATION FUNDS (DAK) AND THE MORE / LESS BUDGET FINANCING (SILPA) TO CAPITAL EXPENDITURES IN DISTRICTS AND CITIES OF EAST JAVA PROVINCE” Khoirul Ifa (STIE Widyagama Lumajang)	“PENGARUH MEANINGFULL OF WORK DAN PSYCHOLOGICAL EMPOWERMENT TERHADAP KOMITMENT ORGANIZATIONAL YANG DIMEDIASI OLEH WORK ENGAGMENT PADA KARYAWAN RUMAH SAKIT KOTA YOGYAKARTA” Winarno (UPN Veteran Yogyakarta)

<p>“The Impact of Organizational Culture to Environmental Strategic and Its Consequence on Environmental Disclosure and Performance Indonesian Listed Companies” Nurna Aziza (University of Bengkulu), Andi Agus (STIEM Bongaya Makassar)</p>	<p>“Organizational Culture Effects on Knowledge Management and Its Implication on Performance of Study Program” Sri Sundari (State Polytechnic of Jember)</p>	<p>“THE HONG KONG, THAILAND, AND INDONESIA CAPITAL MARKET RESPON TOWARD THE “BREXIT” PHENOMENA” Tarsisius Renald Suganda, Kadek Ernawan, Gerrinko Giffari Wurintara (Ma Chung University)</p>	<p>“The Effect of Psychological Factors and Market Image for Consumers Buying intentions Again Pasar Terapung in Kalimantan Selatan” Maryono, Setio Utomo, Irwansyah (University Lambung Mangkurat)</p>	<p>“PENGARUH KEPUASAN KERJA DAN KETIDAKAMANAN KERJA TERHADAP TURNOVER INTENTION DAN DAMPAKNYA PADA KINERJA KARYAWAN OUTSOURCING PT. WIRA BUJANA ARUM SUKODONO SIDOARJO” Nindiaiviva Basthyanita Miranti, Setya Prihatiningtyas (Universitas Hang Tuah Surabaya)</p>
<p>“THE EFFECT OF CORPORATE GOVERNANCE AND POLYTICAL COST TOWARDS USEFULNESS OF ACCOUNTING INFORMATION AND MARKET RESPONSE” Muhammad Miqdad (University of Jember)</p>	<p>“Predicting Organizational Citizenship Behaviors in Post-Merger Organization : The Role of Organizational Justice Dimension and Affective Commitment” Yunus Handoko (STIE Asia Malang), Hasrudy Tanjung (Muhammadiyah University of Medan)</p>	<p>“Mediating Role of Members Participation and Sense of Belonging In The Effect of Service Quality on Co-operatives Performance” Nur Hidayati, Hafid Aditya Pradesa, Rifki Hanif, Hadi Sunaryo (Universitas Islam Malang)</p>	<p>“THE EFFECT MARKETING AUDIT TO COMPETITIVE ADVANTAGE OF HIGHER EDUCATION IN BANDUNG” Prihartono Aksan Halim, Resanti Lestari (Piksi Ganesha Polytechnic Bandung)</p>	<p>“PENTINGNYA KURIKULUM PENDIDIKAN PROFESI AKUNTANSI BERBASISKAN MAKNA (MORAL, AKHLAK, NASIONALISME)” Jurana (Tadulako University) Unti Ludigdo, Ali Djahmuri, Yeny Widya Prihatiningtias</p>
<p>“DETECTION FINANCIAL DISTRESS ON BULLISH AND BEARISH MARKET CONDITION AS EARLY WARNING TOOLS BANKRUPTCY IN INDONESIA” Eka Bertuah, Rina Indiastruti, Sulaeman Rahman Nidar, Aldrin Herwany (Padjadjaran University)</p>	<p>“Optimal Capital Structure that maximizes the Firm's Value: Panel Threshold Regression” Leni Susanti (STIE STAN Indonesia Mandiri, Bandung)</p>	<p>“Agribusiness supply chain of shallot and the development strategy in Kuningan regency, West Java” Tuti Karyani, Ganjar Kurnia (Padjadjaran University)</p>	<p>“COMMUNITY-BASED ECOTOURISM DEVELOPMENT IN JATIGEDE RESERVOIR REGION IN SUMEDANG REGENCY” E. Djuwendah, Tuhpawana, E. Kusnadi, M. Arief (Padjadjaran University)</p>	<p>“PEMETAAN PRIORITAS WISATA: STUDI EMPIRIS PADA MARGOMULYO, KABUPATEN BOJONEGORO” Sri Kussujaniatun, Teguh Kismantoroadji, Hari Kusuma Satria Negara (UPN Veteran Yogyakarta)</p>
<p>“The Role of Intellectual Capital in Mediating the Effect of Knowledge Management on The Performance of State-Owned Bank Branch Offices in West Java” Hady Siti Hadijah (Indonesia University of Education)</p>	<p>“Leadership and Organizational Culture as Employees Intrapreneurship Behavior Drivers in Organizations” Rojuaniah (Universitas Esa Unggul)</p>	<p>“FRAUDULENT USE OF ACCOUNTING PRACTICE IN PT. XYZ” HARIRI, SARWI, KHALIKUSSABIR (University of Islam Malang)</p>	<p>“EFFECT OF ENVIRONMENTAL ACCOUNTING IMPLEMENTATION AND ENVIRONMENTAL PERFORMANCE AND ENVIRONMENTAL INFORMATION DISCLOSURE AS MEDIATION ON COMPANY VALUE” Mohammad Iqbal, Ni Made Suwitri Parwati (Tadulako University)</p>	<p>“Revitalisasi Fungsi BMT dan Koperasi dalam Pengembangan Ekonomi Syari’ah” Ach. Baihaki (Universitas Islam Madura)</p>

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<p>“THE PASSION OF YOUNG CUSTOMERS TOWARD BRAND COMMITMENT IN INTERNATIONAL FRANCHISE RESTAURANT: THE ROLE OF BRAND PASSION AS AN MEDIATION VARIABLE” Aditya C. N. Pandowo, Nova C. Mamuaja (State University of Manado)</p>	<p>“THE INFLUENCE OF ROLE AND SELF DEVELOPMENT FOR CAREER DEVELOPMENT OF PROFESSIONAL SECRETARY” Ika Suhartanti Darmo (KALBIS Institute)</p>	<p>“Defining Islamic Social Enterprise” Nurul Aini Muhamed, Nathasa Mazna Ramli, Nur Syazwani Mohamed Nasrudin, Muhammad Iqmal (Universiti Sains Islam Malaysia)</p>	<p>“Effect of Islamic way of Advertisements on Consumers’ Attitude toward Advertisements” Ghani, U, Aziz, S, Niazi, M.A.K. (Institute of Management Sciences, Peshawar)</p>	<p>“DAMPAK IMPLEMENTASI PSAK 50 DAN PSAK 55 PADA LAPORAN KEUANGAN PERBANKAN” Sri Luna Murdianingrum, Marita (UPN Veteran Yogyakarta)</p>
<p>“EX-MIGRANT WORKER: AN ASSESSMENT PROBLEM (STUDY IN THE DISTRICT TULUNG AGUNG)” Sayekti Suindyah D (UNIVERSITY of DARUL ‘ULUM JOMBANG)</p>	<p>“Spatial Planning Around Mount Slamet Based on Geophysics Studies as Preventive Way Towards Volcanic Disaster” Reza Prima Yanti, Agus Santosa, Indriati Retno Palupi, Wahyu Hidayat (UPN “Veteran” Yogyakarta)</p>	<p>“AN EMPIRICAL EVIDENCE OF A FORMAL STRATEGIC PLANNING PROCESS IN THE SCOPE OF SME” Titik Kusmantini, Muhammad Irhas Effendi (UPN “Veteran” Yogyakarta)</p>	<p>“THE EFFECT OF PROFIT SHARING ON PERFORMANCE OF ISLAMIC BANK IN MUSLIM COUNTRIES” Ely Masykuroh (STAIN Ponorogo)</p>	<p>“PENGARUH VARIABEL-VARIABEL STRESSOR TERHADAP KINERJA” Anis Siti Hartati, Tri Mardiana (UPN Veteran Yogyakarta)</p>
<p>“The Risk Level of Viet Nam Hotel and Entertainment Industry Under Financial Leverage During and After The Global Crisis 2009-2011” Dinh Tran Ngoc Huy (Banking University HCMC Viet Nam)</p>	<p>“MODEL OF CONSUMER BEHAVIOR: AN EMPIRICAL STUDY AT MANDIRI BANK IN JAKARTA” NOOR SEMBIRING (Universitas Tama Jagakarsa)</p>	<p>“POSITIVE AND NEGATIVE INFLUENCES ON THE IMPLEMENTATION OF MINIMUM WAGE POLICY - IN INDONESIA” Hermien Triyowati, Yolanda Masnita (Trisakti University)</p>	<p>“EFFECT OF PROFITABILITY, ASSET STRUCTURE AND SIZE OF COMPANY CAPITAL STRUCTURE (Empirical Study On Infrastructure Sector Companies, Utilities, and Transportation Listed in Indonesia Stock Exchange Period 2011-2015)” Dade Nurdiniah, Agus Munandar (Kalbis Institute)</p>	<p>“PERKEMBANGAN DAN TANTANGAN LAPORAN KEUANGAN PARTAI POLITIK DI INDONESIA” Sujatmika, Marita (UPN Veteran Yogyakarta)</p>

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December 7, Hours: 08.00 – 10.45

Room	IVORY 1	IVORY 2	IVORY 3	IVORY 4	PARAMOUNT BALL ROOM
Session Chair	Noor Sembiring	Sugiyanto	Henni Indrayani	Hesty Wulandari	Sri Handayani
	<p>“TRIPPLE BOTTOM LINE: TOWARD BUSINESS ACTIVITIES RESPONSIBLE TO EARTH, HUMAN, AND BUSINESS ENTITY” Daniel S. Stephanus (Ma Chung University)</p>	<p>“Modeling of Stock Returns Expectation Based on Spillover Effect of Systematic Risk Factor” Bahri*, Sukriah Natsir*, Mansur*, V. Santi Paramita^ *Politeknik Negeri Ujung Pandang, ^Achmad Yani University</p>	<p>“SCENARIO PLANNING IN FUNDING ENGINEERING: STUDY ON MUNICIPAL BONDS OF KABUPATEN SITUBONDO” Putu Indrajaya Lembut, Dian Wijayanti, Stefanus Yufra Menahen Taneo (Ma Chung University)</p>	<p>“POTENTIAL REGIONAL DEVELOPMENT STRATEGY: OVOP (ONE VILLAGE ONE PRODUCT) APPROACH CASE STUDY ON CRYSTAL SUGAR INDUSTRY IN KABUPATEN BANYUMAS” Sri Hermawati, Yusye Milawaty (Gunadarma University)</p>	<p>“Keragaan Balanced Scorecard Model pada Koperasi Pondok Pesantren di Kabupaten Jember” Lilis Yuliati, Siti Komariyah (Universitas Jember)</p>
	<p>“Exploratory research: Problems and Solutions Competitive Advantage SMEs Leather Craft in Yogyakarta, Indonesia” Dyah Sugandini, Istiana Rahatmawati, Rahajeng Arundati (UPN Veteran Yogyakarta)</p>	<p>“Purchase Intention of Pirated CDs/DVDs: The Influence of Moral Intensity, Risk Perceptions, Moral Judgment and Consumer Motive” Firsan Nova (Univ. of Darma Persada, Ellena N Handayani (Univ. of Darma Persada), Hanny Nurlatifah (Univ. of Al-Azhar Indonesia)</p>	<p>“PROFILING ORGANIC RICE CONSUMERS IN INDONESIA” Mei le, Hetty Karunia Tunjungsari (Universitas Tarumanagara)</p>	<p>“Construction Model of Financing with Profit Sharing System and Linkage Program Among Sharia Financial Institutions for Micro, Small, Medium Enterprise in Jember Regency” Ahmad Roziq (University of Jember), Yulinartati (University of Muhammadiyah Jember), Norita Citra Y (University of Muhammadiyah Jember)</p>	<p>“PENGARUH LINGKUNGAN INDUSTRI PESAING, PEMASOK, DAN PELANGGAN TERHADAP KEBERHASILAN USAHA INDUSTRI KECIL DAN MENENGAH DI KOTA MALANG (Studi pada Kelompok Industri Material Dasar dan Logam)” Budi Wahono, Ronny Malavia Mardani, M. Amin (Universitas Islam Malang)</p>
	<p>“MAPPING THE POTENTIAL OF CULINARY INDUSTRY IN MALANG MUNICIPALITY” Stefanus Yufra Menahen Taneo, Yudi Setyaningsih, ASL Lindawati (Ma Chung Univesity)</p>	<p>“Brand Awareness: Study in Education Institution FISIP Hang Tuah University” Herman (Hangtuah University Surabaya)</p>	<p>“The Representation of Male Gaze in Indonesian Women’s Song Lyrics” Hapsari D. Sulistyani (Diponegoro University)</p>	<p>“CORPORATE SOCIAL RESPONSIBILITY (CSR) IN PT BUKAKA TEKNIK UTAMA TBK AND PT ADHI KARYA TBK” Sri Suryaningsum (UPN Veteran Yogyakarta)</p>	<p>“PENGARUH MOTIVASI KERJA TERHADAP ORGANIZATIONAL CITIZENSHIP BEHAVIAOR (OCB) KARYAWAN PT. PELINDO III (PERSERO) CABANG TANJUNG PERAK SURABAYA” Hesty Dwi Febriani, Rini Fatmawati, Winarto (Universitas Hang Tuah Surabaya)</p>
	<p>“ANALYSIS OF INDONESIAN AUTOMOTIVE COMPONENT EXPORTS AND IMPORTS TRADE WITH FOUR COUNTRIES IN ASEAN USING BIPLLOT ANALYSIS” Dedy Sugiarto, Triwulandari S. Dewayana, Dorina Hetharia, Tiena Gustina A (Trisakti University)</p>	<p>“Key Performance Indicators as an Essential Factor of ZIS (Zakat, Infaq and Shodaqoh) Institutes, based on Mustahiq Perspectives” Yolanda Masnita, Yuswar Zainul Basri, Hermien Triyowati (Trisakti University)</p>	<p>“POOR SOCIETY ECONOMIC EMPOWERMENT MODEL IN ZAKAH INSTITUTION: MAQASHID SHARIA FRAMEWORK” Raditya Sukmana, Tika Widiastuti, Meri Indri Hapsari (Airlangga University)</p>	<p>“Development of Corporate Strategy Through Horizontal Link, Link Vertical And Mixed Link: Investigations on Indonesian Listed Firm” Nurmalah Ahmar, Diyah Pujiati (STIE Perbanas Surabaya)</p>	<p>“KINERJA JANGKA PANJANG PENAWARAN UMUM PERDANA SAHAM DAN FAKTOR-FAKTOR YANG MEMPENGARUHINYA: STUDI DI BURSA EFEK INDONESIA” Gatot N Ahmad, Suherman (UNJ)</p>

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<p>“The Leadership Way of Kyai Abdul Ghofur” Muhamad Ahsan (UIN Sunan Ampel), Armanu Thoyib (Universitas Brawijaya), Nur Khusnyah Indrawati (Universitas Brawijaya)</p>	<p>“THE ROLE OF VALUE CREATION TOWARD ORIENTED STRATEGY SUSTAINABLE DEVELOPMENT IN MANUFACTURING INDUSTRY” Emma Budi Sulistiari (Widyagama University, Malang), Sudjito Suparman, Purnomo B. Santoso, Ishardita Pambudi T.</p>	<p>“HEALTH CARE DEVELOPMENT STRATEGY FOR POOR BASED ON JUSTICE” Nugroho Mardi Wibowo, Yuyun Widiastuti, Dwi Lesno Panglipursari (Wijaya Putra University)</p>	<p>“IMPACT CHARACTERISTICS OF ENTREPRENEURSHIP AND LOCAL WISDOM ON ENTREPRENEURSHIP ACTION IN BATIK CRAFTSMEN GROUP” Yuyun Widiastuti, Nugroho Mardi Wibowo, Dewi Suprobawati (Wijaya Putra University)</p>	<p>“PENGARUH UKURAN DEWAN, KEPEMILIKAN SAHAM OLEH DIREKTUR, DAN JENDER TERHADAP KINERJA KEUANGAN PERBANKAN” Umi Mardiyati, Yunika Murdayanti (Universitas Negeri Jakarta)</p>
<p>“Performance Improvement Operations Management Industry Uses Supplier Selection Online” Denny Trias Utomo (Jember State of Polytechnic), Pratikto, Purnomo Budi Santoso, Sugiono</p>	<p>“Tri Hita Karana Cultural Value, Organizational Commitment, and Professional Commitment as Determinant of Work Role Performance : Case of Non-Academic Staff in Private University” Ida Bagus Agung Dharmanegara (Warmadewa University) Djony Harijanto</p>	<p>“REVITALIZATION OF ENTREPRENEURS OF COFFEE MODEL TRADITIONAL MARKETS THROUGH COMPETITIVE ADVANTAGES AND CUSTOMER VALUE” A AHSIN KUSUMA M (Universitas Jember)</p>	<p>“MEDIA INFORMATION MANAGEMENT OF SNAKE THROUGH AN ELECTRONIC ALBUM DEVELOPMENT” Ari Anggarani W. P. T., Ernawati, Francis Adikara (Esa Unggul Univesity)</p>	<p>“Pendidikan Kewirausahaan dalam Upaya Mewujudkan Universitas Negeri Jakarta sebagai Entrepreneurial University” Dedi Purwana E.S., Umi Widyastuti, Ati Sumiati Universitas Negeri Jakarta</p>
<p>“GREEN ENTREPRENEUR IN INCREASING FAMILY'S INCOME” Yosini Deliana, Rani Andriani B. Kusumo, Dini Rochdiani (Padjadjaran University)</p>	<p>“EXAMINING LEADERSHIP AND KNOWLEDGE SHARING ROLE ON SMALL AND MEDIUM ENTERPRISES INNOVATION CAPABILITIES” Joseph P. Kambey, Nikolas F. Wuryaningrat (Manado State University)</p>	<p>“COMMUNICATION AND BUYING DECISION: PERSPECTIVE OF MODERN AND TRADITIONAL RETAIL BUYER IN MALANG” Teguh Widodo, Lussia Mariesti Andriany (STIE ASIA MALANG)</p>	<p>“THE LEADING INDICATOR OF FINANCIAL CRISIS IN 6 ASIAN COUNTRIES, AS EARLY WARNING SYSTEM (EWS) (PANEL FIXED EFFECT LOGIT MODEL)” Nuning Trihadmini (Univesitas Katolik Atmajaya), Telisa Aulia F. (University of Indonesia)</p>	<p>“Pengaruh Diversitas Gender Terhadap Struktur Modal” Suherman (Universitas Negeri Jakarta)</p>
<p>“ANTECEDENT FINANCIAL PERFORMANCE IN FISCAL STRESS EVENT to INCREASING ECONOMIC GROWTH (MUNICIPAL GOVERNMENT IN EAST JAVA)” Moh. Cholid Mawardi, Nur Diana, N. Rachma (Universitas Islam Malang)</p>	<p>“INFORMAL SECTOR AND EMPLOYMENT: EMPIRICAL EVIDENCE FROM DISTRICT OF GOWA INDONESIA” Sanusi Fattah, Muhammad Jibril TAJIBU, Suharwan HAMZAH, Hidayat ELY (University of Hasanuddin)</p>	<p>“REGULATION OF MOTIVATION AS MATTERS PROFESSIONAL DEVELOPMENT OF TEACHER” Rosita Endang Kusmaryani, Juke R.Siregar, Hanna Widjaja, Ratna Jatnika (Universitas Padjadjaran)</p>	<p>“ANALYSIS OF FACTORS AFFECTING THE EXPORT COMPANY PERFORMANCE IN NORTH SULAWESI” Stanny Sicilia Rawung (Universitas Negeri Manado)</p>	<p>“DETERMINANTS OF CUSTOMER INTENTION BEHAVIOR: AN EMPIRICAL STUDY AT SME'S CREDIT DIVISION IN JAKARTA BANGKING” ROSMANIAR SEMBIRING (Universitas Tama Jagakarta)</p>

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<p>“COPING STRATEGIES CHILDREN IN THE CORRECTIONAL INSTITUTION FOR CHILDREN (LPKA)” Sri Maslihah, Juke R.Siregar, Rismijati E.Koesma, Hendriati Agustiani (Universitas Padjadjaran)</p>	<p>“Market Discipline Mechanism: A Quantitative Approach (The Study of Islamic Banking in Indonesia 2011-2014)” Ayub Wijayati Sapta Pradana, Hariri, Junaidi (Universitas Islam Malang)</p>	<p>“Assortative mating in the online market for sperm donation” Stephen Whyte (Queensland University of Technology), Benno Torgler (CREMA)</p>	<p>“OTHER COMPREHENSIVE INCOME: AN INVESTIGATION OF NEW ACCOUNTING INFORMATION ACCOUNT IN INDONESIAN LISTED FIRMS” Nurmala Ahmar (STIE Perbanas Surabaya), JMV Mulyadi (Universitas Pancasila)</p>	<p>“Model of Customer Satisfaction: An Empirical Study at Hotels in Jakarta” Malikuddin Sembiring (Universitas Tama Jagakarsa)</p>
<p>“An Integrated Model of User Satisfaction and Technology Acceptance of Virtual Learning Environments (VLEs): A Literature Review” Anton A.P. Sinaga, Winarto (Universitas Methodist Indonesia)</p>	<p>“Innovation Consolidation Nexus: Evidence from India’s Manufacturing Sector” Beena Saraswathy (ISID, New Delhi)</p>	<p>“Investigating The Effects of Knowledge and Religiosity on Young Muslim Female Consumers’ Attitude Towards Halal Cosmetics” Andrian Haro (State University of Jakarta)</p>	<p>“COLLABORATIVE DYNAMICS OF CREATIVE TEAMS: MODELING CREATIVE PROCESS IN ADVERTISING DESIGN” Wisal Ahmad (IMS-KUST), Mark Stufhaut, Nancy Johnson, Joe Labianca (University of Kentucky)</p>	<p>“SUSTAINING EFFORT VALUES TOUR AREA LOCAL WISDOM OF BAMBOO FOREST GREEN MARKETING USING COMMUNITY-BASED APPROACH” Nawangsih (STIE Widya Gama Lumajang)</p>
<p>“DETERMINANTS IMPLEMENTANTION SAK ETAP: CREATIVE INDUSTRIES IN MALANG” Nur Diana (University of Islam Malang)</p>	<p>“The Application of the Islamic Ethics in The Sharia Hotel: a Case Study” Mutimmatul Faidah (Universitas Negeri Surabaya)</p>	<p>“Achievement Motivation in Adolescents with Hearing Impairment (Motivasi Berprestasi pada Remaja Tuna Rungu)” Debby A. Daulay, Ade Rahmawati (Universitas Sumatera Utara)</p>	<p>“Website Profile Analysis as E-Marketing Media for SMEs of Wooden Crafts Toys in Indonesia” Rustina Untari, Sri Sumijati, Ridwan Sanjaya (Soegijapranata Catholic University)</p>	<p>“Corporate governance mechanism: Evidence from Unit-IPO firms listed on Indonesia stock exchange” Suherman, Gatot Ahmad (Universitas Negeri Jakarta)</p>
<p>IMPLEMENTASI KINERJA PERBANKAN SYARIAH YANG EFESIEN DAN BEBAS TADLIS Deden Rizal dan Dadang Saeful H Fakultas Ekonomi Universitas Sangga Buana, Bandung</p>	<p>“Determinants of International Reserves in Bangladesh: An ARDL Approach” Iftekhar Chowdhury, Leema Sen Gupta (Asian University for Women, Bangladesh)</p>	<p>“East Java Tourism Economic Development through Travel Trip Planner Application using Hybrid Collaborative-Content User Rating on Android” Andreas Handojo, Henry Novianus Palit, Fransisco Edo W P, Resmana Lim (Universitas Kristen Petra)</p>	<p>PELUANG PENGEMBANGAN UMKM MENUJU DESA MANDIRI DALAM MENGHADAPI MEA Nurhajati, Mashuri Mahfudz, Noor Shodiq Askandar</p>	

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INVESTIGATING THE EFFECTS OF KNOWLEDGE AND RELIGIOSITY ON YOUNG MUSLIM FEMALE CONSUMERS' ATTITUDE TOWARDS HALAL COSMETICS

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Abstract

This study investigates the effects of knowledge and religiosity on consumers' attitude towards halal cosmetics. The respondents are young Muslim female students at Faculty of Economics, State University of Jakarta between the ages of 17 to 25 years old. There are 130 completed questionnaires of respondents which using purposive sampling method. The multiple linear regression analysis was used to evaluate the causal model via SPSS. This study found that only religiosity was significant and positive on young Muslim female consumers' attitude towards halal cosmetics. The findings of this research will give the contribution to the marketers and cosmetics manufactures that have to develop niche market of halal cosmetics for Muslim females based on consumers' religiosity.

Keywords: knowledge, religiosity, attitude, halal cosmetics.

ISU DAN TANTANGAN PEMBELAJARAN BAHASA ARAB DI MALAYSIA

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Abstrak

Tujuan utama dari makalah ini adalah untuk membahas pembelajaran bahasa Arab di Malaysia. Bahasa Arab dewasa ini sedang menghadapi tantangan globalisasi yang disebabkan oleh pola hidup dan penjajahan barat. Meskipun penjajahan ini belum sampai untuk menggantikan bahasa Arab, namun umumnya mereka ingin mengurangi penggunaan dan minat untuk mempelajari bahasa Arab di kalangan generasi muda. Hal ini terjadi karena terlalu derasnya gelombang kelemahan akidah, akhlak, dan makin jauhnya generasi muda Islam dari sumber-sumber ajaran Islam melalui gambaran buruk terhadap bahasa Arab. Dalam waktu yang sama terjadi kampanye besar-besaran atas nama globalisasi untuk menyebarkan dan menjadikan bahasa Inggris sebagai bahasa yang paling kompatibel dengan kemajuan teknologi. Jadi, kertas ini mencoba memberikan pemikiran ulang dan refleksi (rethinking and reflecting) tentang tantangan dan prospek penelitian dan pendidikan bahasa Arab di dunia umumnya dan di Malaysia khususnya. Selain itu melihat isu pengajaran dan pembelajaran bahasa Arab di Malaysia dan rekomendasi penyelesaiannya.

Kata Kunci: Isu, Tantangan, Pendidikan, Bahasa Arab.

THE RISK LEVEL OF VIET NAM HOTEL AND ENTERTAINMENT INDUSTRY UNDER FINANCIAL LEVERAGE DURING AND AFTER THE GLOBAL CRISIS 2009-2011

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Abstract

This Paperwork evaluates the impacts of external financing on market risk for the listed firms in the Viet nam tourism industry, esp. during and after the financial crisis 2007-2009. First of all, by using quantitative and analytical methods to estimate asset and equity beta of total 12 listed companies in Viet Nam hotel and entertainment industry with a proper traditional model, we found out that the beta values, in general, for many institutions are acceptable. Second, under 3 different scenarios of changing leverage (in 2011 financial reports, 30% up and 20% down), we recognized that the risk level, measured by equity and asset beta mean, decreases when leverage increases to 30% and increases more if leverage decreases down to 20%. Third, by changing leverage in 3 scenarios, we recognized the dispersion of risk level, measured by equity beta var, increases from 0,412 to 0,45 if the leverage increases to 30% whereas increases more to 0,46 if leverage decreases to 20%. But the dispersion measured by asste beta var decreases to 0,211 (leverage up 30%), showing leverage efficiency. Finally, this paper provides some outcomes that could provide companies and government more evidence in establishing their policies in governance.

Keywords: equity beta, financial structure, financial crisis, risk, external financing, entertainment industry

ASSORTATIVE MATING IN THE ONLINE MARKET FOR SPERM DONATION

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Abstract

Previous studies on assortative mating have struggled to isolate preferences from actual constraints faced throughout the matching process, including the geographic and social propinquity that limit the availability of possible mates. Because such passive factors restrict the possibility set of potential partners, they may either restrict the chance of fulfilling mating preferences or lead to a high level of positive assortative mating. The possibility set may be further reduced by competition in the mating market. It is also unclear from couple's data how much assortative mating is driven by partner selection to reduce anticipated child rearing problem and how much by a desire for parental assistance and altruistic preferences for offspring. Adopting the online market for sperm donation as the research setting reduces such problems: the more controlled setting ensures isolation of a male's genetic impact on his offspring from other factors. By identifying the factors that influence the symmetry of characteristics between recipients and partners and recipients and donors chosen, we provide empirical evidence that even with limited constraints on available choice, women still exhibit homogamous donor preferences. Likewise, by exploring how potential donors' characteristics match partner characteristics, we offer insights into what drives recipients' desires to find donors who surpass both their own and their partners' characteristics.

Keywords: Assortative mating; matching; online sperm donor market; preferences; mate choice; reproduction

MANAGEMENT DISCUSSION AND ANALYSIS, CORPORATE GOVERNANCE PERCEPTION INDEX AND MARKET REACTION

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Abstract

This research generally aims to provide empirical evidence on investor reaction to the disclosure of Management's Discussion and Analysis on the companies listed on the Indonesia Stock Exchange period 2011- 2013. The motivation of this study is that there is no study in Indonesia concerning the presentation of the Management's Discussion and Analysis that affect investors' decision to invest in an enterprise, which is illustrated by the market reaction to stock returns and trading volume activity. There are 827 samples in this study in the period of 2011-2013. This study found that Indonesian capital market is responding to the disclosure of Management's Discussion and Analysis provided by the company. The more complete disclosure of the information in the Management's Discussion and Analysis, the better the market response. Corporate Governance Perception Index also responded positively and significantly to the stock trading volume. These findings indicate that the disclosure of information contained in Management's Discussion and Analysis and Corporate Governance Perception Index utilized for market participants in Indonesia in decision-making.

Keywords: Management's Discussion and Analysis, market reaction, stock return, trading volume activity, Corporate Governance Perception Index.

AN ANALYSIS OF FUNDS ZAKAT MODEL IN EMPOWERMENT POOR CITY URBAN THROUGH COMMUNITY BASED DEVELOPMENT (CBD) IN LAMPUNG

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Abstract

The problems of poverty are quite complex requiring the intervention of all parties. Most of Zakat Management Organization runs the utilization program of zakat to tackle the problem of poverty only by its own logic. Therefore the empowerment models of Zakat funds to the urban poor in different system, with the advantages and disadvantages of each system. The aim of this study is to find a prototype model of the proper optimization of charity funds in the empowerment of the poor town based on local wisdom in Lampung province. For the first stage this study used a survey method with the data derived from the results of the Focus Group Discussion (FGD) and in-depth interviews with the speakers is the model identification stage. In the second stage is the stage of reconstruction model using comparative analysis. Community Based Development is a method of approach that involves communities in development. Where constructions began on the stage of ideas, planning, program development activities, budgeting, procurement of resources to the implementation of a more emphasis on real desire or the real needs of the community in a group of people. Integrated Community Development (ICD) is a place that is focused on the integrated delivery of education, health, youth training, and economic empowerment of community-based integrated manner. With Mustahik Relation Officer (MRO) as human resources assistant, ICD became the center of the distribution of the program so that the program is more scalable, and controlled.

Keywords: Zakat Fund, Empowerment, Poor Urban, Community Based Development (CBD).

**MANAJEMEN LABA, STRUKTUR KEPEMILIKAN DAN PERUBAHAN
TARIF PPH UNDANG-UNDANG NO. 36 TAHUN 2008
(Studi Empiris pada Perusahaan Keluarga dan Non-Keluarga di BEI Tahun 2007-2010)**

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Abstract

Income Tax Act current in Indonesia is marked by the issuance of Law No. 36 of 2008. These laws regulate some fundamental changes in the calculation of corporate income tax for companies in Indonesia. One of the most fundamental changes is the change in the rate used in calculating the tax for the company, which was originally using progressive rates (maximum rate of 30%) to 28 % in 2009, and will be 25 % in 2010. This study is a descriptive study with a quantitative approach. Based on predefined criteria sample, then the total number of samples studied is 175 samples. The variables of study include the discretionary accrual earnings management use with Jones model are current asset changes, cash changes, changes in current liabilities, changes in short-term debt, and changes to the income tax paid. Methods of data collection use secondary data obtained through documentation of ICMD years 2007-2010. Analysis data use the parametric with paired sample t-test and the non-parametric with Wilcoxon test. The results showed all the company showed indications of earnings management before and after the tax law No. 36 in 2008. Company results are consistent with the company's family of non-family showed any indication of differences in earnings management before and after implementation of Law No. 36 in 2008.

Keywords: The issuance of Law No. 36 of 2008, income tax, earnings management, discretionary current accruals.

WASTA: THE GOOD, THE BAD AND THE UGLY

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Abstract

Wasta is an important determinant of how economic activities are organized and resources are allocated in Middle Eastern societies, yet economists, even those who specialize in work related to the Middle East, have not (sufficiently) addressed the issue of wasta (Barnet et al 2013). Wasta is a concept that has traditionally been present in (tribal) Middle East for mainly mediation purposes. Wasta has evolved over the time and wasta (objective) has changed from defusing tribal conflicts to acquiring economic wealth. Wasta has a positive side (humanizing the bureaucracy) but also serves as an "affirmative action for the advantaged" which has the effect of entrenching the haves and excluding the have-nots. State capture is the ugly side of Wasta! Figure 4 depicts the situation were Wasta becomes not only an entrance ticket to the 'power circle' but also acts as a barrier to entry. Wasta acts as a gate-keeper. Wasta is used to block entry to those not in support of the power circle incumbents. Those granted entry have to reciprocate with loyalty. The circle becomes filled with family members, friends and cronies. It becomes an Inner circle and as opportunities of entry decline it becomes closed to outsiders. Barnet et al (2013) addressed possible reasons for the evolution of wasta and posit rationales for its use in these societies. In this paper we put forward possible consequences and hope further research and academic discourse can help us better understand possible and wider consequences.

EXPERIMENTAL STUDY: NEGATIVE FRAMING, RIGID THINKING AND COMMITMENT ESCALATION IN MAKING DECISIONS

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Abstract

The aim of this research was to investigate the influence of rigid thinking on the level of commitment escalation in making decisions when experiencing negative framing. This study was an experimental research. The subject of this study was lecturers of the Faculty of Economics UIN Suska Riau with 2x2 Between Subject research design. Before performing real experiment, pilot tests were carried out on the instrument to test the validity and reliability. Hypothesis was tested by using analysis of variance. The results showed that the manager who did not have unrigid thinking will tend to make commitment escalation in making decision. However, this study was not able to prove that the manager would be likely to make a commitment escalation when the manager was in unrigid thinking conditions and experienced negative framing compared with the manager who was in rigid thinking conditions, but did not experience negative framing.

Keywords: Negative Framing, Rigid Thinking and Commitment Escalation, Making Decisions.

FAITH-BASED CIVIL SOCIETY AND SELF-RELIANCE DEVELOPMENT: A CASE STUDY OF PESANTREN ULUMUL QURAN, AT BOJONGSARI, DEPOK, WEST JAVA, INDONESIA

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Abstract

The fact that certain communities survive on self reliance basis does not seem to mean that they do not intend to have access to external resources, but may imply state's failures to perform the tasks and may not refer to the mal-functioning of globalized world. This paper shall deal with the politics of self reliance development in its economic aspects launched by religious-based civil society of Pesantren Ulumul Quran whose financial self support is limited and networking with external agencies has not existed. With their self-supporting spirit, the Pesantren runs a small business in mainly fish pond undertaking. The research is action research involving interviews, workshop, and field observation of fish pond economic activity for identification of challenges and future plans for better running of the small business. It is our preliminary finding that the Pesantren represents local communities that have been used to surviving on their own, resulting from their innocent citizens-albeit their socio-economic rights-and lack of state actors' roles in building the community's capacity to develop.

Keywords: Pesantren Ulumul Quran, small business, self-reliance, absence of state's roles.

THE ROLE OF HEALTHY SCHOOL ENVIRONMENT AND CANTEEN AS CHILDREN'S SOURCE OF CONSUMER LEARNING

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Abstract

In several researches on consumer, the children's competence in making decision is still sparking some debates. Some researchers perceived that child-consumers' decision making still depends on the parents' decision. However, it is undeniable that children nowadays have the competence to be consumers. The children's first source of consumer learning is their parents. Once the students study at school, the school environment, canteen, and food hawkers/street vendors will be the children's source of consumer learning. Therefore, the habits of the parents and the family as well as everything that is part of the school programs, policies, and rules regarding healthy canteen will be a factor that highly determines the students' consumer learning process. The results of this research show that the conditions of school canteens in Malang City were still varied but they had similar kinds of foods. The canteens of elementary schools in Malang City could be categorized into three, namely the canteens that had met the quality standards of a healthy canteen, the canteens that had met most of the quality standards of a healthy canteen, and the canteens that had not fully met the quality standards of a healthy canteen. The foods sold to and consumed by the students of elementary schools in the school canteen were one dish foods, snacks, various beverages, and fruit cuts. Some schools had prohibited the selling of foods by food hawkers/street vendors outside the school or implemented non-packaged food program or lunch-catering program. However, in general, there are still many more efforts that can be made by all parties in order to improve the quality of healthy canteens in elementary schools in Malang City.

Keywords: Healthy canteen, Elementary school, Child-Consumer, Consumer Learning.

INFLUENCE ANALYSIS OF PRICE FLUCTUATIONS AND LABOR COSTS, AGAINST REVENUES POTATO FARMERS IN THE VILLAGE PINANGSUNGKULAN MODOINDING SUBDISTRICT, SOUTH MINAHASA, NORTH SULAWESI (2012-2014)

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Abstract

This study will be conducted in the village of the District Pinangsungkulan Modounding South Minahasa, North Sulawesi. The object of research is the farmer's potato farmers, where the system of marketing and sales at the farm level do not always siding with the farmers themselves. Many potato farmers will often complain that the system pricing by the buyer at the village / farmer much different compared to the market prices in the city of Manado and its surroundings, especially with export prices out of the island of Sulawesi like to Maluku, Papua and Kalimantan. The difference in the purchase price and the selling price at the farmers market and surrounding Manado rose 100-150 % of purchase price on farmers. The market mechanism becomes uncontrolled resulting unstable price fluctuations and the potato farmer always on the side that is not profitable. It happens also in the process of planting, maintenance and harvest time period is often an increase in labor costs at the level of 50-75 % of the normal price per person per 6 hours per day. Both of these factors are a source of problems for potato growers in the village Pinasungkulan in the last 3 years this very disturbing sustainability and prosperity of potato growers who bring a negative impact in the economy of the community at the farmer level. A research method was descriptive and data analysis using multi regression. The data were collected from data collection from questioner which is answer by the potato famer's data analysis, statistical analysis. The purpose of the study was to determine the factors causing fluctuations in commodity prices of potatoes in a potato farmer in the village Pinasungkulan Modounding subdistrict, South Minahasa regency and to find out information on the availability of labor income level Desa Pinasungkulan potato farmers. This research method is descriptive method and using data collection techniques are through questionnaire, interview, and observation. Total population in the study was 100 people, potato farmers and 58 samples of potato growers. The result of this research have showed that 1) There is influence between price fluctuation and revenue of potato farmer 2) There is quiet significant the influence of labor cost to revenue. Learning from the result, it can concluded the labor cost doesn't have a reliable quantity due to the result, there is other factor that is effect to the revenue of the famers example logistics, advertising etc.

Keywords : Price fluctuation, Labor cost, Income.

DETERMINANTS IMPLEMENTATION SAK ETAP: CREATIVE INDUSTRIES IN MALANG

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Abstract

One of the fundamental problems that hit SMEs in Indonesia is the financial management and financial reporting. This is due to the lack of understanding of accounting and financial accounting standards and education of SMEs. Besides, SMEs objected to the application of SAK same with large companies in the preparation of financial statements. Attendance SAK-ETAP on January 1, 2011 is considered able to accommodate small and medium companies in financial reporting that is easy, transparent and accountable. A variety of attempts have been used in order to of SAK ETAP is able to be understood by the businesses of SMEs to facilitate the implementation in the preparation of financial statements. This study aimed to provide evidence about the perception of SME businesses about the importance of accounting and financial reporting and the factors that affect the level of understanding of SMEs related to SAK ETAP. The research sample using SME businesses located in Malang using purposive sampling method with a total of 175 respondents. The results showed perceptions of business people about the importance of SMEs accounting and financial reporting affected the size of the company, educational background, and length of education of SMEs. While the level of understanding of SME business people to SAK ETAP is affected by the level of SAK ETAP information, educational background and education of SMEs.

Keyword : SAK ETAP, educational background, length of education of SMEs, size of the company, perceptions of business people, Financial Reporting

RECONSTRUCTION OF BUSINESS FAILURE CLASSIFICATION MODEL FOR SMALL MEDIUM ENTERPRISES (SMEs)

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Abstract

To identify business failure is an effort of early warning system of business activities in every single scale, including small medium enterprises. Mostly, business failure identification conducts in banking sector or big enterprises to detect potential bankruptcy. Since 1968, Altman already set business classification model with Z-Score. The different result in classification is because of: First, modelling technique used in classification such as Discriminant Analysis Model, logit model, probit model or survival analysis; Secondly, data released from enterprises; Thirdly, the definition failure or not failure depends on local enterprises; Lastly, there is no standard result of testing. This research briefly reconstructs business classification model that could contribute to develop classification model of SMEs in Indonesia as early warning system, respectively.

Keywords: failure, closure, discriminant analysis, small medium enterprises.

LEGAL FRAMEWORK OF SHARI'AH CORPORATIONS IN MALAYSIA; SPECIAL REFERENCE TO WAQF CORPORATION

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Abstract

In Malaysia, the Islamic commercial institutions were established under respective legislations which contain express term on their status as a body corporate. Examples of these institutions are Islamic banks, zakah institutions, Pilgrimage Board and Islamic insurance (takaful) companies. In 1998, Johor Corporation (JCorp) initiated a corporate waqf entity known as Waqaf An-Nur Corporation Berhad (WANCorp). In 2011, Majlis Agama Islam Wilayah Persekutuan (MAIWP) collaborated with Tabung Haji to develop a Class AWaqf building leased to Bank Islam Malaysia Berhad (BIMB). The developments in waqf involving corporate entities are worth to be analyzed in order to create a new framework of waqf practice. This paper analyze the corporate status of waqf corporations under the Malaysian law and compares them with the principles of Islamic law (Shari'ah). This paper involves a case study on WANcorp and Awqaf Holdings, which is one of waqf corporations in Malaysia.

Keywords : Body Corporate, Waqf corporation, Company.

MODEL PRAKTIK AKUNTANSI DALAM RANGKA MENINGKATKAN AKSES PEMBIAYAAN KUR PADA UMKM DI KOTA PALU

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Abstrak

Tujuan penelitian ini adalah untuk menganalisis jenis-jenis informasi yang dibutuhkan oleh lembaga keuangan perbankan dalam memberikan pembiayaan KUR bagi UMKM di Kota Palu dan untuk menentukan model praktik akuntansi yang efektif, efisien dan dapat diimplementasikan pada UMKM, sehingga mampu meningkatkan akses terhadap pinjaman KUR di lembaga-lembaga keuangan. Penelitian ini timbul dikarenakan kurangnya pelaku UMKM yang ada di Kota Palu yang memperoleh akses pinjaman KUR. Penelitian ini menggunakan metode survei dan eksperimen. Survei dilakukan untuk menentukan jenis-jenis informasi yang dibutuhkan dalam mengakses KUR, yaitu dengan menyebarkan instrument penelitian kepada responden yaitu para pelaku analisis kredit KUR di perbankan di Kota Palu berjumlah sampel 70 analisis kredit KUR. Untuk mendapatkan model praktik akuntansi yang efektif, efisien dan implementatif menggunakan rancangan eksperimen pola faktorial penuh 2x2 between-subject. Penelitian ini dilaksanakan selama delapan bulan. Hasil penelitian menunjukkan jenis-jenis informasi akuntansi yang dibutuhkan oleh lembaga keuangan perbankan dalam pemberian pembiayaan KUR bagi UMKM di kota Palu yaitu terkait dengan Aliran kas usaha, catatan penjualan dan pembelian barang, serta terkait dengan capacity, capital, collateral, Condition of Economic. Berdasarkan hal tersebut maka model praktik akuntansi yang efektif, efisien, dan dapat diimplementasikan pada UMKM adalah model praktik "Akuntansi Persamaan Sederhana" yaitu model praktik akuntansi pencatatan sederhana setiap transaksi yang terjadi dalam tiap harinya, yang dicatat melalui rumus: $Harta = Hutang + Modal$. Hal itu juga dapat dijabarkan melalui catatan kas kecil, catatan penjualan, dan catatan pembelian barang. Selanjutnya untuk transaksi selain itu sebaiknya dilakukan melalui fasilitas perbankan, sehingga termuat dalam catatan rekening koran.

Kata kunci: praktik akuntansi, usaha mikro kecil menengah, pembiayaan KUR (kredit usaha rakyat).

BEHAVIOUR OF RISK NEUTRAL INDIVIDUAL INVESTORS IN THE INDONESIAN STOCK EXCHANGE

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Abstract

This study aims to explore and provide empirical evidence of mental accounting behavior of investors in securities investment decision-making process in Indonesian Stock Exchange (BEI). Typology of research is descriptive explorative and does not propose a hypothesis. The research object is an individual investor in the Indonesia Stock Exchange. The results show the behavior of investors in allocating their funds in individual securities and portfolio investment securities prefers risk neutral preferences than the risk averse to maximize utility. These results also show the similarities of investor behavior in decision-making with the results of Tversky and Kahneman if described by framing negative. Instead, decision-making behavior will be different if indicated by positive framing. This indicates that in particular the behavior of the risk preferences of investors in the Indonesia Stock Exchange tend to be risk neutral to optimally maximize their utility.

Keywords: risk neutral, framing, investment behaviour.

EARLY DETECTION OF SYSTEMIC RISK THROUGH ENDOGENOUS RISK ON INDONESIAN ISLAMIC BANKING

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Abstract

The small proportion of Islamic banking assets resulted in overlooked Indonesia Islamic banking in systemic risk. However, its declining performance suggested that banking authority should monitor Islamic banking for systemic risk prevention. This study applied a logit models in detecting systemic risk in Indonesia with data sources from the Islamic banking statistics, including bank run, contagion, credit risk, liquidity risk and capital adequacy risk with the aim of which variables useful for detecting systemic risk. The results showed that only a contagion could detect systemic risk in the negative direction at the detection accuracy of 86.64% and satisfied good of fit test. It was different from previous studies on conventional banking in which only banks run and contagion affected systemic risk in positive direction or on islamic banking only liquidity risk and bank run affected systemic risk in the positive direction in use of multiple regression. The movement of studied variables in the movement of systemic risk variable was 37.07%, whereas the rest variables was not detected in this study. This work contributed to the Islamic bankers and the central bank in maintaining endogenous risk, particularly contagion and the proportion of loans / liabilities with other banks toward total loans to avoid systemic risk and to mitigate systemic risk consequences in order to protect bank from systemic effect.

Keywords: systemic risk, bank runs, contagion, liquidity risk, Islamic banking, logit.

DETERMINE THE ECONOMIC, SOCIO-CULTURAL RELATIONS AS WELL AS SONGKET CRAFTSMEN WORKING SYSTEM IN SOUTH SUMATRA

Tien Yustini, Lasmiana
STIM AMKOP Palembang

Abstract

This study focused on the moral economy as a result of the selection of cultural reciprocity situation with business ethics as a motive in the economic action. The research is descriptive qualitative research, the economic-cultural aspects of rural artisans in the district songket Pemulutan Ogan Ilir Barat district is associated with the spirit of moral or rural environment in the Economy District . Pemulutan West, is a system that has a very strong value system binding its members, so that the range of activities is strongly considering the prevailing value system. Similarly, economic activity, such as that experienced craftsmen songket; all activities of producing and distributing songketnya not be separated from its existence as rural residents with social-cultural reciprocity. Reciprocity valuable action is concerted action to get a specific response in the form of reward and avoid punishment. Serial action very prominent is found in the study are related to socio-cultural ceremonies associated with the life cycle, which is related to the birth of such merhaba or nyukur, with marriage, and death that raise the participation of rural people. The craftsmen songket, feel obliged to get involved participate in either a present or appear to be active in each of these events. Feel obligated involved is driven by the consideration that as the villagers he had to be involved to participate. This activity certainly give effect to the allocation of time for their business activities as craftsmen in both the production process and marketing activities, resulting in a reduction in both the volume of production, sales, and relationships with business partners, in particular the market. A decrease in production volume and number of sales resulting in a decrease the amount of income they dapatkan. Pada generally craftsmen songket already know, realize, and give up the revenue decline, because he prefers to follow the socio-cultural ceremonies that solidified togetherness as rural residents. Perceived income they get is enough to meet the minimum needs of everyday life. Morally economy, in general, songket craftsmen have stepped on economic capital (pre-capital category), while some are still being part of a subsistence economy (quite meet the minimum requirement). Income can be upgraded to more advanced economic capital precisely with the efficiency of the transportation aspect and the aspect of control of capital in the form of materials, as well as increased manajerial. Aktivitas aspects of maintaining unity in the countryside, as well as seeking activities and boost the economy of the actions that bring benefit that generally have compatibility with Islamic values. Songket craft economic potential is enormous, while the general condition of society in Western Pemulutan-poor. Songket craft activities need to be developed so that it becomes part of a more optimal way of achieving well-being over the maximum.

Keywords: reciprocity, business discipline, moral economy, subsistence, capital.

IMPLEMENTING CHANGE INITIATIVES IN THE CROSS CULTURAL ORGANIZATIONS: CHANGE LEADERSHIP

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Abstract

The world is changing rapidly every day and the concept of change has turned to a new notion. In this fast changing globe, change is unavoidable and a constant part of any global organization. On the other hand globalization, made companies more diverse than before. In this situation implementing change initiative became more critical for organizations. Change initiatives have a disappointing rate of success. This paper provides theoretical insight about how a multi-national company can implement a change program. The paper investigates the concept of change management and leadership and states that a change leadership is needed for successful implementation of change in the organizations. In this paper two leadership styles have been compared: Transformational and Servant leadership styles. Implementing change initiative in a multi-cultural company is more challenging than other corporates. Because culture of employees have major impacts to the organizational behaviors. In the global companies, people have diverse values, cultures and attitudes, therefore these kind of companies need to select a leadership style which consider culture and diversity management as well as having management qualifications. Role of leader and other traits of each style has been reviewed in the paper. Both of the mentioned leadership styles are convenient for implementing change, but servant leadership style is more compatible with subject of diversity management.

DETEKSI DINI RISIKO SISTEMIK PADA PERBANKAN SYARIAH DI INDONESIA MENGGUNAKAN MODEL PROBIT BERDASARKAN RISIKO ENDOGEN

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Universitas Widyatama

Abstrak

Menurunnya kinerja keuangan perbankan syariah mengakibatkan perbankan syariah harus diperhitungkan dalam mendeteksi risiko sistemik di Indonesia walaupun proporsi aset dibawah 4% namun secara tidak langsung mengakibatkan kinerja perbankan terganggu dan akhirnya akan mengganggu stabilitas sistem keuangan karena besarnya aset perbankan. Penelitian ini menggunakan probit model untuk mendeteksi risiko sistemik dengan sumber data dari statistik perbankan syariah meliputi bank run, contagion, risiko kredit, risiko likuiditas, dan risiko ketersediaan modal dengan tujuan penelitian adalah variabel mana yang dapat mendeteksi risiko sistemik. Hasil penelitian menunjukkan hanya contagion yang dapat mendeteksi risiko sistemik dengan arah yang negatif, tingkat ketepatan deteksi systemic risk 86,64%, dan memenuhi uji ketepatan model (good of fit test), hal ini berbeda dengan hasil penelitian sebelumnya pada perbankan konvensional yaitu hanya bank run dan contagion yang berpengaruh positif atau dengan menggunakan multiple regression pada perbankan syariah, hanya risiko likuiditas dan bank run yang berpengaruh positif terhadap risiko sistemik. Pergerakan variabel variabel penelitian berkontribusi pada pergerakan variabel risiko sistemik adalah sebesar 37,98% sisanya di deteksi dari variabel lain yang belum diteliti pada penelitian ini. Kontribusi penelitian ini pada bankir perbankan syariah dan central bank adalah untuk memelihara risiko endogen terutama contagion yaitu proporsi pinjaman/kewajiban pada bank lain terhadap total pinjaman untuk menghindari risiko sistemik dan menurunkan efek risiko sistemik agar menghindari terjadinya bank yang berdampak sistemik.

Keywords : Risiko sistemik,, bank run, contagion, risiko likuiditas, perbankan syariah, probit

COMMUNITY DEVELOPMENT AGENCY IN THE DEVELOPMENT IN THE VILLAGE IN THE DISTRICT LAMONGAN

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Abstract

Coordination of development planning. In this case, in any development plans villages need for synergy or cooperation between the Institute for Community Empowerment with the head of the village, it is hoped development plan produced can suit the needs and capabilities of the village, which in turn leads to increasing the level of welfare of rural communities themselves. Type of research undertaken by researchers are included descriptive research with qualitative analysis method. The data collection techniques to do is study of literature, field studies. Analysis of the data used in this study are included qualitative analysis; Data collection, data reduction, data presentation and Withdrawal conclusion or verification. Privileges Institute for Community Empowerment In Development In Rural System In the Village Administration is (1) Plan development by consensus, (2) Mobilize and increase community participation in the implementation of development, (3) Cultivate dynamic condition of society and increase resilience in the district that studied to perform the function and role in the development of the Institute for Community Empowerment must comply with the rules villages and villages that have been made. However, there are some good functions to be executed to enhance the development of the Institute for Community Empowerment, namely (1) As a means of community participation in planning and implementing development; (2) Cultivating understanding and appreciation and awareness of the Pancasila; (3) Digging, harness, potential and mobilize self-help mutual aid societies to develop; (4) As a means of communication between the Government and the community and between citizens themselves; (5) Improving the knowledge and skills of the community; (6) To foster and mobilize the potential of the youth in development; (7) Fostering cooperation between institutions in society for development; (8) Implementation of other tasks in order to help the village government to build resilience established.

Keywords: Role of the Institute of Community and Rural Development.

THE ROLE OF CUSTOMER RELATIONSHIP MANAGEMENT IN BUSINESS INDONESIA

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University of Surabaya

Nurul Badriyah

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Abstract

Companies need to have tactics to win business competition. One way that can be used by the company is to recognize and understand the customer. Companies that perform customer relationship management will be able to sustain its business. The existence of customers is the driving force of business enterprises in various industries. In business services, the customer can be as an actor and a very crucial business objects. This study aimed to clarify the concept of customer relationship management and serves some research management customer relations in Indonesia. The study also describes the application of customer relationship management the company has done in Indonesia.

Keywords: customer relationship management, customer, relationship.

THE INFLUENCE OF TRAINING AND REWARD ON THE WORK PERFORMANCE OF PT KIMIA FARMA (PERSERO) TBK EMPLOYEES

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Institut Teknologi dan Bisnis Kalbis

Abstract

The objective of this study is to determine the influence of training and reward to the work performance of PT. Kimia Farma (Persero) Tbk employees. The study uses a quantitative approach through a survey on 43 respondents. The sampling method is non probability sampling. The result of multiple regression test shows that Training does not significantly influence the Work Performance variable. This is shown by a coefficient of correlation 0.251. The Reward variable significantly influences with the coefficient of correlation 0.361. The conclusion of this study is that Reward is the most dominant variable influencing Work Performance. This means that the greater the reward given, the more it will improve the work performance. Thus, companies need to provide improved fair and just reward for their employees. With such an improved reward, the performance of employees is expected to improve as well.

Keywords: training, reward, work performance.

COLLABORATIVE DYNAMICS OF CREATIVE TEAMS: MODELING CREATIVE PROCESS IN ADVERTISING DESIGN

Wisal Ahmad

IMS-KUST

Mark Stufhaut, Nancy Johnson, Joe Labianca

Gatton College of Business, University of Kentucky

Abstract

Literature is very much clear about the role of teams in developing more creative outcome. However, question such as why one team produces greater creative outcome than others is very little addressed. This study addresses this question by looking into team dynamics in the context of advertising. More precisely, the study explores the creative process of advertising design by looking at how creative team members collaborate during the development of creative advertising in four advertising agencies using a qualitative comparative case study approach. Data was collected from teams comprising of creative directors, copywriters and art directors in four advertising agencies using semi-structured interviews followed by observation of the respective team members' interactions during the development of an experimental advertisement. Based on the creativity assessment of these advertisements by an independent jury of creatives, interview responses, and observation of the actual process of ad-design in four ad-agencies, the study findings reveal that the most creative advertisement follows a substantially much richer collaboration among the creative team members compared to least creative advertisements. In light of the actual interactions of the most creative advertising team, a preliminary model of creative advertising process is proposed that emphasizes on balanced configuration of domain competency of creative team members which plays a detrimental role in developing an interactional environment among creatives that leads to a creative advertising design. The study presents both theoretical and practical implications for better team management in organizations to produce more creative and innovative outcomes.

Keywords: Collaboration, Creative Process, Creative Advertising Design, Domain Competency, Interactional Environme

REVIEW OF THE IMPLEMENTATION OF GOVERNMENT REGULATION NO. 46 YEAR 2013: CONTRIBUTIONS AND CONSTRAINT FOR SMES

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STIE Perbanas Surabaya

Abstract

SMEs currently not able to understand and are willing to count, deposit and report tax obligations under the rules applicable to national income has not increased from the sector. The purpose of this study is; determine the level of understanding of the taxpayer against the income tax on income from businesses that received or earned by the taxpayer SMEs in Surabaya; find out what are the constraints faced by SMEs in the taxpayer paying taxes and comparing the contribution of taxpayers who apply and do not apply PP 46 in 2013. Methods using qualitative research methods were combined with quantitative especially when viewed from the type of data and how to analyze it. Research result show that a decline in the growth of the taxpayer by 0.23%, this shows that the Directorate General of Taxation effort to increase potential tax revenues, in particular tax SMEs, not achieved well and since the implementation of PP No. 46 Year 2013 experienced a volatile and is still in the category of very less. There are some SMEs that seeks to understand the tax laws but the majority of SMEs are still deposited pickup. In calculating the tax, some of the respondents to pay tax in accordance with the bill when income is received and no respondents who calculate the taxable income multiplied by the applicable tariff. It shows that SMEs as the taxpayer has not fully understand which one is a final tax and which are not final.

Keywords: PP No. 46 Tahun 2013, Income Tax, SME's.

PUBLIC PRIVATE PARTNERSHIP MODEL IN IMPROVING QUALITY OF HOSPITAL SERVICES

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Abstract

This study aims to identify and analyze the role of the private sector in improving the quality of hospital services. Besides, the study also aims to build a model of private partnerships and government in improving the quality of hospital services. The government's success in improving the quality of services at the hospital depends on all parties, including the business community, private sector and civil society. Private sector role in improving the quality of hospital services in East Java is still relatively less, this is indicated by the results of interviews with hospital administrators were selected as sample. The results of another study showed that the model of partnership that is beneficial to the government and the private sector is a model of partnership with the OCA. Besides, the results showed that there needs to be government policy with regard to enhancing the quality of hospital services through public-private partnerships. One of the government's policy with regard to improving the quality of hospital services is to change the management model of hospitals into Public Service Agency. With a management model Public Service Board is expected to improve the quality of service.

Keywords: Partnership, Quality Services.

EFFECT OF PRODUCT QUALITY, PERCEIVED PRICE AND BRAND IMAGE ON PURCHASE DECISION ON PRODUCT BRAND OF COUNTRY OF ORIGIN WHICH MEDIATED BY CUSTOMER TRUST .

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Abstract

Today the economic growth in many parts of the world has increased, especially in developing countries ,such as Indonesian country. With increased economic growth, income and purchasing power of consumers also increased, especially in big cities like Jakarta. Increased incomes allow consumers to meet their secondary and tertiary needs such as Air Conditioning (AC) , washing machine , refrigerator ,microwave, television with advanced technology, cars and so on that can make them more comfortable. In order to purchase of the products above, consumers will choose a quality product at a reasonable price. Moreover, they also prefer good quality of brand products and trustworthy usually from country of origin of the product. The purpose of this study was to determine the effect of product quality , perceived price and brand image of the brand purchase decision on Japan's electronics are mediated by consumer trust. Questionnaires were distributed to 376 visitors Electronics City in SCBD and in Pondok Indah Mall using multistage cluster random sampling technique. Data were analyzed by using Structural Equation Modeling (SEM). The results showed that (1) there are significant perceived product quality and price of the purchase decision. (2) there are significant product quality, brand image and perceived price of the trust. (3) there is the influence of trust on the purchase decision. (4) there are significant product quality , perceived price and brand image of the purchase decision mediated by consumer trust in electronic products of Japanese brand .

Keywords: Product Quality, Perceived Price, Brand Image and Purchase Decision.

**ANALYSIS OF THE EFFECT THIRD PARTY FUNDS AND NON
PERFORMING FINANCING TOWARD RETURN ON ASSETS OF
SHARIA RULAR BANK (BPRS) IN INDONESIA
IN THE YEAR 2014 TO JUNE 2016**

Uus Ahmad Husaeni, Irpan Jamil, Agus Slamet Riadi

Universitas Suryakencana

Abstract

Sharia Rural Bank (Bank Pembiayaan Rakyat Syariah) serves as a financial intermediary to carry out the activities of collecting funds from the public, or the so called third party funds. The funds raised from the public kept in current accounts, savings and time deposits both in principle and the principle of mudaraba or wadiah. Funds that have been collected by the bank then channeled back to the community through bank financing to be able to generate profit. The size of the financing provided by the BPRS, not always run smoothly in accordance with what is desired. Risks involved in these issues is the risk of financing problems or in Islamic banking is referred to as non-performing financing. Profitability or return on assets is used to measure the effectiveness of BPRS in generating profit by exploiting his assets (finance). This study aimed to test the Effect Third Party Funds and Non Performing Financing toward Return on Assets of Sharia Rular Bank (BPRS) in Indonesia in the year 2014 to June 2016. The data used in this research is secondary data and sample by using sensus sampling method. The analytical tool used in this research is multiple linear regression analysis at significantly the rate of 5%. The results of the study, to simultaneously show that the Third Party Funds and Non Performing Financing significant effect on return on assets, while the rest is explained by other factors not included in this study.

Keywords: Third Party Fund, non Performing Financing, Profitability, Return on Assets (ROA) and Sharia Rural Bank.

INSTITUTIONAL AND FINANCIAL MANAGEMENT MODEL OF KARAWO CRAFTERS IN GORONTALO, INDONESIA

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State University of Gorontalo

Abstract

Karawo embroidery is a cultural product that became the brand image of Gorontalo in Indonesian society and is one commodity that will always be developed. Karawo embroidery artisans are a resource that plays a role in the development of the creative industries. However, the role of the owner of an industry (employer) dominates the artisans/crafters by treating them as labor with minimum wage. As a result, the crafters make it only as a side job. Based on these facts, a research is conducted aiming to identify models of institutional and financial management of karawo embroidery crafters. Following the observation and interviewing process with some entrepreneurs, karawo embroidery crafters, and designers, it is found that there are some institutional model of karawo needlework crafter, they are centers, cooperation, patronage and singular (Independent). The financial management model is simple, with working capital from its own funds, wages and gathering funds. The financial management model of karawo needlework crafters is simple. Working capital was originally sourced from its own funds, in the form of wages and gathering funds between craftsmen, and along with the development of their business, they get the capital gain in the form of loans from cooperation and businesses and grants from the government.

Keywords: Karawo, institutional model, financial management model.

THE LEADERSHIP WAY OF KYAI ABDUL GHOFUR

Muhamad Ahsan

UIN Sunan Ampel

Armanu Thoyib, Nur Khusniyah Indrawati

Universitas Brawijaya

Abstract

This study aims to explore the leadership of Kyai Abdul Ghofur in the development of entrepreneurial spirit in Pesantren Sunan Drajat Lamongan, East Java. Ethnographic approach was choice for exploring the Kyai Abdul Ghofur leadership in developing the entrepreneurial spirit in his pesantren (boarding school). The findings of this study is the concept of Kyai Abdul Ghofur leadership in the development of the entrepreneurial spirit in Pesantren Sunan Drajat has combined the concept of Al-Qur'an letter at Tawbah verses 128, Sunan Drajat philosophy and entrepreneurial leadership.

Keywords : Kyai Abdul Ghofur, leadership way, at-Tawbah 128, Philosophy Sunan Drajat.

INCORPORATING LIFE SKILLS ELEMENTS INTO CLASSROOM: AN ESP PERSPECTIVE AND PROTOTYPE

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Universitas Islam Lamongan

Abstract

This paper aims at exploring the importance of life skills education on the students' future career and life when they get into real life respectively. Life skills require a long process and students' awareness to get involved in it. The life skills instructional process should be emerged in a natural way. The life skills elements should be engaged in the instructional process both inside or outside classroom activities. This study, further would develop some prototype activities reflecting life-skills experiences for the students. Since this study involved the students in Economics majoring, so English for Specific Purposes (ESP) is used the basic subject matter. Some elements of life-skills are incorporated in the curriculum, syllabus, and reflected in lesson planning activities. The dual combination between ESP content which enlarge the students' perspective on economics world as their core discipline and life skills are utilized as students' asset in facing the real work and the real world.

Keywords: life skills, ESP, prototype.

PENTINGNYA KURIKULUM PENDIDIKAN PROFESI AKUNTANSI BERBASISKAN MAKNA (MORAL, AKHLAQ DAN NASIONALISME)

Jurana

Tadulako University, Palu, Indonesia

Unti Ludigdo, Ali Djamhuri, Yeney Widya Prihatiningtias

Brawijaya University, Malang, Indonesia

Abstrak

Tulisan ini bertujuan untuk memberikan pemahaman bahwa saat ini kurikulum pendidikan akuntansi, selain pengetahuan terkait akuntansi juga memerlukan adanya nilai-nilai moral, akhlak, dan nasionalisme yang terkandung didalamnya. Hal ini diperlukan untuk meningkatkan nilai moral, nilai akhlak, dan nasionalisme dalam diri para calon akuntan. Jenis penelitian yang digunakan adalah penelitian pustaka atau library research, yakni menghimpun berbagai data yang terkait dengan cara menggunakan bahan-bahan tertulis. Ide tulisan ini timbul dikarenakan realitas pendidikan akuntansi yang dominan berkembang saat ini merepresentasikan realitas akuntansi yang sarat dengan nilai-nilai kapitalistik. Umumnya pendidikan akuntansi di Indonesia seakan terkolonialisasi dengan model pendidikan dunia barat. Berdasarkan hal tersebut, maka nilai-nilai kapitalistik tersebut sebaiknya direduksi dengan cara memasukkan tiga aspek nilai yaitu moral, akhlak, dan nasionalisme atau disingkat MAKNA. Melalui 3 aspek tersebut, diharapkan akan menciptakan manusia yang tidak hanya memiliki kecerdasan intelektual khususnya di bidang akuntansi, namun juga memiliki peningkatan kesadaran moral, akhlak, dan jiwa nasionalisme yang tinggi. Kurikulum Pendidikan akuntansi berbasis MAKNA di bidang pendidikan akuntansi merupakan suatu keniscayaan untuk dapat dilakukan di Indonesia guna mewujudkan pembebasan pendidikan akuntansi dari dominasi kapitalisme barat.

Kata Kunci: Pendidikan Akuntansi, moral, akhlak, dan nasionalisme.

DEVELOPING A MODEL OF EFFICIENCY LEVEL MEASUREMENT OF THE PRIVATE UNIVERSITIES AS A LEARNING ORGANIZATION

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Abstract

The aim to be achieved is the creation of a conceptual model to measure the effectiveness and efficiency of the Private Universities as a Learning Organization in improving the performance of Design Lecturers that is causality-explanatory. Data collection method is survey. The primary data type is in the form of perceptions, opinions, and attitudes of Lecturers who have already passed the Lecturer and the management certification of Private Universities in the environment of Kopertis III. Time dimension is one shot study. The respondents of the research were a Lecturer who already passed the Lecturer certification which is noted as a permanent lecturer at the private Universities in the neighborhood of Kopertis III. Data analysis uses descriptive analysis and Data Envelopment Analysis to describe a characteristic which is the representation of the theory, and DEA that measures effectiveness level. The research results obtained from the universities that are grouped into two, main and middle universities, and assisted universities that ranked highest in terms of implementation efficiency of the University as a Learning Organization in improving the performance of lecturers is Trisakti University, Trisakti University is efficient on People Level and Structure Level, as well as efficient on Learning Organization as an integrated system on people and Structure level. In the second place as University that is efficient as a Learning Organization in improving the performance of lecturers is Gunadarma University, on People Level and Structure Level, where the efficiency level reaches 100%. It's just in terms of efficiency, in running the learner organization as a whole the efficiency level has not reached 100%, but only 99.6%. Trisakti University and Gunadarma University both are universities which are in the Main University group. In Assisted University group, the most efficient University as a Learning Organization is STMIK & K and STIE Ahmad Dahlan. Both Universities have a campus that is not too large, but the entire study program and supporting units are located only in one place. Besides, the Universities, even though both are small scale organizations, but they have supporting unit of Research and Public Service Institutions that encourage and monitor the activities of lecturer performance in conducting Research, Public Service and Scientific Writing. After that, the Efficiency Level was followed by Budi Luhur University, although classified in the Assisted University, but Budi Luhur University is a University with a large scale which its development is quite rapidly and has solid supporting units in assisting research activities, public service and scientific writing by their permanent lecturers

ANALYSIS OF PERFORMANCE EFFICIENCY MEASUREMENT FOR PRIVATE UNIVERSITIES' PROGRAM

Rina Anindita, Taufiqur Rahman
Esa Unggul University

Abstract

This study explores the design of performance efficiency measurement for private university's programs. Performance measurement is generally a basis for decision making that should reflect information such as efficiency, effectiveness and productivity. In this research, we used input and output variables that found from pra reseach through desk study and focus group discussion, then grouped based on the perspective of stakeholders from the private universities each programs, in particular university management and faculty. By using Data Envelopment Analysis (DEA), the relative efficiency of the program can be known. The research subject is selected study program at some private universieis in Kopertis III. Where theoffender is selected Programs from private Universities which represents the level of activity in Tridarma activity during the last 3 years. At this early stage is the determination of input and output measures the performance study program by doing desk study of the existing concept and equipped with empirical evidence, followed by conducting focus group discussions, the results of the second stage is then used instrument questionnaires used by using instruments questionnaire and added with instruments developed from Kongar models that measure the efficiency of performance measurement study program. At the final stage of the research was conducted through a questionnaire survey, whose results are processed by the method of Data Envelopment Analysis (DEA).The results of the desk study indicates that in every programs in all private universities, found that work engagement and competence of lecturers are factors that determine the performance of the program. And the result is confirmed from the results of focus group discussions, which also reveal that the performance of specified courses of the competence of lecturers and professors were feeling attachment to this course. Then the results of this pre-study followed by a survey, the results are processed by the DEA. DEA results indicate that in the Kopertis Region III, program in private university that is the most efficient in improving its performance through the competence of lecturers is Science Program Administration. While the views of work engagement as an input, the most efficient is the study of medicine and science program administration.

Keywords: Data Envelopment Analysis, Efficiency, Work Engagement, Competency, Performance

ANALYSIS OF ENTREPRENEURSHIP AND PULUTAN CERAMIC INDUSTRY ENTREPRENEURS BUSINESS PERFORMANCE IN THE DISTRICT MINAHASA

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Universitas Negeri Manado

Abstract

The purpose of this research is to identify and explore the characteristics of entrepreneurs, potential institutional container economy, the characteristics of an entrepreneurial attitude, business performance and produce a model of empowering entrepreneurial attitude can affect the performance of small industrial ceramics Pulutan in Minahasa. The results showed that the ceramic industry Pulutan craftsmen according to the data of 2014 amounted to 305 people. Educational background in general is owned craftsmen Elementary School as much as 72% (219 votes), while for Junior 21.6% (66 people), High School 6% (18 people) and higher education with a Diploma strata only 0,4% (1). Medium body as a tool container craftsmen economic struggle is not available, and which exist only training center of ceramic artisans. Craftsmen entrepreneurial attitude in general is still weak, as reflected in an average performance score of 37.33% of the entire measurement characteristics of entrepreneurial attitudes as indicators. So it is with the business performance craftsmen 82% is still low and need furthe empowerment. From the analysis in the second year turned out to be a model of empowerment entrepreneurial attitude positive effect on business performance ceramics industry entrepreneur Pulutan in Minahasa.

Keywords: Empowerment, an entrepreneurial attitude and business performance

EFFECTS OF KNOWLEDGE SHARING AND ABSORPTIVE CAPACITY ON THE ORGANIZATIONAL PERFORMANCE

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Abstract

Innovation does not occur on its own accord rather, it must be triggered by varying factors. There is the need for the company or business entity to find, as well as foster talent. Additionally, non-technical innovation may be driven by managers, who mainly take the role of mentorship in the organization. This creates a relationship that act as a driver to innovation in both the long-term and short-term. Talented managers have proper comprehension of the importance of relationships, wherein an emotional commitment of an individual to another has the capacity to make a difference.

The quality of relationship between managers and employees would have a bearing on the capacity to leverage the relationship. Employees or knowledge workers are the major sources of knowledge and are crucial to the creation, capture, as well as sharing of knowledge in business entities. There are two types of knowledge, tacit and explicit. Explicit knowledge is expressed in numbers and words and can be easily shared and communicated in form of scientific formulae, hard data, universal principles and codified procedures. Tacit knowledge, on the other hand, revolves around personal and hard to formalize knowledge, which makes it extremely difficult to share or communicate with other people.

It is also to be recognized that knowledge sharing is very crucial for knowledge management systems. It can be achieved through contributions, interactions, informal techniques and communal approach.

There are questions about the elements that determine the absorptive capacity of a business entity. There are three groups of factors that are assumed to determine or have a bearing on the absorptive capacity. The first group, there are the research and development activities, second category are the prior related knowledge and the individual skills, and the third are the human resource management practices and the organizational structures. A business entity's knowledge base also comes as a basis for the performance of the company. This means that there exists a strong relationship between the skills associated with knowledge and the performance of the corporate entity. There is a relationship between absorptive capacity and knowledge sharing. Knowledge sharing in business entities is a critical process that requires to be attained and developed at all times so as to attain sustainable advantage. Individuals must have a particular degree of absorptive capacity so as to have the desire to share the same knowledge. This means that absorptive capacity is essentially a function of the prior relevant knowledge and the intensity of an individual effort in enhancing the same.

Keywords: Knowledge sharing, Absorptive Capacity, Knowledge management system, Business entity's knowledge.

INNOVATION CONSOLIDATION NEXUS: EVIDENCE FROM INDIA'S MANUFACTURING SECTOR

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Abstract

Often regulatory authorities approve consolidation strategies such as mergers and acquisitions based on the likely impact of it on innovation, which in turn leads to better welfare outcomes. The relationship between consolidation strategies and technological performance was hardly a concern during the initial years of merger activity globally as well as in India. The focus of research during those days was concentrated on the impact of consolidation strategies on production efficiency and market concentration and their trade off. However during the era of globalization the firms realized the potential of consolidation strategies to overcome the challenges posed by the fast moving technological revolution and to take benefit out of it. As a result there has been an unprecedented surge in the number and value of technology related mergers, acquisitions and alliances during this era with a view to minimize cost of production and to eliminate market competition. The present study is an inquiry into the innovation efforts through consolidation strategies in the context of the recent competition regime implemented in India by replacing the three decade old MRTP regime.

Keywords : Market structure and innovation, Mergers and acquisitions, Anti-trust Issues, Government Policy and Regulations, Monopolisation Strategies, Innovation JEL classification: G34, G38, L44, L12, O32.

DO SMALL FISH FARMERS PERFORM PRODUCT INNOVATION?: SOME FINDINGS FROM KELANTAN

M. Mohd Rosli, Nik Nurul Aniesha, Nurul Fitriah Wahab, Zuraimi Abdul Aziz, Wan Mohd Yussuf Wan Ibrahim, Nora'Ani Mustapha, Suria Baba, Mohd Sharil Nizam Md Radzi, Siti Nabilah Rosdi, Rosmaizura Mohd Zain
UNIVERSITI MALAYSIA KELANTAN

Abstract

Stiffer competition in the present marketplace makes product innovation become more critical to business to remain competitive. Aquaculturists have big potential to do product innovation. However, product innovation among small farmers, especially in the freshwater industry has been hardly studied. This study aims to uncover product innovation activities among small farmers of tilapia fish in the East Coast of Peninsular Malaysia. In this preliminary study, an in-depth interview was conducted on four Tilapia fish farmers in the rural area of Bachok and Kota Bharu, Kelantan. This study found that the farmers sold raw fish in the market. Product innovation was not a common practice among them due to their small-scale tilapia production and small tilapia fish supply in the market. However, some of them had intention to do product innovation. The low-value-added products offered would cause the farmers earn low income and remain trapped in poverty.

Keywords: Product innovation, small fish farmers, Kelantan.

THE EFFECT OF SOLVENCY RATIO AND LIQUIDITY RATIO BASED ON THE PERFORMANCE OF BANKING COMPANY ON THE INDONESIA BANKING STATISTIC PERIOD 2010-2015

Kartika Wulandari
Widyatama University

Abstract

Banking in Indonesia is not only dominated by the conventional banks, but has now appeared nuanced Islamic banks. One reason appears Islamic banking in Indonesia is Indonesia including the highest Muslim population in the world, making Islamic banking one of the options for customers to save a wealth accordance with the principles of Islam. There was also the rural banks were built with the aim of helping entrepreneurs group of micro, small and medium enterprises. More banks appear, make a lot of choices for customers to invest. The solvency ratio and liquidity ratio is one way to assess the performance of the company. Some of the factors that can assess the performance of companies which comprise a solvency ratio of Capital Adequacy Ratio (CAR), Capital To Debt Ratio and liquidity ratio consists of Quick Ratio, Loan to Deposit Ratio (LDR), AND Loan to Assets Ratio. The research object used in this study is the company's conventional banks, Islamic banks, and rural banks are located in Indonesia 2010-2015. The result showed that the Capital Adequacy Ratio, Debt to Capital Ratio, Quick Ratio, Loan to Deposit Ratio and Loan to Assets Ratio has a significant influence on the performance of the company.

Keywords : Capital Adequacy Ratio, Capital to Debt Ratio, Quick Ratio, Loan to Deposit Ratio, Loan to Assets Ratio, Return On Asset.

CRITICAL REVIEW ON PERFORMANCE BASED REGIONAL BEHAVIORAL FINANCE PUBLIC SECTOR IN THE PROVINCE OF NORTH SULAWESI

Johny Manaroinsong

State University of Manado

Abstract

The main objective of this study is the North Sulawesi Province. The analysis will be focusing on factors determining individual competition. Participation in budget, regional accountancy system (SIKD), compensation management as well as contingency factor related to factor determining regional financial performance which reflected in organizational commitment, work satisfaction and the behavior of the public sector. The main target of the study is the head of organizational unit at the Provincial Government (SKPD). The total personals covered is 261 persons. The method used to assess this research is explanatory survey, which attempts to explain the causal relationship between variables both as a factor and as a result of factors. Through Structural Equation Modelling, this critical analysis arrived at the following findings: (1) The individual competency and the participation of the responsible staff in budget formulation had been influencing directly and significantly the organizational commitments, work satisfaction, the attitude and behaviour of the government personals and regional financial performance; (2) The information system of the regional finance, had been directly influencing but insignificantly of the attitude and behavior of the government personals and of the regional financial performance; (3) management compensation had been insignificantly influencing the attitude and behavior of the government personals; (4) the attitude and behavior of the government personals had been insignificantly influencing the regional financial performance; and (5) individual competency, participation in budget formulation, regional financial system, and compensation management had been indirectly influencing the financial performance reflected in organizational commitments, work satisfaction, and the attitude and behavior of the government personals. The implications of the findings is that the regional financial information system which is not based on performance may led the personals of the regional financial management having no rational and measurable performance indicators. Meanwhile, the unjust management compensation will further create the negative attitude and behavior of the respective personals, which in turn could produce work dissatisfaction. The end result will be the low of the regional financial performance. The study suggests that the regional financial system based on performance and the implementation of just and fair compensation management will create work satisfaction, which in turn will further created strong commitment to organization and be more productive by increasing his/her work performance that will benefit the organization as a whole.

Keywords: Local/Regional Financial Performance, The Behavior of the Public Sector.

CAN SYSTEM REDUCE STUDENT DISHONEST BEHAVIOUR?

Adrie Putra

University Esa Unggul

Abstract

Things to be achieved in this research is to find the factors that affect students in a dishonest behavior using the basic fraud triangle theory and try to build a system that can reduce dishonest behavior in students. This study is an extension of the previous research that has been done before, which in this study we try to increase the number of samples and the number of universities involved in this study

Primary data is used for analysis in this study, we using Multiple Regression Analysis (MRA) with respondents as many as 250 students in the various universities. In this study proves that the three factors that exist in the Fraud Triangle Theory; opportunity, realization and incentives are factors which will affect the students in conducting dishonest behavior

Keywords: Fraud Triangle Theory, Dishonest, System

DEVELOPMENT OF CORPORATE STRATEGY THROUGH HORIZONTAL LINK, LINK VERTICAL AND MIXED LINK: INVESTIGATIONS ON INDONESIAN LISTED FIRM

Nurmala Ahmar
Diyah Pujiati
STIE Perbanas Surabaya

This research investigates and analyzes the strength of business and corporate elites. Research focuses on approaches that are rooted in social network analysis techniques. Research is based on the same observation in Europe, Japan and Anglo-America. Investigations carried out to double post commissioners and board of directors at public companies in Indonesia. Dual position is often referred to as interlocking Directorate. Such concurrent positions are dual position the board of commissioners and board of directors in the same industry (horizontal link), different industries (vertical link), and both (mixed link). The results showed that the model is dominated by the vertical link link. Status link different models significantly during the observation. Based on the analysis of operational performance is affected by link models/interlocking models. Vertical link has the highest performance value compared to other models link. The study is expected to contribute related to the development of organizational patterns in companies and regulators in drafting the rules on dual position.

Keywords: interlocking directorate, vertical links, horizontal links, and mixed links.

AN INTEGRATED MODEL OF USER SATISFACTION AND TECHNOLOGY ACCEPTANCE OF VIRTUAL LEARNING ENVIRONMENTS (VLES): A LITERATURE REVIEW

Anton A.P. Sinaga, Winarto

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Abstract

This paper reviewed current research on Virtual Learning Environments (VLEs). Although there has been much research on adoption, acceptance and satisfaction on VLEs, the literature that addresses those topics may be characterized as fragmented, poorly integrated and overlap to varying degree. Based on the integrated model of user satisfaction and Technology Acceptance Model (TAM) proposed by Wixom and Todd (2005), this paper evaluated empirical research on VLEs and classified the constructs used in those research based on object-based beliefs, object-based attitudes, behavioral-based beliefs, behavioral-based attitudes, intention and external characteristics. An integrated model of user satisfaction and technology acceptance of VLEs was built up and the theoretical and practical implications were discussed.

Keywords: VLEs, TAM, user satisfaction, technology acceptance

FACTORS AFFECTING NON PERFORMING FINANCING AND PROFITABILITY SHARIA COOPERATIVE AT INDONESIA

Oyong Lisa

STIE Widya Gama Lumajang

Abstract

This study aimed to analyze the influence of internal factors of the NPF and profitability, analyze the influence of external factors on the NPF and profitability, NPF analyze the effect on profitability, as well as analyze the influence of internal and external factors on profitability through the NPF. The number of samples in this study were 186 Cooperative sharia for 10 years from 2006 -2015. The analysis technique used structural equation modeling. The results showed that internal factors are formed from FDR, CAR and ROA affect the NPF. External factors that form of inflation and GDP impact of the NPF. Internal factors which are formed of FDR, CAR and ROA effect on profitability. External factors that form of inflation and GDP effect on profitability. NPF effect on profitability. NPF mediates the influence of internal factors and external factors to profitability.

Keywords: FDR, CAR, BOPO, Inflation, GDP, NPF, ROA, ROE.

AUTOMOTIVE PRODUCT PURCHASE DECISION ON CREATIVE INDUSTRY IN INDONESIA

Jatmiko

Universitas Esa Unggul

Abstract

The purpose of this study was to assess the purchasing decisions of consumers in the creative industries motorcycle products. So that the creative industries can determine the appropriate marketing strategies application model of the customer's purchase decision. The study design using a triangulation method approach is a combination of quantitative and qualitative analysis. The population of the research is that consumers motorcycle in Tangerang. The sample used in the study as respondents 300 respondents with non-probability sampling using sampling with quota sampling technique. The analysis is SEM (structural equation modeling) by means of AMOS. The unit of analysis is a group of motorcycle users. The results showed that the variables perceived quality, brand loyalty, brand awareness, significantly influence the purchasing decision, mediated by purchasing intention. While Brand Association does not affect the intention of purchasing and purchasing decision. Intention purchasing, able to provide mediation between Brand Awareness, Perceived Quality, Brand Loyalty to the purchasing decision. The findings in this study, suggesting that the Intention of purchasing can improve the customer purchasing decision to buy a motorcycle based on brand awareness, perceived quality, brand loyalty.

Keywords : Intention Purchase, Purchase Decision.

**MARKET DISCIPLINE MECHANISM:
A QUANTITATIVE APPROACH
(THE STUDY OF ISLAMIC BANKING IN INDONESIA 2011-2014)**

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University of Islam Malang

Abstract

The level of disclosure of financial statements is a source of information for stakeholders to take an economic decisions. In a banking context, it refers to the customer's decision to invest in the bank. The next question, whether the level of disclosure of financial statements will affect the customer's decision to keep or attract deposits which is illustrated by changes in the number of third-party funds. As a consequence of the concept profit loss sharing is a fundamental principle of Islamic banks, the customer of Islamic bank should have a high sensitivity for the company. It means, customers of Islamic banks will be more react to the information that disclosed in the financial statements. This study aimed to examine the effect of the level of disclosure of financial statements to changes in the number of third-party funds. The research is a study on Islamic Banks in Indonesia period 2011-2014. Data were analyzed using a regression model. The study states that the level of disclosure of financial statements has a significant positive effect on changes in the number of third-party funds. This indicates that there is a market disciplin mechanisms on Islamic Banks in Indonesia. But henceforth, this research still needs to be reinforced with a qualitative approach, test for other factors that influence changes in the number of third party funds, as well as the comparison test with conventional commercial banks.

Keywords: market discipline, the level of disclosure, third party funds, Islamic banks.

**THE EFFECT OF PROFITABILITY, FREE CASH FLOW AND
INVESTMENT OPPORTUNITY SET TO CASH DIVIDEND BY
QUALITY VARIABLE GAIN AS MODERATION
(EMPIRICAL STUDY ON MANUFACTURING COMPANY DIVIDE THE CASH
DIVIDEND REGISTERED IN BEI 2010-2014)**

Nani Rohaeni

STIE Bina Bangsa, Serang

M.F. Arrozi Adhikara

Universitas Esa Unggul

Abstract

Cash dividend policy by the company would have important implications for various stakeholders, including shareholders or investors, management and creditors. The Parties shall require financial information to determine the amount of dividends to be received within a certain period. That information is properly presented in the financial statements prepared in accordance with accounting standards and reflects the quality of financial reporting is good and the quality of the actual profit. The purpose of this study was to examine the effect of Profitability, Free Cash Flow and Investment Opportunity Set to Cash Dividend by Quality Variable Gain As Moderation with simultaneously and partially. The design of this study was to test the hypothesis of causality. The method used in this research is the MRA (Moderated Regression Analysis). The data source used in secondary data The population in this research is manufacturing companies listed on the Indonesian Stock Exchange (IDX) during period 2010-2014 by sampling used purposive sampling. The sample used is manufacturing companies that distribute a cash dividend of 30 companies. The unit of analysis is the companies. The results of simultaneous profitability, free cash flow and investment opportunity set proved positive and significant impact on the Cash Dividend. Partially profitability and significant positive effect on cash dividends, free cash flow there is no influence and no significant effect on the cash dividend and the investment opportunity set proved negative and significant effect on the Cash Dividend. Earnings quality cannot moderate the effect of profitability, free cash flow and investment opportunity set against Cash Dividend either simultaneously or partially. The findings of this study is proven to attract investors by giving a positive signal from the distribution of cash dividends of companies implementing The Political Cost Hypothesis (Hypothesis Political fee) with the concept of positive accounting theory.

Keywords: Profitabilitas, Free Cash Flow, Investment Opportunity Set, Cash Dividend.

OTHER COMPREHENSIVE INCOME: AN INVESTIGATION OF NEW ACCOUNTING INFORMATION ACCOUNT IN INDONESIAN LISTED FIRMS

Nurmala Ahmar – STIE Perbanas Surabaya

JMV Mulyadi – Universitas Pancasila

Abstract

Adoption of IFRS impact on the financial statements at fair value. Indonesia adopts IFRS mandatory since 2012. Other Comprehensive Income (OCI) is the information presented as the impact of IFRS implementation for the presentation of fair value in the financial statements. This study investigates and analyzes the presentation of OCI include defined employee benefit obligations, securities available for sale, revaluation of assets, and other components OCI each industry sector. Analyses were performed using cross tabulation (cross tabulation) is based on the year and the industry sector. The results showed that there was significant progress overall presentation of the components of OCI during the period of observation. The same was based on the industry sector. The results of this study are expected to provide contributions related to the potential tax on presentation of OCI account. The results of this research is very important for the next researcher associated antecedent and consequent of OCI information.

Keyword: other comprehensive income, benefit obligation plan, asset revaluation, available for sale securities asset.

GOVERNANCE, TRANSPERANCY, AND SHAREHOLDER VALUE OF INDONESIAN LISTED COMPANIES

Saiful

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Abstract

The objective of this study is to investigate the effect of corporate governance attributes namely board size, independent board, related family board, family ownership, institutional ownership, management ownership, and foreign ownership on shareholder value. This study also investigates the impact of corporate transparency on the relationship between corporate governance and shareholder value among Indonesian listed companies. The population of this study is 330 companies that are listed in Indonesia Stock Exchange (IDX). The samples were selected based on purposive sampling method. I excluded the companies that are classified as banking and financial institution, the companies that are listed during and after the year 2002, the companies with negative shareholder equity balance, and the companies with incomplete records. After eliminating the above companies, the final samples of this study consist of 88 companies (27.67% of population) which is the subject of analysis for four years.

The results of this study shows that proportion of ownership held by non-family management, proportion of independent member on board, and proportion of family related persons on board positively influence shareholder value. Meanwhile this study fails to find the effect of family ownership, institutional ownership, foreign ownership, and board size on shareholder value. This study found that corporate transparency fully mediates the relationship between proportion of independent member on board and proportion of family related persons on board and shareholder value. This result contributes to agency theory which stated that the separation of management and owners will create the agency problem. Agency problem will reduce when owners involve in management. This study provides evidence on that statement where the superior performance of family firms is appeared when those family is seating in board of directors. Agency problem also reduces through effectively monitoring process that conduct shareholder through arrangement independent directors.

Keywords : corporate governance, transparency, shareholder value, penal data, board of director, ownership structure.

THE OPPORTUNITIES OF WOMEN ENTREPRENEUR IN INDONESIA

Kurnianing Isololipu

Atma Jaya Catholic University

Abstract

The significancy of entrepreneur in a country has shown its critical position since one of the indicator for economic development is determined by the number of the entrepreneur. It is stated that a country has to have 2,5 percentage of entrepreneur of the total of its citizen in order to have a significant development for its economy. In the case of Indonesia, it has to have around 6,3 millions entrepreneur by the right definition of entrepreneur. The fact is that the number of entrepreneur in Indonesia is still less than it is expected to be. However, there is still space to grow so that the number can be achieved. Based on the data published by BPS, the number of men entrepreneur is higher than the number of women entrepreneur. Nevertheless, there is a growing interest for women to enter this field since today, they have more access to this area compare to the past. The typical characteristic of women entrepreneur is that they not only empower themselves, but also to their community, especially in rural areas. Consequently, this paper will discuss the opportunities for women to be entrepreneurs, the constraint of being entrepreneur and the critical human capital they need to have in order to be able to start and develop the business.

THE IMPACT IMPLEMENTATION OF MAPPING MODEL OF CORPORATE SOCIAL RESPONSIBILITY FUNDS IN BALI

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Abstract

Bali is very dependent on tourism. Many hotels that operate and develop as a result of the advancement of the tourism sector in Bali. The preservation of tourism object is the responsibility of all parties, including government, community and no exception-the companies. Today many funds Corporate Social Responsibility (CSR) which is directed only for public consumption or certain groups. There is nothing wrong with the distribution, but it would be good also to focus on distribution of the things that can contribute to the long-term such as keep the preservation of tourism object. This research aims to; (1) gives an overview of mapping the implementation of the distribution of CSR funds in Bali, (2) generate the mapping of priority tourism object as target of CSR, (3) generate the mapping of distribution of CSR funds that leads to the preservation of tourism object, and (4) the impact of implementation of the model on company budgeting. The study was used four stages of research development models, namely: Define, Design, Development and Disseminate. The results showed: (1) mapping of the implementation of distribution of CSR funds prior to 2015 focused on seven categories of activities and visible largest distribution out for the category of direct community involvement and general categories, which reached 48% and 7%. (2) mapping of the tourism object priority indicates there was five categories of tourism object that can be used as consideration in taking implementation policy of CSR funds, (3) distribution model of CSR funds which developed prioritize more on tourism object priority as CSR object and was supported by the hotel in the form of budgeting of CSR funds priority which would be implementation in 2015 and (4) Impact of implementation the model in budgeting at the hotel showed a shift in the percentage of CSR funds use. In detail result of a shift in the budget of CSR funds use in 2015 include: 35% for environmental concern about including the preservation of tourism object, 4% for the activities associated with concern about of energy sources, 8% for the activities of health and safety at work, 7% was used for other activities employment, 9% for activities related to product donations, 33% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the remaining 4% was used for other general activities.

Keywords: Mapping Model, Distribution of Funds, Corporate Social Responsibility and Tourism Object

IMPLEMENTING RISK MANAGEMENT IN ISLAMIC BANKING INDUSTRY IN PEKANBARU

Tasriani, Andi Irfan

UIN Sultan Syarif Kasim Riau

Abstract

This study used a qualitative research method, a research that aims to build a proposition and explain the meaning behind social reality that happened. This research digs deeper into the risk management implementation of Islamic banking in Indonesia, especially in Pekanbaru. The focus of this study is: Practical implementation and governance of risk management, risk management that is carried out by Islamic banking has been able to reduce loss risk, and compliance with Islamic law (principle of Islamic transactions). The results showed that banks in Indonesia have entered the integrated risk management and risk-based supervision era. All products that are issued by Islamic Bank are supervised by the Financial Services Authority (OJK) and Sharia Supervisory Board (DPS) in accordance with the functions and authority of each institution. In implementation of risk mitigation in Islamic banking, there is a risk that is originated from internal aspects such as employees or bank itself and external aspect such as customers. The highest risk is in murabahah financing. The principle in Islamic transactions such as fraternity, justice, welfare, balance and universality has been applied. Risk mitigation that is applied in financing is fiduciary risk as the risk that is legally responsible for violations of investment contracts either incompatibility with Sharia or mismanagement to the investor funds.

Keywords: Risk Management, Islamic Banking, Islamic transactions principle.

FORECASTING FOR LEATHER PRODUCTION WITH TRIPLE EXPONENTIAL SMOOTHING AT UD. R&D LEATHER MAGETAN

Siti Nurul Afiyah, Sapto Hutomo
STMIK ASIA Malang

Abstract

Production in the economic sense have an understanding of all activities that improve the utility value or utility of an object . This can be activities that improve usability by changing the shape or produce new goods (utility of form) .Make the production process more objective , leather production forecasting system was built using triple exponential smoothing method at UD . R & D Leather Magetan with the input that has been determined . The input is the number of previous production . In the triple exponential smoothing method is done three times a smoothing , in calculating the forecasting further define alpha value to be able to compare the percentage of the smallest error .From the results of testing conducted data production forecasting system with the production data of the years 2011-2015 results on forecasting the month August 2015 was 20512 at the alpha of 0.5 with a total mean absolute percentage error smallest 3,287 .

Keywords: Leather Production, Forecasting, Triple Exponential Smoothing.

CONCEPTUAL FRAMEWORK OF ISLAMIC BRAND IMAGE FOR HOTEL INDUSTRY IN MALAYSIA

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Abstract

The main objective for this study is to identify the factors of Islamic brand image of hotel industry in Malaysia. From this main objective, it highlights to examine the impact of Islamic brand image to customer's hotel choice and to explore an appropriate model of Islamic brand image of hotel industry in Malaysia. By constructing a conceptual framework of Islamic brand image for hotel industry will build a differentiation advantage in the marketplace that will increase their overall image with long term sustainability. Definitely, recent trends in modern tourism marketing have changed tremendously, and study of a conceptual framework of Islamic brand image for the hotel industry is increasingly becoming considerable to keep pace with this change. In this conceptual paper, we have summarized the literature on currently prevailing concepts and approaches on Islamic brand image for the hotel industry. In this paper also discuss some interview result from consumer overview about their understanding toward Islamic brand image in hotel industry based on their knowledge, experiences and challenges in setting up this new concept of hotel brand image that will allow us to identify the conceptual framework of Islamic brand image, and therefore will assist the hotel industry to enhance their marketing efficiency and effectiveness.

DESIGNING ONLINE MARKETPLACE TO RESOLVE MARKETING PROBLEM FOR SMALL AND MEDIUM ENTERPRISES (SMEs)

Aditya Hermawan, Aniek Murniati

STIE Asia Malang

Abstract

The study aims to design an online marketplace to provide solutions to problems faced by Small and Medium Enterprises (SMEs), the difficulty to market their products online. One of the problems faced by SMEs is difficult to market their products online. One of the solutions that we provide is by designing an online marketplace to solve marketing problems effectively. We found that SMEs have attempted to market their products through social media such as facebook, twitter and others. In addition, some SMEs also have a website and advertise their products through online advertising. However, many of those who did not know how to market products online in order to increase sales. We designed an online marketplace for SMEs based on the concept of e-commerce to resolve the problems faced by SMEs, the effective marketing. The online market design is made taking into account the needs of SMEs as well as customer needs. Therefore, this study was conducted to SMEs in Malang, East Java, Indonesia and the people who often make purchases online. With the existence of the online market, SMEs can increase sales lead to increased profits for SMEs.

Keywords: Online market, E-Commerce, Maketing

ANALYSIS OF FACTORS AFFECTING THE COMPANY DOING AUDITOR SWITCH

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Abstract

Financial report is one of the component to measure the performance of a company. Evaluating the financial statements related to Auditors. Auditor substitution is a phenomenon that occurs and driven by several factors. The aims of this study to analyze the factors that affect a company in doing auditor switch. Independent variables in this study consists of public accountant firms size, client size, management changing, audit opinions and audit fee. In addition dependent variable is the Auditor Switch. The sample in this study uses purposive sampling method. The data are audited financial statements in communications, property, and real estate which are listed in Indonesia Stock Exchange period 2008-2012. Data analysis method is logistic regression analysis. The results shows that the change of management i.e, change of directors has an influence to auditor switch, while the other factors, show no effect on auditor switch.

Keywords : Auditor Switch, Change in Management, Audit Opinion, Public Accountant Firm's and Client Size

THE NEED OF AFFIRMATIVE ACTION FOR PEOPLE WITH DISABILITIES IN INDONESIA

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Abstract

The population of disabled people in Indonesia is growing up because of many reasons. Many of them still live in poor economic condition because they can not get good job that can support their lives. The purpose of this paper is to exploit dan reveal the need of affirmative action in the field of employment for disable people in Indonesia. The idea is triggered by the fact that even when the disabled people have a good competency, they still facing many problems to compete with “normal” people. Actually it has been stated in Law No 4 year 1997 (UU No.4 /1997 tentang Penyandang cacat) about the affirmative action, but the unemployment level for disabled people is still high. But so far the implementation of this policy is not satisfied. This paper would further exploit the form of affirmative action that is more applicable and will achieve a better result in the future . This paper was based on research and use qualitative method and conduct some depth interviews with some key informants. The informants comes from disabled people, the government officer and the manager from several State Own Enterprises

Keywords: : Affirmative Actions, Public Administration, People with disability.

MODEL AND CHARACTERISTICS OF MICRO FINANCE INSTITUTIONS BASED ON SME WOMEN IN BATU CITY

Ike Kusdyah Rachmawati
STIE ASIA MALANG

Abstract

The development of SMEs is largely determined by the existence of MFIs that offer financing models are diverse. It can be said that MFIs become a partner of SMEs in this regard as a financial services provider, through diverse financing models. But on the other hand the diversity of financing models offered by MFIs have not been fully able to be utilized Rudjito (2003), Microfinance Institutions are institutions that conduct activities in the provision of financial services to small entrepreneurs and low-income people who are not served by formal financial institutions and which have been market-oriented for business purposes. This study used exploratory research, descriptive, experimental and applied research conducted in stages for the development of a comprehensive model of microfinance accommodative Informants determined based on the information needs. Using a descriptive and qualitative analysis of the MFI deliberately selected examples illustrate the following: (A) The existence of MFIs is recognized community has a strategic role as an intermediary in economic activity that has not affordable public services of banking institutions / conventional banks; (B) service MFIs have demonstrated success, but success can still be in business economics. Skim MFI lending to businesses has not received the priority, it is characterized by a relatively small ceiling (budget allocation) to support farming, which is less than 10% of the total ceiling of MFIs; (C) A critical factor in the development of the agricultural sector MFI lies in the institutional legality, capability management, seed capital support, the economic viability of farming, farm characteristics and technical assistance clients / service users MFIs; (D) To initiate the growth and development of agricultural MFIs needed guidance enhanced capabilities for HR candidates MFI managers, support the strengthening of capital and technical assistance to customers of credit users.

Keywords: financial institutions Micro, Small Business Micro.

PENDIDIKAN KEWIRAUSAHAAN DALAM UPAYA MEWUJUDKAN UNIVERSITAS NEGERI JAKARTA SEBAGAI ENTREPRENEURIAL UNIVERSITY

Dedi Purwana, Umi Widyastuti, Ati Sumiati

Universitas Negeri Jakarta

Abstract

Penelitian ini dimaksudkan untuk mengembangkan model pendidikan kewirausahaan sebagai salah satu cara yang dapat digunakan oleh Universitas Negeri Jakarta (UNJ) dalam membangun jiwa wirausaha. Data dikumpulkan melalui kuisisioner yang menilai tentang penyelenggaraan mata kuliah Kewirausahaan berdasarkan aspek capaian pembelajaran (learning outcomes), pengembangan karakter atau sikap (attitude), pengembangan keterampilan (skill), metode pembelajaran, sumber belajar dan penilaian (evaluasi). Sedangkan aspek diluar kurikulum ditinjau dari ketersediaan sarana prasarana penunjang seperti unit bisnis, laboratorium, unit kegiatan mahasiswa, incubator kewirausahaan. Sementara itu faktor penunjang terciptanya entrepreneurial university ditinjau dari kepemimpinan dan komitmen serta budaya terhadap kewirausahaan, keberagaman sumber pendanaan, kerjas ma dengan stakeholders, pengembangan kewirausahaan dalam pengajaran dan pembelajaran yang bertujuan transfer knowledge. Teknik pengumpulan data akan dilakukan dengan cara wawancara mendalam, penyebaran kuesioner kepada mahasiswa, triangulasi data dan studi pustaka. Metode yang digunakan dalam penelitian ini adalah mixed method. Hasil penelitian menunjukkan bahwa mata kuliah Kewirausahaan yang disampaikan di kelas masih banyak yang bersifat teoritis dan berbasis Student Center Learning namun metode pembelajaran yang diterapkan masih kurang bervariasi. Berdasarkan hasil wawancara mendalam diketahui bahwa mata kuliah Kewirausahaan seharusnya merupakan mata kuliah wajib yang dapat dikemas sebagai salah satu Mata Kuliah Umum (KWU) berupa dasar-dasar kewirausahaan dan kepemimpinan, yang diarahkan pada pembentukan karakter wirausaha.

Keywords : entrepreneurship education, entrepreneurial university.

INDONESIAN ENTREPRENEURSHIP PROFILE IN TERM OF ECOSYSTEM AND ACTIVITY: POTENCY AND CHALLENGE

Gandhi Pawitan, Catharina Badra Nawangpalupi, Maria Widyarini
Parahyangan Catholic University

Abstract

GEM has developed entrepreneurship model as a driver of economic development, such as job creation or national competitiveness. In the GEM model, entrepreneurship is observed in term of attitude and activity. In the model, it is also defined a framework conditions which are needed to nurture entrepreneurship activity. The government has to identify appropriately a number of areas for improving the business framework conditions (ecosystem), including physical and investment infrastructure, education, and transfer technology. The attitude and activity were measured through adult population survey (APS). The APS is a national wide survey with targeted the adult of age 18-65. Meanwhile the framework conditions to foster entrepreneurship were observed by conducting an expert survey. The national expert survey was conducted by selecting expert from 9 framework conditions. This paper aims to explore and describe an entrepreneurial profile during 2013 – 2015 based on the Global Entrepreneurship Monitor model. The paper also give an output a set of priority in fostering entrepreneurship activity through its ecosystem. The outcome is to give a significant awareness for all stake holder in entrepreneurship development in Indonesia.

Keywords: entrepreneurial ecosystem, GEM model, entrepreneurship intention, entrepreneurship activity.

KESEIMBANGAN PASAR DEPOSITO DAN PASAR KREDIT DI INDUSTRI PERBANKAN INDONESIA

Sugiyanto, SaptoJumono

Esa Unggul University, Jakarta.

Abstract

The Balance of the deposit market and credit markets in the Indonesian banking industry (Sugiyanto and Sapto Jumono Faculty of Economic and Business Esa Unggul University, Jakarta). The aims of the research is to determine of credit markets and deposits market in Indonesia banking industry. The effectiveness of the performance of the national banking industry can be seen in its ability to mobilize and develop funding distribute to those who lack of funds in the economic system. The higher level of effective management of the national banking system, the national investment would be growth and supporting the national economic system. The importance of research on the development of credit and deposit volumes as closely interrelated and very important in the growth of national economy. This research is causality-explanatory. using secondary data with cross section - time series with observation time of 2001 to 2015 The unit of analysis is the banking industry in Indonesia. Analysis of data using multiple regression panels that produce a model as a representation of the theory. The samples are six categories of commercial banks in Indonesia, n, Government Commercial Bank (BANK PESERO), national private Commercial foreign Exchange banks (BUSN Devisa), national private Commercial non foreign Exchange banks (BUSN non Devisa), private mixture commercial banks (bank campuran), Foreign commercial banks (Bank Asing), and Regional Development Bank (BPD). The results showed : First as generally the Indonesian Banking has well management it is shown by the variable ALMA(asset Liabilities Management) have significant effect to the volume of deposits (DPK /qdep), spread of interest rates borrowing and saving (spread), liquidity (LDR) capital (teta) and proportion fee based income (fbirev). Second as overall external factors have no affect the growth of bank credit in Indonesia. It show that Indonesia banking industry is quite efficient.

Keywords: Banking Industry, Deposits Market, Credit Markets, Macroeconomic Conditions.

AMORTIZED LIQUIDATION COST AS DETERMINANT OF STOCK RETURN

Erna Garnia, Rachmat Sudarsono, Dian Masyita, Ina Primiana

University of Sangga Buana YPKP Bandung,

University of Padjadjaran Bandung

Abstract

This paper focus on liquidity adjusted capital asset pricing model and the application in Indonesian Stock Exchange. Amortized liquidation cost (liquidation cost per unit time) that calculated as liquidation cost times trading turnover, is proposed as a proxy of liquidity to answer the recent question of liquidity effect on the stock return. At first, this paper shows how amortized liquidation cost is appropriate proxy of liquidity related to the stock return. Bid ask spread and amihud factor are used as proxy of liquidation cost in this investigation. Empirical results show that the amortized liquidation cost is strongly priced in the stock return. Compared to amortized amihud factor, amortized bid ask spread is better determinant of stock return. The results are persistent even after controlled by market risk factor. This research is using monthly data in the period of 2002-2014.

Keywords : liquidity, bid-ask spread, amihud factor, CAPM.

FINANCIAL LITERACY, LOCUS OF CONTROL, AND CREDIT CARD USER BEHAVIORS

Njo Anastasia, Mariana Ing Malelak, Gesti Memarista
Petra Christian University

Abstract

Knowledge and skills in finance is needed by individual to make choice related to financial products. Self control and demographic background were played to push someone to make decision. Therefore, this study aimed to determine the effect of a financial literacy, locus of control and demographic factors on credit card usage behavior. Individual behavior when using a credit card associated to spending activity and payment patterns in paying off credit card bills. Sampling was conducted on people who live in Surabaya, which has a credit card either as primary and additional card holder. The data collection use questionnaire form, which is distributed to shopping center visitors in Surabaya within a week period, in order to obtain 105 respondents. SEM-PLS test conducted to examine the influence of financial literacy, locus of control and demographic factors such as age, gender, income, education, marital status on credit card users in Surabaya. The results showed that financial literacy and demographic factors significantly influence credit card user behavior. However, locus of control factor did not significantly influence credit card user behavior.

Keywords: financial literacy, locus of control, demographic, behavior finance.

WET LAND CONVERTION AND IMPACT ON RICE PRODUCTION IN WEST JAVA

Lies Sulistyowati, Sri Fatima, Maman H Karmana
Padjadjaran University

Abstract

West Java province has an important role on the supply of national rice production, accounting for about 16.33%, and even referred to as the national food producer. However, this condition seems to be difficult to maintain due to various factors, including the land-conversion that are likely to increase and massive. This study aims to describe the land conversion of rice fields, the causes and its impact on rice production. The method used is mixed method and implemented through key informant interviews, focus group discussions as well as the utilization of secondary data published by related institutions in Subang, Sumedang and Ciamis Regencies. The results showed that the land conversion occur and tend to increase significantly. The main factors causing the land conversion are the development of roads, offices, housing and reservoirs. The occurrence of land use change that is not followed by paddy fields creation, combined with the stagnation of rice cultivation technology, tend to lower rice production and decrease West Java's contribution to the national rice production.

Keywords: Wetland-conversion, factors, rice production.

MODEL STUDENT LEARNING STYLE PREFERENCES AND UNDERSTANDING ACCOUNTING AT UNIVERSITY IN JAKARTA

Abdurrahman

Universitas Esa Unggul, Jakarta

Abstract

The aim of this research is to create a predictive model of learning style preferences and the factors that influence the students majoring in accounting at the College of West Jakarta. This model is an analysis of the observations through a survey about learning style preferences views of the various factors that affect the environment, physiotherapy and psychological conditions of the students. Learning style preferences conducted by the student can then be associated with the understanding of accounting during the lecture at the college. Model MBTI preference learning style is better suited to see the learning styles in accounting education. Learning styles suitable for students will increase understanding of accounting. Population in selected research is accounting students at a private university in West Jakarta, with samples that have passed some of the core courses in the accounting department. Data analysis method used was explanatoris causal used to describe a wide range of the data processing which is an analysis of cause and effect. The analytical tool used is path analysis (path analysis) to predict the effects of environmental, physiological and psychological condition to the learning style preferences and learning style preferences to improve understanding of accounting.

In order to achieve these objectives, it will be designing predictive models of environmental influences, physiology and psychology of the learning style preferences towards learning style preferences associated with the understanding of accounting. The results of this study found that only external factors is the environment that can affect the accounting understanding through student learning style preferences. Meanwhile, internal factors, namely student's psychological state and can directly affect the physiological state of understanding of accounting on accounting students without having to go through the learning style preferences.

Keywords : Learning Style Preferences, Environment, Condition Physiology, Psychology, Understanding Accounting.

THE INFLUENCE OF MARKET CONCENTRATION RATIO ON PROFITABILITY IN INDONESIAN BANKING INDUSTRY

Sapto Jumono, Chajar Matari Fathmala
Esa Unggul University

Abstract

This study aims to find out whether Indonesian banking industry is efficient (in terms of product differentiation) or still in collusive condition. The basic theory of this research is structure conduct performance theory. This research uses financial reports of Indonesian commercial banks and the chosen samples are 97 banks. The research result based on GMM Arellano-Bond method proved that HHI has a significant influence of BEP and ROE, while market share does not have a significant influence on BEP and ROE. This shows that Indonesian banking industry is in the collusive condition.

Keywords : Market share, HHI, market concentration, profitability, return on equity, basic earning power.

BRAND INTENTION, BRAND RELIABILITY, AND BRAND AFFECT: AN EXAMINATION OF TABLET PCS MARKET TRENDS IN INDONESIA

Sri Rahayu, Mugi Harsono
Sebelas Maret University, Surakarta

Abstract

Rapid development of tablet PCs technology has led to business competition in this area become very tight and highly competitive. The purpose of current study is to examine the effect of Brand Intention and Brand Reliability towards Brand Affect for the customers of Tablet PCs in the so-called City of Education, Yogyakarta, Indonesia. 195 students from various universities in the city were selected in a purposive sampling technique to fill out the questionnaire about tablet PC from various brands. The data analysis suggests that both Brand Intention and Brand Reliability have a positive relationship toward Brand Affect for customers in purchasing tablet PCs. This research finding is meaningful for customers' loyalty dimension, which further relates to the creation of brand loyalty. The implication of current research findings shall be very important for tablet PC companies in setting up strategies to face the challenge of trend volatility in purchasing tablet PCs in the global market.

Keywords: Brand Intention, Brand Reliability, and brand Affect.

RESONANT LEADERSHIP, KNOWLEDGE SHARING AND THE IMPACT TO TEACHER PERSONALITY

Dian Alfia Purwandari
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Abstract

Teacher is a role model for students and the environment. Teacher personality is expected as an example and incentive for students to become adults personally. Teacher personalities which is one of the teacher's competencies need to be assessed factors can influence so that it can be evaluated teachers' needs in developing the personality he has, either of leaders support and discussions with colleagues. Evaluation was conducted on 265 teachers in Jakarta who participated in the discussion with the Subject-wise Teacher's Self Learning Associations (MGMP), with SEM-PLS approach using warpPLS software 5.0. Processing results prove that the knowledge sharing with peers affect the personality of the teacher at the head of the group stimulated by compassion. While mindfulness performed by a group leader will have a direct impact on teacher behaviour change as well as compassion shown by the group leader. Chairman hope of the group did not have a good impact on the knowledge sharing and behaviour of teacher who is in the group. Motivation contained in hopes leaders cannot encourage teachers to change personality owned in the profession undertaken.

Keywords : Resonant leadership, Knowledge sharing, Teacher Personality.

**THE CONCEPT OF GOVERNMENT SPIRITUAL
ENTREPRENEURSHIP AS EFFORTS TO REDUCE
UNEMPLOYMENT AND POVERTY WITH IMPROVEMENT
THE DISTRICT OWN SOURCE REVENUE
(STUDIES ON THE BATU CITY GOVERNMENT)**

Whedy Prasetyo
Jember University

Abstract

This study aimed to establish the government spiritual entrepreneurship concept conducted by the Government of Batu City. This research was conducted using qualitative methods of case study to explore soul and attitude entrepreneurial imbued by faith and fairness of government officers. Soul and this attitude is the basis of togetherness with the community to boost the regional economy. Data were collected through participation observation. The results show that government spiritual entrepreneurship concept encourages the development of the economic potential of the area based on its resources. This development is supported with knowledge and specialized business skills: first conceptual in regulating strategy and taking into account the risks, second creative thinking and innovative act, third lead and manage, fourth communicate and interact, and fifth work belief.

Keywords: Concept of government spiritual entrepreneurship, faith and fairness.

DISCRETIONARY-BASED DISCLOSURE : THE RELATIVE VALUE RELEVANCE OF STAKEHOLDER AND SHAREHOLDER OF ENVIRONMENTAL ACCOUNTING POLICY

Sri Handayani, Yosevin Karnawati
Universitas Esa Unggul, Jakarta

Abstract

Companies increasingly desire to appear “green”. Although some of these actions may be mere “greenwash”, but most part they are welcomed by employees, consumers, investors, regulators, and the public. After all, it seems intuitive that voluntary actions that internalize environmental externalities are socially responsible. Investors allocate their wealth between savings, charitable donations, or shares of a socially responsible firm. If some investors prefer to make their social donations through investing in socially responsible companies (perhaps in order to avoid taxation of corporate profits), then social responsibility can increase the value of the firm by attracting these investors. This study aimed to analyze the effect of environmental performance on the social responsibility disclosure and the impact of the social responsibility disclosure to competitive advantage with the stakeholder approach and further and its influence on the performance in capital market with shareholder approach. The study design used causal explanatory with path analysis. The population in this study is a company incorporated in the basic and chemical industry in Indonesia Stock Exchange in 2010-2014. The sampling method used is purposive sampling, by criteria that consistent follow PROPER program and listed on the Indonesia Stock Exchange in 2010-2014, totaled 175 samples. The analysis tool used is a two-stage simple linear regression (2S LS) or path analysis. The results of this study are that the environmental performance has significant positive effect on social responsibility disclosure. Social responsibility disclosure has significant positive influence on competitive advantage. Environmental performance has not only directly affects the competitive advantage, but also indirectly through the social responsibility disclosure. Further more, competitive advantage has significantly positive influence to superior stock market performance. Social responsibility disclosure is able to mediate the effect of environmental performance toward competitive advantage. Finally, its can be said that competitive advantage is mediating variable between social responsibility disclosure and superior stock market performance. The conclusion of this study is that the availability of information about environmental can encourage and improve performance, especially on the industry competition.

Keywords: Value Relevance, proper, Environmental Accounting Policy, Environmental Performance, Social Responsibility Disclosure, Capital Market.

CITRA PERUSAHAAN, KEGIATAN CSR, LOYALITAS DEBITUR DENGAN MEDIASI KEPUASAN DAN KEPERCAYAAN DEBITUR

Merry Natalia, Lina Salim

Universitas Katolik Indonesia Atma Jaya

Abstrak

Dunia bisnis saat ini menghadapi banyak kendala dalam mempertahankan loyalitas konsumen. Oleh karenanya, perusahaan melakukan berbagai upaya untuk mempertahankan loyalitas konsumen salah satunya dengan mempertahankan citra perusahaannya (corporate image) dan memperbanyak kegiatan Corporate Social Responsibility (CSR). Kegiatan CSR diyakini dapat menyentuh emosi para konsumen untuk tetap loyal pada sebuah organisasi terutama yang organisasi berorientasi profit seperti bank swasta. Penelitian ini bertujuan untuk mencari tahu apakah citra perusahaan dan kegiatan CSR yang dilakukan oleh sebuah bank swasta di Indonesia berpengaruh secara langsung terhadap loyalitas debitur (debtor/customer loyalty) maupun melalui mediasi kepuasan debitur (debtor satisfaction) dan kepercayaan debitur (debtor trust) sebagai mediasi. Sampel penelitian ini adalah 157 debitur yang masih aktif tercatat di bank swasta tersebut, yang dipilih secara acak sederhana (simple random sampling). Hasil penelitian menunjukkan bahwa kepuasan dan kepercayaan debitur merupakan faktor yang memediasi hubungan antara citra perusahaan dengan loyalitas debitur. Yang menarik adalah kegiatan CSR mempengaruhi secara langsung loyalitas debitur, namun kepuasan dan kepercayaan debitur tidak menjadi faktor yang memediasi kegiatan CSR dengan loyalitas debitur.

Keywords : corporate image, corporate social responsibility (CSR), debtor loyalty, debtor satisfaction, debtor trust.

THE INFLUENCE OF SOCIAL CAPITAL AND KNOWLEDGE SHARING TO THE SMALL MEDIUM ENTERPRISE'S PERFORMANCE AND SUSTAINABILITY STRATEGIES

Mahyarni, Henni Indrayani, Astuti Meflinda, Hesty Wulandari
State Islamic University Sultan Syarif Kasim Riau

Abstract

The development of Small Medium Enterprise (SME) in Indonesia is one of national economic development priority. SME has given benefits for society especially in creating a fair income distribution and supporting economic growth. This research aimed to examine and analyse the impact of social capital, knowledge sharing to the sustainability strategy and performance of SME as well as formulating policies about SME in the future. This research located in Riau Province which is the closest province with Malaysia and Singapore. We collect data from 56 SME in trading and craft industries which chosen as samples by using purposive sampling method. The data analyzed by using Partial Least Square. The result of data analyzed shows that social capital as well as knowledge sharing is significantly influence the sustainability strategy of SME. It is also conclude that the sustainability strategy and knowledge sharing influences SME performance significantly while the social capital does not influence its performance

Keywords: Social Capital, Knowledge Sharing, Sustainability Strategy, Performance, Small Medium Enterprise.

FACTOR ANALYSIS OF HUMAN CAPITAL AND ORGANIZATIONAL LEARNING AGAINST PERFORMANCE

Astuti Meflinda, Mahyarni, Hesty Wulandari
State Islamic University Sultan Syarif Kasim Riau

Abstract

Along with the changes occurring in today's global business environment, which triggers the increased intensity of competition between universities, each of the universities need to improve the quality of their human resources in competency and performance. This study was conducted at two State University in Riau Province; UIN Suska Riau and Riau University, with the aim to determine the direct and indirect effects of human capital variables, organizational learning, organizational competencies, and culture of innovation to organizational performance. We use the Chairmen of UIN Suska Riau and Riau University study programs have been accredited as the population. As the sample, there are 50 respondents were chosen by simple random sampling technique. In analyzing the data used quantitative methods, using the Partial Least Square (PLS). From the data analysis, we can conclude that on direct effect hypothesis testing, there is no significant relationship between human capital variables on the performance of the organization. While organizational learning variable significantly and directly influence the performance of the organization. Furthermore, the indirect effect hypothesis testing, human capital variables affect the performance of the organization that mediated by the competence of the organization. Also, human capital variables affect the performance of the organization that mediated culture of innovation as well as organizational learning variables affect the performance of the organization that mediated the competence of organizations and organizational learning variables affect the performance of the organization that mediated culture of innovation.

Keywords : human capital, organizational learning, organizational competence, culture of innovation, organizational performance.

THE EFFECT OF WORK FAMILY CONFLICT ON ORGANIZATIONAL COMMITMENT WITH MEDIATION OF JOB SATISFACTION

Lia Amalia, Lista Meria
Esa Unggul University

Abstract

Organizational commitment is very important in encouraging organization to achieve its objectives. Organizational commitment has impact on the level of loyalty, work passion, responsibility and sense of belonging of organization's employees. Many factors can affect organizational commitment, such as job satisfaction and work family conflict. This research is a quantitative research. The aim of this study is to investigate the influence of work family conflict on job satisfaction and organizational commitment and also to investigate the influence of job satisfaction on organizational commitment. The study randomly observed 143 faculty and non faculty employees at Esa Unggul University, Indonesia by using a questionnaire. Methods of data analysis using Structural Equation Modeling (SEM). The results showed that the work family conflict will decrease job satisfaction. High work family conflict will also reduce organizational commitment. Furthermore, high job satisfaction will increase organizational commitment. This study found that job satisfaction mediates the influence of work family conflict on organizational commitment.

Keywords: work family conflict, job satisfaction, organizational commitment.

EFFECT OF PERSONAL NOSTALGIA THROUGH EMOTION, AND VALUE EXPERIENTIAL TO PURCHASE INTENTION A TRADITIONAL DRINK FOR GEN Y

Widi Dewi Ruspitasari
STIE Asia Malang

Abstract

Indonesia has so many types of food and drinks from various regions, especially in East Ja-va. The traditional drink in East Java are often consumed by people that angle, ronde, and ginger drink. Traditional drinks like all people, both young and old. This study aims to determine the effect of personal nostalgia through the emotions and the value of experience on the intention to buy the traditional drink of the gen Y. Respondents in this study of 100 people age around 16-35 years which is a gen Y. Data were analyzed using PLS (Partial Least Square). The results of this study found that personal nostalgia can affect emotions, emotions influence the customer value and inten-tion to buy a traditional drink.

Keywords: Personal Nostalgia, Emotion, Value Experiential, Purchase Intention.

THE INFLUENCE OF CORPORATE GOVERNANCE AND EARNINGS QUALITY ON FINANCIAL REPORTING FRAUD

Husaini, Saiful, Marta Yulia Putri
Bengkulu University, Indonesia .

Abstract

This study aim is to obtain an empirical evidence about the influence of corporate governance and earnings quality on the possibility of fraudulent financial reporting. Based on purposive sampling method, 100 companies are selected as samples for five years (2010-2014). The total number of samples is 500 observations, consisting of 242 observations of a fraud firms and 258 observations of a non-fraud firms. The analytical method used is logistic regression. These result indicate that the earnings quality negatively affect to the possibility of fraudulent financial reporting. Meanwhile, this study found that managerial ownership, profitability, and leverage positively impact to the possibility of fraudulent financial reporting. Unfortunately, this could not find the influence of institutional ownership, independent audit committee, board size, and independent size on the possibility of fraudulent financial reporting.

Keywords: Financial Statement Fraud, Corporate Governance, and Earnings Quality.

ANALYSIS OF FACTORS AFFECTING THE EXPORT COMPANY PERFORMANCE IN NORTH SULAWESI

Stanny Sicilia Rawung, Aditya Ch. N. Pandowo
Universitas Negeri Manado

Abstract

Export performance is the description of the company's success in export activities and consistency to survive in the competitive international market . The export performance of companies heavily influenced by the contributing factors associated with the company . Most of the articles on the performance of exports divide the factors supporting exports in the two major groups of macro and micro factors . Previous studies generally discuss export performance by using the study variables on one side only . In this study , the author combines a set of variables on the macro and micro . The purpose of this research is to find out more about the factors that affect the performance of exporting companies in North Sulawesi either through micro- macro variable or variables . Selection of North Sulawesi as a research site caused by a number of companies engaged in exports . Export commodity SULUT fish is very possible to be developed . The population was all companies engaged in export. This study sampled exporting company in North Sulawesi, which has made exports more than 3 years. Which according to data Disperindag SULUT totaling 49 companies . Respondents from each company of 5 people . Companies are being sampled in this study is a company whose main export commodities are fish . The results of this study will be used as the material for the analysis of how the behavior mengungkapkan Export company in North Sulawesi mainly relate the macro factors and micro factors in supporting export performance .

Keywords : Export performance, North Sulawesi, Fish Company, Micro factor, Macro Factor.

**RED CHILI AGRIBUSINESS ENTREPRENEURSHIP MODEL
(CASE STUDY IN GAPOKTAN KISINGASARI, KAWALI DISTRICT, CIAMIS
REGENCY, WEST JAVA)**

Hepi Hapsari, Yayat Sukayat, Neni Rostini
Padjadjaran University

Abstract

Red chilli prices can affect rupiah inflation is such a unique phenomenon. Central Bank of Indonesia is very concerned to foster the agribusiness of chili so the price is stable and with reasonable price. Red chili farmers are businessmen special figure in horticulture agribusiness. They manage the business of chili from upstream to downstream and involve many stakeholders. This research aims to: (1) describe the entrepreneurial process red chili farmers; (2) formulate a model of entrepreneurship red chili farmers. The research design was a qualitative with case study research techniques. The informants are chili farmers which is successful in business for the last ten years. The results showed that the motive red chili farmers done agribusiness was the motive of economic, social, and spiritual. Their entrepreneurial affecting factors were family background, social environment, personal character, the character of its business, and the values of entrepreneurship which was believed. The values of entrepreneur include rational-functional value, the value of social-emotional, and spiritual values. Chili farmer was an entrepreneur who has a figure of a positive self-concept and see things from the positive side. Red chili agribusiness entrepreneurial model was market oriented and balance of all the sub system in agribusiness.

Keywords : model, entrepreneurship, agribusiness, red chili.

EFFICIENCY ANALYSIS OF WORKING CAPITAL, LIQUIDITY AND SOLVENCY OF PROFITABILITY IN COMPANIES LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2010 – 2015

Sukma Irdiana

STIE WIDYA GAMA LUMAJANG

Abstract

Each company must have a desire to obtain a high profitability. Therefore, the company should be able to manage the efficiency of working capital , liquidity and solvency. This study aims to determine how much influence the efficiency of working capital, liquidity and solvency of profitability at companies listed on the Indonesia Stock Exchange. The research data was obtained from secondary data such as financial statements. The research data was analyzed using SPSS 16.0. The findings of this study partially shows that the efficiency of working capital (WCT) does not have a significant effect on profitability . But liquidity (Current Ratio) and solvency (DER) has a very significant influence on profitability . While simultaneously showing the efficiency of working capital (WCT), liquidity (Current Ratio) and Solvency (DER) has a very significant influence on profitability.

Keywords : Efficiency Working Capital , Liquidity , Solvency and Profitability.

CONSTRUCTION MODEL OF FINANCING WITH PROFIT SHARING SYSTEM AND LINKAGE PROGRAM AMONG SHARIA FINANCIAL INSTITUTIONS FOR MICRO, SMALL, MEDIUM ENTERPRISE IN JEMBER REGENCY

Ahmad Roziq

University of Jember

Yulinartati, Norita Citra Y

University of Muhamadiyah Jember

Abstract

Aims of this study are to analyze the implementation of scheme of profit - loss sharing, problems and solutions, construct of financing model with using profit loss sharing and linkage program in financing for Micro, Small, and Medium Enterprise. This study is exploratory and survey research to be carried out in the district of Jember using a triangulation method. Method of data analysis use Miles and Huberman model which consists of data collection, data reduction, data display and conclusion drawing/verification. The results of research suggested that Islamic financial institutions should apply the profit sharing financing for micro, small, and medium enterprise with mudaraba mustarakah (figure 3) which is a combination of mudaraba and musharaka, which in this scheme will be able to protect losses for Islamic financial institutions (shohibul maal) and still provide flexibility for Micro, Small, and Medium Enterprise to manage their business without interference hands from islamic financial institutions. Islamic financial institutions as sharia general bank , sharia BPR, sharia cooperative BMT should cooperate which others (linkage program:figure 4) in financing for micro, small, and medium enterprise with using mudaraba mustarakah scheme.

Keywords: Financing Model, Profit-Loss Sharing System, Micro, Small, and Medium Enterprise.

WHY HAS THE GOVERNMENT INTERNAL CONTROL SYSTEM HAS NOT BEEN EFFECTIVE YET?

Arief Hadiano

University of Indonesia/ Finance and Development Supervisory Agency (BPKP)

Abstract

Until the year 2015, based on data performance decreased corruption, score corruption index (CPI) of Indonesia 36 is still far from the target of RPJMN 50, while improving the quality of financial reports, district / city that got WTP is 47%, while the Ministry that got WTP is 71%, the achievement is still below the target of RPJMN (60% and 100%). It shows that the government's implementation of the internal control system has not been effective. This paper aims to describe the weaknesses and constraints in Government Regulation No. 60 of 2008 on Government Internal Control System (SPIP), and recommend solutions to overcome the difficulties of the implementation. The research method used is descriptive qualitative, the collection of data based on the study of literature. Data analyzed using qualitative methods-rationalistic and content analysis. The conclusions of this study are: (1) SPIP policy is a policy that has no sanctions to enforce the rules so that there is no power to force its implementation (2) since issued on August 28, 2008, up to this time (2016) the policy has not been further elaborated in the regulations of the lower and more detailed. This paper suggest to improve policies related with both issues so that the implementation of the future more effectively.

Keywords : Government Internal Control System, RPJMN, Implementation, Effective.

**THE EFFECT OF ACCOUNTING STUDENT PERCEPTIONS OF THE
WORKING ENVIRONMENTS OF PUBLIC ACCOUNTAN AND
PUBLIC ACCOUNTANT PROFESSION ETHICS ON THE CHOICE
OF HIS CAREER AS A PUBLIC ACCOUNTANT
IN UNIVERSITAS ESA UNGGUL**

Yosevin Karnawati

Universitas Esa Unggul Jakarta

Abstract

This study aimed to determine the effect of accounting student perceptions of the Working Environment of Public Accountants and Public Accountants Profession Ethics on the choice of his career as a public accountant. The method used is descriptive method with survey approach and using multiple linier regression analysis. The collected data obtained through distributing questionnaires to 97 respondents, namely accounting student at Esa Unggul University class of 2012 and 2013. Then, to test the hypothesis of the study was conducted using F test and t test with the help of an application program SPSS. The results showed that student perceptions of the Working Environment Accounting Public and Ethics of Public Accountants Profession have an influence on his career choice as a public accountant. This study provides support for the theory of behavior, motivation and perception. Where this motivation can lead to perceptions of career that they choose whether the career is considered to meet their individual needs or whether has attraction for them. For example if a career that can provide proper remuneration such as bonuses, raises and a good career. Accounting student career choice is determined by both the existing behavior of the person, for example the characteristic of each person concerned with intelligence, emotional level passage and forth or from outside oneself e g physical environment, social, cultural, economic, political and so on. Likewise, the selection of a position for a person's career has become a personality statement someone inside was related interests and perceptions.

Keywords: accounting student perception, work environment public accountants, ethics of public accountants profession, choice of career as a public accountant.

THE INFLUENCE OF LOCAL REVENUE (PAD), GENERAL ALLOCATION FUNDS (DAU), SPECIAL ALLOCATION FUNDS (DAK) AND THE MORE / LESS BUDGET FINANCING (SILPA) TO CAPITAL EXPENDITURES IN DISTRICTS AND CITIES OF EAST JAVA PROVINCE

Khoirul Ifa

STIE Widyagama Lumajang

Abstract

This study aims to test partial and simultaneous influence of local revenue (PAD), General Allocation Funds (DAU), Special Allocation Funds (DAK) and the More / Less Budget Financing (SiLPA) to Capital Expenditures. Research types used in this research is explanatory research. Explanatory research is the kind of research explain a causal relation between one variable with other variables through the hypothesis testing. The data used in this research is local governments of districts and cities in East Java, namely 38 districts / cities. Data analysis technique used is the classical assumption test, multiple linear regression, hypothesis testing (t test and F) and the coefficient of determination (R²). The results of data analysis known hypothesis testing 1 partial variable PAD significant effect to the capital expenditure. The hypothesis testing 2 showed partial variable DAU no significant effect to the capital expenditure. Hypothesis testing 3 showed partial variable DAK no significant effect to the capital expenditure. Hypothesis testing 4 showed partial variable SiLPA significant effect to the capital expenditure. Hypothesis testing 5 showed simultaneously variable PAD, DAU, DAK and SiLPA significant effect to the Capital Expenditure.

Keywords: Local revenue, general allocation funds, special allocation funds, the more / less budget financing and capital expenditure.

THE IMPACT OF ORGANIZATIONAL CULTURE TO ENVIRONMENTAL STRATEGIC AND ITS CONSEQUENCE ON ENVIRONMENTAL DISCLOSURE AND PERFORMANCE INDONESIAN LISTED COMPANIES

Nurna Aziza

University of Bengkulu

Andi Agus

STIEM Bongaya Makassar

Abstract

The purpose of this study is to examine the impact of organizational culture on environmental strategy. This study also investigate the influence of environmental strategy on environmental disclosure and performance of Indonesian Listed companies based on theory of legitimacy (Dowling and Pfeffer, 1975; O'Donovan, 2002). We collected data for organizational culture, environmental strategy and environmental performance (primary data) by sending 141 questionnaires to Indonesian Manufacturing Companies that listed in Indonesia Stock Exchange. Mainwhile, environmental disclosure come from the company's annual report. We implemented structural equation models (SEM) through AMOS program for testing the hypotesis of this study. The study found all organizational culture dimensions i.e clan, hierarchy, adhocracy and market (Cameron and Quinn, 1999) influence the environmental strategy. This also provided the empirical evidence on the influence of Environmental strategies on environmental disclosure and performance. Unfortunately, this study felt to find the effect of Environmental disclosure on environmental performance.

Keywords: Organizational Culture, Environmental Strategy, Environmental Disclosure, Environmental Performance.

ORGANIZATIONAL CULTURE EFFECTS ON KNOWLEDGE MANAGEMENT AND ITS IMPLICATION ON PERFORMANCE OF STUDY PROGRAM

Sri Sundari

State Polytechnic Of Jember

Abstract

Polytechnic in East Java is one of colleges that organize vocational education in a field of specialized knowledge. As one of the instruments of education, the Polytechnic of East Java apparently still not able to compete with other universities, it is seen from the inability to be listed in the top 100 universities nationwide. It is suspected because of the implementation of knowledge management has not made as a strong cultural practice and the heads of departments who do not have sufficient competence, which causes its resources have not been managed properly, resulting in poor performance of the department. This study aims to determine and analyze the organizational culture, knowledge management and performance of the study program, as well as to analyze the influence of organizational culture on knowledge management, organizational culture also influence directly or indirectly through knowledge management on the performance of the study program. This research was conducted census in 82 polytechnic study program accredited in East Java. This type of research is verification. The study hypothesis was tested by using Partial Least Square. The results showed that (1) the organizational culture are not deeply embedded, knowledge management has not done well, and the performance of study programs is still low; (2) Cultural organizations significant effect on Knowledge Management; 3) organizational culture directly or indirectly through knowledge management significantly influence the performance of courses.

Keywords : leadership, organizational culture, knowledge management, performance of the study program.

REVITALIZATION OF ENTREPRENEURS OF COFFEE MODEL TRADITIONAL MARKETS THROUGH COMPETITIVE ADVANTAGES AND CUSTOMER VALUE

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Abstract

The presence of packaged coffee and coffee shops in stalls modern like a coffee shop Starbucks, Coffe Toffe and Coffee Preanger amid the presence of businessmen coffee shop traditionally encourage competition and lasts disproportionately even tend to be favorable, and makes the competitiveness of the coffee shop traditionally in an inferior position that compete, allegedly service quality, the application of retail mix, competitive advantage and customer value at a traditional coffee shop entrepreneur has not been used as business culture well . This study aims to determine and analyze the service quality, the application of retail mix , competitive advantage and customer value, as well as analyze the impact of service quality and application of the retail mix directly or indirectly through a competitive advantage to customer value at a traditional coffee shop .This research was conducted survey. This type of research is descriptive verification. The study hypothesis was tested by using Partial Least Square .The results showed 1) the quality of service is still lacking, the application of good retail sales mix, the competitive advantage is strong enough and low customer value; 2) there isa simultaneous effect on the service quality and retail sales mix to competitive advantage; 3) there is a positive and significant effect of service quality on competitive advantage; 4) there is a positive and significant effect of mix of retail sales on competitive advantage; 5) quality of service and retail sales mix significantly influence the value of customers either directly or via a competitive advantage; 6)Quality of care affect the value of customers either directly or via a competitive advantage; 7)Retail sales mix effect on the value of customers either directly or through competitive advantage and 8) competitive advantage in a positive and significant effect on customer value .

Keywords: Services Quality, Retail Sales Mix, Competitive Advantage, Customer Value.

THE HONG KONG, THAILAND, AND INDONESIA CAPITAL MARKET RESPONDS TOWARD THE “BREXIT” PHENOMENA

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Universitas Ma Chung

Abstract

Efficient Market Hypothesis (EMH) classifies the market into three forms, namely weak form, semi-strong form, and strong form market. This research is conducted to investigate the semi-strong form of the efficient market based on British Exit Phenomena (Brexit) on the three different countries. Hong Kong, Thailand and Indonesia are used as the subject of the research. Event study is used to test whether the three-different-market are efficient in the semi-strong form, or giving any reaction toward the phenomena. The proxy of the market reaction in the research is Abnormal Return; and it is calculated using the market adjusted model. The data of HK50 Index, SET50 Index, and LQ45 Index are representing the three countries. The result of this research finds that there are no significant abnormal returns. The hypotheses in this research are rejected; and so, it means that the investors in Hong Kong, Thailand, and Indonesia have no response to the Brexit phenomena. This research proves that the capital market in the three countries is efficient in the semi strong form against the announcement of Brexit referendum result.

Keywords: efficient market hypothesis, event study, semi-strong form market, Brexit Phenomena, Hong Kong, Thailand, Indonesia Capital Market.

THE EFFECT OF PSYCHOLOGICAL AND MARKET IMAGE FOR CONSUMER BUYING INTENTION AGAIN PASAR TERAPUNG IN KALIMANTAN SELATAN

Maryono, Utomo Setio, Irwansyah
Lambung Mangkurat University

Abstract

The purpose of this research are, 1) to analyze and explain the influence of psychological factors towards Market's image Terapung, 2) to analyze and to explain the influence of market's image towards repurchased intention, 3) to analyze and to explain the influence of Psychological factors toward repurchase intention. The type of research used in this research was explanatory. The populations and samples in this research was the consumer of the "pasar terapung" (floating market) with the number of samples counted as 115 persons, and the technique of sample gathering used in this research was the accidental samples gathering technique. The method used in this research was PLS. the result of this research shows, 1) psychological factors do significantly influenced the image of pasar terapung as it is counted as much as 68,65%, 2) the image of Pasar terapung does significantly influenced the repurchased intention, as it is counted as much as 27,67%, 3) psychological factors do not significantly influenced the repurchased intention, as it is counted as 16,75%.

KeyWords : psychological factor, paasar terapug image, repurchased intention.

MEDIA MANAGEMENT INFORMATION REPTILE (SNAKES) DEVELOPMENT THROUGH ELECTRONIC ALBUM

Ari Anggarani Winadi Prasetyoning Tyas, Ernawati, Fransiskus Adikara
Universitas Esa Unggul

Abstract

Indonesia is a region with a wealth of fauna is very diverse. Among the fauna spread over Indonesian territory a lot of very interesting to note in particular reptile snake in this case. Along with advances in science and technology, animal studies have been done and in order to curb the documentation is terulis or image we need a media information for its order, while the media information is constructed in the form of an electronic album and through a research with qualitative methods descriptive as well as software engineering approach with waterfall paradigm.

The results of this study will give birth to media electronic album are useful to help provide information communicative, while the final result of this album will show the classification of reptiles snake which is divided into two sides of the protected and unprotected by Law No. 5 of 1990 regarding Conservation Biodiversity and Ecosystem, which each have two parts in the context of venomous and non-venomous, media will be a web-based electronic album to allow users to search the information.

Keywords: Snake Identification, Management, Electronic Album, conservation and regulation.

THE ROLE OF VALUE CREATION TOWARD ORIENTED STRATEGY SUSTAINABLE DEVELOPMENT IN MANUFACTURING INDUSTRY

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Widyagama University of Malang-Indonesia

Brawijaya University of Malang-Indonesia

Abstract

Environmental damage is a threat to welfare of modern society and living being on the face of the Earth. Some examples of environmental damage are degradation of ecosystem, shortage of natural resource and biodiversity as well as climate change. Manufacture industry that becomes the major consumer of energy and the major source of pollution plays an important role in developing sustainable manufacture system as its responsibility towards social welfare and environment. In other words, manufacture industry should not focus on only its economic motive. The purpose of the study is to develop an alternative model as recommendation for manufacture industry, particularly manufacture industry in Indonesia so that the industry applies sustainable responsibility for the environment and human being. It is expected that manufacture industry mainly one located in Indonesia gets some guidance about the implementation of sustainable development.

Keywords: Corporate Responsibility, Manufacturing Sustainable Development, Sustainable Management System, Sustainable Value Stream Mapping, Value Creation.

THE EFFECT OF CORPORATE GOVERNANCE AND POLYTICAL COST TOWARDS USEFULNESS OF ACCOUNTING INFORMATION AND MARKET RESPONSE

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Abstract

The financial statements plays an important role and is an important element for investors, creditors and other users in making investment decision. It substantially presents description of present, future and past events. In capital markets, investors and prospective investors require complete information and information as an analytical tool for making an investment decision. Public companies are required to publish financial statements to the public. The financial statements contain information about financial performance and economic resources of the companies. In addition to mandatory disclosure, the public companies also inform additional reporting known as voluntary disclosure such as management and discussion analysis (MDA analysis), good corporate governance report and others reports. Good Corporate Governance (GCG) is one alternative to eliminate earnings management (as proxied for usefulness of accounting information). The existence of GCG elements is expected to improve the quality of GCG implementation. The study based on three grand theories namely agency theory, signaling theory and positive accounting theory. The objectives of the study were to analyze: 1) the impact of corporate governance structure and the political cost (proxied by asset size) and leverage on earnings management, 2) the impact of earnings management on earnings response coefficient (ERC), and 3) the impact of earnings management on trading volume activity. The samples of the study were 122 public firms-non financial industry listed on Indonesian Stock Exchange in 2009-2013. The study using path analysis to solve the research problems. The research data were processed by Statistical Package for Social Science (SPSS). The result of the study was that institutional ownership, management ownership, the size of board of commisioners and asset size were as variables that significantly had an influence on earnings management. The board of independent commisioners, audit quality, leverage are variables that do not affect earnings management. Meanwhile, the main finding of the study is that earnings management as a signal could not be responded by markets (investor or potential investor) which showed that earnings management does not affect ERC and trading volume activity.

Keywords: Earnings management, agency theory, signaling theory, positive accounting theory, earnings response coefficient, trading volume activity, corporate governance, leverage, political cost.

MEDIATING ROLE OF MEMBERS PARTICIPATION AND SENSE OF BELONGING IN THE EFFECT OF SERVICE QUALITY AND CO-OPERATIVES PERFORMANCE

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Hafid Aditya Pradesa

Brawijaya University Malang

Rifki Hanif

STIE Asia, Malang

Hadi Sunaryo

University of Islam Malang

Abstract

As a social and economic entity, co-operative has become important in development of society especially in developing countries. In Indonesia, co-operative plays role as one of economic pillars beside state and private institutions. This paper aims at developing an empirical evidence with contributing to a more comprehensive theoretical understanding of different attitudinal mechanism among members toward organization that increasing the effect of service quality on co-operative performance. About 163 members from 5 largest co-operatives in Malang, East Java, participated in this study. Structural equation modelling was used to test the hypotheses proposed. As members sense of belonging have no important effect to increase co-operative performance, findings has also revealed that only members participation has important role in contribute to greater co-operative performance, with its significant mediating effect in relationship of service quality and sense of belonging on co-operative performance. Practical implications of these results are discussed.

Keywords: Service Quality, Members' Participation, Members' Sense of Belonging, Co-operative Performance.

TRI HITA KARANA CULTURAL VALUE, ORGANIZATIONAL COMMITMENT, AND PROFESSIONAL COMMITMENT AS DETERMINANT OF WORK ROLE PERFORMANCE : CASE OF NON- ACADEMIC STAFF IN PRIVATE UNIVERSITY

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Warmadewa University, Denpasar

Djony Harijanto

University of Islam Malang, East Java

Abstract

As a local wisdom, we believe Tri Hita Karana (THK) cultural value implies in many activities among Balinese society, one of spesific entities is educational institution. Based on concept of cultural outcome in organizational behavior, the purpose of the present study was to examine the distinctive relationships of non-academic staff about their perception of THK Cultural Value, commitment, and individual performance. The study tested two forms of commitment which-organizational commitment and professional commitment-as they influence work role performance. With 126 non-academic staff was taken as respondent in this study. There are five hypotheses proposed, and two of them are rejected. The results indicate that professional commitment have important role in mediate effect of THK cultural value on work role performance. Another finding show there is no important direct effect from THK Cultural value and organizational commitment on work role performance of non-academic staff. Practical and theoretical implications of the study are discussed along with the limitations and suggestions for future research.

Keywords : Tri Hita Karana Cultural Value, Organizational Commitment, Professional Commitment, Work Role Performance.

PREDICTING ORGANIZATIONAL CITIZENSHIP BEHAVIORS IN POST-MERGER ORGANIZATION : THE ROLE OF ORGANIZA- TIONAL JUSTICE DIMENSION AND AFFECTIVE COMMITMENT

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Abstract

Although there are many previous studies that utilize dimensional construct of organizational justice and commitment, the aim of this research is to examine relationship among them in context of post-merger organization. We believe affective organizational commitment will mediate the effect of distributive, procedural, and interactional justice on organizational citizenship behavior in process of change in merged universities. Data collected from 121 lecturers, working in 4 post-merger private universities located in East Java, one of bigger province in Indonesia, are used to examine the proposed hypotheses. There are seven hypotheses proposed, in which shown direct effect of each relationship. By using partial least square, structural equation model generated and tested for every path significance. Result shown that three hypotheses are rejected, with regard on procedural and interactional justice as main predictor of affective commitment. While only procedural justice and affective commitment could plays role as a predictor of organizational citizenship behavior. From the result will give implication about making mergers work in which is a subject of great interest in organizational behavior literature, especially in an organizational justice-extra role behavior perspective.

Keywords: Organizational Citizenship Behavior, Organizational Justice Dimension, Affective Commitment, Post-Merger Organization.

THE EFFECT MARKETING AUDIT TO COMPETITIVE ADVANTAGE OF HIGHER EDUCATION IN BANDUNG

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Abstract

Purpose - The Aim of this study is to to measure the effect of marketing audit to competitive advantage of higher education in Bandung. The model of marketing audit refers to the concept of Taghian and Shaw (2008); Kotler , et al (2005) and Gibbs and Knapp (2002).
Design/methodology/approach - This study is conducted in Bandung city and using Quantitative research design. This study is a pre-test to know the perception of top management in higher education towards their perception about how marketing audit is important and its effect on competitive advantage.. this study were obtained by distributing survey questionnaire to a sample of 28 top management of higher education (Piksi Ganesha Polythecnic Bandung). Study assigned with purposive sampling which is particuar individuals are chossen with the characteristic relevant to the study who are thought will be most informative. Data analysis has been used simple regression analysis.
Findings - Results of the study obtained that marketing audit can increase the competitive advantage for higher education in Bandung . Marketing audit results can be a reference to benchmark the performance of the business , so it can help an institution making a decision about which one is the top priority in reforming . For Further research, this model will applicable using E-Marketing audit.

Keywords : E - Marketing Audit, Competitive Advantage.

GREEN ENTREPRENEUR IN INCREASING FAMILY'S INCOME

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Abstract

The name of Jatinangor became famous since the campus of Padjadjaran University moved from Bandung to Jatinangor in 1985. There were four universities, namely UNPAD, ITB, STPDN and IKOPIN resulting in increased waste paper. In addition there is a shift in livelihood from agriculture to services and trade. Many people lost their livelihoods because they sale their farm. From the 2014 the area of farming in Jatinangor only 2,102 hectares or less than 9% of the area Jatinangor overall. These conditions resulted decreasing family income. The number of people who prosper in the District Jatinangor reached 20 205 people or 22.5% and the remaining 77.5% is in the category of less prosperous population (Data Base and Profile Village Sub Jatinangor, 2014). The woman community in Cileles and Cilayung village already become green entrepreneur by processing waste paper into green packaging. The purpose of this study was to analyze the value added of green packaging, which groups are already become green entrepreneur, only interest involved in green entrepreneur and which group unwillingness to be a green entrepreneur. In addition, what push factors and obstacles in doing green entrepreneur, how the strategy of sustainability of green entrepreneur. Research was conducted in and Cileles and Cilayung village, Jatinangor district from August to September 2016 with a sample of 100 people. Samples were taken by simple random sampling, taken 8% of the population housewife from those villages. Data were analyzed by cluster analysis, value added analysis and described descriptively. This research is important because women an important role in managing family finances, so it important to strengthening woman in increasing family's income. Manufacturing of green packaging in addition to increasing family income also contributed to the activities that are based on environmentally-friendly.

Keywords : Green entrepreneur, green packaging, value added, and cluster analysis.

DETECTION FINANCIAL DISTRESS ON BULLISH AND BEARISH MARKET CONDITION AS EARLY WARNING TOOLS BANKRUPTCY IN INDONESIA

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Abstract

This study will test factors what will be indicators financial distress. Suspected factors affecting financial distress in terms of financial decision made, preference investors against profits and economic macro conditions that exert influence over the company performance. Based on these indicators, this research followed by design formulation and financial distress models. Thus can be detected which a company that experienced financial distress and did not experience financial distress in manufacturing companies listed on the Indonesian Stock Exchange. The study also is empirical study of capital structure theory and the financial distress. Objects research chosen were manufacturing companies listed on Indonesian Stock Exchange in 2001 to 2014. Research started by observing pattern the movement of the composite market index to detect whether the condition market in bullish or bearish. Detection bullish and bearish market using regression analysis time series by trial and error. Based on model formed done the measurement of depths market. Then analysis the data used was factor analysis and logistic regression. Factor analysis used to reduce variable according to the theory and findings previous studies. Logistic regression used to find indicators and testing proper model. Based on the analysis of the data that has been used it can be formed model prediction of financial distress in bullish and bearish market condition and is expected to become early warning tools bankruptcy in Indonesia. The research results show that model prediction financial distress on condition bearish market has a accuracy higher than bullish market. This indicates that in a condition bearish market, investors more vulnerable to information the financial distress than when bullish market. Equity financing into important factors in bullish and bearish market condition. Required equity powerful to reduce the probability financial distress on bullish and bearish condition. This supports the pecking order theory in capital structure that shows that when the companies need funding so early funding alternative consideration is retained earnings.

Keywords: financial distress, bearish, bullish.

INDICATORS INVESTIGATION MODEL OF CORPORATE FAILURE IN INDONESIA

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Abstract

This study will test factors what will be indicator corporate failure that in terms of financial performance achieved. Based on these indicators, this research continued to obtains empirical evidence which better used to predict the condition of corporate failure, whether based on information profit with industry-relative-ratio or based on cash flows with industry-relative-ratio, so it can be exploited model prediction corporate failure to manufacturing companies listed on Indonesia Stock Exchange. Indicators and formulation model obtained is expected to conduct empirical study over agency theory and pecking order theory. Objects research chosen were manufacturing companies listed on Indonesia Stock Exchange in 2001 to 2014. Data analysis used was factor analysis and logistic regression. Factor analysis used to reduce variables that were used according to the theory and invention previous studies to predict the financial distress. Logistic regression used to find indicators and testing proper model as an investigation corporate failure model for manufacturing company in Indonesia. The research results show that information based on cash flows with industry relative ratio have accuracy level higher than information based on profit in investigation corporate failure of manufacturing companies in Indonesia. Besides the study also found that factors funding, investment, and asset management is factors that can be used in investigation the possibility of corporate failure. This factors contained on information based on profit and information based on cash flow. This finding support agency theory that in corporate failure that risk assets more funding by debt. Similarly when companies experienced negative cash flow so alternative funding with equity becomes a main funding alternatives.

Keywords : corporate failure, cash flow, industry relative ratio.

OPTIMAL CAPITAL STRUCTURE THAT MAXIMIZES THE FIRM'S VALUE: PANEL THRESHOLD REGRESSION

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Abstract

One mechanism to increase the firm's value is to influence the policy of debt or capital structure. The capital structure involves decisions about the combination of various sources of funds used for the company's operations and capital investment. These sources include the use of long-term debt and short-term debt is called debt financing; preferred stock and common stock are called equity financing (Khan, 2012). This study was conducted to fill the gap literature regarding the amount of optimal capital structure that maximizes the firm's value. With reference to some studies that have resulted in finding the optimal capital structure that is Nieh et al. (2008) in Taiwan, Lin and Chang (2009) in Taiwan; Cheng et al. (2010) in China; and Ahmad and Abdullah (2013) in Malaysia. This study will provide evidence on the magnitude of the ratio of debt (capital structure) optimal to maximize the firm's value in Indonesia through the panel threshold regression method. This research used explanatory survey with a panel threshold regression method. The data used is secondary data companies listed in Indonesia Stock Exchange except mining and finance sub-sector, to the observation period 2010-2014. The sampling technique used purposive sampling method that produces 184 public companies. The results showed the empirical findings are generating the threshold value optimal capital structure of 64.99% - 89.99% to maximize the firm's value for companies listed on the Indonesia Stock Exchange.

Keywords: Capital Structure, Firm's Value, Panel Threshold Regression.

SUPPLY CHAIN AGRIBUSINESS OF SHALLOTS AND STRATEGIES ITS DEVELOPMENT IN KUNINGAN, WEST JAVA.

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Universitas Padjajaran

Abstract

Shallot productivity in Kuningan is still low, as well as the price fluctuates. The purpose of this research was to determine how the supply chain of shallots in Kuningan and which actors were involved the supply chain and how their business process. Another purpose is to arrange shallots agribusiness development strategy in Kuningan. The method used is qualitative methodology with case study in Mitra Saluyu farmers group. The analysis used is descriptive analysis and SWOT analysis. The result showed that the actors who are involved on shallot supply chain is farmers (farmers group) – contractor – processor – wholesalers – wholesale market/retail market. The processor of shallot, hold direct relationships with instant noodles companies such as Indofood and Wingsfood, where the fried shallots were a complementary part of their products. Development strategy of shallots agribusiness refers to the results of SWOT analysis as follows: utilizing land by adopting new technologies and optimize water resources : increasing the value added through processing shallots by group / cooperative unit and providing to support farmers group to access credit from banks to strengthen their capital.

Keywords: Supply Chain, SWOT analysis, Agroindustry.

COMMUNITY-BASED ECOTOURISM DEVELOPMENT IN JATIGEDE RESERVOIR REGION IN SUMEDANG REGENCY

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Abstract

Jatigede reservoir region is an area with a mix of plain areas and waters that have multiple functions as power generation, irrigation water supply, fisheries, and tourist destinations. Thus the tourism that was developed in the reservoir area must be supporting the reservoir function and nature conservation. Ecotourism is a tourist activity that explores the natural beauty, activities and certain attractions as well as its appeal to support conservation efforts. Community-based ecotourism development is expected to increase the carrying capacity of land, increase employment opportunities of local communities while maintain the environmental sustainability. The purpose of this study are to identify potential reservoirs Jatigede as a tourist destination and to identify participation of local communities in the planning and management of reservoirs Jatigede ecotourism. Research using qualitative descriptive methods with technical case studies. Data source obtained through interviews, documentation and observation. The results showed that the development of the forest around the reservoir potential for tourist attractions, such as outdoor arena, camping, hiking, and off-road. Utilization of lush paddy fields and the dam water is also a potential for ecotourism, fishing and water tourism. Community involvement in the planning and management of reservoirs ecowisata Jatigede are still limited. As an implication, policies are needed based on the development of local potential and needs to be full public involvement in the planning and management of ecotourism to suit the needs and culture of the local community.

Keywords : ecotourism, Jatigede reservoir, development, community empowerment

DETERMINANTS OF INTERNATIONAL RESERVES IN BANGLADESH: AN ARDL APPROACH

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Abstract

In an open economy, the foreign currency reserves are an important index that estimates a country's external economic relationships in terms of exports and capital inflow. By regulating the foreign currency reserves, a country can achieve both internal and external economic balances and establish macroeconomic targets. Therefore, this study attempts to empirically estimate the long-run determinants of international reserves in Bangladesh using annual time series data for the period 1976-2015. Stationarity properties of the data series are checked by using ADF, KPSS, and Philips-Perron unit root tests. The paper applied well-established autoregressive distributed lag (ARDL) bounds testing approach of cointegration to examine the existence of a long-run relationship. Empirical results of the study confirmed the existence of a long-run stable equilibrium among the variables in the model and conclude that the trade openness, economic size, current account vulnerability, exchange rate flexibility and the opportunity cost of reserve accumulation are significant factors explaining the core determinants of international reserves in Bangladesh. In addition, the Error Correction Model (ECM) has been utilized to detect the long run divergence from the equilibrium relationship between the explanatory variables and international reserves in the specified model. The speed of adjustment in the estimated model is relatively high and had the expected significant and negative sign which suggests that Bangladesh Bank needs to engage in more active reserve management practices.

Keywords: ARDL approach, Bangladesh, Determinants, International reserves.

LEADERSHIP AND ORGANIZATIONAL CULTURE AS EMPLOYEES INTRAPRENEURSHIP BEHAVIOR DRIVERS IN ORGANIZATIONS

Rojuaniah

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Abstract

Construction Companies are required to achieve intense and continuous growing in order to survive in the middle of high and continuous competition. Therefore, the companies should always develop a business both the skills of people inside and the strategy and not just doing the same things with repetition ways in the rapid changes. For this situation, innovative employees should act the best innovation to maintain the continuous grow to get competitive business. The only competitive company could do better and be survival in this business sector. The purpose of these studies intended to investigate the effects of organizational culture and leadership on intrapreneurship behavior of employees on the construction company. The design / methodology / approach of this study is quantitative research by using questioner to collect data. The object of this research is the employees on the construction company. The analysis method used is multiple linear regression. The results of these studies founded that the dimensions of leadership consisted of : inspirational motivations, intellectual stimulations, individual considerations and idealized influences has a positive and significant on the employees intrapreneurship behavior. the dimensions of organization culture consisted of : consistency, adaptability, mission and involvement has a positive and significant on the employees intrapreneurship behavior.

Keywords: Leadership, Organizational Cultur, Intrapreneurship, Innovative.

FRAUDULENT USE OF ACCOUNTING PRACTICE IN PT. XYZ

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Abstract

This research aims to analyze the practice of accounting fraud to the financial statements XYZ, PT in the period 2010-2013. Based on the results of the analysis indicate that the balance of the financial statements of the period 2010-2013 has made a practice of management accounting fraud to achieve its goals. In the financial statement net income (loss) in 2010 and 2012 accounting fraud management practices to minimize the burden of income tax, whereas in 2011 and 2013 accounting fraud management practice to get the job project tender. And factor in the business of cheating is corruption (bribery), a lot of damage to the business as a result of the rampant practice of bribery in government procurement. The author suggests the regulation (tax office) and public accounting firms, namely that the regulators (Tax Office) conducted a review / inspection directly on the company's assets that has been recorded in the financial statements and the external auditor who has been appointed to conduct an examination of the financial statements is being independent and make the detection of the financial statements.

Keywords: Accounting Fraud Practice.

EFFECT OF ENVIRONMENTAL ACCOUNTING IMPLEMENTATION AND ENVIRONMENTAL PERFORMANCE AND ENVIRONMENTAL INFORMATION DISCLOSURE AS MEDIATION ON COMPANY VALUE

Mohammad Iqbal, Ni Made Suwitri Parwati

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Abstract

This study aims to examine stakeholder theory and legitimacy as well as eco-efficient related to effect of environmental accounting implementation and environmental performance and environmental disclosure as mediation on company value. Samples are 59 companies that selected with purposive sampling technique. Analysis technique used is the Partial Least Square (PLS). Research results indicate that environmental accounting implementation is able to affect on company value, environmental accounting implementation affect on environmental information disclosure , environmental information disclosure affect on company value, environmental performance affect on company value, environmental performance affect on environmental information disclosure. However, environmental accounting implementation has not been able to affect on company value through environmental information disclosure, as well as environmental performance has not been able to affect company value through environmental information disclosure.

Keywords: Environmental Accounting Implementation, Environmental Performance, Environmental Disclosure, Company Value.

THE PASSION OF YOUNG CUSTOMERS TOWARD BRAND COMMITMENT IN INTERNATIONAL FRANCHISE RESTAURANT: THE ROLE OF BRAND PASSION AS AN MEDIATION VARIABLE

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Universitas Negeri Manado

Abstract

The research aim is to explore the antecedents and consequences of brand passion. Brand passion is identified by building brand prestige and brand trust. Further, a customer who has passion to consume the brand may love and committed to the brand. 232 representative young participants are taken by purposive sampling method. Respondents are regular young customers who viewed consumption in fast food restaurant as hedonic behavior. The result shows that both brand prestige and brand trust are influencing brand passion. In advance, brand commitment is determined by brand passion. Surprisingly, brand passion plays a role as an intervening variable from brand prestige to brand commitment while brand trust failed to perform the same role.

Keywords: brand prestige, brand trust, brand passion, brand commitment.

THE INFLUENCE OF ROLE AND SELF DEVELOPMENT FOR CAREER DEVELOPMENT OF PROFESSIONAL SECRETARY

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Abstract

Secretary profession is so prospective for young women. This is due to the secretarial become one of the sub system unit labor organizations or companies that are very important in the era of regional economic acceleration of ASEAN today. Secretary's figure that is capable and reliable in the organization, will greatly assist the task of executives and managers to be able in focusing themselves to the strategic and managerial duties. Unfortunately, many practitioners of the secretary profession who were inattentive to measure the role of position and efforts to develop theirself, so it is not uncommon to pursue their hopes on the development of managerial career eventually foundered because they struggled in completing routine tasks. Quantitative research which uses questionnaire is trying to find a position and influence between the role of self-development of the professional career development secretary. Results from this study is expected to give a positive recommendation for the practioner Secretary and the commercial business world in an effort to improve the quality of human resources.

Keywords: career development, personal development, role.

DEFINING ISLAMIC SOCIAL ENTERPRISE

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Nur Syazwani Mohamed Nasrudin, Muhammad Iqmal
Universiti Sains Islam Malaysia

Abstract

The contributions of third economic sector nowadays are increasingly important to ease Muslim community in dealing with current economic problem, poverty and political instability, especially in Muslim countries. Expecting merely for the donors to contribute continuous donation however is no longer suitable, if the contribution is very high and is spent for the long term purposes. In this situation, the need for Islamic social enterprise (iSE) that can function well to support for Muslim community is vital. It is known that most of the iSE are normally formatted based on the Islamic sources of almsgiving (such as zakah, waqf and sadaqah). Given with the various modern form of iSE worldwide and its different group of legal formation, there is issues related to its refined and definite definition. The same issue also can be found in the study related to social enterprise (SE). This paper attempts to conceptualize the definition of iSE using the method of reviews of the literature. The paper enriches the literature on the iSE by setting the definite definition of iSE.

Keyword: Islamic social enterprise, Islamic philanthropic institution, corporate governance, Islamic finance.

HEALTH CARE DEVELOPMENT STRATEGY FOR POOR BASED ON JUSTICE

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Abstract

The purpose of this study to identify the strengths, weaknesses, opportunities and threats, and also to formulate the development strategies of the poor community health service based on justice in Sampang. The methods analysis used are (a) interactive analysis; (b) descriptive analysis; (c) internal factors analysis; (d) external factors analysis; (e) the matrix of internal external analysis; and (f) the matrix SWOT analysis. The result of internal factors indicates that the majority of indicators of internal variables are strength things. Meanwhile, accuracy data of poor community as receivers from Contribution Assistance Recipients (PBI) of National Health Insurance (JKN) as well as the quantity and qualifications of non-medical human resources as a weakness. External factor analysis showed all the indicators are opportunities, unless the awareness poor community toward the membership of PBI, the attitude of community to health, the roles of village officials in caring health for the poor communities, and data of members PBI participants, as a threaten. The strategic position of the development of health services for the poor community is growth strategy with horizontal integration concentration through the development of products and the quality of health care for the poor community based on the justice.

Keywords: Health Care, Poor community, Strategy, Justice.

IMPACT CHARACTERISTICS OF ENTREPRENEURSHIP AND LOCAL WISDOM ON ENTREPRENEURSHIP ACTION IN BATIK CRAFTSMEN GROUP

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Abstract

The purpose of this study to analyze the influence of entrepreneurial characteristics and local wisdom to the actions of entrepreneurs. Characteristics of entrepreneurship consists of self confident, task and results oriented, risk takers, leadership, authenticity, and future-oriented. Sampling Batik craftsmen group selected by purposive sampling consisting of a group of craftsmen Mangrove Batik in the District Wonorejo and Batik craftsmen Group Semanggi in District Benowo in Surabaya. Data analysis technique using Strutural Equation Modeling (SEM) with the method of Partial Least Square (PLS). Based on the analysis of PLS result is that local wisdom has an influence on entrepreneurship action on batik craftsmen. While the dimensions of entrepreneurial characteristics, only the authenticity of which has an influence on entrepreneurship action.

Keywords: Local Wisdom, Batik, Entrepreneurship Action, Entrepreneurial Characteristics

SOCIAL ENTREPRENEURSHIP ATTITUDES AND ACTIVITY IN INDONESIA

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Abstract

Entrepreneurship has been one of the most desirable career choice in Indonesia. On the other hand, Indonesia is on the second place in terms of entrepreneurial intention, and has 17.67% of early-stage entrepreneurial activity, which is the highest number in 2015 among the five ASEAN countries. This phenomenon shows that Indonesia has the potential to develop more established entrepreneurs. The social entrepreneurs are aiming to change the society into a better one. They can be considered as a successful social entrepreneur when the society perceived the benefits of their businesses. The social entrepreneurs would receive higher status in the society when their businesses could affect and change the society positively, and exceedingly when their businesses are exposed by the media. The study at national level shows that social entrepreneurs in Indonesia are more likely to engage with one another to solve the issues in the society. Social entrepreneurs are more likely to engage with their environment, and that could give them more understanding about their environment. Although, the social entrepreneurs are on the third rank, but not too far behind the established Indonesia entrepreneurs. Moreover, finding shows that perceived capabilities from social entrepreneurs are lower than traditional entrepreneurs. It might happen because social entrepreneurs need to exercise social innovation higher than other entrepreneurs, thus they were expected to have higher capabilities.

Keywords: social entrepreneurship, social value, attitudes, and global entrepreneurship monitor.

PERFORMANCE IMPROVEMENT OPERATIONS MANAGEMENT INDUSTRY USES SUPPLIER SELECTION ONLINE

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Abstract

Operational management is the management of a business to the fullest use of all factors of production that is both labor (SDM), machinery, equipment, raw materials and other production factors in the process of transformation to become a wide variety of products or services. What can be done by the management of the operation is to carry out all the functions of the management process: planning (planning), organizing (organizing), the establishment of staff, leadership and control.

Supply chain management is a system in which business process is used to set a mature plan obtained from raw materials to finished goods produced until the final consumer. In a series of supply chain management, the role of the good supplier. Supplier is one part of the supply chain is very important and affect the viability of a production process. Improper supplier selection may disrupt the operational activities of the company, while the selection of the right supplier will minimize the cost of purchasing, improve the competitiveness of the market and end-user satisfaction. In the era of information and technology as it is today, with the MEA, suppliers not only from one country, existing suppliers may consist of suppliers from foreign countries. To improve the performance and efficiency of supplier selection in order to obtain a quality supplier with low cost and efficient process necessary suppliers Elections online. In this paper put forward the basic idea of performance improvement operations management by selecting suppliers online. The method used to create an online supplier selection is prototyping. The result is a framework concept online supplier selection methods.

Keywords: Operational Management, Supply Chain Management, Supplier, Supplier Selection Online.

KEMAMPUAN SELF ESTEEM MEMEDIASI PENGARUH MOTIVASI DAN BUDAYA ORGANISASIONAL TERHADAP KINERJA

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Abstrak

Penelitian ini bertujuan untuk mengetahui 1) pengaruh langsung motivasi terhadap kinerja, 2) pengaruh tidak langsung motivasi terhadap kinerja yang dimediasi self-esteem, 3) pengaruh langsung budaya organisasional terhadap kinerja dan 4) pengaruh tidak langsung budaya organisasional terhadap kinerja yang dimediasi self-esteem. Subjek penelitian ini yaitu 60 wanita kelompok pengrajin mete. Sampel diambil dengan teknik sensus. Pengumpulan data diperoleh melalui wawancara semi terstruktur dan kuesioner. Untuk menguji hipotesis digunakan metode analisis Partial Least Square (PLS) versi 2.0. Hasil penelitian ini menunjukkan bahwa 1) pengaruh langsung motivasi terhadap kinerja sebesar 0,648, 2) pengaruh tidak langsung motivasi terhadap kinerja yang dimediasi self-esteem sebesar 0,511, 3) pengaruh langsung budaya organisasional terhadap kinerja sebesar 0,040 dan 4) pengaruh tidak langsung budaya organisasional terhadap kinerja yang dimediasi self-esteem sebesar 0,010. Kesimpulan Self-esteem tidak mampu memediasi pengaruh motivasi dan budaya organisasional terhadap kinerja wanita kelompok pengrajin mete tetapi significant positif karena dapat membantu dalam mengatasi masalah yang ada dalam diri pekerja secara individual maupun kelompok dengan lebih baik. Self-esteem akan mendorong usaha keras untuk meningkatkan kinerja terbukti dari nilai total pengaruh tidak langsung 1,159 lebih besar dari nilai total pengaruh langsung 0,050.

Kata kunci: Motivasi, budaya organisasi, kinerja dan self-esteem.

EXAMINING LEADERSHIP AND KNOWLEDGE SHARING ROLE ON SMALL AND MEDIUM ENTERPRISES INNOVATION CAPABILITIES

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Abstract

Firm innovation capability is depend on knowledge resources. Knowledge sharing is an important part in knowledge management to optimize firm knowledge resources. However knowledge sharing can not happen automatically. Leadership factor is an important factor to encourage knowledge sharing. The purpose of this study was to examine the role of transformational and transactional leadership of the owner SMEs to encourage knowledge sharing activity which in turn this activity could enhance innovation capability. The survey was conducted in the SME production sector in Province of Daerah Istimewa Yogyakarta. 176 samples were succeed to collect. Data were analyzed with Structural Equation Model based on variants which is PLS-SEM. The result showed that only transformational leadership had a positive effect to encourage knowledge sharing. Then result showed that knowledge donating had the positive effect to enhanced innovation capability, surprisingly knowledge collecting found had a negative effect to innovation capability.

Keywords: Innovation capabilities, knowledge sharing, leadership style.

EFFECT OF ISLAMIC WAY OF ADVERTISEMENTS ON CONSUMERS' ATTITUDE TOWARD ADVERTISEMENTS

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Abstract

Islam is the religion of a huge and growing number of customers around the world. Religious beliefs can shape the perception, behavior and reaction of a person. The aim of this study was to examine the affiliation between the consumers' religious beliefs and its effect on their evaluation of advertisements. Experimental design was used to explore the relationship between religiosity and attitude toward Islamic and conventional way of advertisements. Respondents from different universities were exposed to both Islamic and conventional way of advertisements and responses were gathered through a questionnaire. The data was analyzed through several statistical tools including regression and comparison of mean analysis. Results of the study show positive relationship between Islamic religiosity and attitude toward Islamic way of advertisements and negative relationship between conventional ways of advertisements.

Key words: Islamic Religiosity; Islamic way of advertisement; Conventional way of advertisement; Attitude toward Advertisement; Attitude toward brand.

DAMPAK ASEAN CHINA FREE TRADE AREA (ACFTA) TERHADAP KINERJA UMKM BATIK

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Abstract

ASEAN China Free Trade Area (ACFTA) has been taking place since January 1st 2010, however there is still limited research about its impact on micro, small and medium-sized enterprises (MSMEs) performance in East Java. The research aims at filling the gap by analyzing the impacts of ACFTA on MSMEs performance at three central area of batik producer in East Java i.e. Pamekasan, Sidoarjo, and Malang. Data were collected through survey of 60 MSMEs from that central producer area. Paired sample t-test was used to analyze the impact of ACFTA on level of sales and profit as the indicators of MSMEs performance. The research found that batik producers understand the implication of ACFTA, however most of them (68 percent) experienced decreasing sales of 20 percent in average. On the contrary, 32 percent of MSMEs experience increasing sales by only 13 percent. As the results, profit decrease by 20 percent in average and profit increase by only 10 percent. In short, performance of MSMEs was significantly decreased after implementation of ACFTA. It was mainly because batik from China was mechanically produced by low cost. Nevertheless, there is a positive indication that local batik producers would have comparative advantage in the near future through product innovation by producing batik with unique design so that difficult to be imitated.

Keywords: ACFTA, printed batik, MSMEs performance, product innovation, competitive advantage.

KERAGAAN BALANCED SCORECARD MODEL PADA KOPERASI PONDOK PESANTREN DI KABUPATEN JEMBER

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Universitas Jember

Abstract

Pelaksanaan balanced scorecard yang dikembangkan oleh Kaplan sejak tahun 1996 secara empiris telah banyak dipraktekkan oleh perusahaan-perusahaan di Eropa dan Amerika dalam suatu kerangka kerja manajerial perusahaan. Dalam studi ini peneliti memodifikasi indikator-indikator balanced scorecard dengan ukuran yang disesuaikan dengan kondisi koppontren di Kabupaten Jember. Tujuannya adalah untuk memperbaiki kinerja koppontren, melalui memperbaiki kualitas pelayanan, proses bisnis internal, kepuasan anggota yang pada akhirnya finansial lembaga mengalami performa yang meningkat. Studi ini dilakukan terhadap 65 sampel koppontren aktif di Kabupaten Jember. Penarikan sampelnya menggunakan metode non probability sampling dengan teknik quota random sampling dimana masing-masing koppontren diambil tiga orang sebagai unit yang dianalisis, satu pengurus dan 2 adalah anggota koperasi. Penelitian ini akan dilaksanakan selama dua tahun. Hasil studi tahun sekarang (tahun I) menunjukkan bahwa, dari delapan aspek score penilaian (organisasi, partisipasi, usaha, kemitraan, pemasaran, pelayanan, keuangan, serta kesesuaian dengan syariah mulai dari 1 - 5) diperoleh kenyataan bahwa koppontren di Kabupaten Jember mempunyai score relarif sama, yaitu tiga, artinya koppontren yang ada 'cukup berkualitas'. Hal ini dapat diintrepretasikan bahwa keragaan atau performa koppontren masih perlu diadakan perbaikan dalam aspek-aspek tertentu dan pada waktu yang tepat.

Kata kunci: balanced scorecard, kinerja koppontren, usaha koperasi.

ANALISIS TINGKAT KEPUASAN PELANGGAN RESTORAN MISTER BASO (Studi Kasus Pelanggan Mister Baso Ciledug)

Sukardi

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Abstract

Usaha di bidang kuliner seperti makanan cepat saji baso adalah merupakan bidang usaha yang tidak terlalu sulit untuk mencampurkan. Rasa yang dihasilkan setiap kuliner baso memiliki ciri yang berbeda-beda dan selera yang berbeda pula. Para pengusaha baso saling berebut konsumen dengan menawarkan berbagai daya tarik dengan memberi nama yang unik. Daya tarik konsumen untuk memilih baso tidak sekedar omong kosong, namun layanan yang berkualitas merupakan salah satu indikator konsumen tertarik. Kualitas layanan kepada konsumen dapat diukur dengan pendekatan lima indikator yaitu : Tangible (Kondisi fisik), Reliability (Kehandalan), Responsiveness (Daya tanggap), Assurance (Jaminan), serta Empathy (Perhatian khusus). Penelitian ini dilakukan di kawasan Ciledug, Tangerang atau Kawasan Central Bisnis District (CBD-Ciledug), mulai bulan April hingga Agustus 2015. Jumlah responden sebanyak 100 orang yang tinggal di sekitar Larangan dan pernah makan di Restoran Mister Baso di CBD tersebut. Persepsi responden tentang kualitas layanan yang diberikan Mister Baso adalah : Hasil analisis berdasarkan tingkat kesesuaian pelanggan antara harapan dan kinerja menunjukkan bahwa harapan pelanggan belum terpenuhi dengan kinerja yang diberikan oleh Restoran Mister Baso Hal ini dapat dibuktikan bahwa keseluruhan tingkat kesesuaian antara kinerja dan harapan rata-rata sebanyak lima indikator menunjukkan di bawah angka 100%. Hal ini artinya kinerja Mister baso perlu ditingkatkan agar harapan konsumen terpenuhi sama dengan 100% atau bahkan melebihi harapan.

Kata Kunci : Kepuasan, harapan, kinerja, konsumen

OTONOMI DAERAH DAN DINAMIKA SPASIAL INVESTASI ASING LANGSUNG DI INDONESIA TAHUN 2000-2012

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Abstract

This paper analyzes the impact of regional autonomy on the disparity of foreign investment in Indonesia. The method used is to Entrophy Theil Index and GIS analysis, which is divided into two intervals ie, before the 1990-2000 regional autonomy, and after the 2001-2012 regional autonomy.

The results of the analysis before and after the regional autonomy shows that the pattern of spread of foreign investment between the provinces in Indonesia tends to be spread with the dispersal patterns shaped "U" upside down. This reflects that the spatial distribution pattern of foreign investment uneven These findings provide the conclusion that decentralization has not had a positive impact on the development of foreign investment in Indonesia.

Key Word : Investment disparity, regional autonomy, foreign investment, Entrophy Theil Index and GIS

KEPATUHAN TERHADAP NILAI-NILAI SYARIAH ISLAM PADA KREDIT PROPERTI SYARIAH

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Astri Natalia P.

Dwi Kurniawan E.

STIE Indonesia Malang

Abstract

The values of sharia has always been a benchmark of any activity of the Muslims in the context of worship to God. In a country that is predominantly Muslim background like Indonesia the values have significant relevance in the field of marketing both goods and services. No exception in property sharia. Behind the growth of sharia property relatively increased lately in fact on the side of the developer no guarantee to the customer whether the transaction was in accordance with sharia. Compliance with the regulations so that developers sharia in conducting transactions with customers has an important position so that customers are not disadvantaged. On the other hand understanding of the customer will deal sharia compliance is also needed so as not to get stuck on a false transaction. This study aims to determine and identify adherence to Islamic law in the practice of property loans transaction carried out by property developers sharia. The processed data is the primary data and secondary data. Data collection methods used were interviews, documentation and observation. From the research results can be known and identified their deviations that are important enough to be categorized as a violation of sharia. That deviations motivated by a variety of motives either intentional or not. It concluded that the correct understanding and implementation of the values of sharia by property developers sharia become a key factor that guarantees home ownership transactions conducted by customers own sharia-compliant and protected from the false.

Keywords: islamic values, property loans sharia, sharia compliance.

EX-MIGRANT WORKER: AN ASSESSMENT PROBLEM (STUDY IN THE DISTRICT TULUNG AGUNG)

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Abstract

The problem in this research is to compare the life of a ex-migrant worker in before, and after a migrant worker. The aims of this study include: (1) to compare the lives of migrant workers before and after a migrant worker, (2) to identify and assess the problems faced by a ex-migrant worker, (3) to discover how a ex-migrant worker and the district government Tulung Agung in overcoming problems MIGRANT WORKERS. The method used is the FGDs, in-depth surveys and interviews. The results of this study include: (1) the economic condition of the ex-migrant worker after no longer a shortage of migrant workers economic conditions as much as 62.56%, just as much as 12.16%, well as much as 4.25% and better as much as 21.62% of all respondents. (2) problems faced by ex-migrant workers, among others: (a) Conditions ekonomig back to the period before a migrant worker. (B) There is no concern of the government against the workers who are no longer a migrant worker, (c) Difficulty in finding employment or field of business, (d) the high cost of a migrant worker. (3.1) How to troubleshoot a ex-migrant worker, among others opened their own businesses, work in agriculture, maids and so on. (3.2) The way the Government to address the problem of ex-migrant workers, among others, provide venture capital and empowerment in the economic sector. Conclusions and research, among others: (1) Data on migrant workers and former workers who have not owned by the district government Tulung Agung, (2) yet orderly use of the rules on migrant workers, (3) unclear status of Company Services MIGRANT WORKERS, (recruitment agency) which in the district Tulung Agung (4) the absence of a policy of regional and central government which are directly related to the former workers.

Keywords: Poverty, Unemployment, ex-migrant workers and Empowerment

SPATIAL PLANNING AROUND MOUNT SLAMET BASED ON GEOPHYSIC STUDIES AS PREVENTIVE WAY TOWARDS VOLCANIC DISASTER

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Abstract

Volcanic eruption is one of the frequent disasters in Indonesia. One of the volcanoes that holds the potential for disaster is Mount Slamet located in Province of Central Java. Mount Slamet still quite active and has the potential to erupt again, causing the area around it has a fairly high level of vulnerability to disaster in the future. The affected areas of eruption is five administrative regions that intersect directly with Mount Slamet, namely Purbalingga, Banyumas, Tegal, Brebes and Pemalang. Based on geophysic studies, identified that Purbalingga and Banyumas are two areas that potentially affected in case of eruption. From these findings, then this article will explain how to think significantly to reduce the number of casualties, damage, and disruption from future disasters, as well as create safe, resilient and adaptive communities, regions and nations. From the research that has been done by using descriptive method, the arrangement of space around the area of Mount Slamet and relocation of residents from risk zone to safe zone as disaster mitigation is a strategy that can be done by considering aspects of preparedness and availability of relocation's area. Beside that, aspect of socio-cultural need to do in relocation by approaching the citizens through socialization and give understanding. Through spatial planning that considers aspects of volcanic disasters, the development in the region around Mount Slamet can be more effective both in terms of infrastructure and in terms of population for the sake of a sustainable development.

Keywords: Volcanic, Preventive to Disaster, Mount Slamet, Spatial Planning.

PREVENTIVE TOWARD EARTHQUAKE'S DISASTER IN WEST SUMATERA BASED ON GEOPHYSIC ANALYSIS

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Abstract

Earthquake is a natural phenomenon that until now has not been able to predict the time of occurrence and can not be stopped. One of the provinces in Indonesia is prone to earthquakes is West Sumatra, as it is located along the subduction zone of the Sumatera Island. Based on geophysics studies, some areas in West Sumatra has been predicted become earthquake's prone namely Padang, Pesisir Selatan, Solok, Agam and Mentawai Island. From all that areas, Padang is the region which has the largest potential damage when an earthquake happen. It is because Padang as a capital city of West Sumatera that run multi-complex functions as a center of government, economy, education, housing and tourism. The condition of unstable region and the amount of damages that could be caused by the earthquake need an action of disaster prevention. This paper aims to explain preventive way to minimize the impact of the earthquake based on geophysics analysis. Moving the capital city to the eastern part of West Sumatera that bordering with the Province of Riau, the District 50 City, is the preventive way towards disaster. The region is relatively stable and not included in the risk zone. Moving the capital city will provide two benefits at once. First, avoid the threat of earthquakes so that the central of government will be more stable. Second, creating a domino effect in the form of new economic growth centers in the border region of the province of West Sumatera and Riau. New economic growth center will be a magnet that attract people to live in that area and encourage the migration of people from disaster-prone areas to the center of the new economy that provides opportunities to improve the economic life of society and to avoid the risk of earthquakes.

Keywords: Earthquake, Padang, Preventive of Disaster, Geophysics, Relocate Capital City

AN EMPIRICAL EVIDENCE OF A FORMAL STRATEGIC PLANNING PROCESS IN THE SCOPE OF SME

Titik Kusmantini

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Abstract

The purpose of this research is to find an empirical evidence about the existing condition of the diversity of strategic planning undertaken by small and medium scale businesses in the province of Yogyakarta-Indonesia both export or local market oriented. More specifically the researchers want to report about the attitudes of business owners on the items of the planning developed, the time span of planning, the tools or techniques of planning used as well as the diversity of the planning process developed by SME's export orientation versus SME's local market orientation. The description of the characteristics and procedures of strategic planning in the scope of SME uses a sample of 135 SMEs, while the analysis method uses a qualitative approach based on statistical description. The research finding is that there is a positive commitment of respondents on the strategic planning that is seen as a way to guide the company in achieving short and long term goals. The other empirical evidence is to identify the different priorities of planning aspects as well as the tools and techniques of strategic planning adopted by SME based on the market orientation type. The limitation of this research is that it does not explore the causal relation between the strategic planning to the performance. The most valuable originality is to provide an empirical evidence of strategic planning context in the scope of SME, especially in the economic context of the developing countries. Referring to the mapping result of Greenley's study (1994) on the review of empirical research that the strategic planning practice is mostly reported by using the developed countries setting like the United States or other countries of Europe, there is only a few empirical evidence of strategic planning practice profile of companies in the developing countries.

Keywords: Strategic Planning; SWOT Analysis; SME; Indonesia; Type of Market Orientation.

THE EFFECT OF PROFIT SHARING ON PERFORMANCE OF ISLAMIC BANK IN MUSLIM COUNTRIES

Ely Masykuroh
STAIN Ponorogo

Abstract

The main principle of Islamic economics is the prohibition of riba (usury). Riba is understood as an advantage in borrowing money, so in practice the Islamic banking that every interest - even to the lowest rate - is usury. Interest not only has to be set, but banned altogether. Prohibition of interest creates a need for interest-free banking system. Two main types of transactions are used in Islamic banking are profit margins and profit sharing (hereinafter PLS) and the mark-up system.

Profit and Loss Sharing (PLS) as *mudaraba* or *Musharaka*, claimed as one of the characteristics as trade mark of shari'ah banks in introducing the world. This study attempted to examine the effect is there a performance level of the PLS with the Finance Islamic banking both in terms of profitability, liquidity, credit risk and efficiency. This study tried to compare the PLS on in Muslim countries in the world, also to investigate the effect of PLS on Financial performance in Islamic bank in the Moslem Countries. The finding research there is no significant effect of PLS on the financial performance in that countries.

Keywords: Murabaha, Mudaraba, Musharaka.

TRIPPLE BOTTOM LINE: TOWARD BUSINESS ACTIVITIES RESPONSIBLE TO EARTH, HUMAN, AND BUSINESS ENTITY

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Abstract

The purposes of the business activities is making profit and make the entity value grow from time to time. But, business entity trapped to make profit and value grow at all cost. Labor exploitation, ignore the externalities to environment, event sacrifice the customer. The Triple Bottom Line concept (People, Planet, and Profit) from Elkington (1997) is different and because propose a holistic concept of business.

First, business entity should pay attention to empowering people like employee, customer, and community to keep the going concern. If the people and community educated they will be loyal customer to the entity. Educated employee will worked with high motivation to produce good product. Educated customer will be loyal customer because they know the quality of the product and entity. The community will be enjoy with the entity because the entity pay attention and taking care to them.

Second, the business entity should take care about the environment issues. The entity should Keep the nature in the good condition and keep the environment secure to ensure their going concern. Natural resources like water, energy, and raw materials should keep in the good condition to ensure the long term operational of the entity. Minimize the externalities like garbage and pollution make the people live in the good condition and enjoy consume the entity's product.

Third, if the business entity have educated and loyal consumers, taking care the community, pay attention to the environmental issues, and produced high quality product, sales will be high, profit will be high, and the value of the entity will be grow also. So, the profit and the value of the entity are not just from operational matter only but from the responsibility to the people and planet.

The long term profit, value growth, and going concern of the entity are the purpose of the Triple Bottom Line Concept. The Stakeholder Theory and the Legitimacy Theory are the basis theory of the Triple Bottom Line Concept.

Keywords: Triple Bottom Line, Going Concern, Value Growth, People and Planet Before Profit, Stakeholders Theory, Legitimacy Theory.

PERKEMBANGAN DAN TANTANGAN LAPORAN KEUANGAN PARTAI POLITIK DI INDONESIA

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Abstract

A political party is one tool that can be used to express support and demands in the political process that is realized through Election (Election). The activity was held in a democratic and fair by organizing the provision and direct voting, general, free and secret. Political party itself is one of the democratic institutions that serve to develop awareness of rights and obligations of popular politics, channeling the interests of society in policy-making country, as well as develop and prepare community members to fill political positions in accordance with the mechanism of democracy. Every political party has the status, functions, rights and obligations are the same and equal. Among other obligations of making financial reports, especially campaign finance accountability in the electoral process. The main purpose of the financial statements Election is to present information about the acceptance and use of funds for election campaign activities.

Keywords: Developments, Challenges, the Financial Statements, Political Party.

MODELING OF STOCK RETURNS EXPECTATION BASED ON SPILLOVER EFFECT OF SYSTEMATIC RISK FACTOR

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Politeknik Negeri Ujung Pandang

V. Santi Paramita

Achmad Yani University

Abstract

This research focused on the study of spillover effect systematic risk factor toward volatility of stock returns sector and expectation models of stock returns sector. The objectives of this research were to test the spillover effect systematic risk factor and to design expectation models of stock returns sector based on systematic risk factor. The urgency of this research is as a tool aid for both investors and stock exchange analyst in decision making investment of the stock sectors. The type of this research was survey on stock sectors. It is based on multiple regression model which is used EGARCH and OLS estimator. The data used were secondary data taken from Indonesia stock exchange and others publications. The time period of observation was January to December 2013. The result of the research shows that the systematic risk factors have spillover effect toward the volatilities of stock returns sector, so the design of expectation models of stock returns sector can be based on the systematic risk factor as a determinant factor.

Keywords: Industrial of stock returns, systematic risk, spillover effect.

EFFECT OF MEANINGFUL OF WORK AND PSYCHOLOGICAL EMPOWERMENT ON ORGANIZATIONAL COMMITMENT MEDIATED BY WORK ENGAGEMENT IN HOSPITAL EMPLOYEES YOGYAKARTA

Winarno

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Abstract

Objective: This study aimed at analyzing the influence of meaningful of work and psychological empowerment on organizational commitment mediated by working by work engagement in hospital employees Yogyakarta, Indonesia.

Design/methodology: Statistical techniques used in the present study was Path analysis. Primary data of the present study were obtained from questionnaires and interview with some respondents. Secondary data were gained throught the records and publications of related instances.

Findings/Results: The results showed that meaningful of work and psychological empowerment positive and significant effect on organizational commitment, and work engagment instrumental boost organizational commitment

Contributions: most hospitals in the city of Yogyakarta in particular and Indonesia in general have not been doing psychological empowerment, so that employees have a low organizational commitment, and more emphasis on the physical empowerment towards its employees.

Keywords: meaningful work, psychological empowerment, organizational commitment and job engagement.

PENGARUH VARIABEL-VARIABEL STRESSOR TERHADAP KINERJA

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Abstract

Women workers who are married is a woman who acted as a housewife and a career woman. The dual role of a woman who has a family and work is not easy to live together. In carrying out his daily duties, housewives often face demands perceived to be balanced with the ability he has, demands like that used to make a working woman experiencing stress at work. When women who work have a commitment to the company of course it is always required to perform its obligations as an employee but on the other hand he has a responsibility towards the family as a housewife. If the responsibility to work and the family does not offset it will certainly trigger a Job stress that will impact on the performance. The purpose of this study was to determine the influence of these variables on the performance of female workers stressor in Yogyakarta. This study uses a quantitative research with surveys and questionnaires 96 women workers in Yogyakarta. This study using multiple linear regression analysis techniques. It is found that simultaneously variable stressors affect the performance of working women and stressor demands on the role most influence Performance of women workers in Yogyakarta.

Keywords: Dual Role, stressors, and Performance.

SCENARIO PLANNING IN FUNDING ENGINEERING: STUDY ON MUNICIPAL BONDS OF KABUPATEN SITUBONDO

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Universitas Ma Chung – Malang

Abstract

This research aim was to answer the question: How do scenario planning and community preferences of Kabupaten Situbondo to the planned issuance of municipal bonds as funding engineering to revitalize traditional markets in Situbondo? To answer the research question, at least four research plan to be undertaken; (1) The extent to which the role of the public to finance its business in traditional markets; (2) How to support local government policy and the continuity of traditional markets and the empowerment of coastal communities; (3) How is the public's understanding of funding from the private sector (moneylenders) who had been controlling the economy in traditional markets; and (4) How does the community's decision to engineering alternatives municipal bonds in traditional markets. The research method were multi criteria decision analysis (MCDA) and scenario planning to answer the research questions. Integration of MCDA and Scenario Planning aimed to establish the strength of the business improvement businesses / people with a choice between the role of government; Private parties or brokers; and cooperatives in an effort to revitalize traditional markets as a cornerstone of efforts in maintaining coastal communities. Based on this mix method, based on the conditions of the businesses and coastal communities, this research helped decision-makers to build three scenarios that could guarantee or even show a strategy that allows for no guarantee the implementation of the Municipal Bonds.

**POTENTIAL REGIONAL DEVELOPMENT STRATEGY:
OVOP (ONE VILLAGE ONE PRODUCT) APPROACH
CASE STUDY ON CRYSTAL SUGAR INDUSTRY
IN KABUPATEN BANYUMAS**

Sri Hermawati

Yusye Milawaty

Gunadarma University

Abstract

One Village One Product (OVOP) planned by Prof Hiramitsu of Japan. Ovop strategy has three principles, namely localy global yet, selfreliance and creativity set a human resources development. Kabupaten Banyumas is the region's largest crystal sugar industry nationwide. Banyumas can apply the concept of OVOP for crystal sugar products. The development of this area to be the area with the concept of OVOP can be done because product development based on local resources and their tradition. The demand of crystal sugar product continues to increase. The entrepreneurship of local people will be encouraged by the entry of products into the international market.

Keywords: One Village One Product (OVOP), banyumas, localy global yet, selfreliance and creativity set a human resources development

EXPLORATORY RESEARCH: PROBLEMS AND SOLUTIONS COMPETITIVE ADVANTAGE SMEs LEATHER CRAFT IN YOGYAKARTA, INDONESIA

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Universitas Pembangunan Nasional "Veteran" Yogyakarta

Abstract

This study aims to find and analyze the problems that exist in SMEs. Furthermore, this study aims to provide solutions and guidance to SMEs leather craft in Yogyakarta to improve performance in order to gain competitive advantage. Exploratory studies are used as a stage towards building models developed and research settings. Data obtained from 92 SMEs active leather craft in the Yogyakarta, Indonesia. The results of an exploratory study conducted by in depth interviews and focus group discussions provide a better understanding to Researchers about the problems that exist in SMEs Leather craft in Yogyakarta. The main problem facing SMEs leather craft in Yogyakarta have not been able to optimize SMEs leather craft in Yogyakarta to be able to compete on a global level. The problems facing SMEs in Yogyakarta Leather craft related issue of raw materials, technology and production processes, products, marketing and distribution, human resources, infrastructure and finance.

Keywords: Competitive advantage, SMEs and leather crafts.

PURCHASE INTENTION OF PIRATED CDS/DVDS: THE INFLUENCE OF MORAL INTENSITY, RISK PERCEPTIONS, MORAL JUDGMENT AND CONSUMER MOTIVE

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University of Darma Persada

Hanny Nurlatifah

University of Al-Azhar Indonesia

Abstract

Piracy becomes one of the crimes that were difficult to eradicated, especially for software piracy. In fact, Indonesia became a contributor to software piracy in the top list. Based on the data that is owned by The People of Indonesia Anti-Counterfeiting (MIAP), at least the software was ranked as the top most frequently hijacked by percentage of 33.5 percent. Though, the rules are a matter of piracy already stated unequivocally in the Copyright Act No. 28 by 2014. From data obtained in 2007, music sales are illegal in Indonesia reached 95.7 percent. In terms of pirated CDs/DVDs, results of a study of Business Software Alliance (BSA) 2013 shows the level of the use of pirated software in Indonesia in 2013 reaches 84 percent. The country's piracy rate dropped by only three point from 87 percent in 2010. Beside of pirated software, music piracy in Indonesia has been at an alarming stage. From the total public spending for music, only 10% (or less) was recorded and enjoyed by the musicians. Those facts make Indonesia was ranked as the 12th State of the world's largest music pirates. High number of piracy that happened negatively impact for the country, including the potential acceptance of a State that was lost in the tax sector, loss of job opportunities, and lack of creativity in creating its own software. It also decreased competitiveness for the creative industries in Indonesia from countries which became Indonesia trading partners. This research aims to examine and analyze the influence of moral intensity, risk perceptions and moral judgment against the motive as well as the implications for consumer purchase intention of pirated CDs/DVDs in Indonesia. The results showed that moral intensity and moral judgment effect on consumer motive, but risk perceptions have no influence; risk perception have an influence on the purchase intention through consumer motive; the moral intention of having influence on the purchase intention directly without going through consumer motive; While the moral judgment has influence either directly or indirectly against the purchase intention.

Keywords : Moral Intensity, Risk Perceptions, Moral Judgment, Consumer Motive and Purchase Intention.

PENGARUH TINGKAT PENGETAHUAN DAN PEMAHAMAN WAJIB PAJAK, SANKSI PAJAK DAN TINGKAT PELAYANAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DAN PENDAPATAN ASLI DAERAH KOTA ADMINISTRASI JAKARTA TIMUR

Sri Ari Wahyuningsih, Atik Isnawati, Ahmad Basid Hasibuan

Universitas Darma Persada

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh tingkat pengetahuan dan pemahaman wajib pajak, sanksi pajak, dan tingkat pelayanan pajak terhadap kepatuhan wajib pajak dan pendapatan asli daerah (PAD) Kota Administrasi Jakarta Timur. Teknik analisis data digunakan dalam penelitian ini adalah SEM-PLS. Penelitian ini mengkaji tingkat kepatuhan wajib pajak dan pendapatan asli daerah sebagai variabel terikat dengan menggunakan beberapa variabel bebas diantaranya tingkat pengetahuan dan pemahaman wajib pajak, sanksi pajak, dan tingkat pelayanan pajak. Obyek penelitian adalah Pajak Hotel, Pajak Restoran, Pajak Hiburan, Pajak Reklame. Subjek dalam penelitian adalah pemerintah daerah Kota Administrasi Jakarta Timur. Populasi dalam penelitian ini sebesar 268 responden, namun data yang memenuhi syarat dalam penelitian sebesar 150 responden yang dapat dijadikan analisis. Hasil menunjukkan bahwa tingkat pengetahuan dan pemahaman wajib pajak berpengaruh langsung terhadap pendapatan asli daerah. Selanjutnya, sanksi pajak berpengaruh secara langsung terhadap tingkat kepatuhan wajib pajak dan pendapatan asli daerah. Adapun, tingkat pelayanan pajak tidak berpengaruh terhadap kepatuhan wajib pajak dan pendapatan asli daerah. Hasil penelitian ini diharapkan memberikan kontribusi terhadap peningkatan kesadaran wajib terhadap kewajiban pembayaran pajak masyarakat Kota Administrasi Jakarta Timur. Dengan demikian, akan terjadi peningkatan pendapatan asli daerah Kota Administrasi Jakarta Timur.

Kata kunci: Tingkat Pengetahuan dan Pemahaman Wajib Pajak, Sanksi Pajak, Tingkat Pelayanan Pajak, Peraturan Perpajakan, Kesadaran Wajib Pajak, dan Pendapatan Asli Daerah (PAD).

PRIORITY MAPS TOURISM: AN EMPIRICAL ON MARGOMULYO, BOJONEGORO REGENCY

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Universitas Pembangunan Nasional "Veteran" Yogyakarta

Abstract

Development of tourism in Bojonegoro still minimal. This is because there are many potential from Bojonegoro stored, so the need for mapping potential areas in Bojonegoro. Tourism to exploit the potential of the area has been growing in Indonesia. One of the potential of Bojonegoro is a commodity teak root. Mapping of tourism based on teak wood provides a very good opportunity to increase foreign exchange earnings. Besides, the development of teak wood will increase earnings and incomes. This study aims to explore the potential of the area in Margomulyo, Bojonegoro so diharapkan can become a thriving tourist village in particular with regard to teak root. This peneitian using government and public participation, especially artisans teak root as a research subject in interviews, observations, and questionnaires to obtain research data. Outcomes to be achieved each year of this study is to provide contributions to the public governance best practice models to create the best model for a pilot project program development strategy based tourist region root wood processing and enrichment of the ecosystem in the former land of limestone mining Bojonegoro.

Keywords: Mapping Potential and nature, Tourism Village, Mapping Production Line, Line Marketing.

REVITALISASI FUNGSI BMT DAN KOPERASI DALAM PENGEMBANGAN EKONOMI SYARI'AH

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Abstrak

The growth of Islamic economics have been more improvement, as in infrastructure, assets and number of employee year of the year. But by that improvement, there are some problems to be payed attention, like development of quality of human resources in Islamic economics system with holistic approach. So that, to strengthen the character of Islamic economics system need to restore it's concept to the nature of Islamic thought consider with the Islamic economics history and also accommodate local wisdom. To support the improvement of Islamic economics proper with ideology objectives of islam, cooperation and BMT should be have priority to increase their functions and responsibilities in economics development. Operational of cooperation and BMT will make variability of Islamic contracts more variative. Then Islamic contract by partnership approach based profit and losses sharing will have more proportions and cost of control also will be more efficient and worries about information asymmetry will be declined. It caused, awareness of partnership and togetherness to increase cooperation member welfare will be easily achived.

Keywords: business entity, Islamic Financial Institutions, Cooperation, BMT.

DAMPAK IMPLEMENTASI PSAK 50 DAN PSAK 55 PADA LAPORAN KEUANGAN PERBANKAN

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Abstract

IAS 50/55 will be applied for financial statements beginning on January 1, 2009. However, there are several obstacles faced by compilers of financial statements, DSAK-IAI decided to change the effective date of the implementation of SFAS 50 and 55 (Revised 2006) be for periods beginning after January 1, 2010. The purpose of this study was constraints and the impact of the adoption of IAS 50 and 55 on the financial statements of banks. This study was performed to all banks listed in the Indonesian capital market. The total number of companies listed in the stock market some 31 banks.

This research was conducted with the observation period 2009 to 2014 then for 6 years is a period of observation, so that data is numbered 186 in the form of financial statements annual report. The results of this study concluded that one of the challenges faced by banks in the implementation of IAS 55 is inadequate historical data held for calculating collective impairment (collective impairment).

Besides obstacles in the implementation of SFAS 50 ,55 (revised 2006), among others, information systems, accounting policies, the availability of data, human resources, financial statement comparability, availability of data, feeding the data and time reporting.

Keywords: SFAS No. 50 (Revised 2006), SFAS No. 55 (Revised 2006), the impact of SFAS 50 and 55.

PROFILING ORGANIC RICE CONSUMERS IN INDONESIA

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Universitas Tarumanagara

Abstract

The main objective of this study is to determine the profile of organic rice consumers in Indonesia. The study began by conducting focus group discussion of organic rice consumers in Jakarta, Bandung and Jogjakarta. We then randomly distributed online survey on organic rice consumers in Indonesia during August-October 2016. We predicted that there will be several groups of organic rice consumers in Indonesia: those who consume organic rice because of their belief on the healthy benefit of organic product, those who believe the organic product contribution on environmental sustainability, and those who are most influenced by their social life environment. Using cluster analysis, we then grouped our samples into three different groups: health-concern, environmental-concern, social-concern. From this research, we expected a profile of organic rice consumers in Indonesia, especially about demographic characteristics and a number of personal characteristics that may contribute to form organic rice consumer purchasing behavior. The information that will be obtained through this research can be used by marketers in formulating more effective communication strategy in reaching their target consumers.

Keywords : Consumer Profile, Organic Rice, Marketing.

PACKAGING AND PRODUCT QUALITY ISSUES IN ORGANIC RICE DISTRIBUTION IN INDONESIA

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Abstract

Recently, there is a growing number of organic products consumption in Indonesia. Organic products come in various types, ranging from agriculture products (such as rice, grains, oils, fruits and vegetables), food and drink (such as fresh organic meal served in restaurants, packaged organic snacks and fruit juices), cosmetics (organic shampoo and body soap, organic body butter, organic make up collections) and even fashions (organic clothes, organic fabrics). Organic rice is one of the most popular product produced by our local farmers and distributed widely in Indonesia and overseas. Our research was conducted to identify common problems faced by Indonesian organic rice farmers and marketers in satisfying their consumers' need. Study 1 was done by administering focus group discussions followed organic rice farmers and organic rice consumers. From Study 1 we found several key important issues related to organic rice distribution, such as reason for organic rice purchase, expected quality standard from farmers' v.s. consumers' point of view, packaging design and methods, organic labeling and certification, distribution channel networks, and product characteristics limitations (easy to damage for its chemical and pesticide free requirement). Study 2 was aimed to elaborate packaging and storage methods for optimal quality of organic rice in experimental design. This study revealed that best packaging and storage method will lengthen the storage time and keeping the rice in its best quality for end consumers (lack of damage). Through this research findings, we corroborate previous studies on consumers' perception of quality, specifically in the case of organic rice distribution in Indonesia. Our findings in the packaging and storage experimentation also proven that vacuum packaging method is one of the best solutions to maintain the organic rice quality for longer time. The practical implications of this study is that our research results provides a better insight in organic rice consumers' demography and perception of quality matching their needs.

Keywords : organic rice, quality, packaging, distribution.

MAPPING THE POTENTIAL OF CULINARY INDUSTRY IN MALANG MUNICIPALITY

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Universitas Ma Chung

Abstract

Culinary industry is the last group recognized by the government as part of the creative industries has not received much attention in the scientific study of particular types of industries which are the basis of economic growth. This study fills the gap, especially in Malang, with the aim of mapping the potential types of culinary industry per district. Data obtained from the Office of Industry and Trade and the Central Statistical Agency of Malang then analyzed by Location Quotient (LQ), productivity, multiple linear regression, and contributing sub-sectors in the Gross Regional Domestic Product (GRDP). The analysis showed: (1) the culinary industry was concentrate in Klojen and Blimbing, (2) bread and pastry was a type of industrial base in Klojen and Blimbing, (3) the productivity of enterprises was highest in the District of Sukun and lowest in Klojen, the highest productivity employment was in Lowokwaru District and the highest was in Klojen, while the highest productivity of capital was in Sukun district, which is almost two times higher than other districts; (4) factors that significantly influence the production value of the culinary industry is the raw material; and (5) the culinary industry contributed the second largest in the manufacturing industry, while the processing industry also provides the second largest contribution to the GDP Malang after the Wholesale and Retail and Automobile Repair Motorcycle.

Keywords: culinary industry, creative industry, industry basis, productivity, Location Quotient.

BRAND AWARENESS: STUDY IN EDUCATION INSTITUTION FISIP HANG TUAH UNIVERSITY

Herman

Hangtuh University Surabaya

Abstract

Marketing communications is very important in the business, success of marketing communication strategies need to measure the extent of its success, the way from the level of consumer awareness to a brand. The objective of this study to analyze consumer awareness or brand awareness of FISIP Hang Tuah university Surabaya. This study used a quantitative approach, the research method was survey, analysis of the discussion was descriptive in the form of frequency, percentage, and tables. The results of this study resulted in level of brand awareness Analysis of FISIP UHT brand awareness indicates the value Top of Mind 23.5%. Brand recall UHT FISIP 13.4%, Brand Recognition FISIP UHT 20.5%, and there are 21% of respondents who are unaware (Brand unaware) of FISIP UHT.

Keywords: Brand, Awareness, Top of Mind, Recall, Recognition, Unaware.

THE REPRESENTATION OF MALE GAZE IN INDONESIAN WOMEN'S SONG LYRICS

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Abstract

Critical theories endorsed a notion to the hegemonic myths beneath the text of mass media, including the text of popular music. Male gaze, one of those myths, which often accused of its omni presence in various media texts, has been considered responsible for the subordination of women. The myth works in a way that posits men in domination over women as natural instead of cultural construction. This research deals with the representation of male gaze in Indonesian women's song lyrics. The main question this paper explores is: "how women are constructed as subjects in Indonesian women song lyrics?" In order to answer this research questions, this research examines six song lyrics. The primary criteria used in the selection of these are: theme (they are about women); popularity of the songs; and singers (prominent female singers). This study use textual analysis in order to explore the way in which the women are constructed as subjects in the selected songs, and critically examine the historical contexts related to the constructions. The results indicate that the lyrics contain ideology in which manipulates women with different language strategy between two main genres: pop and dangdut. The resistance toward patriarchy domination in women's song barricade by ideological institutions such as: religion, government, market and marriage. Therefore we can find the essence of being a woman in a male gaze, within pop and dangdut lyrics. Similar to another forms of popular culture, popular music in Indonesia is one of the ideological apparatus that maintain the status quo of dominant ideology.

Keywords: women's positions, song lyrics, male gaze.

ANTECEDENT FINANCIAL PERFORMANCE IN FISCAL STRESS EVENT to INCREASING ECONOMIC GROWTH (MUNICIPAL GOVERNMENT IN EAST JAVA)

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Abstract

This study aims to provide empirical evidence about the antecedents the financial performance of local governments in fiscal stress conditions to improve economic growth municipalities in East Java. The design of this study is causality -eksplanatoris. Data were collected through documentation method. Analysis of data using Structural Equation Model (SEM). Research shows that the fiscal stress significant effect on revenue growth capital expenditures and the level of dependence of local governments to the central government. While fiscal decentralization affects the level of local government financing capability, the ability to mobilize regional and local levels of government dependency. The economic growth rate is affected by the capital growth, the ability of local government financing and fiscal decentralization

Keyword: fiscal stress, fiscal decentralization , PAD Growth. capital growth, local government financing the ability to mobilize regional, local levels of government dependency .

PENGARUH KEPUASAN KERJA DAN KETIDAKAMANAN KERJA TERHADAP TURNOVER INTENTION DAN DAMPAKNYA PADA KINERJA KARYAWAN OUTSOURCING PT. WIRA BUANA ARUM SUKODONO SIDOARJO

Nindiaviva Basthyanita Miranti, Setya Prihatiningtyas

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Abstrak

Tujuan penelitian ini adalah untuk mengetahui (1) pengaruh kepuasan kerja terhadap turnover intention PT. Wira Buana Arum Sukodono Sidoarjo; (2) pengaruh ketidakamanan kerja terhadap turnover intention PT. Wira Buana Arum Sukodono Sidoarjo; (3) pengaruh kepuasan kerja terhadap kinerja karyawan outsourcing PT. Wira Buana Arum Sukodono Sidoarjo; (4) pengaruh ketidakamanan kerja terhadap kinerja karyawan outsourcing PT. Wira Buana Arum Sukodono Sidoarjo; dan (5) pengaruh turnover intention terhadap kinerja karyawan outsourcing PT. Wira Buana Arum Sukodono Sidoarjo. Penelitian ini termasuk ke dalam penelitian kuantitatif, dengan populasi seluruh karyawan outsourcing PT. Wira Buana Arum Sukodono Sidoarjo. Pemilihan sampel dengan menggunakan penentuan ukuran pendapatan dari Slovin. Teknik analisis data dengan menggunakan analisis jalur (Path Analysis). Hasil penelitian ini disimpulkan bahwa kelima hipotesis yang diajukan dalam penelitian ini dinyatakan diterima sebagaimana yang ditanyakan dalam rumusan masalah. Berdasarkan hasil penelitian, maka kesimpulan pada penelitian ini adalah (1) Kepuasan kerja memiliki pengaruh yang signifikan terhadap turnover intention pada karyawan PT. Wira Buana Arum Sukodono Sidoarjo; (2) Ketidakamanan kerja memiliki pengaruh yang signifikan terhadap turnover intention pada karyawan PT. Wira Buana Arum Sukodono Sidoarjo; (3) Kepuasan kerja memiliki pengaruh yang signifikan terhadap kinerja karyawan PT. Wira Buana Arum Sukodono Sidoarjo; (4) Ketidakamanan kerja memiliki pengaruh yang signifikan terhadap kinerja karyawan PT. Wira Buana Arum Sukodono Sidoarjo; dan (5) Turnover intention memiliki pengaruh yang signifikan terhadap kinerja karyawan PT. Wira Buana Arum Sukodono Sidoarjo.

Kata Kunci : Kepuasan Kerja, Ketidakamanan Kerja, Kinerja Karyawan, Turnover Intention.

PENGARUH UKURAN DEWAN, KEPEMILIKAN SAHAM OLEH DIREKTUR, DAN JENDER TERHADAP KINERJA KEUANGAN PERBANKAN

Umi Mardiyati, Yunika Murdayanti
Universitas Negeri Jakarta

Abstrak

Tujuan penelitian ini adalah untuk mengetahui apakah mekanisme tata kelola perusahaan, khususnya ukuran dewan direktur, kepemilikan saham oleh direktur, dan jender, berpengaruh terhadap kinerja keuangan perbankan di Indonesia. Pada penelitian ini, kami menggunakan sampel 16 bank (45 observasi) yang terdaftar di bursa efek Indonesia antara tahun 2011 dan 2014. Metode analisis yang digunakan ialah regresi fixed effects dan random effects. Dikontrol oleh variabel ukuran perusahaan, hutang, dan pertumbuhan perusahaan, hasil penelitian menunjukkan bahwa kepemilikan saham direktur berpengaruh signifikan kepada ROA dan Tobin's Q. Sedangkan jumlah dewan direktur dan keberadaan wanita dalam dewan direktur tidak berpengaruh.

Kata Kunci: Ukuran dewan, kepemilikan direktur, jender, kinerja.

KINERJA JANGKA PANJANG PENAWARAN UMUM PERDANA SAHAM DAN FAKTOR-FAKTOR YANG MEMPENGARUHINYA: STUDI DI BURSA EFEK INDONESIA

Gatot Nazir Ahmad, Suherman
Universitas Negeri Jakarta

Abstrak

Tujuan penelitian ini adalah 1) menginvestigasi kinerja (return) jangka panjang penawaran umum perdana (IPO) saham, dan 2) mengetahui faktor-faktor apa saja yang berpengaruh terhadap kinerja jangka panjang IPO. Penelitian kinerja jangka panjang pasca IPO di Bursa Efek Indonesia (BEI) menjadi lebih menarik karena pasar modal berkembang khususnya BEI mempunyai karakteristik yang berbeda dengan pasar modal lainnya seperti misalnya dalam hal persyaratan listing, sistem legal, dan institutional settings. Diharapkan bahwa kondisi di atas mempunyai dampak pada tingkat kinerja jangka panjang di BEI. Berbeda dengan penelitian-penelitian sebelumnya di Indonesia, penelitian kami menggunakan 90 sampel perusahaan yang melakukan IPO tahun 2010 – 2014. Hasil statistik deskriptif menunjukkan bahwa kinerja jangka panjang yang diukur dengan buy-and-hold abnormal returns (BHARs) menunjukkan outperformance sebesar 23,53% (rata-ratanya). Rata-rata umur perusahaan yang melakukan IPO adalah 20,4 tahun. Rata-rata return awal IPO sebesar 14,29% (return satu hari pasca IPO). Rata-rata kepemilikan institusi adalah 69,78%. Rata-rata gross proceeds IPO adalah 825, 85 milyar rupiah. Rata-rata total asset perusahaan IPO adalah 2,58 trilyun. Hasil penelitian ini menunjukkan bahwa kinerja jangka panjang IPO selama 1 tahun mengalami outperformed sebesar 23,53%. Return awal dan dana yang diperoleh dari IPO berpengaruh signifikan terhadap kinerja jangka panjang IPO. Namun, variabel umur perusahaan, ukuran perusahaan, dan kepemilikan institusi tidak berpengaruh signifikan terhadap kinerja jangka panjang IPO

PENGARUH MOTIVASI KERJA TERHADAP ORGANIZATIONAL CITIZENSHIP BEHAVIAOR (OCB) KARYAWAN PT. PELINDO III (PERSERO) CABANG TANJUNG PERAK SURABAYA

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Universitas Hang Tuah Surabaya

Abstract

This research aims to find out and analyze the influence of motivation work towards Organizational Citizenship Behavior (OCB) employees at PT. Pelindo III (Persero) Cabang Tanjung Perak Surabaya. This research is quantitative research. The subject of this research is the employees of PT. Pelindo III (Persero) Cabang Tanjung Perak Surabaya. The collection of data using questionnaires and interviews, sampling technique was simple random sampling (simple random sample), while data analysis is done using a simple linear regression analysis. Based on the results of the study found that motivational variables work a positive and significant effect against the Organizational Citizenship Behavior (OCB) employees PT. Pelindo III (Persero) Cabang Tanjung Perak Surabaya. The regression equation obtained was $Y = 1.883 + X 1.328$. The magnitude of the influence the motivation of working against the Organizational Citizenship Behavior (OCB) employees at PT. Pelindo III (Persero) Cabang Tanjung Perak Surabaya i.e. of 73.3% 23.7% while the rest is affected by other variables that are not incorporated into the model $Y = a + bX$.

Keywords: Motivation, Organizational Citizenship Behavior (OCB)

CORPORATE SOCIAL RESPONSIBILITY (CSR) IN PT BUKAKA TEKNIK UTAMA TBK AND PT ADHI KARYA TBK

Sri Suryaningsum

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Abstract

This research was conducted to analyse the comparison of Corporate Social Responsibility (CSR) application at PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk. The Corporate Social Responsibility (CSR) is carried out policies of a company as a form of concern and their responsibilities for environment and society. The research was carried out using the data collecting methods on PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk in 2013-2015. The results of the research that we've done for the past 2 years is the responsibility of Corporate Social Responsibility (CSR) from PT Bukaka Teknik Utama Tbk is good, their concerns on health, social and civic development aspects. Whereas the responsibility of the Corporate Social Responsibility (CSR) from PT Adhi Karya Tbk is very good, due to their concerns with all aspects which supports Corporate Social Responsibility (CSR) programs, and their new innovation of Corporate Social Responsibility (CSR) programs which is excellent in each year.

Keywords: Corporate Social Responsibility, comparison, PT Bukaka Teknik Utama Tbk, PT Adhi Karya Tbk.

ANALYSIS OF INDONESIAN AUTOMOTIVE COMPONENT EXPORTS AND IMPORTS TRADE WITH FOUR COUNTRIES IN ASEAN USING BIPLLOT ANALYSIS

Dedy Sugiarto, Triwulandari S. Dewayana, Dorina Hetharia, Tiena Gustina A
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Abstract

The aim of this paper was to describe Indonesian automotive component export and import trade situation with four automobile-producing countries in ASEAN using descriptive statistics and biplot analysis. Central Bureau of Statistics data was used for year 2014 with HS code 8708. The objectives were to compare export and import Indonesia to Thailand, Malaysia, Philippines and Vietnam and to represent those countries of destination and countries of origin with their export or import commodities in single picture using biplot principal component analysis. Based on the analysis of exports and imports, Indonesian import was greater than export to Thailand such as the ratio was about 3: 1, but Indonesian export was greater than Malaysia and Vietnam such the ratio was 4:1 and 2:1. Thailand was still the leader among the ASEAN countries in automotive component. Biplot analysis showed what components are predominantly exported or imported from other ASEAN countries. For example, the gear box is predominantly exported to Thailand but for the case of imports, the gear box is predominantly imported from the Philippines, although with a smaller value.

Keywords : automotive component, exports imports, biplot.

PENGEMBANGAN MODEL SISTEM INFORMASI KOPERASI SYARI'AH BERBASIS TEKNOLOGI INFORMASI

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Abstract

Indonesian Muslims have tremendous potential to be a pioneer and world Islamic economic center. Indonesia is the country with the largest Muslim population in the world. Indonesia has made policies that encourage the development of the Islamic finance industry. Classic problems that hinder the development of Cooperative Shari'ah Limited knowledge of cooperative management in financial management. Recognizing these circumstances, it would require a new technological innovation that the managers of cooperatives Shari'ah that some of those who do not understand how to manage the financial well be understood and easy to apply. Therefore, it is necessary to design the automated information system with the technology, so that businesses in the Cooperative Syari'ah able to easily prepare their own financial statements, without having to understand the concept of financial management. The purpose of this study is the description and design accountable models of Shari'ah cooperative information systems. The method used in this study is a qualitative method that is by arranging the Prototype Model. Results of design research model of this system, is able to develop a model of cooperative systems that facilitate cooperative Shari'ah management preparing financial reports quickly and accurately, can help managers and members of cooperatives Shari'ah to determine the growth koerasi quickly and can help managers to make decisions rapidly.

Keywords: Cooperative Shari'ah, Management Information Systems.

**PENGARUH LINGKUNGAN INDUSTRI PESAING, PEMASOK, DAN
PELANGGAN TERHADAP KEBERHASILAN USAHA INDUSTRI
KECIL DAN MENENGAH DI KOTA MALANG
(Studi pada Kelompok Industri Material Dasar dan Logam)**

Budi Wahono, Ronny Malavia Mardani, M. Amin

Universitas Islam Malang

Abstract

Penelitian ini bertujuan untuk menganalisis pengaruh lingkungan industri pesaing, pemasok, dan pelanggan terhadap keberhasilan usaha industri kecil dan menengah di kota Malang (studi pada kelompok industri material dasar dan logam). Sampel dalam penelitian ini adalah pengusaha industri kecil dan menengah di Kota Malang dalam kelompok Industri Material Dasar dan Logam (IMDL) sebanyak 62 pengusaha. Metode analisis data dilakukan dengan menggunakan regresi linier berganda dengan hasil : 1) Secara simultan variabel pesaing, pemasok, dan pelanggan berpengaruh signifikan terhadap keberhasilan usaha industri kecil dan menengah di Kota Malang, 2) Secara parsial variabel pesaing, pemasok, dan pelanggan berpengaruh signifikan terhadap keberhasilan usaha industri kecil dan menengah di Kota Malang, dan 3) Variabel pesaing merupakan variabel yang berpengaruh dominan terhadap keberhasilan usaha industri kecil dan menengah di Kota Malang.

Keywords : lingkungan industri, pesaing, pemasok, pelanggan dan keberhasilan usaha.

KEY PERFORMANCE INDICATORS AS AN ESSENTIAL FACTOR OF ZIS (ZAKAT, INFAQ AND SHODAQOH) INSTITUTES, BASED ON MUSTAHIQ PERSPECTIVES

Yolanda Masnita, Yuswar Zainul Basri, Hermien Triyowati
Trisakti University

Abstract

Institutional development and management of ZIS, is an important factor, because the ZIS Institute professional, will ensure the management of ZIS be targeted, effective, efficient and sustainable. The purpose of this study was to examine factors - forming factors KPI - on ZIS institutions, in order to measure its institutional performance. The data collection is done by distributing questionnaires to 138 mustahik as respondent, from 25 ZIS Institute - which is a member FOZ (Forum Zakat), in Jakarta. The results of data processing by factor analysis, led to 48 construct, which are grouped into eight factors, and proved that, the Application of Sharia, Reliability, Responsiveness, Empathy, Tangible and Customer Loyalty, become the determining factors of the IEC, with Assurance be the most decisive factor in the formation of KPI. While the Leadership Principle factor, not be the determining factors.

Keywords: Mustahiq, Key Performance Index, Sharia Principles, Principles of Leadership, Customer Satisfaction.

THE LEADING INDICATOR OF FINANCIAL CRISIS IN 6 ASIAN COUNTRIES, AS EARLY WARNING SYSTEM (EWS) (PANEL FIXED EFFECT LOGIT MODEL)

Nuning Trihadmini

Atmajaya Catholic University of Indonesia

Telisa A. Falianty

University of Indonesia

Abstract

In line with the increasingly integrated economy, the financial crisis in one country can easily spread to other countries and become a global financial crisis. This study will be analyze the factors that influence the exchange rate, banking and debt crisis, in 6 ASIAN countries, using Fixed Effect Panel Logit Model. The results showed that the variables that affect the exchange rate crisis are export growth, foreign exchange reserves and the ratio of M2 to foreign reserves. Export growth has a negative impact on crisis, which means the greater exports growth, the supply of foreign currency will rise, so reducing the pressure on exchange rate. Indonesia suffered the most severe exchange rate crisis was followed by Thailand and Korea. In the banking crisis, loans, money market rate, and riel interest rates have a positive relationship with the banking crisis, and Thailand performing the deepest. Three factors affecting the debt crisis are the debt rescheduling, the growth of GDP per capita, and the growth of private savings. The negative relationship between private savings with the debt crisis can be explained that there are large discrepancies between the rapid growth of domestic investments that can not be offset by the savings of society, so it is still needed foreign debt. Then the debt rescheduling it indicates the financial fragility of a country to meet their debt obligations on a timely basis.

Keywords: Financial Crisis, Exchange Rates Crisis, Banking Crisis, Debt Crisis, Panel Logit.

POOR SOCIETY ECONOMIC EMPOWERMENT MODEL IN ZAKAH INSTITUTION: MAQASHID SHARIA FRAMEWORK

Raditya Sukmana, Tika Widiastuti, Meri Indri Hapsari
Airlangga University

Abstract

Previous study shows that BAZ (Badan Amil Zakat/Zakah Ameal Board) of East Java province has role on poor society economic empowerment. Zakah fund management in some zakah institutions especially zakah utilization in Indonesia and East Java is not optimum yet. There are some reasons behind this. First, zakah institutions do not have a standardized empowerment model in managing zakah fund and other Islamic philanthropy funds. And also, poor society economic empowerment programs in zakah institutions are not integrated. This research is aimed to understand Zakah, Infaq and Sadaqa (ZIS) funds utilization model comprehensively in maqashid sharia framework. Data analysis is conducted with qualitative approach. Descriptive qualitative analysis is used to explain which economic empowerment model is appropriate for poor society to be conducted by zakah institutions in a maqashid sharia framework.

Keywords: Economic Empowerment, Model, Poor Society.

INFORMAL SECTOR AND EMPLOYMENT: EMPIRICAL EVIDENCE FROM DISTRICT OF GOWA INDONESIA

Sanusi Fattah, Muhammad Jibril Tajibu, Suharwan Hamzah, Hidayat Ely
University of Hasanuddin, Indonesia

Abstract

informal sector proved to be able to demonstrate toughness and capable of being dampers (buffers) turmoil in the urban labor market to accommodate the overflow of millions of workers victims of layoffs in the formal sector. The existence of the informal sector create unemployment and poverty did not explode strong feared. In addition to the positive aspects as mentioned above of course there are negative aspects that need to be anticipated. This study was conducted using quantitative and qualitative approaches, namely the secondary and primary data collection through surveys of the objects of economic / informal sector operators associated with informal sector development planning in Gowa. Besides, it will also be conducted in-depth interviews (depth interview) in the informal sector operators / informant was chosen with a view to deepen the analysis and assessment. The informal sector as an alternative for the community sector able to contribute to the development of the region. In addition to employment opportunities, the informal sector can also increase revenue for the community. However, the rapid growth of the informal sector without obtaining good handling and planned will create problems. To that end, the local government (LG) Gowa should be cautious in dealing with the informal sectors. Thus, the informal sector can thrive without disturbing the public interest, particularly not interfere with the safety, order and beauty of the city.

Keywords: informal sector, employment, poverty reduction

EFFECT OF PROFITABILITY, ASSET STRUCTURE AND SIZE OF COMPANY CAPITAL STRUCTURE (Empirical Study On Infrastructure Sector Companies, Utilities, and Transportation Listed in Indonesia Stock Exchange Period 2011-2015)

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Kalbis Institute Jakarta

Abstract

This study aims to analyse the effect of profitability, asset structure, and the size of the company's capital structure on a company's infrastructure, utilities, and transportation in Indonesia Stock Exchange period 2011-2015. This research uses associative research with a quantitative approach, which is measured using a multiple linear regression method is processed by the application program IBM SPSS version 22.0. The population of this research that the company infrastructure, utilities and transportation in BEI period 2011-2015. The sample is determined by purposive sampling method, Obtained a total sample of 12 companies that observation of data into 60 observations. Data used in the study is secondary data, the data collection techniques using the method of documentation via the official website www.sahamok.com www.idx.co.id and hypothesis testing using t test (partial) and test f (simultaneously). The results Showed that the profitability (ROA) significant negative effects, Structure Assets significant positive effect, and Company Size (SIZE) positive effect was not significant to the capital structure on a company's infrastructure, utilities, and transportation in the Indonesian stock exchange.

Related Keywords: Profitability, Assets structure, company size, capital structure.

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PROFITABILITAS PADA PERUSAHAAN PERBANKAN SYARIAH DI INDONESIA

Mujairimi

Universitas Islam Madura

Abstract

This study aims to provide empirical evidence about the factors that affect the profitability of Shariah banking company in Indonesia over the period 2011-2015. Samples are 7 companies with 35 years of financial statements. The statistical method used to test the research hypothesis is multiple regression. The results of multiple regression analysis showed that, the the murabahah receivables turnover (PPM), firm size (Size) capital adequacy ratio (CAR), The operational costs to operating income (BOPO) financing to deposit ratio (FDR) and return on assets (ROA), in simultaneously affect the profitability is proxied by return on equity (ROE). Partial results of the analysis showed that only the operating expenses to operating income (BOPO) and financing to deposit ratio (FDR), which affect the profitability proxied by return on equity (ROE). While the murabaha receivables turnover (PPM), firm size (Size) capital adequacy ratio (CAR), and return on asset (ROA) has no effect individually or partially.

Keywords: Financial Ratios, murabahah receivables turnover, company size and profitability.

PENGARUH DIVERSITAS GENDER TERHADAP STRUKTUR MODAL

Suherman

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh dari diversitas gender yang diproksikan dengan keberadaan direktur wanita dan proporsi direktur wanita terhadap struktur modal yang diproksikan dengan debt to asset ratio (DAR) dan debt to equity ratio (DER). Sampel pada penelitian ini meliputi 78 perusahaan non-keuangan (384 observasi) yang terdaftar dalam Indeks Kompas100 periode tahun 2011-2015. Dikontrol oleh ukuran perusahaan, profitabilitas dan pertumbuhan aset, hasil penelitian menunjukkan bahwa 1)keberadaan wanita di dewan direktur berpengaruh positif terhadap DAR, 2)proporsi direktur wanita di dewan direktur tidak berpengaruh terhadap DAR, 3)keberadaan wanita di dewan direktur tidak berpengaruh terhadap DER, dan 4)proporsi direktur wanita di dewan direktur tidak berpengaruh terhadap DER.

Kata Kunci: gender, struktur modal, Indeks Kompas 100, Bursa Efek Indonesia.

MODEL OF CUSTOMER SATISFACTION : AN EMPIRICAL ATUDY AT HOTELS IN JAKARTA

Malikuddin Sembiring
Universitas Tama Jagakarsa

Abstrak

Persaingan dalam dunia bisnis semakin kuat jika banyak perusahaan menerapkan metode physical evidence dan meningkatkan kualitas pelayanan dengan cara dan waktu yang bersamaan, misalnya dengan selalu memperbaiki fisik bangunan dan infrastruktur serta meningkatkan kualitas pelayanan yang diberikan oleh karyawan kepada pelanggan. Perumusan masalah pada penelitian ini yaitu apakah terdapat pengaruh metode physical evidence terhadap kepuasan pelanggan, apakah terdapat pengaruh kualitas pelayanan terhadap kepuasan pelanggan, dan apakah terdapat pengaruh metode physical evidence dan kualitas pelayanan secara bersama-sama terhadap kepuasan pelanggan Hotel Bintang 4 dan 5. Tujuannya adalah untuk mengetahui apakah metode physical evidence dan kualitas pelayanan tersebut berpengaruh terhadap kepuasan pelanggan. Penelitian ini menggunakan model cara mengelola physical evidence, dimensi karakteristik kualitas pelayanan dan penentu kepuasan pelanggan untuk menjawab hasil penelitian. Pendekatan yang digunakan adalah kuantitatif. Populasi penelitian adalah tamu-tamu yang sedang menginap di Hotel Bintang 4 dan 5 selama penelitian berlangsung yaitu sebanyak 900 orang, dengan ukuran sampel berdasarkan rumus Slovin adalah 90 tamu serta teknik penarikan sampel yang digunakan dalam penelitian yaitu teknik sampling acak sederhana. Data dikumpulkan melalui penyebaran kuesioner, kemudian untuk mempermudah perhitungan penulis menggunakan software SPSS (Statistical Product and Service Solution) versi 16. Hasil penelitian menunjukkan bahwa pengaruh metode physical evidence terhadap kepuasan pelanggan melalui hasil statistical adalah sebesar 0,289 atau 28,9%, serta pengaruh kualitas pelayanan terhadap kepuasan pelanggan melalui hasil statistical adalah sebesar 0,529 atau 52,9%.

Kata Kunci : Metode Physical Evidence, Kualitas Pelayanan, dan Kepuasan Pelanggan.

MODEL OF CONSUMER BEHAVIOR : AN EMPIRICAL STUDY AT MANDIRI BANK IN JAKARTA

Noor Sembiring

Universitas Tama Jagakarsa

Abstrak

Besarnya peran perbankan dalam perekonomian Indonesia, menuntut pemerintah dan Bank Indonesia terus melakukan berbagai upaya untuk membenahi sektor perbankan baik melalui regulasi maupun ketentuan dalam bentuk berbagai paket kebijakan.

Jenis penelitian yang dilakukan pada penulisan ini menggunakan metode penelitian deskriptif. Menurut Supranto (2003; 57) studi deskriptif bertujuan untuk menguraikan tentang sifat-sifat (karakteristik) suatu keadaan pada waktu tertentu dari suatu populasi tertentu. Penelitian ini mencoba untuk mencari suatu uraian yang menyeluruh dan teliti dari suatu keadaan. Pengujian ini dilakukan dengan menggunakan data-data yang telah dikumpulkan selama penelitian. Pengujian ini ingin meneliti apakah bauran pemasaran jasa berpengaruh terhadap keputusan menabung nasabah Bank Mandiri Kantor Cabang Pertamina DPKK dengan menggunakan analisis regresi

Dari perhitungan diperoleh hasil (1) Tidak ada pengaruh product terhadap keputusan menabung. Karena dalam perhitungan SPSS ini variable produk langsung tersingkirkan dari perhitungan (2) Terdapat pengaruh place terhadap keputusan menabung. (3) Terdapat pengaruh promotion terhadap keputusan menabung. (4) Terdapat pengaruh price terhadap keputusan menabung. (5) Terdapat pengaruh physical effidence terhadap keputusan menabung. (6) Terdapat pengaruh people terhadap keputusan menabung. (7) Bauran pemasaran jasa yang terdiri dari (place, promotion, price, physical effidence, people dan proces) terbukti mempengaruhi keputusan menabung, Sedangkan untuk product dalam analisis regresi variable ini langsung tersisih secara otomatis.

Kata kunci : Bauran Pemasaran Jasa, Keputusan Menabung.

DETERMINANTS OF CUSTOMER INTENTION BEHAVIOR : AN EMPIRICAL STUDY AT SME'S CREDIT DIVISION IN JAKARTA BANGKING

Rosmaniar Sembiring
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Abstrak

Banyak perusahaan yang memerlukan sumber-sumber dana dari luar perusahaan (diantaranya dari Perbankan di Jakarta) untuk memenuhi kebutuhan dalam kegiatan operasionalnya ataupun untuk pengembangan usahanya. Pada waktu pembiayaan sendiri tidak mencukupi maka perusahaan memerlukan bantuan pembiayaan dalam bentuk kredit. Salah satu bentuk kredit yang diberikan oleh Perbankan di Jakarta adalah Kredit UKM. Sebagai sebuah perusahaan jasa Perbankan di Jakarta juga melakukan promosi dan memberikan pelayanan sebaik-baiknya untuk menarik nasabah yang diharapkan akan memberikan keuntungan sebesar-besarnya bagi Perbankan di Jakarta sendiri. Pada penelitian ini dilakukan survey kepada 100 orang (calon) nasabah UKM dengan metode sampling dan analisis data dengan statistik uji T dan uji F. Berdasarkan hasil analisis ternyata terdapat pengaruh kenaikan yang signifikan dari jumlah nasabah yang mengambil kredit UKM pada Perbankan di Jakarta setelah dilakukan promosi yang lebih aktif dan pelayanan yang lebih baik pada para nasabah (calon) dibandingkan dengan sebelum dilakukan kegiatan ini.

Kata Kunci : Kredit, UKM, Promosi, Pelayanan, Keputusan .

COMMUNICATION AND BUYING DECISION: PERSPECTIVE OF MODERN AND TRADITIONAL RETAIL BUYER IN MALANG

Teguh Widodo, Lussia Mariesti Andriany
STIE ASIA MALANG

Abstract

This research aims to reveal effect of communication to buying decision, also the difference of that relationship in two types of retail, modern and traditional. Communication is specified on organization communication to buyer trough information collection and buyer engagement. Buying decision is measured trough need recognition, information search, evaluation of alternatives, purchase decision, post-purchase behavior. Research is conducted in traditional and modern retail in Malang, East Java. Respondent of this research is buyer of traditional and modern retail amount 180 respondents. Data are collected through direct survey to modern and traditional retail buyer by questionnaire. Those data analyze in two stages, confirmatory factor analysis and simple regression analysis with dummy variable. Study finding is the effect of communication to buying decision. Also, the effect of retail types in relationship of those two variables.

Keywords: Communication, Purchase Decision, Modern and Traditional Retail.

POSITIVE AND NEGATIVE INFLUENCES ON THE IMPLEMENTATION OF MINIMUM WAGE POLICY - IN INDONESIA

Hermien Triyowati, Yolanda Masnita
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Abstract

Minimum Wage Policy, which is written on by Law No. 13 of 2003 on Labor giving new hope to improve the welfare of workers in Indonesia, which has been living under the standard minimum requirements. Provisions of these regulations, wages must meet the standards of the Living Needs, which must be addressed wisely, both by employers and employees.

Some labor experts respond negatively, i.e. that the policy will have an impact on the increasing number of layoffs because of the higher labor costs and this policy is not proportional to the increase in labor productivity, while on the other hand, some studies conclude the opposite opinions.

With a fitted regression model, the results of this study concluded that MW affects labor costs (LC), but LCfitted does not affect unemployment (UE), and then unemployment (UE) does not affect HH Income. In the other side, the results show that MW affect labor productivity (TLP) and TLPfitted have positive effect on output (Q). Moreover Qfitted have positive effect on HH Income, and HH Incomefitted have negative impact on poverty (PV).

Keywords: Minimum Wage, Labor Costs, Unemployment, Labor Productivity, Outputs, HH Income, Poverty.

COPING STRATEGIES CHILDREN IN THE CORRECTIONAL INSTITUTION FOR CHILDREN (LPKA)

Sri Maslihah, Juke R.Siregar, Rismijati E.Koesma, Hendriati Agustiani
Universitas Padjajaran

Abstract

The increasing cases of children in conflict with the law, including children as the perpetrators of the law violation, implicates the rising number of children who must attend the Correctional Institution for Children (LPKA), formerly known as the Children's Penitentiary. The purpose of this study is to explore the coping strategies used by the institutionalized children of the LPKA and uses qualitative method by interviewing five children at the Correctional institution for Children (LPKA) in Bandung who have been institutionalized for at least 12 months. A content analysis was used to analyzed the interview results. The study shows that, to cope with the pressure, most of the children at the Bandung's LPKA, use cognitive strategies to avoid a direct solution or settlement and take a positive lesson from the problem they faced. This condition was acknowledged by the subjects as a way of solving problems and, at the same time, a way to make themselves get matured. However, letting the problems pass by with making no direct solution, usually make the children search for alternative activities to do, as a diversion, rather than to think about the problems. In coping with the pressures, peer students at the LPKA play an such an important role that the children at the institution can share and support each other. In addition, the officers of the institution also have a big role as social supporters for the institutionalized children, especially those dealing with problems. Information suport, suggestions and advice from the officers not only can give a calm feeling, but also can grow a closer relationship to the children. This condition goes along with the new spirit of the correctional institution for children, that correctional approach to parenting approach for children in conflict with the law.

Keywords: coping strategies, LPKA, qualitative method.

REGULATION OF MOTIVATION AS MATTERS PROFESSIONAL DEVELOPMENT OF TEACHER

Rosita Endang Kusmaryani, Juke R.Siregar, Hanna Widjaja, Ratna Jatnika
Universitas Padjadjaran

Abstract

The demands of teachers' professionalism has become a necessity for the teaching profession. Their concerns about efforts to improve the professionalism of teachers in professional development is estimated to be the cause of poor professionalism of teachers. This study aims to: 1) determine the factors that affect the problems of teachers in professional development; 2) analyze concepts underlying motivational behavior of teachers in professional development issues. This research is a qualitative descriptive study using Focus Group Discussion (FGD) as data collection techniques. The subjects in this study are 9 certified teachers in Bantul and Yogyakarta municipality. Data were analyzed by qualitative analysis techniques. Our research found that: 1) Lack of teachers in managing problems of work and themselves are factors of the problem faced by teachers in professional development; 2) Self-regulation as one of the concepts of the theory of self-determination is the underlying concept of the motivational behavior of teachers in professional development

Keywords: professionalism, regulation of motivation, FGD and self-determination.

THE APPLICATION OF THE ISLAMIC ETHICS IN THE SHARIA HOTEL: A CASE STUDY

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Abstract

Indonesia became the fourth country as a premier destination for Muslim travelers after Malaysia, UAE, and Turkey. Sharia tourism provides services and facilities to meet the needs of Muslim. Sharia hotel becomes one of accommodation required by Muslim travelers. This study aims to describe the products of Grand Kalimas Hotel that are friendly to the needs of Muslim travelers and describe the services of Grand Kalimas Hotel based on sharia principles. This is a qualitative research. Data were collected through in-depth interviews, observation, and documentation. The informants are hotel owners, employees, and customers. To obtain accurate data, researchers conducted interviews to 10 informants and conduct participant observation with a stay at the hotel. The results of this study (1) Grand Kalimas Hotel have been certified halal by the MUI Surabaya. Grand Kalimas Hotel satisfies the criteria of hotel sharia hilal 1, in terms of products and services. The products of this hotel are able to meet the needs of Muslims to practice their religion, even though the facility is relatively simple and (2) the services provided at this hotel based on the principles of Islam, such as halal food, a Selection of guests pairs, the information of prayer time, pray in the mosque and no alcohol and no pornography on the hotel.

Keyword : Ethic, Hotel, Halal, tourism.

GAMBARAN ASERTIVITAS SEKSUAL REMAJA PUTRI SUKU BATAK

Rahma Yurliani, Indri Kemala, Liza Marini
Universitas Sumatera Utara

Abstrak

Penelitian ini bertujuan untuk mengetahui gambaran mengenai asertivitas seksual remaja putri suku Batak. Sampel dalam penelitian ini melibatkan 330 remaja putri bersuku Batak yang dipilih dengan menggunakan metode incidental non probability sampling, dengan usia 15-18 tahun dan berdomisili di kota Medan. Data penelitian diperoleh dengan menggunakan Skala Asertivitas Seksual untuk Perempuan Indonesia (SASPI) yang dikembangkan oleh Lubis dan Oriza berdasarkan Sexual Assertiveness Scale (SAS). Skala atau kuesioner terdiri dari dua dimensi, yaitu inisiatif dan penolakan. Hasil penelitian menunjukkan bahwa tidak ada subjek yang tergolong ke dalam kategori asertivitas seksual rendah; melainkan tergolong ke dalam kategori sedang sebanyak 49.09% dan tergolong ke dalam kategori tinggi sebanyak 50.91 %. Jika dilihat kategorisasi asertivitas seksual berdasarkan aspeknya maka pada aspek inisiatif dapat dilihat bahwa kategori rendah berjumlah 22.42 %; kategori sedang sebanyak 72.27 % dan kategori tinggi sebanyak 5.31 %. Sedangkan pada aspek penolakan menunjukkan bahwa tidak ada subjek yang tergolong ke dalam kategori rendah, melainkan tergolong ke dalam kategori sedang sebanyak 10.6 % dan kategori tinggi sebanyak 89.4%.

Kata kunci : Asertivitas Seksual, Remaja Putri, Suku Batak.

**ACHIEVEMENT MOTIVATION IN ADOLESCENTS
WITH HEARING IMPAIRMEN
(MOTIVASI BERPRESTASI PADA REMAJA TUNA RUNGU)**

Debby A. Daulay, Ade Rahmawati
Universitas Sumatera Utara

Abstract

The aim of this research is to describe social adjustment in adolescents with hearing impairment. Adolescents with hearing impairment have difficulty in producing sounds or voice of language that ultimately have an impact on the process of communication in everyday life. Based on these conditions, the task of development to fulfill social adjustment would require a major effort to avoid some negative impacts. The research used social adjustment theory from Schneider (1964) which refers to the real appearance through attitudes and behavior, self-adjustment to a group of people, social attitudes, and personal satisfaction. Sampling technique in this research is cluster random sampling, with 161 adolesecents as subject range from 11-21 years old. Data analysis method used is descriptive analysis. The result of the data analysis showed that most of adolescents with hearing impairment in Special-Needs School in City of Medan has their social adjustment in medium category with a percentage of 73%. In addition, the results obtained additional form of an overview of social adjustment based on age, gender and ethnicity.

Keywords : social adjustment, adolescents with hearing impairment.

WEBSITE PROFILE ANALYSIS AS E-MARKETING MEDIA FOR SMES OF WOODEN CRAFTS TOYS IN INDONESIA

Rustina Untari, Sri Sumijati, Ridwan Sanjaya
Soegijapranata Catholic University Indonesia

Abstract

GET (game education tools) made from Wood we call it wooden toys is a game tool that can help the development aspects of child development. Various types of wooden toys are already widely used in the institutions of the child's education (early childhood, kindergarten, and elementary school) and also we can find it in the market. Most of the wooden toy producers in Indonesia are Small Medium Enterprises (SMEs). In order to reach a wider market at a less cost, it is proposed to use e marketing. Some manufacturers GET Wooden toys in Indonesia have used e - marketing. This paper will discuss SME web profile which produces GET use it as media E-marketing. The gas to find a Ben - march for e marketing and e commerce that we want to develop for the manufacturer GET wooden toys in Indonesia. Data being displayed by Google, which is a manufacturer GET with a wooden base. Then we choose 17 manufacturers GET taken as a sample. Besides the data retrieval process is accomplished by trying to make a transaction using the facilities provided by each web. The data were analyzed qualitative descriptively. We found that SMEs producer wooden toys have qualified web for e-marketing activities. They used media communication, social media, networking with bank and shipping service. Some of SME wooden toys have networked with online shop.

Keywords: SME, e-marketing, wooden toys, online

ORGANIZATIONAL COMMITMENT AS MODERATING INFLUENCE OF GOOD GOVERNANCE AND GOVERNMENT ACCOUNTING STANDARDS ON FINANCIAL ACCOUNTABILITY

Maslichah, Afifudin

University of Islam Malang

Abstract

This study aimed to examine the effect of Good Governance and government accounting standards on the application of financial accountability, Good Governance interaction effects with the organization's commitment to financial accountability and interaction with government accounting standards organization's commitment to financial accountability in local government in district Malang. Sampling method based on purposive sampling with individual analysis unit by the number of respondents was 80 respondents. The results show the financial accountability of local governments Malang influenced by Good governance and the implementation of government accounting standards. Besides, the interaction of the organization's commitment to good governance will improve the financial accountability municipalities Malang.

Keywords : good governance, government accounting standards, the application of financial accountability, organizational commitment

SUSTAINING EFFORT VALUES TOUR AREA LOCAL WISDOM OF BAMBOO FOREST GREEN MARKETING USING COMMUNITY-BASED APPROACH

Nawangsih

College of Economics Widya Gama Lumajang

Abstract

The research objective was to determine the form of the value of local wisdom preserved in the tourist area of bamboo forest as a tourist attraction, approach implementation of green marketing in an effort to preserve the value of local wisdom in the tourist area of bamboo forest, a tourist attraction that other support potential to be developed in the tourist area of bamboo forest with use of green marketing approach and Pokdarwis role in preserving the tourist area of bamboo forest. Research conducted using qualitative method with phenomenological approach, method of data collection using interviews, observation / observation and document research techniques. The results show that efforts to preserve the value of local wisdom in the form of traditions, customs which is important. Green marketing approaches into an effective strategy for strengthening the foundation of the concept of local knowledge, especially in the tourist area of bamboo forest as educational tours and environmental conservation, so that the presence of bamboo as an icon mainstay of the tourist area is still maintained continuity and beneficial to the environment and surrounding communities. Community involvement through Pokdarwis helped provide a positive contribution to environmental stewardship activities undertaken. The implication of this research is to provide input to the government to give a positive appreciation of the potential of natural resources potential to be managed optimally and also provide business opportunities for productive economic activities and income for the people.

Keywords: green marketing, tourist areas, the community, the value of local knowledge

PELUANG PENGEMBANGAN UMKM MENUJU DESA MANDIRI DALAM MENGHADAPI MEA

Nurhajati, Mashuri Mahfudz, Noor Shodiq Askandar
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Abstract

ASEAN Economic Community (AEC) enacted 31 December 2015 resulted in a number of problems for the people of Indonesia, including the low level of public education Indonesia, Indonesia dominated by SMEs that have low competitiveness in the international and the majority of Indonesian people living in rural areas with a lot of limitations are like infrastructure, information, access to international economic activity, so it will be difficult to compete in the era of MEA.

Therefore, in order that the people of Indonesia to compete in the ASEAN single market and international markets in general, need to be developed independent village and improve the competitive ability of SMEs to exploit the potential of this Indonesia. Paper aims to discuss business opportunities that need to be developed independently of SMEs to the village in the face MEA

Keyword : Asean Economic Community, independent rural, small medium enterprises

CORPORATE GOVERNANCE MECHANISM: EVIDENCE FROM UNIT-IPO FIRMS LISTED ON INDONESIA STOCK EXCHANGE

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Abstract

The purpose of this study is to examine the differences in corporate governance mechanism between unit-IPO firms and share-only IPO firms. The mechanism of corporate governance is measured with the number of directors on board, outsider director and debt level. Sample covers 40 unit-IPO firms listed between 2007 and 2014. The results show that 1) there is significant difference in the number of directors on board between unit-IPO firms and share-only IPO firms, 2) there is no significant difference in outsider director between unit-IPO firms and share-only IPO firms, and 3) there is no significant difference in debt level between unit-IPO firms and share-only IPO firms. Descriptive statistics indicate that unit-IPO firms have higher risk compared with share-only IPO firms.

THE ROLE OF INTELLECTUAL CAPITAL IN MEDIATING THE EFFECT OF KNOWLEDGE MANAGEMENT ON THE PERFORMANCE OF STATE-OWNED BANK BRANCH OFFICES IN WEST JAVA

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Abstract

ASEAN Economic Community (AEC) for the banking industry agreed in 2020. Competition among ASEAN banks is going to be open. The Indonesian state-owned banks are facing big huge chalanges. One thing for sure is that DBS was awarded the best bank of Asia Pacific in 2014. For this reason this red plated four banks prepare by strengthening capital, IT skills, products, services, human resources and efficiency. Efforts to increase competitiveness and intermediation role of banks, is done through the improvement of knowledge management. Expected more branch offices are able to leverage its resources to achieve organizational goals. The study aims to determine the influence of knowledge management on the performance of the branch offices of State Owned Bank in West Java intellectual capital as an intervening variable. The results showed that the success of knowledge management in enhancing the intellectual capital is the key to improving the performance of the branch office.

Keywords : Transformational Leadership , Knowledge Management , Intellectual Capital , Bank Performance

EAST JAVA TOURISM ECONOMIC DEVELOPMENT THROUGH TRAVEL TRIP PLANNER APPLICATION USING HYBRID COLLABORATIVE-CONTENT USER RATING ON ANDROID

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Abstract

Tourism is a trips activity that made for the purpose of recreation. Generally, before traveling, someone is going to determine the tourist places to be visited and then search for information about these locations. Usually this information is available on the Internet or tourism mobile device applications. Generally, user will determine the places based on something he likes, such as when someone loved quiet and chill place will love to visit tourist location that have mountain sites. Currently, there are only a few applications that have features to provide recommendations tourist location based on user preferences. This research, will initiated Hybrid Collaborative-Content User Rating (HCCUR) methods which will provide tourist places recommendations that compliance with user preferences and tourism places categories, and also consider input from other users (rating) on tourist destination. This HCCUR method will be implemented on android mobile device applications. Tourism data that will be use is tourism places on East Java that already have a variety tourism categories to test the application algorithm. Goal from this application also is to increase the east java province economic development via tourism promotion. The Android application will display several lists tours that suit user preferences, alternative travel route, details and travel information, view the tourist location by using Google Map. From the testing that conduct to 50 potential users, we found that this recommendation application quite able to fulfill the interest of the user.

Keyword: collaborative based, content filtering, recommendation, tourism, east java, android

IMPLEMENTASI KINERJA PERBANKAN SYARIAH YANG EFISIEN DAN BEBAS TADLIS

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Abstract

The aim of this study is to find managers manipulating real activities, measure the efficiency and analyze the factors that affect the level of efficiency of Islamic Bank in Indonesia. The results show Earning Management by discretionary expenses and Revenue Share more use. Overall, the results show that the efficiency level of Islamic Bank has not yet reached the optimum level of efficiency. Only 11% of 180 unit time reports quarterly show 100% efficiency and with the tobit regression model showed that the factors ROE and Asset are positive and significant in affecting performance efficiency. In the future, researchers will continue to develop this model by looking at the relationship between Efficiency and Earning Management.

Keyword : Manajemen Laba Riil, Efisiensi, Data Envelopment Analysis, Tobit Model