



PROGRAM BOOK
THE INTERNATIONAL SEMINAR ON
BUSINESS, ECONOMICS, SOCIAL SCIENCES
AND TECHNOLOGY (ISBEST)

**COLLABORATIVE
INNOVATION
OF ECONOMIC
SOCIETY IN THE ERA
OF THE FOURTH
INDUSTRIAL
REVOLUTION
(INDUSTRY 4.0)**

5 Jakarta
December
2018

Faculty of Economics
Universitas Terbuka

Our Partners:



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**THE INTERNATIONAL SEMINAR ON BUSINESS,
ECONOMICS, SOCIAL SCIENCE AND TECHNOLOGY
(ISBEST) 2018**

PROGRAM BOOK

**COLLABORATIVE INNOVATION OF ECONOMIC SOCIETY
IN THE ERA OF THE FOURTH INDUSTRIAL REVOLUTION
(INDUSTRY 4.0)**

**CENTURY PARK HOTEL
JAKARTA, 5 DECEMBER 2018**

A personal message from ISBEST

On behalf of the committee of International Seminar on Business, Economics, Social Sciences and Technology (ISBEST) 2018, I am more than delighted to welcome all the distinguished guests and participants who have come today. We would like to express our sincere gratitude to The Rector of Universitas Terbuka, guest speakers, our partner, PKN-STAN, our sponsors Bank BRI and Bank Mandiri, and other parties involved in making this seminar happen. Thank you.

ISBEST 2018 is hosted by Faculty of Economics Universitas Terbuka (Open University) Indonesia. With over 40,000 students enrolled in its undergraduate and graduate programs, FE-UT is one of the most well-reputed Indonesian higher-education institutions in open and distance learning disciplines. Jakarta is also known as the vibrant city, therefore, makes a great location for an interesting and productive seminar on multi-disciplinary studies of business and economics.

Through this conference, we would like to engage with all of you in an open and constructive dialogue about “Collaborative Innovation of Economic Society in the era of The Fourth Industrial Revolution (Industry 4.0).

Jakarta, 5 December 2018

Amalia Kusuma Wardini, S.E., M.Com., Ph.D.
Chairman

**OPENING REMARKS
RECTOR OF UNIVERSITAS TERBUKA**

**COLLABORATIVE INNOVATION OF ECONOMIC SOCIETY IN THE ERA
OF THE FOURTH INDUSTRIAL REVOLUTION (INDUSTRY 4.0)**

DESEMBER 5, 2018

To honorable:

- Seminar Keynote Speakers:
 - Dr. Rudi Salahuddin
(Deputy Minister for Creative Economy, Entrepreneurship and Cooperatives & SME's Competitiveness, Coordinating Ministry for Economic Affairs, Republic of Indonesia)
 - Prof. David Holloway (Murdoch University, Australia)
 - Prof. Zahirul Hoque (La Trobe University, Australia)
 - Prof. Niaz Asadullah (University of Malaya, Malaysia)
- Invitation Guests
- Vice Rectors, Deans and Chairpersons of Institutions at Universitas Terbuka
- Presenters and seminar participants

*Assalamu'alaikumwarahmatullahiwabarakatuh,
Best wishes for all of us*

First of all, on behalf of Universitas Terbuka, it is my great pleasure to warmly welcome all the participants of the International Seminar on Business, Economics, Social Science and Technology (ISBEST) 2018.

It is also a great honor for us to welcome all of our keynote speakers from Australia and Malaysia. Thank you all for coming and joining us here today.

It is a true pleasure for us to be able to hosting this forum where we could gain and exchange knowledge especially in the field of economy.

Ladies and Gentlemen

For this conference, we particularly highlight the issue of collaborative innovation in the era of industrial revolution 4.0. The theme is adapted with the technology disruption that has shifted as a result of the industrial revolution 4.0. The era is characterized by a fusion of technologies that is blurring the lines between the physical, digital, and biological spheres. Consequently, almost every industry in every country is affected. The disruption herald the transformation of entire systems of production, management, and governance. Therefore, its forcing economic society to reexamine the way they do business and continuously innovate.

Ladies and Gentlemen

Disruptive innovation refers to an innovation that creates a new market and value network and eventually disrupts an existing market and value network, displacing established market leaders. Across all industries, there is clear evidence that the technologies that underpin Industry 4.0 are having a major impact on business, customer expectations, product enhancement, and collaborative innovation. So, it is all about how new technologies are transforming products and services and increase their value.

Based on these reasons, Economic faculty of Universitas Terbuka hosts an international seminar with the theme of “Collaborative Innovation of Economic Society in the era of the Fourth Industrial Revolution (Industry 4.0)”. And the seminar’s sub-theme revolve around the issues of:

1. Intellectual capital, knowledge management, and organizational learning in the 4th industrial revolution
2. Accounting system, organizational change and contemporary changes in the new global business environment
3. Sharia economics and banking
4. Industrial economics and future trading
5. The innovation of tourism, digital marketing and new business models
6. Digital learning, information, communication and technology (ICT) in Industry 4.0 and other fields of interest

Finally, we wish you all have a stimulating and productive discussions and hopefully could develop new network for collaborative research.

Wassalamualaikum warahmatullahi wabarakatuh

Tangerang Selatan, December 5, 2018

The Rector of Universitas Terbuka,

Prof. Ojat Darajat, M.Bus., Ph.D

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PROGRAMS

THE 1ST INTERNATIONAL SEMINAR ON BUSINESS, ECONOMICS, SOCIAL SCIENCES AND TECHNOLOGY ISBEST 2018

JAKARTA, 5 DESEMBER 2018

Time	Program	Venue
8.00 – 8.30	Registration & Coffee	Kridangga Ballroom
8.30 – 9.00	Opening Ceremony	Kridangga Ballroom
8.30 – 8.35	Traditional Dance by Komunitas Tari FISIP UI	
8.35 – 8.40	Indonesia National Anthem	
8.40 – 8.45	Welcoming speech from The Chairman of ISBEST Organizing Committee	
8.45 – 9.00	Opening Remarks: 1. Rector of Universitas Terbuka 2. Director of PKN-STAN	
9.00 - 11.00	Plenary session	Kridangga Ballroom
9.00 – 9.30	Keynote Address: Dr. Rudi Salahuddin Deputy Minister for Creative Economy, Entrepreneurship and Cooperatives & SME's Competitiveness, Coordinating Ministry for Economic Affairs, Republic of Indonesia	
9.30 – 12.00	Panel Discussion Speaker 1: Prof. David Holloway (Murdoch University, Australia) Speaker 2: Prof. Niaz Asadullah (University of Malaya, Malaysia) Speaker 3: Prof. Zahirul Hoque (La Trobe University Australia) Moderator: Dr. Gorky Sembiring (Universitas Terbuka)	Kridangga Ballroom
12.00 – 13.00	Lunch Break	Jasmine
13.00 – 15.00	Paralel session	Breakout Rooms
	Track 1: Intellectual capital, knowledge management, and organizational learning in the 4th industrial revolution	Kridangga Ballroom

Time	Program	Venue
	Track 2: Accounting system, organizational change and contemporary changes in the new global business environment	Room 2 Boardroom
	Track 3: Sharia economics & banking, Industrial economics and future trading	Room 3 Ksatria Room
	Track 4: The innovation of tourism, marketing and new business models	Room 4 Arya Room
	Track 5: Digital learning, information, communication and technology (ICT) in Industry 4.0 and other fields of interest	Room 5 Wira Room
15.00 – 15.15	Refreshments	Jasmine
15.15 – 17.15	Track 1: Intellectual capital, knowledge management, and organizational learning in the 4th industrial revolution	Kridangga Ballroom
	Track 2: Accounting system, organizational change and contemporary changes in the new global business environment	Room 2 Boardroom
	Track 3: Sharia economics & banking, Industrial economics and future trading	Room 3 Ksatria Room
	Track 4: The innovation of tourism, marketing and new business models	Room 4 Arya Room
	Track 5: Digital learning, information, communication and technology (ICT) in Industry 4.0 and other fields of interest	Room 5 Wira Room
17.30	End of Paralel Session/ Conference	

PARALEL SESSION SCHEDULE

**International Seminar
The International Seminar on Business,
Economics, Social Science and Technology
(ISBEST) 2018**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **I (13.00 – 15.00)**
ROOM : **KRIDANGGA BALLROOM**
SUB THEME : **INTELLECTUAL CAPITAL, KNOWLEDGE MANAGEMENT, AND ORGANIZATIONAL LEARNING IN THE 4TH INDUSTRIAL REVOLUTION**
REVIEWER/ MODERATOR : **PROF. NAFSIAH MOHAMED/ AMALIA KUSUMA WARDINI**

No.	Authors	Title
1.	Djukardi Kurniawan	Concept Of Calculating Process Intellectual Capital Efficiency For Breakdown Maintenance And Preventive Maintenance In Company Using Pulic's Method
2.	Mellisa Intan Cahyawulan, Acwin Hendra Saputra	The Impact of Knowledge Management Capability on The Performance Of Public Sector Organizations With Learning Organization Mediation: A Structural Equation Modelling Approach
3.	Nyanyu Fathonah, Acwin Hendra Saputra	Measuring Information Systems Success And Acceptance At Kemenkeu Learning Center (KLC) In The Ministry Of Finance Of Indonesia
4.	Irwan Sutirman Wahdiat, Harry Suharman, Ahmad Syifaudin	The Effect of Intellectual Capital And External Environment Uncertainty on Management Accounting Practice (A Study on Hospital At Cirebon Region)
5.	Halim Dedy Perdana, Nafsiah Mohamed, Corina Joseph, Intiyas Utami	Good University Governance And Whistleblowing: The Role Of Internal Audit

No.	Authors	Title
6.	Sri Handayani	The Role Of Ethics In The Spiritually Workplace To Reduce Accounting Fraud In Business Firms
7.	Andreas Prasetyo Nugroho, Chaikal Nuryakin	Individual Taxpayer Response To Tax Audit (Case Study Of Indonesia)
8.	Ali Muktiyanto, Rini Dwiyani Hadiwidjaja	The Budgetary Slack Practice In The Indonesian Taxation

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **I (15.30 – 17.30)**
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SUB THEME : **INTELLECTUAL CAPITAL, KNOWLEDGE MANAGEMENT, AND ORGANIZATIONAL LEARNING IN THE 4TH INDUSTRIAL REVOLUTION**
REVIEWER/ MODERATOR : **STAN/ IRMA**

No.	Authors	Title
1.	Rina Nur Rakhmawati, Prawoto SS Parmansyah	4.0 Industrial Age: Analysis Of Manpower Absorption Manufactur Industry Indonesia
2.	Subhan Rojuli, Sulaeni	Softskills Toward Job Readiness
3.	Achmad Mohyi	Individual Performance: A Role Of Emotional Intelligence, Organizational Commitment And Organizational Citizenship Behavior (OCB)
4.	Hery Susanto	Determinants Of Organizational Commitments And The Implications On The MSMEs Performance In Lombok Island
5.	Anfas, Meirani Harsasi	Lecturers' Competencies And Their Impact On Performance
6.	Eliaki Gulo	The analysis of relationship between motivation and information sharing about products and services on Social Media Facebook
7.	Wise Rogate Silalahi	The Role Of Communication And Motivation Skill In Improving Students Ability In Learning

8.	Ambara Purusottama, Teddy Trilaksono, Ari Ardianto	Employer Branding Of Micro, Small And Medium Enterprises (MSMES) In Indonesia: An Exploration Research
9.	Anita Maharani	From Bottom To Top: Challenge On Formulating New Value Blueprint

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **II (13.00 – 15.00)**
ROOM : **BOARDROOM 3**
SUB THEME : **ACCOUNTING SYSTEM,
 ORGANIZATIONAL CHANGE AND
 CONTEMPORARY CHANGES IN THE
 NEW GLOBAL BUSINESS
 ENVIRONMENT**
**REVIEWER/
 MODERATOR** : **PROF. INTYAS UTAMI/
 OLIVIA IDRUS**

No.	Authors	Title
1.	Made Satriawan Mahendra, Akhmad Solikin	Impacts Of Import Tariffs And Nontariff Measures On Indonesia's Trade Performances Of Environmental Goods: A Gravity Model
2.	Rulyanti Susi Wardhani, Anggraeni Yunita, Rita Martini, Suhdi, Syaeful Windiarto	Application Of Good University Governance In State University Of South Sumatera And Bangka Belitung, Indonesia
3.	Daryanto Hesti Wibowo, Harry Suharman, Muhamad Dahlan, Dini Rosdini, Sugiono Poulus	Coso Based Management Control System In Indonesian Public Sector: The Levers Of Control
4.	Sri Mulyani, Donny Maha Putra, Citra Sukmadilaga, Sudarto	Implementation Of Accrual Accounting In Government: How Big Its Impact On Fiscal Transparency?
5.	Retno Yuliaty	The Implementation Of Accrual Basis Accounting In Indonesian Local Governments: Four Years On
6.	Inneke Putri Widyani Rediyanto Putra	The Effect Of Good Corporate Governance On Financial Performance With Risk Level As Intervening Variable In Banking Companies

No.	Authors	Title
7.	Nisha Marina	The Influence Of Good Corporate Governance To Firm Value
8.	Ratna Martha Dewi	Applying Cloud Accounting In Indonesia
9.	Muhammad Heru Akhmadi, Imam Sumardjoko	The Implications Of Planning Assignment Fund On Increasing Output Achievements
10.	Vero Deswanto, Sri Mulyani, Hamzah Ritchi, AB Susanto	Digital Accounting Utilization on Accountants, Evaluating the Influence of Perceived Ease of Use and Task-Technology Fit

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **II (15.30 – 17.30)**
ROOM : **BOARDROOM 3**
SUB THEME : **ACCOUNTING SYSTEM,
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 ENVIRONMENT**
**REVIEWER/
 MODERATOR** : **STAN/
 HERIYANNI MASHITHOH**

No.	Authors	Title
1.	Imas Maesaroh	The Effects Of Ownership Structures And Specific Characteristics On The Capital Structures Of IDX-Listed Banks
2.	Ekananda Anggih Nurfauzi, Chaikal Nuryakin, Bramastia Candra Putra	Is There Any Bunching Response Around Threshold? Evidence From Indonesian Corporate Income Tax
3.	Amanah Amanah, Lia Cahya Ningsih, Rena Tyaswati	Effect Of Non Performing Financing And Financing To Deposit Ratio On Return Of Assets At PT. Bank Syariah Mandiri
4.	Ika Putri Elviana, A.A Gde Satia Utama	Narcissism Narrative Text: Analysis Of Semiotic Disclosure Annual Report PT Merdeka Copper Gold TBK.
5.	Erwin Saraswati, Asmaul Janah	Corporate Social Responsibility Disclosures Analysis In Indonesian Banking
6.	Renea Shinta Aminda, Desmintari Rully Aprianto	Danareksa Performance Analysis Of Anggrek Products Using Alfa Jensen's Method

No.	Authors	Title
7.	Noorina Hartati, Rakhmini Juwita, Antares Firman	Intellectual Capital Measurement And Disclosure In Indonesia: A Literature Review
8.	Amalia Kusuma Wardhini	Human Capital And Innovation In The Era Of Industry 4.0
9.	Darwin Marasi Purba, Rizki Ahmad Fauzi	The Influence Of Tax And Non-Tax Revenue Sharing Fund On Regional Revenue And Expenditure Budget In Bogor City Government 2010 –2017

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : WEDNESDAY, 5 DECEMBER 2018
TRACK : III (13.00 – 15.00)
ROOM : KSATRIA ROOM
SUB THEME : SHARIA ECONOMICS & BANKING, INDUSTRIAL ECONOMICS AND FUTURE TRADING
REVIEWER/ MODERATOR : DR. NUR RIANTO ARIEF/
M. FUAD HADZIQ

No.	Authors	Title
1.	Iis Sollihah Solihat	Influencing Factors in Increasing Accrued Return “Sukuk Ijarah” and “Sukuk Wakalah” on Outstanding of Government Securities
2.	Afrida Putritama	The Dual Banking System In Indonesia
3.	Luthfi Ibnu Tsani	Analysis of Investment Level on Growth of Processing Industry Sector In Central Java
4.	Aisyah Nurul Hidayati, Prawoto SS Parmansyah, Laily Nur Aini	Impact of Indonesia Manufacturing Policy on Economic Society In Asean-4 Country
5.	Hendrin Hariati Sawitri	Industrial Revolution 4; The Role of Investment in Industrial Growth in Indonesia
6.	Any Meilani, M. Fuad Hadziq	Customer Perception Of Islamic Bank Products (Case Study Of Islamic Bank "X")
7.	M. Fuad Hadziq, Any Meilani	Sukuk Growth Comparation. Why Is Indonesia Lost With Malaysia?
8.	Eka Meirawati, Dwirini, Eka Roostartina	Influence of Plaza Aldiron Development to Traditional Traders’s Revenue in Ex Cinde Market of Palembang City

***NOTE** : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **III (15.30 – 17.30)**
ROOM : **KSATRIA ROOM**
SUB THEME : **SHARIA ECONOMICS & BANKING,
 INDUSTRIAL ECONOMICS AND FUTURE
 TRADING**
**REVIEWER/
 MODERATOR** : **STAN/
 RINI YAYUK PRIYATI**

No.	Authors	Title
1.	Nurkardina Novalia, Syamsurijal Abdul Kadir, Didik Susetyo, Saadah Yuliana, Ahmad Maulana	Escalation Of Small Industry Competitiveness In Supporting Economic Growth In The Province Of Southern Sumatra
2.	Yessy Nurmalasari	The Impact Between Economics Growth To Environmental Quality In Each Province As Indicator Of Regional Development In Indonesia
3.	Adam Luthfi Kusumatriisna, Iman Sugema, Syamsul H. Pasaribu	Inflation and Economic Growth: Relationship and Estimation of Threshold at Regional Level in Indonesia
4.	Budianto Tanudirdjo, Ety Puji Lestari	The Prediction Of Return On Investment Performance With Earnings Surprise Momentum Strategy
5.	Rima Untari, Tanti Novianti, Dominicus Savio Priyarsono	Influence of Information and Communication Technology (ICT) Expenditure to Provincial GRDP in Indonesia

No.	Authors	Title
6.	Rini Efrianti, Taufiq Marwa, Nurlina Tarmizi, SaadahYuliana	Determinants of Unemployment in South Sumatera Province Using Panel Regression Analysis
7.	Elistia, Barlia Annis Syahzuni	Measuring Correlation of HDI and GDP per Capita In 6 ASEAN Member Countries
8.	Toto Widiarto, Doddy Setiadi, Dedy Triharjanto	Investment, Expor And Growth GDP (Case Study of ASEAN Countries)

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **IV (13.00 – 15.00)**
ROOM : **ARYA ROOM**
SUB THEME : **THE INNOVATION OF TOURISM,
 MARKETING AND NEW BUSINESS
 MODELS**
**REVIEWER/
 MODERATOR** : **DR. DIENA M. LEMY/
 KURNIA ENDAH RIANA**

No.	Authors	Title
1.	Aji Bayu Kusuma, Tri Putra Wahyu Murdiyana	Education Tourism Innovation-Based Community Participation Era 4.0 (A Case Study Of Kampung Flory Sleman)
2.	Arief Budiman, Hanesman Alkhair	How A Social Network Site Cultivate Tourist-Generated Stories, A Mixed Methods Study
3.	Laily Nur Aini	The Role Of Culinary Creative Industry In Economic Development In Semarang
4.	Waseso Segoro, Kamilia Fidini	The Impact Of Product Quality, Price, And Location On Consumers' Purchasing Decision Of Toko Kopi Tuku In Jakarta Indonesia
5.	Sri Lestari Pujiastuti	The Effect Of Service Quality On Customer Loyalty With Customer Satisfaction And Trust As Mediation In Ibis Hotel Customers In Surakarta
6.	Edi Wahyu Wibowo, Femmy Sofie Schouten, Riza Ronaldo	Effect Labor, Tourism To Human Development (Case Study Of Asean Countries)
7.	Rini Yayuk Priyati	Indonesian Tourism Demand
8.	Yosi Mardoni	Tourist Perception And Preference On Islamic Tourism
9.	Ni Wayan Marsha Satyarini, Tamjuddin	Alternative Tourism Development In Sembalun Village, East Lombok

No.	Authors	Title
10.	Efraim Bavo, Devi Ayuni	Carrying Capacity Analysis As A Sustainable Tourism Management Model In Mount Rinjani National Park

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **IV (15.30 – 17.30)**
ROOM : **ARYA ROOM**
SUB THEME : **THE INNOVATION OF TOURISM,
MARKETING AND NEW BUSINESS
MODELS**
**REVIEWER/
MODERATOR** : **PROF. GINTA GINTING/
HELMIATIN**

No.	Authors	Title
1.	Dewi Fadila, Diah Natalisa, Syamsurijal, Zakaria Wahab	Integrated Marketing Communication and Consumer Perceived Value to Consumer Loyalty in Islamic Bank on Palembang City
2.	Hidayat, S.E dan Isti'anatuz Zumaroh, S.Hum	The Influence of Business capital, Level of Education, Business Period and Digital Marketing on MSME's Income (Case Study in MSME's, Semarang City, Central Java)
3.	Irving Feiser Pasaribu, Kurniawati Chrisjatmiko	Antecedents Of Repurchase Intention
4.	Angga Sucitra Hendrayana, Imas Maesaroh	How the Customer's Relation and Customer Value create the Image University and Word of Mouth Student
5.	Wiwin Siswantini, Soekiyono	Effect of Price, Product Quality, Service Quality, And Customer Satisfaction on Purchasing Decisions With Ojek Online Delivery Order Service As A Moderating Variable
6.	Radeswandri, Ginta Ginting	An Empirical Investigation Behavioral Intention In The Context of E-Shopping As

No.	Authors	Title
		The Earlier Stage To Confront Era Industrial Revolution
7.	Mohamad Nasoha, Ginta Ginting	Facing Industrial Revolution 4.0 Through The Empowerment of Higher Education Institutions Towards Entrepreneurial Universities
8.	Ramdhan Kurniawan, Andy Mulyana	The Effect Of Motivation And Destination Image To Satisfaction And Its Impact To Revisit Intention
9	Andy Mulyana, Irmawaty, Ginta Ginting	Higher Education Facing Challenges Of Industrial Revolution 4.0 By Empowering E-Learning System: Behavioral Intention Model

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **V (13.00 – 15.00)**
ROOM : **WIRA ROOM**
SUB THEME : **DIGITAL LEARNING, INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT) IN INDUSTRY 4.0 AND OTHER FIELDS OF INTEREST**
REVIEWER/ MODERATOR : **PROF. SUCIATI/ ASTRI DWI JAYANTI S.**

No.	Authors	Title
1.	Novy Anggraini	The Effect Of Work Environment On Health And Safety: A Case Study On A Small Construction Company
2.	Sir Kalifatullah Ermaya Husnah Nur Laela Ermaya	The Impact Of Environmental Turbulence And Dynamic Capabilities Towards Business Unit Performance At PT Inti, Bandung
3.	Andi Sylvana, Murtiadi Awaludin	Strategic Steps Towards The Open University Graduates Development Of The Competitiveness Of A Solution To Face Industrial Revolution 4.0 Era
4.	Ginta Ginting	The Importance Of Improving Universitas Terbuka Service Quality For Sustaining In The Era Of Industrial Revolution Through Proposing An Integrative Model Of Online/Website Experience: Structural Modelling Approach
5.	Ridhah Taqwa, Mulyanto	Elite Political Communication In The Digital Society A Study Of Regional Elections In 2018, South Sumatera Province

No.	Authors	Title
6.	Irma, Yeni Widiastuti	The Effect Of Oer's System Quality To End-User's Satisfaction
7.	Sri Ismulyati, Any Meilani, Ginta Ginting	The Importance Of Human Resources Development To Face Era Of Industrial Revolution : Trust Based Modelling For Social Security Management Agency In Indonesia
8.	Mukhsin Nuddin Juned	Business Communication Strategy On The Coffee Shop (A Case Study In Meulaboh City, West Aceh)
9.	Muhamad Sil	An Analysis Of Entrepreneurial Competence And Learning Orientation Of Sustainable Competitive Advantage Of Medium-Sized Enterprises In The Digital Era

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

DAY/DATE : **WEDNESDAY, 5 DECEMBER 2018**
TRACK : **V (15.30 – 17.30)**
ROOM : **WIRA ROOM**
SUB THEME : **DIGITAL LEARNING, INFORMATION, COMMUNICATION AND TECHNOLOGY (ICT) IN INDUSTRY 4.0 AND OTHER FIELDS OF INTEREST**
REVIEWER/ MODERATOR : **PROF. BENNY PRIBADI/ MEIRANI HARSASI**

No.	Authors	Title
1.	Intiyas Utami, Gracella Theotama	Mood, Obedience Pressure And Ethical Judgment: An Experimental Study
2.	Sekar Wulan Prasetyaningtyas, Sobir Sobir Sobir, Aji Hermawan Hermawan, Syamsul Maarif Maarif	Agriculture 4.0: The Sustainability Of Organic Farming
3.	Naldo, Hardika Satria	Diffusing New Media as a Digital Communication in Applied of New Pico Hydro Technology in a village of Bengkulu, Indonesia
4.	Devi Ayuni, Zainur Hidayah, Minrohayati, Drs. Tamjuddin	Success Factors For Green Management Implementation
5.	Yun Iswanto	Professionalism Development Of Lecturer: A Review Of Science Philosophy
6.	Irmawaty, Mailani Hamdani, Faridah Iriani	The Effect Of Remuneration On Employees Performance In Universitas Terbuka
7.	Ami Pujiwati, Aryanto Purwadi, Haidir	Paradigm Shifting Of Industrial Relations Systems In The Era 4.0

No.	Authors	Title
8.	Wildoms Sahusilawane	The Effect Of Trust, Perceived Ease Of Use, Perceived Enjoyment And Risk On The Interest In Using E-Commerce Based Accounting Information System
9.	Nenah Sunarsih	Improvement Of Employee Performance Through Perceived Organizational Support, Organizational Justice, And Organizational Commitment

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 5 minutes**

INDIVIDUAL PERFORMANCE: A ROLE OF EMOTIONAL INTELLIGENCE, ORGANIZATIONAL COMMITMENT AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB)

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Abstract

This study aims to analyze and examine the role of emotional intelligence, organizational commitment and Organizational Citizenship Behavior (OCB) in improving the performance of employees of PT. Sengkaling Unmuh Park. The sampling technique used purposive sampling and the number of samples in this study were 100 people, while the analytical tool in this study used multiple linear regression analysis to determine the effect of emotional intelligence, organizational commitment and Organizational Citizenship Behavior (OCB) on employee performance.

The results showed that emotional intelligence, organizational commitment and Organizational Citizenship Behavior (OCB) had a significant positive effect on employee performance, where the higher the emotional intelligence, organizational commitment, and OCB, the higher the employee's performance. It is suggested for researchers to be used as a knowledge base to develop research objects and variables at different times and places.

Keywords: performance, emotional intelligence, organizational commitment and organization citizenship behavior

INFLATION AND ECONOMIC GROWTH: RELATIONSHIP AND ESTIMATION OF THRESHOLD AT REGIONAL LEVEL IN INDONESIA

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Abstract

Recent research states that relationship between inflation and economic growth is not linear. When inflation exceeds threshold, it will negatively affect economic growth. This study aims to investigate a linear and non-linear relationship between inflation and economic growth in Indonesia using provincial panel data. Linear relationship of inflation in Indonesia has a negative effect on economic growth as well as government expenditure and population, while investment and economic openness have a positive effect on economic growth.

When conducting non-linear test, inflation in Indonesia negatively affected economic growth when it exceeded 9.59 percent. But when it is below 5.09 or 9.59 percent, inflation is positively related to economic growth. Moreover, economic growth slowed when inflation exceeded 5.09 but was still below 9.57 percent. The inflation threshold for the western region of Indonesia was smaller than the eastern Indonesia with 5.75 percent and 9.64 percent respectively. Inflation in both regions has a significant negative effect on economic growth when it exceeds both threshold values.

Inflation control policies must still be done to reduce the adverse effects of inflation, because volatile inflation is not good for the economy. This study suggests the authorities to apply different inflation control policies for the western and eastern regions of Indonesia.

Keywords: inflation threshold, economic growth, non-linear

THE DUAL BANKING SYSTEM IN INDONESIA

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Abstract

Most Moslems have avoided conventional bank because of the existence of the interest that was forbidden by Islamic Shari'ah in conventional bank's operation. This is what drives Moslems to established Islamic banking. Islamic banking is the effort of Moslems to stay away from the interest that was forbidden by Islamic Shari'ah in order to run Islam in a kaffah based on Al Qur'an and As-Sunnah. The solution to this problem is by using the dual banking system in Moslems countries. The dual banking system means conventional banking and Islamic banking practised simultaneously in one country and have an equal juridical position. Although the dual banking system has been operating for two decades in Indonesia, many Indonesians still do not understand the differences between them. There are still many Indonesians who consider margins in Islamic banking is tantamount to conventional banks because of the interest on the nominal margin on Islamic banking just as high as the interest of conventional banks. Associated with the problem, in this article the author intends to explain the basic differences between Islamic banking and conventional banking in the dual banking system in Indonesia such as the economic impact of the dual banking system, interest in conventional banking versus profit sharing in Islamic banking, time value of money in conventional banking versus time value of money in Islamic banking, agency theory in conventional banking versus trust-based financing in Islamic banking, credit in conventional banking versus musyarakah financing and mudharabah financing in Islamic banking, and credit in conventional banking versus murabahah financing in Islamic banking.

Keywords: dual banking system, islamic banking, conventional banking

IMPACT OF INDONESIA MANUFACTURING POLICY ON ECONOMIC SOCIETY IN ASEAN-4 COUNTRY

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Abstract

This study aims to explain the influence of the ASEAN-4 Economic Community in Singapore, Malaysia, Thailand and the Philippines on Indonesia's manufacturing industry policies. This competition ultimately demands each country to increase its competitiveness which is called *pro-competitive effect* through three ways of utilizing technology, industrial financing, and increasing exports. These three ways are directly related to government policy, where the government plays a significant role in issuing policies that support increased competitiveness. This study concludes in accordance with the approach *pro competitive effect* in economic integration, the MEA influences the policies of Indonesia's manufacturing industry.

Keywords: ASEAN economic community, competitiveness, manufacturing industry policy

EDUCATION TOURISM INNOVATION-BASED COMMUNITY PARTICIPATION ERA 4.0 (A CASE STUDY OF KAMPUNG FLORY SLEMAN)

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Abstract

Educational tours-based public participation has many advantages, especially in terms of the creation and implementation of its activities. The concept of participation is able to empower local communities so that the sustainability of the culture and nature sustainability can be maintained. The innovation should be done covering the three things namely strengthening the concept of education, strengthening the concepts of participation, and the adjustment with the development of the industrial era 4.0 that can be seen from the using of information technology and mastering of communication technology. This paper using Participatory Action Research (PAR) methods and approaches to the study of the literature. Keys to successful innovation era 4.0 is a collaborative nature multidimensional.

Keywords: education tourism, participation, the industrial revolution era 4.0, kampung flory

THE BUDGETARY SLACK PRACTICE IN THE INDONESIAN TAXATION

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Abstract

This research aims to investigate the presence of budgetary slack in the Indonesian taxation context and to find the correlation between budgetary slack and tax revenue. Further, it is expected that this study describes the existing budgetary slack and positions budgetary slack to motivate the optimal tax revenue realization.

Our population is 1,017 tax offices with the final sample of 1,011 tax offices. Meanwhile, the respondents are 25 civil servants from different tax offices. We test our hypothesis that predicts the effect of budgetary slack on tax revenues using the regression equation and the standard factor loading of the budgetary slack variable to investigate further the questionnaire.

Our results show that there is a significantly negative effect of budgetary slack on tax revenues. A more prevalent budgetary slack practice will reduce the growth of tax revenues. The results suggest that all stakeholders in taxation should use budgetary slack for motivation and control purposes. The disparity of the growth of tax revenues from -84.78% to 152.30% (mean value = 20.07%) indicates that the tax authority has to improve the tax planning, forecasting, and prediction. Besides, these figures also show that the capacity of tax offices to realize their tax revenue target has not been optimal. Thus, it is necessary for them to continuously increase their taxation capacity regarding the regulation, organization and governance, and human resource.

The low value of adjusted R^2 suggests that future studies include other variables besides budgetary slack that potentially affect tax revenues in Indonesia. Besides, it is also equally important to develop the secondary

data-based proxy to measure variables that affect tax revenues to anticipate the difficulties in generating primary data from informant

Keywords: budgetary slack, tax, revenue

HUMAN CAPITAL AND INNOVATION IN THE ERA OF INDUSTRY 4.0

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Abstract

The purpose of this paper is to highlight the important role of human capital (human capital) in the era of Industry 4.0. The industrial revolution has been transformed from mechanical production driven by water to cyber physical systems. This transformation has been driven by innovative human capital. The practice of HC in Industry 4.0 motivated this paper and raised a question around the contribution of HC to develop human's potential. Using the theoretical framework of HC from the perspective of intellectual capital, the study reveals that the innovative human capital is driven by the emerging process of personal value, social value and organizational culture into HC. From an organizational perspective, human capital consists of individual values (behavior, skills, competencies, knowledge, experience) that are embedded in a person, and social values (relationships and social networks) of the people as part of social structure. Organizational culture is structural capital which also considered as the third element that forms human capital. From an accounting perspective, organizational culture is an asset embedded in human capital process. Individual experience, knowledge, skills and education creates individual values. Individual and social values which responsive to innovation will form a robust organizational culture, the most strategic human capital in the Industrial Revolution 4.0.

Keywords: human capital, innovation, Industry 4.0 revolution

EFFECT OF NON PERFORMING FINANCING AND FINANCING TO DEPOSIT RATIO ON RETURN OF ASSETS AT PT. BANK SYARIAH MANDIRI

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Abstract

This study aims to determine the effect of significance between Non Performing Financing (NPF) and Financing to Deposit Ratio (FDR) on Return of Assets (ROA) at PT Bank Syariah Mandiri. The data uses secondary data from literature. The analysis using multiple regression analysis with E-Views. Statistical tests results on NPF variable (X1) obtained a significance value of $0.0645 > 0.05$, this means hypothesis 1 that NPF has a positive and significant effect on ROA is rejected. The results on FDR variable (X2) obtained a significance value of $0.0000 < 0.05$, this means hypothesis 2 that FDR has a positive and significant effect on ROA is accepted. The analysis results of simultaneous influence with Test F, the significance value for the influence of X1 and X2 simultaneously on Y at $0.00006 < 0.05$, so the hypothesis is accepted, with the R-Square value 0.7458 which means the influence of variables X1 and X2 simultaneously is 74 %.

Keywords: return of assets, non performing financing, financing to deposit ratio

EMPLOYER BRANDING OF MICRO, SMALL AND MEDIUM ENTERPRISES (MSMES) IN INDONESIA: AN EXPLORATION RESEARCH

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Abstract

Employer Branding is a mix concept between marketing and human resource management. Companies that have strong employer brands empower the company to achieve and maintain the best talent. However, there is no comprehensive literature on employer branding in the context of micro, small and medium enterprises (MSMEs), especially developing countries such as Indonesia. This study attempts to narrow the gaps that exist in the literature. The research method used is a qualitative approach through in-depth interviews with Owners, Managing Directors, and Human Resource Managers in MSMEs. This is induced by the focus of MSME businessmen who are still on fundamental issues such as financial constraints and the absence of loyal consumers. The results of this study can be used by educators or stakeholders in Indonesian MSMEs as a reference for formulating employer branding approaches and strategies that are in line with the characteristics of MSMEs in Indonesia.

Keywords: employer branding, human resources management, micro, small and medium enterprises (msmes), exploratory research, indonesia

PARADIGM SHIFTING OF INDUSTRIAL RELATIONS SYSTEMS IN THE ERA 4.0

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Abstract

Disputes within the company are something that greatly disrupts the company's operations. Many things always trigger problems between employees and companies, so there needs, so mediation process is needed to reduce the occurrence of such disputes. In addition, the various interests of the parties involved in activities within the company encourage the need for regulating relations between these various parties. Harmonious relationships will certainly have a significant effect on individual and organizational performance. The relationship such relationship means industrial relations which practically define as a system that can not be separated from the company. In the industrial era 4.0 the industrial relations system, especially in Indonesia, has shifted due to a rapid shift in the generation of workers and technology. This paper is based on a literature review with the aim to explain the shifting paradigm in the industrial relations system occurred in the industrial era in terms of the generation of workers in this case the millennial generation and efforts that could be carried out by stakeholders related to the shifting paradigm.

Keywords: shifting paradigm, industry 4.0, industrial relations, milenial generation

STRATEGIC STEPS TOWARDS THE OPEN UNIVERSITY GRADUATES DEVELOPMENT OF THE COMPETITIVENESS OF A SOLUTION TO FACE INDUSTRIAL REVOLUTION 4.0 ERA

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Abstract

Demanding needs of today's workforce and the future has begun to see the changes as a result of the industrial revolution to four (i4.0). The industrial revolution to 4 have the characteristics that blend technology with society and the human body, robotics, quantum computing, biotechnology, 3D printing, vehicle automation, internet, virtual and physical systems cooperate globally. Currently, UT intensify the use of information technology (IT) to improve the academic quality of support services mainly in the study and evaluation of learning outcomes. It also carried out an increase in the accessibility of students to UT teaching materials online through a digital library and e-bookstore. Therefore, in 2008, UT to improve service by offering face-to-face tutorials, online tutorials, e-book store to all students and provide free catalogs to all students who register with an online exam at UPBJJ-UT. From UT diverse range of services and has been based IT are expected to be directly proportional to the competitiveness that has been generated mainly located in this i4.0 era, but in fact the competitiveness of some of the alumni still not optimally adapted to the development of science and technology, especially alumni UPBJJ corners. These challenges must be anticipated quickly is by taking a strategic step towards the construction of an open university graduates competitiveness, namely: 1. Revise the curriculum to understand the needs of people in the digital era, 2. Stay focused on innovation in teaching and learning, 3.

Keywords: strategic, competitiveness, industrial revolution

INDIVIDUAL TAXPAYER RESPONSE TO TAX AUDIT (CASE STUDY OF INDONESIA)

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Abstract

A tax audit is a tool for tax authorities to know the truth of disclosure of tax from taxpayers. This research intends to find out the change of response of Individual Taxpayer after experiencing tax audit compared with that not having tax audit. To find out the comparison, the difference-in-differences method is used to measure the impact of the policy (impact evaluation). The data used in this research is derived from individual tax return from 2009-2014 obtained from the Directorate General of Taxes (Indonesian tax authority). Data which are derived from the individual tax return is expected to reflect a more realistic behavior from individual. The result of the estimation indicates that the taxpayer experiencing the audit/inspection tends to disclose the reporting of his income higher than the taxpayer who has not experienced any audit at all.

Keywords: behavioral response; impact evaluation; reporting disclosure

HIGHER EDUCATION FACING CHALLENGES OF INDUSTRIAL REVOLUTION 4.0 BY EMPOWERING E-LEARNING SYSTEM: BEHAVIORAL INTENTION MODEL

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Abstract

The popularity of e-learning is increasing because of the ability and the speed of multimedia information exchange at a low cost. Universitas Terbuka (UT/Open University) as a Public University with distance education system has started e-learning through online tutorial (Tuton) since a few years ago as apart of strategy to face with the need of higher education in the era of industrial revolution 4.0. Inline with such situation this study investigates the behavior intention of participants to keep utilizing online tutorial services of online tutorial. This study was conducted to find out more on the impact of 3 independent variables, namely system quality, information, and services affect satisfaction and behavior to utilize online tutorial. This study uses data of 1252 students as participants of online tutorial in Management Study Program Faculty of Economics. Results of hypothesis test using SEM Lisrel show that the findings of this study can prove that three hypotheses have positive and significant effect, namely perceived satisfaction is affected by system quality and information quality, intention to use is affected significantly by service quality, and perceived satisfaction affects intention use. However, system quality and information quality do not affect significantly to intention to use and service quality does not affect significantly to intention to use.

These findings indicate that various assessment from 1252 respondents, show that the quality of system, information, and service have not optimally fulfill the needs/wants of participants that affects perceived satisfaction and intention to use.

Keywords: online tutorial, quality, intention behavior and perceived satisfaction

LECTURERS' COMPETENCIES AND THEIR IMPACT ON PERFORMANCE

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Abstract

Higher education institutions have a very special main task to create college graduates who are able to apply their knowledge to the advancement of society and the nation. In the era of industrial revolution 4.0, human resources that are able to compete in the digital era are highly needed. The role of universities in creating quality graduates is highly dependent on the competence of lecturers. In carrying out their duties, lecturers are required to have four competencies, namely pedagogic competence, personality competence, social competence, and professional competence. This study attempts to analyze the influence of lecturer competencies on organizational performance. Competence is measured through pedagogic competence, personality competence, social competence, and professional competence. While organizational performance is measured through teaching performance, research performance, and community service performance. By using multiple linear regression analysis, the results of the study showed that personality competencies are the only competencies that have no effect on performance. While the other three competencies were found to have a positive effect on performance.

Keywords: organization performance, pedagogic competence, professional competence, personality competence, social competence

HOW THE CUSTOMER'S RELATION AND CUSTOMER VALUE CREATE THE IMAGE UNIVERSITY AND WORD OF MOUTH STUDENT

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Abstract

According to the regulation of the minister of education and culture of republic of Indonesia number 109 in 2013 about the provision of distance education, make UT should be ready to compete with other Universities which are most likely organize distance learning system. In connection with that matter, UT should be able to change people's recognition (image)., become a quality choice university with good service, through the well – connected student relationships, so that students feel satisfaction and conformity on the value of service which is obtained. By gaining satisfaction, they automatically do positive word of mouth in building the image of UT. The research method that is used, is explanatory survey and data analysis is path analysis using SPSS software. The result of research shows that customer's relation and customer value influence to image and word of mouth of students. Customer's relation significantly influence customer value and it has a great influence. Students rate good category to UT in building good relationships with its students. Customer's relation is done by keeping trust and commitment. The better the relationship built with the customer, the higher customers value. The influence of customer's relation to the image indirectly through customer value has greater influence compared to word of mouth.

Keywords: customer's relation, customer value, image, word of mouth

FROM BOTTOM TO TOP: CHALLENGE ON FORMULATING NEW VALUE BLUEPRINT

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Abstract

This paper aims to disseminate an experiential report of a program conducted for Mitsubishi Pet Film Indonesia (MFI) to change the organization. The company asked us to develop both blueprint report and visual guidance report and disseminate it through nine workshops conducted to Change Agent (CA). We as consultant work together with the company to determine Change

Agent, through Focus Group Discussion within 70 employees chosen by the company, then selected 25 out of 70 who then become the Change Agent. We implement John P. Kotter, known as Kotter's 8 Step Change Model during the process, during the process, both us and the company realize that although change process has been made, it would not place any effect until a post majeure event. By one event, when there was a fire in one of company's installation, Change Agents were actually trained to implement change as it was hoped by the company.

Keywords: change, process, workshop, program, company

CUSTOMER PERCEPTION OF ISLAMIC BANK PRODUCTS (CASE STUDY OF ISLAMIC BANK "X")

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Abstract

The purpose of research is to analyze the level of customer perceptions of the product of Islamic Bank "X". The research location is three areas of the biggest of customer Islamic Bank "X". There are Surabaya, Bandung and Jakarta. The research sample are 180 people from each region and 60 people based on accidental sampling. The data collection is questionnaires. The questionnaire consists of profiles and customer perceptions of the "X" Islamic Bank product. Profiles consist of: gender, Job, religion, and education. The perception indicator uses a Likert scale of 4 points (1, Strongly Disagree; 2, Disagree; 3, Agree; and 4, Strongly Agree) which consists of 14 attributes. The level of perception of Islamic bank products was analyzed by the method of Importance Performance (IPA) and Customer Satisfaction Index (CSI). The results of the study are: 1) Based on IPA, access and popular attributes are the top priority for the Syariah Bank "X" so that satisfaction can be achieved due to good attributes, while Islamic Bank "X" has not provided services that meet customer expectations, and 2) . The results of CSI calculations show that the perception of the Islamic Bank "X" is very satisfied with the products offered by the Islamic Bank "X".

Keywords: perceptions, products, Islamic banks

HOW A SOCIAL NETWORK SITE CULTIVATE TOURIST-GENERATED STORIES, A MIXED METHODS STUDY

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Abstract

The purpose of this research is to explore the story function and form format that represents in Social Network Site can facilitate the user-generated content related to the tourist destination. Dieng Culture Festival as a context of case study utilizing cohort participant design with mixed-method methodology approach to gain feasibility how Instagram can support storytelling of tourist experience journey. By analyzing the qualitative data from FDG and visual documentation artifact in Instagram, followed by the use of quantitative SEM method researcher wants to find out the basic requirement that a good SNS need to establish to cultivate a user-generated content. This research contribution is in the methodology approach that use to strengthening the result to answer each research questions.

Keywords: user-generated content, storytelling, social network site, mixed-method, convergent design

THE PREDICTION OF RETURN ON INVESTMENT PERFORMANCE WITH EARNINGS SURPRISE MOMENTUM STRATEGY

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Abstract

Announcement of earnings will generate earnings surprise when earnings forecast different with earnings actual. As a result, the market reaction occurs, so that earnings surprise could generate a positive return or negative returns. The study will analyze the momentum strategy that can moderate the influence that exists between the revenue of an earnings surprise with the return generated. The method used is multiple linear regression. The findings of this **study** concluded that the revenue surprise has a positive and significant effect on the returns obtained for a period of 3 days and 10 days after the earnings announcement. While it turned out to weaken the influence of the momentum strategy between earnings surprise with the return generated although not significant.

The originality of the study is the use of momentum strategies based earnings surprise to predict return on investment. Mostly traders use the prediction of revenue.

Keywords: earnings surprise, earnings, revenue; return; momentum strategy; moderation

THE INFLUENCE OF TAX AND NON-TAX REVENUE SHARING FUND ON REGIONAL REVENUE AND EXPENDITURE BUDGET IN BOGOR CITY GOVERNMENT 2010 –2017

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STIE Binaniaga Bogor

Abstract

Regional Autonomy intended that each region can be independent in conducting regional development in the form of capital costs in order to increase the area of fixed assets. This study aimed to get empirical evidence about the influence of tax and non tax revenue-sharing fund on the regional revenue and expenditure budget in Cities Government Bogor – West Java. Population of this research are data on tax revenue-sharing fund Cities Government in 2010 - 2017. Methods of data analysis using descriptive statistical analysis, test classic assumptions and multiple linear regression were processed using by Eviews 7.2 programs. These results indicate that tax and non tax revenue-sharing fund have a significant effect simultaneously on the regional revenue and expenditure budget. However, partial test results showed tha tax revenue-sharing fund has significant effect on the regional revenue and expenditure budget. While, non tax revenue-sharing fund is not affected on the regional revenue and expenditure budget.

Keyword: tax revenue-sharing fund, regional revenue and expenditure budget

COSO BASED MANAGEMENT CONTROL SYSTEM IN INDONESIAN PUBLIC SECTOR: THE LEVERS OF CONTROL

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Abstract

Objective – This review aims to identify the management control in public sector in order to improve the public organization effectiveness and efficiency. The Indonesian government has issued some regulations regarding management control within the New Public Management. However, the existence of management control system needs to be elucidated based on the current concept of management control. Therefore it will ease the process of evaluation.

Methodology – Such applied management control within Indonesian public sector will be reflected to COSO and Simon's framework The Levers of Control.

Novelty - This research resulted in a model of public management control based on the theory of institutional logic that is applicable in the management of public organization. The current internal control in Indonesian public sector is the adoption of the COSO control concept with various adjustments to be applied to the public sector in Indonesia. However, the role of dynamic human factors in the form of awareness and responsibility of all personnel towards the importance of control in the organization (soft factor) has not received attention yet. The levers of control as a framework is proposed to be applied to accommodate such neglected factor in implementing management control in Indonesian public sector. Whilst prior researches focused on the implementation of accrual accounting related to bureaucracy reform, this research has been a breakthrough that discusses management control systems in the bureaucracy management institution.

Keywords: COSO, Levers of Control, Management Control System, Public Sector

SUCCESS FACTORS FOR GREEN MANAGEMENT IMPLEMENTATION

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Abstract

The impact of green management implementation for organizations is very diverse. On the one hand the organization is able to improve operating and economic performance through conducting of green management, while in other the investment of organizations to running a green management program could increases operating costs without implications of economic performance. The decreasing quality and quantity of natural resources encourages an increase in society in environmentally friendly products. This study aims to find out how the implementation of green management in several organizations that have economic benefits in carrying out it. Green management has implications for aspects of economic performance and operations when the application of green management is within the scope of organizational strategy. The scope of green management activities is not only on one aspect of green management but covers all aspects by involving all units within the organization. Planning and measurement supported by the implementation of research and development is also the key to the success of this program

Keywords: green management, strategy, economic performance and operating performance

INTEGRATED MARKETING COMMUNICATION AND CONSUMER PERCEIVED VALUE TO CONSUMER LOYALTY IN ISLAMIC BANK ON PALEMBANG CITY

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Abstract

Past studied were conducted to determine the effect of IMC and customer value on loyalty, but restrict number of research conducted on sharia banking. There is unclear what kind of integrated marketing communication that conduct to Sharia banking and consumer perceived value in sharia bank. This reseach aim to provide influence of IMC and customer value to consumer loyalty and define the IMC and customer value in sharia bank. This research conducted explanatory research that involved 120 respondent from Regional Sharia Bank in Palembang City and used regression analysis. This research can identified that IMC for sharia bank. This research provide that provide sharing according to sharia law can be implementation to be a new value of consumer perceived value in sharia bank. By regression analysis consumer perceived value is the dominant variable that influence consumer loyalty.

Keywords: IMC, customer perceived value, customer trust, customer loyalty, syaria bank

CONCEPT OF CALCULATING PROCESS INTELLECTUAL CAPITAL EFFICIENCY FOR BREAKDOWN MAINTENANCE AND PREVENTIVE MAINTENANCE IN COMPANY USING PULIC'S METHOD

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Abstract

The information age that has evolved and changed in recent years. The idea of a producing company should be completely revised. Every company has intellectual capital that must be managed properly such as, employee knowledge and competence, research and innovation, computer system administration, creativity in designing unique products and technological skills, and customer relationships, so that the company can be sustainable.

This paper aims to make intellectual capital a meaningful value for the company as a value that needs to be measured, which is focused on measuring the process intellectual capital efficiency for cost of break down maintenance and preventive maintenance, using Pulic's method. Budget maintenance is the intellectual capital of Breakdown maintenance and Preventive Maintenance that has a reciprocal relationship. The findings of some authors if done preventive maintenance more than breakdown maintenance then the total maintenance cost will be more minimum when compared to breakdown maintenance more than preventive maintenance (Normal graphic, Budget Maintenance / Total Cost Maintenance required (value added) as dependent variable, Breakdown Maintenance (Human Capital) and Preventive Maintenance (Structure Capital) as independent variable). With the concept of calculation of Pulic method, the comparison cost of breakdown maintenance and preventive maintenance is 1: 1 with Process Intellectual Capital Efficiency 2.5; $\geq 2,5$ is successful performance (Breakdown Maintenance Efficiency = 2 and Preventive Maintenance Efficiency = 0,5). The contribution of implications of using the concept of Pulic can be an alternative to calculate cost of breakdown maintenance compared

to preventive maintenance and the number of manpower as well as the knowledge competence of employees required from available budget maintenance.

Keywords: Pulic's method, intellectual capital, breakdown maintenance, preventive

EFFECT LABOR, TOURISM TO HUMAN DEVELOPMENT (CASE STUDY OF ASEAN COUNTRIES)

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Abstract

The ASEAN Economic Community (AEC) is an initiative of ASEAN countries to realize ASEAN into a solid and calculated economic area in the international economic arena. Human Development Index (HDI) is a method used to measure the success or failure of a country or region in the field of human development. The tourism sectors and labour are very important for the improvement of the human development index. If labor has good skills and the tourism sector increases it is also expected to increase the human development index. This study uses a quantitative method with panel data secondary to the 2011-2015 period by combining 10 ASEAN countries (Indonesia, Malaysia, Singapore, Thailand, Philippines, Vietnam, Myanmar, Brunei, Laos, Cambodia). From T-test has result Effect of labor on Human Development Index, the t-statistical probability value obtained is 0.0091, then the statistical probability $\alpha = 5\%$ is $0.0091 < 0.05$. So that it can be concluded that the labor variable partially influences but positive significance of the Human Development Index variable. Effect of tourism on Human Development Index, The obtained t-statistical probability value is 0.0015. Then the statistical probability $\alpha = 5\%$ is $0.0015 < 0.05$. So it can be concluded that the tourism variable partially influences the positive significance of the Human Development Index variable. From F Test (Simultaneous), the calculation of F value, it is known that $F_{\text{arithmetic}} > F_{\text{table}}$ ($1411.403 > 3.18$) then H_0 is accepted and H_1 is rejected ($F_{\text{arithmetic}}$ is in H_1 reception area). Then also the probability (prob.) Of the table above is equal to $0.000 < 0.005$, then H_0 is accepted and H_1 is rejected. So that simultaneously or together the independent variables have a significant effect

on the dependent variable. Koefisein Determination, the Adjustted R-Squere value is 0.9975. This shows that the model is able to explain 99,75% of the dependent variable, while the remaining 0.25% is influenced by other factors outside the regression model. The human development index in ASEAN countries is already good, it can be explained that Singapore is the country that has the highest Human Development Index while Myanmar, Laos and Cambodia are the countries that have the lowest Human Development Index. To overcome the increasing human development index in Myanmar, Laos and Cambodia, an open economy needs to be improved by conducting international trade. Digital technology is needed to further accelerate the economy of openness. Government policies of the three countries are to be more open in their economy. It is hoped that the policies of these three countries can contribute to creating a prosperous society in ASEAN countries and having a parallel human development index.

Keywords: labor, tourism, human development, ASEAN

CARRYING CAPACITY ANALYSIS AS A SUSTAINABLE TOURISM MANAGEMENT MODEL IN MOUNT RINJANI NATIONAL PARK

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ABSTRACT

Mount Rinjani National Park as a conservation area, is one of the national assets and a nature tourism site. It has provided many benefits to the government and local economic activities. But unfortunately, the outdoor activities have tended to be a mass tourist activities. The aims of this study are to determine the carrying capacity of the environment based on the optimal number of visitors on the site and to determine the development strategy. Steps of the method that used in this research are assessment of the carrying capacity of the environment through the calculation of the effective carrying capacity, and conduct in-depth interview with the key persons in Mount Rinjani National Park management. The results of the assessment indicate that the effective carrying capacity of the environment is 267 tourists each day. This value is lower than the actual carrying capacity (318 tourists each day). Based from this analysis, intensive effort is needed to balance environmental conditions with tourism activities in Mount Rinjani National Park that involve all tourism actors in it.

Keywords: carrying capacity, sustainable tourism, nature tourism

INFLUENCE OF PLAZA ALDIRON DEVELOPMENT TO TRADITIONAL TRADERS'S REVENUE IN EX CINDE MARKET OF PALEMBANG CITY

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Abstract

The shopping center in Palembang has experienced rapid progress along with the development of the city of Palembang with the development of various prestigious infrastructure. This is closely related to the big agenda of the Asian Games and Moto GP events in 2018. The existence of traditional markets is one of the most tangible variables of economic activities in a region. The problem in this study is whether the income of traders in the traditional Aldiron Cinde Plaza before and when the construction of the market differs significantly. The research population is traditional traders in Aldiron Cinde Plaza, namely 311 traders. The number of samples obtained based on predetermined criteria is 76 traders. The data used is primary data taken by questionnaire method. Multiple regression analysis technique uses simultaneous (test F) at the level of significance of 5%. Hypothesis test results by simultaneous test (F test) in Table 7.12 shows that the probability obtained is $0.000 < 0.05$. Thus, in this study stated that there was a significant influence from before and when there was the construction of Plaza Aldiron as an independent variable simultaneously (together) on the income of traders as the dependent variable. The conclusion of this study is that the magnitude of the influence is 48.8%, while the rest is influenced by variables outside the model by 51.2%. The suggestion of this research is that the Market Service should make arrangements and enforce arrangements for traders who will later occupy Aldiron Plaza.

Keywords: income, market revitalization

IS THERE ANY BUNCHING RESPONSE AROUND THRESHOLD? EVIDENCE FROM INDONESIAN CORPORATE INCOME TAX

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Abstract

This study aims to analyze firms' responses in regard of presumptive tax implementation with certain threshold (IDR 4.8 billion) since 2013. Using bunching estimation of firms' tax return data from 2011 to 2016, there is a significant negative bunching phenomenon since 2013. Our study concludes that Indonesian firms choose normal tax rate based on profit rather than flat tax rate based on turnover, which shown by the existence of negative bunching phenomenon because of the lower tax burden for firm whose turnover value above threshold.

Keywords: bunching, corporate income tax, firm behavior, threshold

THE ANALYSIS OF RELATIONSHIP BETWEEN MOTIVATION AND INFORMATION SHARING ABOUT PRODUCTS AND SERVICES ON SOCIAL MEDIA FACEBOOK

CASE STUDY FOR MANAGEMENT STUDENTS OF UNIVERSITAS TERBUKA

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Abstract

The purpose of this research is to explain the information-sharing process and investigate the intrinsic and extrinsic motivations that may induce information sharing on Social Media Facebook. Using the planned behavior theory.

Based on theory of self-determination, this research focus on the extrinsic and intrinsic motivations that influence intention.

Based on a survey of 200 Management Students of Universitas Terbuka Facebook users with an average age of 20 to 35 years, this research applies using a structural equation modelling approach to develop the research model.

The result of this research is, all the intrinsic motivations are found to have a significant and positive influence on information sharing about products and services. However, among the extrinsic motivations, only expected reciprocal relationship is found to have a significant positive influence on information-sharing intention. This research approaches Social Media Facebook empirically from a marketing perspective and suggests a strategic direction for marketers and Facebook Marketplace users.

Keywords: information sharing, motivations, word of mouth, social media, and facebook

MEASURING CORRELATION OF HDI AND GDP PER CAPITA IN 6 ASEAN MEMBER COUNTRIES

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Abstract

Economic growth is an important factor in the economic development of a country. Economic growth makes it possible to reach a high level of human development, on the one hand, increasing levels of human development leading to increase opportunities for economic growth. The growth rate of a country appears in the value of the Gross Domestic Product (GDP) per Capita. The influence of human power resources is shown in the value of HDI which is able to influence the level of economic growth in the value of its GDP per capita. This study will measure the correlation of HDI and GDP per capita in 6 (six) ASEAN member countries during the period 2000-2017, namely Indonesia, Singapore, Malaysia, Thailand, Brunei Darussalam, Philippines. Several literature studies such Ciobanu Oana (2015), Swaha Shome et.al (2010), Mihuş Loana Sorina (2013) shows that there are a relationship and an influence of Human Development Index's value on Gross Domestic Product (GDP) per capita. The result of this research indicates that each country has a strong positive correlation and significant effect between HDI and GDP per capita.

Keyword : *Human Development Index, Gross Domestic Product per Capita , Economic Growth, ASEAN Economic Community*

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES ANALYSIS IN INDONESIAN BANKING

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Abstract

This study investigates Corporate Social Responsibility implementation and disclosure of Indonesian state banks and private banks to find evidence of differences among them. The difference of state bank and private bank is the ownership, which make differences in decision making process including Corporate Social Responsibility activity. Corporate Social Responsibility implementation and disclosure are identified based on Global Reporting Initiative (GRI) G3.1 guidelines, because most of banking sector was using G3.1, even G4 already applied in some part. The population in this study is 31 Indonesian banks listed in Indonesian Stock Exchange (IDX) in 2014. 20 banks are selected by using nonprobability random sampling. Research method of this study uses mix method research combining quantitative and qualitative approaches. The differences among state banks and private banks are tested using Mann Whitney U statistic. The result indicates that there are significant differences in total disclosure of Corporate Social Responsibility and in each of the GRI indicators among the state and private banks.

Keywords: corporate social responsibility; disclosure; implementation; private bank; state bank

THE IMPORTANCE OF IMPROVING UNIVERSITAS TERBUKA SERVICE QUALITY FOR SUSTAINING IN THE ERA OF INDUSTRIAL REVOLUTION THROUGH PROPOSING AN INTEGRATIVE MODEL OF ONLINE/WEBSITE EXPERIENCE: STRUCTURAL MODELLING APPROACH

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Abstract

This study develops a model by utilizing flow variable concept based on the limited empirical study results on online/web experience particularly on strategic aspect which requires a theory-based conceptual framework (integrative model). Flow variable of this model applies three steps, including independent variables (interactivity, usability, connectedness, challenge, skill, telepresence, and perceived benefit), component variables (functionality, psychological, content/marketing) and outcome variables (satisfaction, trust dan behavioral intention). The unit analysis of this study is website users of Universitas Terbuka (UT/Indonesian Open University), with 364 respondents involved. By utilizing SEM-LISREL, this research model can prove that most of hypothetical tests (15 hypotheses) out of 21 hypothese proposed. The model in this study can be declared valid to be developed in future researches. There are 4 hypotheses test that show insignificant results, namely 1) The effect of connectedness to functionality, 2) the effect of content to behavioral intention, 3) the effect of psychological to trust, and 4) the effect of skill to psychological. To develop further studies, a more comprehensive flow experience model needs to be developed, by paying attention to insignificant variables considering several important items, characteristics of respondent (involvement proportion of various UT web users).

Keywords: flow variable, web/online experience, antecedents, outcome

GOOD UNIVERSITY GOVERNANCE AND WHISTLEBLOWING: THE ROLE OF INTERNAL AUDIT

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Abstract

The internal audit function is a crucial aspect in the implementation of good university governance. The international paradigm of the role of internal audit in corporations is shifting. Internal audit does not only act as a watchdog, but also as a consultant and catalyst. One aspect that becomes the task of internal auditors is to conduct whistleblowing in the event of fraud. The research aims to identify the role of internal auditors of universities in Indonesia as a whistleblower for fraud as seen from the various regulations that govern and the audit charter established. The research method used is descriptive qualitative by taking ten best state universities in Indonesia in 2018. The results of this study indicate that the position and role of internal auditors in Indonesian higher education are in accordance with international standards listed in the audit charter of each university. However, the role and function of internal auditors as a whistleblower for fraud has not been implemented optimally. This is because the supervision and inspection processes conducted by internal auditors have not led to the five internal control pillars recommended by COSO. The audit carried out so far is still a compliance audit and is still based on financial management risk so that it still does not fully lead to fraud prevention. Other factors such as the failure of internal controls and the absence of a supervisory body make recommendations and suggestions from internal auditors possible to not be followed up by management.

Keywords: internal auditor, higher education, fraud, International Professional Practices Framework (IPPF)

INDUSTRIAL REVOLUTION 4; THE ROLE OF INVESTMENT IN INDUSTRIAL GROWTH IN INDONESIA

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Abstract

Impact of government policy and openness to trade and investment Foreigners make the industry's role getting better. The industrial sector can be said to be a leading sector, that can trigger other industrial sectors to increase. This paper aims to analyze the relationship between the role of investment in industrial growth in Indonesia. Method with time series data, the model with multiple regression. Variables of Direct Investment and portfolio investment and Gross Domestic Product have a positive effect on the food and beverage industry, but the tax variable as an intervening variable to influence portfolio investment has a negative effect on the food and beverage industry. It is hoped that investment will not only affect the food and beverage industry, but also can affect the leading industries in the 4th Industrial Revolution era, such as the Chemical, Textile, Electronics and automotive industries

Keywords: foreign investment, domestic investment, increasing industry growth

THE INFLUENCE OF BUSINESS CAPITAL, LEVEL OF EDUCATION, BUSINESS PERIOD AND DIGITAL MARKETING ON MSME'S INCOME (CASE STUDY IN MSME'S, SEMARANG CITY, CENTRAL JAVA)

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Abstract

In recent years, the government has focused on the development of MSMEs (small and medium micro enterprises) such as the simplification of the MSMEs associated with banks, and more innovative, creative to develop their business, such as to utilize existing media to facilitate marketing, such as online store sites, ecommerce and so on. The purpose of this study is to determine the effect of Business capital, education level, Business Period and digital marketing on MSMEs revenue in Semarang, Central Java. This study uses quantitative method with using SPSS. This study uses 50 samples of MSMEs in Semarang using purposive sampling. The data used is primary data by questionnaire. The analysis technique used is quantitative analysis using multiple regression analysis. The result of this research are the variables of business capital, business period, have positive and significant influence on the income of SMEs in Semarang City. And the level of education and digital marketing variables have no effect on that business capital, the level of old business education and digital marketing. R^2 value is 0.766. It's means that statistically, 76.6 percent of the variation of UMKM income is influenced by capital, education level, business duration and digital marketing, while the remaining 23.4 percent is influenced by other variables outside the model.

Keywords: venture capital, education level, digital marketing, business period, MSME revenue

DETERMINANTS OF ORGANIZATIONAL COMMITMENTS AND THE IMPLICATIONS ON THE MSMEs PERFORMANCE IN LOMBOK ISLAND

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Abstract

The purpose of this research is: to analyze from its organization culture, work motivation, the system return, transformational the leadership style of organization commitment, and analyze from its organization, work motivation, the system return, style transformational leadership on the performance of them through the commitment. The population of the research is all employees who worked at MSMEs throughout Lombok Island at the level of MSMEs with capital certain referred to as a small company according to the legislative, and moving in business an undertaking favorable and manufacturing trade, which is about 463 people, Measurement between variable in this research using analysis structural equation modeling (SEM) using approach partial least square (PLS) with the help of the smart pls 2.0 version .The result of this research not find evidence of a significant a direct impact of culture of the organization commitment , is the significant direct of the incentives to work commitment organization, and the influence of direct system significant exchange for commitment organization. The existence of a direct influence that significant between style transformational leadership organization against commitment, the existence of a direct influence that signifikan organization between commitment against employee performance, while not found evidence that the variable commitment organization intervening as variables that can affect the relationship between organization culture against employee performance, this research found evidence that the variable commitment organization intervening as variables that can affect the relationship between motivation work against employee performance, There is no evidence that the commitment organization as the intervening that can affect the relationship between the system exchange for

employee performance , and this study found evidence that the variable commitment organization as the intervening that can affect the relationship between style transformational leadership on the performance of employees.

Keywords: organization culture, work motivation, the system return, transformasional leadership style, organization commitment, performance of employees

INFLUENCING FACTORS IN INCREASING ACCRUED RETURN “SUKUK IJARAH” AND “SUKUK WAKALAH” ON OUTSTANDING OF GOVERNMENT SECURITIES

Iis Sollihat Solihat

Abstract

Sukuk *Ijarah* & Sukuk *Wakalah* on Outstanding Of Government Securities hoping to give more benefit for issuers and investors. Investors expect accrued return although investors continue to implement strategies to minimize risk of investment through a portfolio analysis to mention the pool of investments with a diversified process to obtain risk levels. The research is a quantitative research using secondary data from year 2012-2016. The results of the study show that the issuer's asset-free variables, the compliance with sharia, various sukuk prices have an effect on increasing the return of sukuk investors.

Keywords: sukuk ijarah, sukuk wakalah, accrued return, investment risk, investors

NARCISSISM NARRATIVE TEXT: ANALYSIS OF SEMIOTIC DISCLOSURE ANNUAL REPORT PT MERDEKA COPPER GOLD TBK.

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Abstract

The purpose of this study is to analyze in depth the phenomenon of narcissism with a case study on PT Merdeka Copper Gold Tbk. which has business operation project in Tumpang Pitu Banyuwangi. In addition, a company that uses narcissism narrative text for PT Merdeka Copper Gold Tbk. is the first mining company in Indonesia that has not yet been produced listed in Indonesia Stock Exchange (IDX). The primary data is from the annual report of PT Merdeka Copper Gold Tbk. in 2015 - 2016 with analyzed using semiotic analysis. The results of this study indicate that PT Merdeka Copper Gold Tbk. using narcissism of narrative text that is persuasive to stakeholders with positive performance, especially in the delivery of CSR with exaggeration in the annual report. It is a communicative action management, gain legitimacy, and a positive image of stakeholders.

Keywords: narcissism, text narrative, csr disclosure, annual report, semiotics.

THE EFFECTS OF OWNERSHIP STRUCTURES AND SPECIFIC CHARACTERISTICS ON THE CAPITAL STRUCTURES OF IDX-LISTED BANKS

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Abstract

The present study observes the effects of ownership structures and specific characteristics on the capital structures of banks listed in Indonesia Stock Exchange (IDX). The author finds that the ownership structures and bank-specific characteristics (e.g., profitability, size and credit risk) do not have significant partial effect on the capital structures, while expense management does. This is consistent with a strand of previous studies including Haruman (2008), Yuke and Hadri (2005), Rista and Bambang (2011), Siringoringo (2012) and (Imas, et al., 2015).

Keywords: ownership structures, specific characteristics and capital structures

THE EFFECT OF GOOD CORPORATE GOVERNANCE ON FINANCIAL PERFORMANCE WITH RISK LEVEL AS INTERVENING VARIABLE IN BANKING COMPANIES

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Abstract

This research is motivated by the decrease of credit quality and the increasing of problem credit level in the banking sector in 2017. This research is also motivated by the inconsistency of previous research result related to the influence of Good Corporate Governance on financial performance. The purpose of this research is to prove the influence of Good Corporate Governance to financial performance through banking risk level.

This study uses secondary data in the form of annual reports of banking companies listed on the IDX period 2013 to 2017. The research data used in this study was collected using documentation techniques. Sampling process in this research is determined by using purposive sampling method. The number of final sample of this research is 115. Data analysis in this research is done by using structural equation model (SEM) by using WarpPLS 3.0 application.

The results showed that Good Corporate Governance (GCG) had a positive effect on banking performance, while the level of risk had a negative effect on banking performance. The results also successfully demonstrated that the level of risk has a full mediating effect on GCG influence on bank performance. The conclusion of this research is that banking companies in

Indonesia are obliged to continuously improve the quality of existing GCG implementation maximally in order to decrease the level of risk possessed by banks so as to improve the financial performance of banks.

Keywords: financial performance, good corporate governance, level of risks

MOOD, OBEDIENCE PRESSURE AND ETHICAL JUDGMENT: AN EXPERIMENTAL STUDY

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Abstract

This research aims to test the effects of mood and obedience pressure on auditors' ethical judgment. We use the 2x2 between-subject experimental study. Our independent variables are mood and obedience pressure, while our dependent variable is ethical judgment. We run our experiment at the Satya Wacana Christian University, Salatiga, involving 93 undergraduate students majoring in accounting who have completed the Introductory Auditing course. Our results show that mood and obedience pressure affect auditors' ethical judgment. We also find that when subjects with low obedience pressure and positive mood make the most ethical judgments.

Keywords: mood, obedience pressure, ethical decision

THE EFFECT OF OER'S SYSTEM QUALITY TO END-USER'S SATISFACTION

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Abstract

Online Tutorial is a learning assistance service for Universitas Terbuka (UT) students. In online tutorial, learning activities conducted under the tutor's guidance. Students and tutor discuss important and critical materials. In recent years, UT has provided OER (Open Educational Resources) facilities in the online tutorial in order to increase student knowledge and experience in the learning process. Open educational resources are materials for teaching or learning that are either in the public domain or have been released under a license that allows them to be freely used, changed, or shared with others. The problem that usually occurs in the use of information system packages is the incompatibility of the system with business processes and information needed by the organization. This study aims to investigate the success rate OER application in an online tutorial. The test results show that user satisfaction has a significant effect on individual impact. This means that the more satisfied users in using a system, the greater the impact individually to the user itself. The more satisfied users of a system will cause a sense of comfort in using the system and want to continue using it. The test results show that information satisfaction has a significant effect on customer satisfaction. This study also shows that there is a significant and positive influence between system quality on customer satisfaction. System quality has a significant effect on system usage and there is a significant and positive influence between information quality on customer satisfaction.

Keywords: Customer Satisfaction, Information Quality, OER, Online Tutorial, Service Quality.

THE EFFECT OF REMUNERATION ON EMPLOYEES PERFORMANCE IN UNIVERSITAS TERBUKA

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Abstract

Remuneration is a reward or remuneration provided by the company to the workforce as a result of the achievements that have been given in order to achieve company goals. This understanding implies that its existence in a company organization cannot be ignored. Because it will be directly related to achieving the company's goals. The problem studied in this study is how much the impact of giving remuneration to the driving factors of employee performance at the Open University (UT). While the purpose of this research is to find out whether there is an influence between giving remuneration to improving employee performance with data analysis method, namely descriptive analysis, and the analytical tool used is Structural Equation Model (SEM). Through this research, it is expected to provide information about the impact of remuneration on improving employee performance at the Open University.

Keywords: remuneration, performance, employee, SEM

THE EFFECT OF INTELLECTUAL CAPITAL AND EXTERNAL ENVIRONMENT UNCERTAINTY ON MANAGEMENT ACCOUNTING PRACTICE (A STUDY ON HOSPITAL AT CIREBON REGION)

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Abstract

Over the last three decades, a number of innovative management accounting techniques have been developed in various industries. Management Accounting Practice is important for controlling and providing financial and non financial information. Indonesia health care industries still have implementation deficiencies in management accounting practices which cause to several problems. The deficiencies due to human capital, relation capital, structure capital, static change/dynamism and simple complexity. This research aims to measure whether intellectual capital (human capital, relation capital and structure capital) and external environment uncertainty (static change/dynamism and simple complexity) influence on the management accounting practice. Research using survey method on 50 respondents in 10 hospitals in Cirebon region with the observation unit are accounting, finance, procurement, wage payment and human resources department division. The data analysis using SEM - PLS. The result of research shows that intellectual capital significantly influence management accounting practice and external environment uncertainty significantly have an effect on management accounting practice.

Keywords: intellectual capital, external environment uncertainty, management accounting practice

ANTECEDENTS OF REPURCHASE INTENTION

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Abstract

The purpose of this study was to analyze the influence of psychological factors that motivate customers to repurchase using the theory of planned behavior (Attitude Towards Behavior, Subjective Norms, Perceived Behavioral Control), Prospect theory (Perceived Value, Perceived Risk), Familiarity, Expectation & Experience and Electronic Word of Mouth is used in determining the customer's intention to make a repeat purchase. This research was conducted on customers of online transportation companies with a sample of 290 respondents who had used online transportation services at least twice within one week. The method used is non-probability sampling with purposive sampling technique and structural equational model. The results of this study are Attitude Toward Behavior, Perceived Behavioral Control, Expectation & Experience have a positive effect on Customer Repurchase Intention. Subjective Norms, Perceived Value, Perceived Risk, Familiarity, Electronic Word of Mouth does not have a positive impact on Customer Repurchase Intention. Subjective Norms, Perceived Value, Perceived Risk have a positive effect on Attitude Toward Behavior. Familiarity has a positive impact on Perceived Behavioral Control. And Electronic Word of Mouth has a positive impact on Subjective Norms. Based on the results of this study, it is known that perceived risk provides the highest influence in shaping the customer's intention to repurchase, so a strategy is needed to reduce Perceived Risk of the customer.

Keywords: attitude toward behavior, subjective norms, perceived behavioral control, perceived value, perceived risk, familiarity, electronic word of mouth, familiarity, customer repurchase intention

THE ROLE OF CULINARY CREATIVE INDUSTRY IN ECONOMIC DEVELOPMENT IN SEMARANG

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Abstract

This research aims to develop the role of creative industry as an effort to develop regional economy. Creative industry becomes an important issue in the effort to increase economic development in Semarang so that it needs a creative knowledge in managing both industry creativity and fostering economy. One of areas that is interesting enough to conduct profound research is the creative industry in the culinary sector. The role of all stakeholders in the development of creative industries are interrelated and synergic. The analysis of data collection is by interviews, in-depth interviews and conducting Focus Group Discussions (FGDs). The results of this research indicate that the development of creative industries in culinary sector involves the role of various elements such as government, media, agents (travel agents and event organizers), training and educational institutions, and health institutions. Each element has a different role in supporting the development of creative industry sector.

Keywords: the role industry, creative industry, culinary industry, central java

ANALYSIS OF INVESTMENT LEVEL ON GROWTH OF PROCESSING INDUSTRY SECTOR IN CENTRAL JAVA

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Abstract

The economy of Central Java Province experienced a change in the growth source from the processing industry sector which is tradable sector into the financial services sector which is a non-tradable sector. The changes in these growth sources indicate the presence of deindustrialization symptoms. According to the theory of Kaldorian industrial growth, the level of investment that is a factor of production becomes an important factor that needs to be highlighted in the study of deindustrialisasi because the level of investment can provide industrial incentives in an economy. This study aims to determine the factors that affect the level of investment and its implications for the growth of manufacturing industry sector which is referenced from two sides, namely output share and employment share. The analytical method used is Two Stage Least Square (2SLS) with secondary data in the form of panel data. The results showed that the factors that influence the level of investment is the level of education and capital expenditure. The level of education can increase productivity and imply increased growth and attract investors to invest in these production activities. While capital expenditure which is a reflection of the role of government has a negative effect on the level of investment. On the other hand, infrastructure as a reflection of regional capacity has not been able to give effect to the level of investment. Increased investment will affect the increase in output share of the manufacturing sector. This is because investment can increase the scale of production which has implications on the expansion of industrial growth. Increased investment will affect the decline in employment share of the manufacturing sector. This is because in Central Java is dominated by industry with capital-intensive.

Keywords: investment level, infrastructure, education index, capital expenditure, output share, employment share, two stage least square (2SLS).

SUKUK GROWTH COMPARATION. WHY IS INDONESIA LOST WITH MALAYSIA?

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Abstract

The development sukuk of Indonesia is very slow. Even though Indonesia has been considered a potential market in the Islamic finance industry. The purpose of this research is to analyze the causal factors in the slowdown of sukuk growth from macroeconomic variables between Indonesia and Malaysia. Then measuring the magnitude of the influence of macroeconomic variables on the growth of sukuk. This research method uses descriptive analysis methods, as well as a combination of quantitative and qualitative research. The research data are data on the BI Rate, inflation, time deposits, sukuk, economic growth, deposits and the money supply. The time range is 8 years starting from 2008 to 2015 in the form of a monthly time series. The result is variable deposits, SBI, GDP, inflation, deposits of Islamic banking, the money supply has an effect of 96% on the growth of sukuk in Indonesia, while the remaining 4% is influenced by other variables. The growth of Malaysian sukuk is much bigger and faster than Indonesia, namely reaching 97.5% and usually 2.5% is influenced by other factors. Government efforts in sukuk growth solutions in Indonesia suggest that the distribution of APBN funds to Islamic banking and investment into sukuk is mainly in the infrastructure sector.

Keywords: sukuk, macro variable, path analysis, Malaysia

IMPACTS OF IMPORT TARIFFS AND NONTARIFF MEASURES ON INDONESIA'S TRADE PERFORMANCES OF ENVIRONMENTAL GOODS: A GRAVITY MODEL

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Abstract

In 2011 leaders of Asia-Pacific Economic Cooperation (APEC) members pledged to reduce tariffs and nontariff barriers on goods and services related to environmental goods, known as APEC Environmental Goods List. In 2012 it was agreed that the member countries will reduce import tariff for the environmental goods to be maximum of 5% by 2015. The commitment is controversial since it is agreed as APEC commitment and hence nonbinding. However, since the tariffs are applied under Most Favored Nation principle, by definition the tariffs apply to all countries. This article aims at analyzing impacts of import tariffs and nontariff barriers for the environmental goods on Indonesia's trade performances. In this study, the environmental goods include APEC Environmental Goods List and WTO Environmental Goods Core. The gravity model is used to explain variations in Indonesia's exports and imports of 54 environmental goods to 18 trading partners. Data included in the analysis were obtained from secondary sources and were analyzed using fixed effect panel data regression. The results show that import tariffs do not affect import, while they affect export negatively. The nontariff measures affect positively to both import and export performances. Other variables, namely the gross domestic product and distance are significant and have influence as predicted by theory.

Keywords: APEC environmental goods list, gravity model, import tariffs, nontariff barriers, trade performance, WTO environmental goods core list

THE IMPACT OF KNOWLEDGE MANAGEMENT CAPABILITY ON THE PERFORMANCE OF PUBLIC SECTOR ORGANIZATIONS WITH LEARNING ORGANIZATION MEDIATION: A STRUCTURAL EQUATION MODELLING APPROACH

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Abstract

Various literature on the results of research on public sector organizations mentions that the implementation of knowledge management positively influences organizational performance. This study aims to confirm the research model developed by Ngah et al. (2016) to identify the effect of knowledge management capabilities on the performance of public sector organizations by including learning organizations as mediators. Identification of influence is made through an analysis of factors that influence the capabilities of knowledge management, learning organization and organizational performance using the Covariance-Based Structural Equation Modelling (CB-SEM) method at the Financial Education and Training Agency (FETA). Based on research data collected through questionnaires on 288 employees at managerial and non-managerial levels, it can be concluded that knowledge management capabilities have a positive and significant effect on organizational performance. Also, the Sobel test of the significance of the indirect effect of knowledge management capabilities on organizational performance through learning organizations shows that learning organizations mediate knowledge management capabilities in influencing organizational performance.

Keywords: knowledge management, organizational performance, learning organization, public sector, structural equation modeling

FACING INDUSTRIAL REVOLUTION 4.0 THROUGH THE EMPOWERMENT OF HIGHER EDUCATION INSTITUTIONS TOWARDS ENTREPRENEURIAL UNIVERSITIES

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Abstract

Model research of entrepreneurial university is developed to be able to identify research gaps that higher education institutions as a public sector are considered by some people to be slow in applying entrepreneurship, particularly in facing the industrial revolution 4.0. This has an impact on not meeting the needs of industry and business optimally. This condition leads to demands that higher education institutions operate entrepreneurially towards commercialization of research results to encourage the acceleration of innovation. Higher education institutions should be encouraged towards an entrepreneurial state of mind. To measure impacts of all variables, public value is used as a dependent variable. The unit analysis is Universitas Terbuka/UT(Indonesian Open University) as one of a higher education institution in Indonesia. There are 146 respondents involved in this study. Using SEM-PLS, all organizational factors have a strong effect on learning than environmental factors toward entrepreneurial process. Learning orientation and entrepreneurial orientation have a strong influence on public value. For future researches, factors influencing collaborative network need to be identified, whereas in this research collaborative network affect public value insignificantly.

Keywords: entrepreneurial university, collaborative network, learning orientation, entrepreneurial orientation, public value

THE IMPLICATIONS OF PLANNING ASSIGNMENT FUND ON INCREASING OUTPUT ACHIEVEMENTS

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Abstract

Quality budget planning is the fundamental basis for achieving the budgeting cycle. One indicator of quality budget planning is reflected in the level of accuracy between planning and realization of output outcomes. The government allocates assistance assignments of Rp. 15.64 trillion in 2017. The Ministry of Agriculture received the largest assistance task fund allocation compared to other K / Ls which amounted to Rp. 11.31 trillion or 72.31% of the total funding for Assignment in 2017. The Ministry of Home Affairs receives the smallest allocation of Rp. 28.51 billion or 0.18% of the total funding for Assignment tasks nationally. The contribution of agriculture to national economic growth is currently considered very low. Meanwhile, the population working in the agricultural sector is around 26 million or around 40% of Indonesia's workforce. The share of the agricultural sector has experienced a downward trend in the last 25 years. This study aims to examine the role of accuracy of Assignment budget tasks and their implications for achieving economic output. The study uses a quantitative approach that is explanatory research with an estimation model of least square with regression. The analysis involves GRDP variables, Assignment funding, DAK, farmer exchange rate figures, and construction expiration index. The study uses panel data sourced from regional financial statements for 2014-2016. The sampling technique uses non probability sampling by not giving the same opportunity for each member of the population to be chosen as a sample by convenience sampling method. The test results prove that Assignment funding has a significant influence on GDP in Indonesia during the study period with an elasticity of 0.046 and Prob> F = 0.0049. At a 95% confidence level, farmer and DAK exchange rates have no significant effect on GRDP in Indonesia in the study period. Special grants yields Prob> F = 0.3072 and tests of farmer exchange rates give the Prob> F = 0.9316. The

special grants funding variable has a positive regression coefficient of 1.67. The results of this study indicate an increase in special grants funding has led to insignificant GDP growth in Indonesia throughout the study period. The elasticity coefficient value of the variable farmer exchange rate model is 0.002. The increase in the exchange rate of farmers will be able to boost GDP significantly in Indonesia during the study period.

Keywords: growth, shopping, accuracy, contribution

AN ANALYSIS OF ENTREPRENEURIAL COMPETENCE AND LEARNING ORIENTATION OF SUSTAINABLE COMPETITIVE ADVANTAGE OF MEDIUM-SIZED ENTERPRISES IN THE DIGITAL ERA

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Abstract

Micro, Small and Medium Enterprises (UMKM) has become a concern for scientists and practitioners in an effort to improve the competitiveness of SMEs. Although economically UMKM has a significant contribution to the economic growth, but not fully able to take part in global competition. Two factors that can affect the efforts of the Middle Enterprises (UM) in order to create sustainable competitive advantage, namely capabilities and human resources are superior in the Digital Era.

This formula is how the competence of entrepreneurship and learning orientation to the sustainable competitive advantage of Medium Enterprises. This paper aims to analyze and know the influence of entrepreneurial competence, and learning orientation toward sustainable competitive advantage and encourage capability, innovation and marketing following market trends through e-commerce on Medium Enterprises. Benefits to be achieved such as this can provide direction and priority in making policy development and sustainable entrepreneurial competence and consumer satisfaction at Medium Enterprises.

These results indicate: a) a significant positive effect of entrepreneurial competence on sustainable competitive advantage, and learning orientation, b) the existence of significant influence and positive relationship of learning orientation toward sustainable competitive advantage in Medium Enterprises in digital era. Some of the benefits of Medium-Sized Enterprises are: 1) product development innovation, 2) the familiarity of human relationships, 3) the ability to create employment, 4) flexibility and adaptability to rapidly changing market conditions 5) the existence of managerial dynamism and entrepreneurship. This advantage becomes a potential for the development

of Medium Enterprises to be able to increase high productivity and support the competitiveness of the digital era.

Keywords: Entrepreneurial Competence and Learning Orientation, Sustainable Competitive Advantage, Medium Enterprises in the Digital Era.

BUSINESS COMMUNICATION STRATEGY ON THE COFFEE SHOP (A CASE STUDY IN MEULABOH CITY, WEST ACEH)

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Abstract

This article aims to examine the business communication strategy at the Coffee Shop in the city of Meulaboh, West Aceh. This coffee shop still survives to this day despite the impact of the Tsunami in Aceh in 2004. coffee shop developments increasingly rapidly in the city of Meulaboh with more unique and interesting facilities. This research uses descriptive qualitative research method, by analyzing the right strategy in improving service and attract customer interest. From the results of this study can be concluded that the owner of Coffee Shop in Meulaboh City has made various strategies to attract the interest of coffee lovers so that many customers remain at the Coffee Shop. Business communication strategy at Coffee Shop in Meulaboh City has been done that is, the owner of Coffee Shop always presents a new and comfortable atmosphere. Then by providing delicious quality coffee, delicious Acehnese pastries after the Coffee Shop owner selects first, as well as full WIFI service, traditional coffee presentation as well as providing sugar on the table, providing special cups for mini *sanger* and mini coffee, guaranteed cleanliness, satisfactory service and traditional but attractive room design. The Coffee Shop in Meulaboh City is calling for preaching to its customers, as at the call to prayer with the closing of their stores and also the availability of Mushalla available at Coffee stalls, as well as providing reading cabinets in cooperation with the Regional Library. It is also an attractive business communication strategy used by coffee shops in the city of Meulaboh, West Aceh, Aceh today.

Keywords: strategy, business communication, coffee shop, meulaboh city

DIFFUSING NEW MEDIA AS A DIGITAL COMMUNICATION IN APPLIED OF NEW PICO HYDRO TECHNOLOGY IN A VILLAGE OF BENGKULU, INDONESIA

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Abstract

Communication has an important role for spreading messages and ideas through various mediums. This research explains the important role of new media in community engagement activities and the dissemination of new information, innovations and technologies that have been done in 2017, especially in the graphic design via the internet on Pico Hydro's information technology in Batu Roto village, Bengkulu province, Indonesia. Community involvement itself is based on a special multidisciplinary perspective of communication and engineering. Pico Hydro is commonly used worldwide to generate electricity in rural areas, making it very useful for rural electrification. We conduct research to meet the needs of our plans in community engagement and use the theory of communication development to support the outcomes of this program. Communication development theory has a focus on dissemination of innovation. This research method is desk research of new media. This reasearch argues that the application of Pico Hydro technology will have more impact on Batu Roto village community when combined with the method of social communication science development through digital media. The information contained in the infografic is expected to spread the idea to train the community in applying pico hydro technology

for many homes in Batu Roto village so that it can solve the problem of electricity shortage in Bengkulu Province.

Keywords: communication development; diffusion of innovations; infographic; pico hydro; psychology of colour; typographic; rural electrification

IMPROVEMENT OF EMPLOYEE PERFORMANCE THROUGH PERCEIVED ORGANIZATIONAL SUPPORT, ORGANIZATIONAL JUSTICE AND ORGANIZATIONAL COMMITMENT

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Abstract

The purpose of this study is to analyze the effects of perceived organizational support, organizational justice and organizational commitment on employee performance. The population in this study is all employees of Universitas Terbuka (UT) where employees are from UT head office, regional office in Bogor, Bandung, and Denpasar with a total of 190 respondents. The analytical tool used is multiple linear regression analysis. The results indicated that perceived organizational support did not have a partial effect on employee performance, organizational justice, and organizational commitment had a partial effect on employee performance. As for simultaneous perceived organizational support, organizational justice, and organizational commitment affected employee performance.

Keywords: employee performance, perceived organizational support, organizational justice, organizational commitment

ALTERNATIVE TOURISM DEVELOPMENT IN SEMBALUN VILLAGE, EAST LOMBOK

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Abstract

Sembalun Village has a lot of tourism potential that can be developed, from culture to nature. Sembalun Village can develop their tourism potential without damaging the environment and being sustainable with the concept of alternative tourism. The development of potential requires good management and knowledge of the tourism environment to help develop targeted tourism potential. The analysis in this study are SWOT analysis (IFAS & EFAS), SWOT matrix analysis and SWOT quadrant mapping. Based on the results of SWOT quadrant mapping, alternative tourism in Sembalun Village place in quadran I the strategy must be applied in this condition is supporting growth oriented strategy and based on the result of SWOT matrix analysis can be concluded alternative tourism in Sembalun Village uses Strategy - Opportunitties (S-O) as an alternative tourism development in the future.

Keywords: alternative tourism, SWOT, Sembalun Village

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE TO FIRM VALUE

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Abstract

This study aims to get empirical evidences about the influence of corporate governance mechanisms in manufacturing companies which proxied by the size of Board of Commissioners, Independent Commissioners, Board of Directors and Audit Committees to the Firm Value.

The samples for this study is taken by using purposive sampling method from manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period year of 2010-2014. The Firm Value in this study is proxied by Tobin's Q ratio.

This study result that the size of Board of Commissioners, Independent Commissioners, and Board of Directors have significant influence to the Firm Value. However, the variable of Audit Committee does not have significant influence to the Firm Value.

Keywords: firm value, good corporate governance, board of commissioners, independent commissioners, board of directors, audit committees

INTELLECTUAL CAPITAL MEASUREMENT AND DISCLOSURE IN INDONESIA: A LITERATURE REVIEW

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Abstract

Recent global development in the economy has led many worldwide stakeholders to put more concern on intellectual capital as an intangible asset. Prior research had proved intellectual capital as a pivotal factor in improving company's performance. In accordance with intellectual capital measurement, Pulic's model in 2004, known as VAICtm had been considered as the best practice in measuring the performance of intellectual potential. However, there has no agreement been made to justify the VAICtm model as the best practice in measuring intellectual capital. Furthermore, in accordance with Indonesia's accounting regulation, intellectual capital disclosures are considered as voluntary. There is no specific regulation to determine intellectual capital disclosures as mandatory in the financial report. As results, many companies are not disclosing their intellectual capital elements on their financial report. This issue had made a financial report to become less informative, as the value stated does not represent the actual condition. In contrary, the investors are looking forward to actual disclosure of the financial report to make an effective economic decision. Consequently, this paper aims to elaborate the measurement and disclosure method of intellectual capital potential in Indonesia.

Keywords: intellectual capital, VAICtm, disclosure, Indonesia

THE EFFECT OF WORK ENVIRONMENT ON HEALTH AND SAFETY: A CASE STUDY ON A SMALL CONSTRUCTION COMPANY

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Abstract

The increasingly sophisticated industrial era and technological developments now require all companies to implement Health and Safety Programs in order to reduce the level of workplace accidents, especially for high-risk jobs. The purpose of this study is to analyze the effect of work environment on employee health and safety at a small construction company in Baturaja, South Sumatera, Indonesia. This research uses two types of data which are primary data using questionnaires and secondary data. Data analysis with Simple Linear Regression Analysis, Simple Linear Correlation Analysis, Simple Linear Correlation Analysis, Coefficient of Determination, and Hypothesis Testing. From the result can be concluded that the work environment has a great influence on health and safety (OHS) in this construction company in Baturaja. The regression equation shows that the constant is 0.803 which means that if the working environment (X) is equal to zero, then the health and safety (Y) is 0.803. The regression coefficient of work environment variable (X) shows positive value, which means if there is an increase in work environment variable (X) then health and safety (OHS) (Y) will also increase. The t-test shows work environment (X) for t-count = 25.225 while t-table = 2.024 meaning there is a partially significant influence between work environment (X) and health and safety (Y) in this construction company in Baturaja.

Keywords: work environment, occupational health and safety, construction

ESCALATION OF SMALL INDUSTRY COMPETITIVENESS IN SUPPORTING ECONOMIC GROWTH IN THE PROVINCE OF SOUTHERN SUMATRA

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Abstract

This research aims to know escalation of small industry competitiveness in supporting economic growth in South Sumatera . The competitiveness of small industry is measured by Revealed Comparative Advantage Index. Economic growth is measured by growth of GRDP based on constant prices. Data used are panel data from 2012 until 2017 with 17 regencies/cities in South Sumatera. The result of this study shows a positive and significant influence escalation of small industry competitiveness on economic growth in South Sumatera. Government of South Sumatera should be developed existing small industries by forming clusters according to the superior products of each regency/city so as to have competitiveness both nationally and internationally

Keywords: competitiveness, economic growth, small industry

MEASURING INFORMATION SYSTEMS SUCCESS AND ACCEPTANCE AT KEMENKEU LEARNING CENTER (KLC) IN THE MINISTRY OF FINANCE OF INDONESIA

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Abstract

There have been studies that have developed a model for evaluating the success and acceptance of e-learning information systems in government training institutions with integration of three evaluation models, namely the UTAUT acceptance model, De Lone and McLean Success Model of Information System, and the HOT Fit conformity model. This study analyzes the factors that influence the success and acceptance of the Ministry of Finance Learning Center (KLC) information system developed by the IRB using the integrated evaluation model. This study proves that 1) human and organizational factors respectively and technological factors are positively and not significantly related to the intention to use the system; 2) technological factors, the intention to use the system is positively and significantly related to user satisfaction; 3) intention to use the system and system user satisfaction is positively and significantly related to net benefits; and 4) There is a relationship of compatibility between human, technological and organizational factors with each other.

Keywords: information systems, integrated evaluation models

AN EMPIRICAL INVESTIGATION BEHAVIORAL INTENTION IN THE CONTEX OF E-SHOPPING AS THE EARLIER STAGE TO CONFRONT ERA INDUSTRIAL REVOLUTION

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Abstract

This study is aimed to investigate the effect of e-service quality to e-satisfaction as well as its impact on behavioral intention in e-commerce that is part of earlier stage of approaching era of industrial revolution. There are 150 respondents participating in this study who are users of online shopping of various vendors. This is a verification study using explanatory research, which is to explain the nature of causal relationship through hypothesis testing. Using Partial Least Square method, the model proposed is successful to prove that all the study hypotheses with a strong influence. e-satisfaction is proven to be affected by e-service quality with a strong effect (0.745), then behavioral intention is strongly affected by e-service quality (0.598) and behavioral intention is affected by e-satisfaction with moderate influence (0.208). These study findings indicate that behavioral intention of online shopping users is considered to be high because service quality and satisfaction provided by the vendors are considered very well. Future researches need to consider the aspect of vendor characteristics based on the business size and type of products/services.

Keywords: Behavioral Intention, e-Service Quality, e-Satisfaction, online shopping

THE EFFECT OF MOTIVATION AND DESTINATION IMAGE TO SATISFACTION AND ITS IMPACT TO REVISIT INTENTION

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ABSTRACT

Revisit intention has been highlighted as an important research topic in competitive market of tourism destinations. Despite the considerable number of research on repeat visitors, it remains unclear why people undertake repeat visits and what kind of characteristics hold repeat visitors. This research aims to identify factors influencing repeat visitors to 3 Gili and Senggigi, Lombok, Indonesia. The results of this study indicated that motivation and destination image were the most important aspects for satisfaction and repeat intention visitors to Lombok as a holiday destination.

Keywords: motivation, image, satisfaction, revisit intention

APPLYING CLOUD ACCOUNTING IN INDONESIA

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Abstract

Cloud accounting is one of the technological breakthroughs in the 4.0 Industrial Revolution. The existence of cloud accounting is considered to bring many advantages to the business world and it can grow rapidly in every country. The research objective is to examine an overview of cloud accounting, its development, the advantages and disadvantages of companies that utilize this technology, the inhibiting factors for the development of this technology and the concrete steps that must be taken to adapt the development of accounting information systems in Indonesia. The method used the literature study approach through the search for a number of journals and textbooks. The results indicate that it is known that cloud accounting provides many great benefits for most companies and Indonesia needs to immediately make adjustments both in terms of human resources and its regulation in response to this industry 4.0 revolution.

Keywords: cloud accounting, accounting information system, bussines

DANAREKSA PERFORMANCE ANALYSIS OF ANGGREK PRODUCTS USING ALFA JENSEN'S METHOD

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Abstract

This study aims to determine the performance of systematic returns and risks from the danareksa portfolio based on the Jensen's Alpha measurement, model adopted from the Capital Asset Pricing Model (CAPM), as for the factors that are expected to affect the performance of the Danareksa Portfolio Using Mutual Funds PT. Danareksa Investment Management (DIM) Products by using data and Anggrek product shares starting from February 2008 to July 2018 using Danareksa data, Risk Free Market (RFM) data obtained from the monthly performance index of Composite Stock Price (IHSG) as Market I and performance monthly LQ 45 as Market II and Risk Free Rate (RFree) from BI Rate divided by 12 months obtained by the results of the study with alpha jensen's model obtained the performance of Danareksa Portfolio Anggrek Products show superior performance (outperform the market), or Portfolio performance and Anggrek product shares exceed performance market (Return JCI (Market 1) furthermore, the next finding that the performance of the Danareksa Anggrek Product Portfolio also shows Superior performance (outperform the market) means that Portfolio performance and Anggrek product share exceeds market performance Return Lq45 (Market 2) and the systematic risk of Anggrek products are above the risk market systematic both IHSG and LQ 45

Keywords: portfolio performance, danareksa anggrek products, and alpha jensen's

THE IMPLEMENTATION OF ACCRUAL BASIS ACCOUNTING IN INDONESIAN LOCAL GOVERNMENTS: FOUR YEARS ON

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Abstract

1. Background and Objectives

In Indonesia, previous studies on accrual basis accounting in local governments only focused on the background of the implementation (Harun et al., 2012; Hassan, 2015), readiness to implement accrual basis accounting before its full enforcement (Harun, 2007, Widyastuti, 2015; Langelo et al., 2015; Suparman, Siti-Nabiha, & Phua, 2015), and the implementation of accrual basis accounting at the beginning of the full enforcement (Ritonga, 2015). This study aimed at filling the gaps in previous studies by presenting an analysis related to the implementation of accrual basis accounting after its full enforcement as mandated by Government Regulation 70/2010. Therefore, this study puts forward the following two questions: To what extent has accrual basis accounting been implemented in local governments? How have local governments addressed the issues in the implementation? This paper aims to examine the progress of the implementation of the accrual basis accounting system by local governments in Indonesia following its mandatory enforcement through the Government Regulation Number 71/2010 on the National Accounting Standard.

2. Methods

This study was a qualitative study to explore the progress in the implementation of accrual basis accounting in local government and the issues arising during the process. The two criteria used for the selection of the sample of the study were: firstly, local governments with unqualified and qualified opinion ratings, based on summaries of the semesterly audit results (IHPS) I of year 2018 and based on the audit results by Audit Board of Indonesia on local government financial reports (LKPD) in 2017; and

secondly, local governments that were accessible by the researchers in terms of time and distance. The triangulation approach that consists of document analysis and interviews was used in data collection. To achieve the goal, this study conducted 16 semi-structured in-depth interviews to identify important key actors in the implementation process. After the transcripts of the interview were produced, the data were reviewed and analyzed.

3. Results/Conclusion/Contribution

Local governments who earned either a “qualified opinion” or “unqualified opinion” stated that the implementation of the accrual basis accounting in their governments was only limited to the production of accrual accounting reports; the process itself was not accrual based. Even after four years of its mandatory implementation, technical issues--such as those on asset valuation and those due to shortages of qualified human resources--were still faced by the governments regardless of their obtainment of unqualified opinion rating. Given only 16 officials from nine local governments were interviewed, the results of this study cannot be generalized. Whilst Indonesia stands among the developing countries mandating the implementation of an accrual basis accounting in their governments, there has been scarce research documenting the implementation progress by Indonesia’s local governments after its mandatory enforcement in 2015. This study aims to do that and compare the progress made by the governments earning unqualified opinion rating with that by the governments earning qualified opinion.

Keywords: accrual accounting, local government, implementation development, qualified opinion, unqualified opinion

ELITE POLITICAL COMMUNICATION IN THE DIGITAL SOCIETY A STUDY OF REGIONAL ELECTIONS IN 2018, SOUTH SUMATERA PROVINCE

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Abstract

This study explains the discourse pattern of elite political communication and its feedback through social media to the public in the 2018 Election of South Sumatra. The research method is descriptive qualitative with a perspective of discourse criticism. Data collection is done by interviews and documentation. The unit of analysis was the candidate pairs of governor representatives. Interpretation of data with critical political discourse analysis of campaign material through online media, such as Instagram, Facebook and twitter, or other sites owned by candidates. Furthermore, analysis of community feedback on campaign material was analyzed as a political discourse through social media.

The results of this study indicate the increasingly strong use of social media in the process of political communication. The media becomes a market instrument for discourse on the candidates' configuration, vision and mission and programs offered by the candidates and their success team. They are increasingly aware of the importance of digital media, because it is very effective and efficient for communicating candidate activities, not only in written text, but also in images and videos. The most widely used types of social media are Instagram, Facebook and Twitter with thousands of followers. The community response is quite diverse, but in general there are two types. First, a positive response to both the candidates and the programs offered, particularly related to the construction of road infrastructure and agriculture. Second, the negative response was primarily aimed at the background of the candidates, such as the strengthening of dynastic politics,

family problems and educational background. Most responses from urban communities, because access to the use of social media is easier. Social media as an arena for elite political communication and the masses tends to be a discourse market, but has not shown the practice of political communication that can substantially improve the quality of democracy. The programs offered by the candidates are more oriented towards infrastructure development, while human resource development is not prioritized. Other research results show that the media team did not respond to comments from citizen, especially crucial issues. The reason is mainly not to cause more complex problems. But it seems that the politician, especially the media team is not ready to answer the critical voters.

Keywords: political elite, communication, digital era, social media, discourse market, election

INFLUENCE OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE TO PROVINCIAL GRDP IN INDONESIA

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Abstract

Information and Communication Technology (ICT) is important to the GRDP province in Indonesia. ICT expenditure by economic actors raising GRDP province either directly or indirectly. The purpose of this study was to describe the development of the GRDP province and ICT expenditure variables, as well as analyze the impact of ICT expenditure to the GRDP province in Indonesia. The analysis uses panel data regression analysis with fixed effect models using the data of 33 provinces in Indonesia.

The study concluded that household expenditure for telecommunications, the percentage of households that own/control of cellular phones, and the percentages of households that own/control of a computer significantly positive effect on the GRDP province in Indonesia, either jointly or partial. Instead, the provincial government capital expenditure for ICT did not significantly affect the GRDP province in Indonesia.

Keywords: expenditure, GDRP, information and communication technology, panel data

4.0 INDUSTRIAL AGE: ANALYSIS OF MANPOWER ABSORPTION MANUFACTUR INDUSTRY INDONESIA

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Abstract

Transformation of an agrarian-based economy sector makes the industrial sector as the leading sector in the economy. Industry 4.0 currently is still being developed this aims for the realization of a model that can be globally used as a reference application in various types and levels of industry. The development of the manufacturing industry sector is almost always given top priority in the development plans of developing countries (NSB). The manufacturing sector is regarded as a sector leader that drives the development of other sectors. This study aims to determine the extent of the influence of labor costs (UPAH), export orientation (EXPORT), Import Content (Kimport) on the absorption of labor. The data used are secondary data obtained from BPS with the observation period 2010-2015, while the Analysis tool using Eviews with multiple linear regression method.

Keywords: labor, manufacture industry, indonesia

DETERMINANTS OF UNEMPLOYMENT IN SOUTH SUMATERA PROVINCE USING PANEL REGRESSION ANALYSIS

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Abstract

This study analyzes the determinants of unemployment in districts/cities of South Sumatera Province over a period of 2010-2015 by examining the empirical relationship among economic growth, government expenditure, investment, population, and unemployment. Panel data regression estimation using *fixed effect model* found that there is a negative relationship between economic growth, government expenditure, and investment on unemployment. The results of this study support *Keynesian unemployment theory*. While population has a positive effect on unemployment. This finding against *the population trap theory* by Malthus.

Keywords: economic growth, government expenditure, investment, unemployment, panel regression analysis

INDONESIAN TOURISM DEMAND

Rini Yayuk Priyati

Abstract

This paper reviews the determinants of international tourism demand in Indonesia using the gravity model. We decompose the effects of GDP growth, location, trade relation, and infrastructure, on international tourism demand in Indonesia. We find that standard variables suggested by the gravity literature, such as the growth of GDP, GDP per capita, and location, are indeed important determinants of tourist flows to Indonesia and consistent with gravity model. In addition to tourist flows, we calculate the impacts of those gravity variables to other demand aspects namely the length of stay and the amount spent. When those two last dependent variables are used, contrary to the gravity model, location gives positive impact on tourist demand in term of the length of stay and the amount of money they spend while in Indonesia. Though, this can be explained since most of the high income tourists coming to Indonesia are originated from West Europe and North America.

Keywords: tourism, gravity model, Indonesia

APPLICATION OF GOOD UNIVERSITY GOVERNANCE IN STATE UNIVERSITY OF SOUTH SUMATERA AND BANGKA BELITUNG, INDONESIA

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Abstract

The purpose of this research is to know the difference of application of good university governance in State University of South Sumatera and Bangka Belitung, the state university is Bangka Belitung University, Sriwijaya University, State Polytechnic Sriwijaya, Manufacturing Polytechnic of Bangka Belitung. The components of good university governance are governance structure, autonomy, accountability, leadership and transparency. Responden from the research is structural officer in college, the analysis used different test because Bangka Belitung university is a new state university, while state university in South Sumatera is a long standing college. The result of the analysis was no significant difference between the new college with the long standing college.

Keywords: governance structure, autonomy, accountability, leadership, transparency

AGRICULTURE 4.0: THE SUSTAINABILITY OF ORGANIC FARMING

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Abstract

The purpose of this research is to revealed how the business model in organic farming is changed in this 4.0 industry era. Stakeholder analysis used in this study to generate knowledge about the relevant actors in the farm; to understand their behaviour, intentions, interrelations, and the influence they have brought on decision-making processes. This information can then be used to develop strategies for managing the farm, to facilitate the implementation of farm objectives, and to assess the feasibility of future policy directions.

Data were collected using in-depth interview and focus group discussion in one of the successful organic farm in Cipanas, West Java area. Soft System Methodology (SSM) was used in this research as a tool for management of change. Rich Picture, Root definition and conceptual model were presented to derived the actions needed for improvement in the farm.

Based on the SSM, three relevant systems were mentioned; Sustainability of the farm, social entrepreneurship practices and the green business environment. In conclusion; farmer's motivation, market availability, and food security initiatives were the major driving forces for the stakeholders to maintain the sustainability of the organic farming in Cipanas, West Java, Indonesia.

Keywords: organic farming, soft system methodology, stakeholders' analysis

THE IMPACT OF ENVIRONMENTAL TURBULENCE AND DYNAMIC CAPABILITIES TOWARDS BUSINESS UNIT PERFORMANCE AT PT INTI, BANDUNG

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Abstract

Background

The telecommunication industry is getting more dynamic in the disruption era, that is the era of industrial revolution 4.0. Therefore, the players must fight hard to navigate the tight competition as the rapid development of technology. Given the urgency to improve the performance of telecommunication providers in Indonesia, in order to encourage the telecommunication sector's contribution to a better rate of national economic growth, this study takes the theme of "The Impact of Environmental Turbulence and Dynamic Capabilities Towards Business Unit Performance (Case Study at PT INTI Bandung)."

Method

The method used in this research is descriptive survey method to describe systematically and accurately the facts and characteristics of certain fields and explanatory survey method to perform hypothesis testing procedures to answer the problem formulation and research objectives. The type of investigation in this study is the type of causality, namely research that shows the direction of the relationship between variables based on the construction research model. Observation using time scopes that are cross-sectional or one shoot, meaning that the information or data obtained is the result of research conducted in one particular time.

Expected Result

The expected result of this research is to analyze and to know: The big picture of environmental turbulence, Dynamic Capabilities and Business Unit Performance at PT INTI, Bandung; The impact of Environmental Turbulence and Dynamic Capabilities simultaneously to Business Unit Performance at PT INTI, Bandung; The impact of Environmental Turbulence partially on Business Unit Performance at PT INTI, Bandung; The impact of Dynamic Capabilities partially to Business Unit Performance at PT INTI, Bandung.

Keywords: environmental turbulence. dynamic capabilities, business unit performance

THE ROLE OF ETHICS IN THE SPIRITUALLY WORKPLACE TO REDUCE ACCOUNTING FRAUD IN BUSINESS FIRMS

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Abstract

Spirituality workplace is a workplace value which will be a spiritual value for the people in the organization, so that the people in the organization enjoy all the advantages and disadvantages that exist in their work, making them happy, making them want to actualize themselves as best as they can, until eventually becoming more productive in dealing with various jobs. The purpose of this research is to make prediction model of earnings management practice which is influenced by workplace spirituality factor with moderation of ethical orientation. This study examines the actions of earnings management seen from various aspects of behavior in the spiritual situation at the workplace, then linked with the role of ethical orientation in reducing the fraud. In this model it implies that earnings management practices not only focus on a financial perspective but viewed from the spiritual situation in the organization and the ethical orientation of its accountants.

The chosen research subject is an accountant that working for a business company in Jakarta. The sample of research is 270. Sampling method used is purposive sampling. This research data is obtained from the questionnaire distribution. The analytical method used is explanatory causal. The analytical tool used is moderate regression analysis.

The results of this study explain that the spiritual workplace consisting of meaningful work, sense of community, alignment with organizational and ethical orientation simultaneously affect toward earnings management practices. Ethical orientation is also a factor that can strengthen the role of alignment with organizational in reducing earnings management practices. So it can be concluded that a strong alignment of personal values with organizational mission and ethical behavior will cause accountants to

understand that fraudulent will adversely affect the sustainability of the business

Keyword : earning management practices, spiritually workplace, meaningful work, sense of community, alignment with organizational

THE IMPORTANCE OF HUMAN RESOURCES DEVELOPMENT TO FACE ERA OF INDUSTRIAL REVOLUTION : TRUST BASED MODELLING FOR SOCIAL SECURITY MANAGEMENT AGENCY IN INDONESIA

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Abstract

Human resources role in the era of industrial revolution is very important. To face with challenge of those era, health insurance is one of key factors to make people more competence and capable in their works activities. This study is aimed to find out how far the public trust in the Health and Social Security Management Agency/BPJS Healthcare integrated with the concept of service value, customer value and corporate image. Respondents involved in this study were 150 people. Facts in the field indicate that public trust in hospital outpatient services is not optimal. The lack of optimism is due to poor image, because the rate of users about BPJS service quality is still low. Hypothesis test results indicate that service quality has not been able to significantly influence image creation and trust. However, if viewed from the aspect of service value (the benefits felt by consumers), it shows positive results, the impact of service quality can still have a very strong influence on service value. In terms of service value that is considered positive by BPJS Hospital Outpatients, it has a strong influence on image creation and trust. Based on these findings it is necessary to conduct future research to explore more deeply the factors that influence the quality of BPJS services.

Keywords: trust, service quality, corporate image, service value

THE EFFECT OF SERVICE QUALITY ON CUSTOMER LOYALTY WITH CUSTOMER SATISFACTION AND TRUST AS MEDIATION IN IBIS HOTEL CUSTOMERS IN SURAKARTA

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Abstract

This study aims to analyze: (1) The effect of service quality to customer loyalty; (2) the effect of service quality to customer satisfaction; (3) the effect of service quality to customer trust, (4) the effect of customer satisfaction to customer loyalty, (5) the effect of satisfaction customers to customer trust, (6) the effect of trust to customer loyalty, (7) the effect of service quality to customer loyalty with customer satisfaction as a mediator; and (8) the effect of service quality to customer loyalty with the customer trust as a mediator. This study used a descriptive design and survey method with a population of Ibis Surakarta customers who have visited the hotel at least 2 times. Path analysis was used to analyze the mediating role of customer satisfaction and customer trust in the relationship model of service quality on customer loyalty. Test results on the model, with the mediating variables influence customer satisfaction and customer trust, the correlation of service quality on customer loyalty has been largely reduced by the model to influence the total. In this case, most of the influence of service quality on customer loyalty is through the role of customer satisfaction and confidence in the model. In other words, mediation is an effective customer satisfaction and confidence in the model. Customer loyalty can be driven directly by simultaneously building customer trust, customer satisfaction, and/or quality of service, but it can also be built in a way only the build quality is the best service to customers.

Keywords: service quality, customer satisfaction, customer trust and customer loyalty

IMPLEMENTATION OF ACCRUAL ACCOUNTING IN GOVERNMENT: HOW BIG ITS IMPACT ON FISCAL TRANSPARENCY?

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Abstract

Purpose – The purpose of this paper is to measure how effective the accrual basis is on the Indonesian government accounting system and its impact on the quality of fiscal transparency. Effectiveness was measured in the context of policies, people, processes and systems.

Design/methodology/approach – This research was conducted in 85 ministries, involving 149 respondents using questionnaire instruments, in-depth interviews with 77 experts, and focus group discussions (at 5 ministries). Data analysis was conducted using the Descriptive and Inferential Statistics approach with Structural Equation Modelling (SEM) method.

Findings – The results of the study revealed that although the effectiveness of the implementation of accrual accounting is still at an average level, it has a significant impact on the quality of fiscal transparency of government.

Originality/value – This study is important not only as a contribution to the limitations of the literature that measures the effectiveness of the implementation of accrual accounting systems in the public sector, but it also provides academic references in developing accounting policy models for the government.

Keywords Accrual Accounting, Fiscal Transparency, Government Financial Reporting, Indonesia

SOFTSKILLS TOWARD JOB READINESS

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Abstract

It is a kind of quantitative research. The research design is structural equation modeling (SEM). It has purpose to give information about the correlation among soft skills of communication skill aspect and problem-solving skill with job readiness as latent variable by analyzing factors of manifest variables. The method used in this research is survey. The population of this research is all the students of accountancy department of grade XII of State Vocational high school in Tangerang regency with stratified random sampling. Questioner data collected by giving a set of questions or written statement to the respondents to be answered. Research result analysis shows that soft skills of communication skill aspect and problem-solving skill give influence toward job readiness. Communication skill has a direct influence toward problem-solving skill and job readiness, while problem-solving skill also gives influence toward job readiness. The indicator of skill to articulate mind and ideas effectively (x1.1); listening skill effectively (x1.2); communication skill for many purposes (x1.3); the skill of utilize medias and technology (x1.4); and communication skill effectively in heterogenous environment (x1.5) are the manifest variables to measure communication skill (x1). Indicator of make decision skill (x2.1), job analyzing skill (x2.2), and job designing skill (x2.3) are the manifest variables to measure problem-solving skill (x2). While the indicators ethical competency (y1), knowledge competency (y2), capability competency (y3), respect about human right and value (y4) and analysis competency (y5).

Keywords: soft skills, communication skill, problem-solving skill, job readiness

INVESTMENT, EXPOR AND GROWTH GDP (CASE STUDY OF ASEAN COUNTRIES)

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ABSTRACT

The ASEAN Economic Community (AEC) was formed with the aim of achieving the perfect economic integration in the ASEAN region which is believed to provide tangible benefits for all elements of society. Export activities are needed in the AEC to increase purchasing power. Based on the background of these problems, researchers are interested in conducting research on the influence of investment and export on economic growth in countries in ASEAN. This research is more focused on national time series data on economic growth, FDI and export. This study uses a quantitative method with panel data secondary to the 2011-2015 period by combining 10 ASEAN countries (Indonesia, Malaysia, Singapore, Thailand, Philippines, Vietnam, Myanmar, Brunei, Laos, Cambodia). From T test (Partial), Based on the results, Effect of FDI on GDP, The t-statistical probability value obtained is 0.6797, then the statistical probability $\alpha = 5\%$ is $0.6797 > 0.05$. So that it can be concluded that the FDI variable partially not influences but positive significance of the GDP variable. Effect of Export on GDP, The obtained t-statistical probability value is 0.0014. Then the statistical probability $\alpha = 5\%$ is $0.0014 < 0.05$. So it can be concluded that the export variable partially influences the positive significance of the GDP variable. From F Test (Simultaneous), the calculation of F value, it is known that $F_{\text{arithmetic}} > F_{\text{table}}$ ($1720.358 > 3.18$) then H_0 is accepted and H_1 is rejected ($F_{\text{arithmetic}}$ is in H_1 reception area). Then also the probability (prob.) Of the table above is equal to $0.000 < 0.005$, then H_0 is accepted and H_1 is rejected. So that simultaneously or together the independent variables have a significant effect on the dependent variable. Koefisein Determination, the Adjusted R-Square value is 0.9979. This shows that the model is able to explain 99,79% of the dependent variable, while the remaining 0.21% is influenced by other factors outside the regression model. The influence of

export on GDP growth of ASEAN countries is good, However, the influence of FDI on GDP growth still has to be improved, this is the problem of ASEAN countries how to create good policy, Efforts to increase the interest of foreign investors to invest in ASEAN countries are needed, by building good infrastructure that will increase the GDP.

Keywords: investment, FDI, GDP, ASEAN

DIGITAL ACCOUNTING UTILIZATION ON ACCOUNTANTS, EVALUATING THE INFLUENCE OF PERCEIVED EASE OF USE AND TASK-TECHNOLOGY FIT

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Abstract

1. Background/ Objectives and Goals

Accounting staff as the subject of this research are accountants who already know the digital accounting concept and have been given an explanation of Task Technology Fit (TTF), Utilization (UT) and Perceived Ease of Use (PEU). The researcher integrates the TTF model with TAM, to see the relationship between the suitability of digital accounting technology and the task of accountants in the concept of TTF models, perceived ease of use of accounting information systems, and their influence on accountant staff in accounting information systems.

2. Methods

This research method adopts and develops from the previous research and tests the dimensions and indicators of each variable representing the TTF model and the TAM model, to determine the relationship and magnitude of influence to accountant staff in digital accounting utilization. The structure of the model used in this study is to test the hypothesis of the relationship between the impact of TTF and PEU on UT digital accounting.

Based on the processing of the data, the researcher will convey the conclusions of the researchers' results related to the assessment of the magnitude of the relationship between the TTF and PEU variables which will affect the use of digital accounting applications by accountant staff. And find out the impact of the relationship of each of these variables.

3. Expected Results/ Conclusion/ Contribution

This study was analyzed with the Partial Least Square (PLS) concept, were able to explain the relationship between variables in testing values, modeling, variable selection and data analysis and interpretation of test results. Research on the relationship and value between variables is done by collecting data in the questionnaire submitted to accountant staff as respondents, has an accounting assignment that at the time of research had not used accounting technology at work. Previously researchers have explained the concepts of TTF and TAM and provided training and brief examples of the use of online and non-online technology-based accounting applications, to provide an explanation of the forms of digital accounting in accounting work roles.

Keywords: Task- Technology Fit, Perceived Easy of Use, Utilization, Accounting Digital

THE IMPACT OF PRODUCT QUALITY, PRICE, AND LOCATION ON CONSUMERS' PURCHASING DECISION OF TOKO KOPI TUKU IN JAKARTA INDONESIA

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Abstract

The high demand of coffee brings up many brand new coffee shops. One of them is Toko Kopi Tuku. Toko Kopi Tuku is currently in great demand due to one of its viral menus, named 'Es Kopi Susu Tetangga'. Toko Kopi Tuku sells up to 500 cups in a day. This research aims to find the impact of product quality, price, and location on consumers' purchasing decision of Toko Kopi Tuku in Jakarta Indonesia. The analytical tools used in this research are: the validity test, reliability test, normality test, multicollinearity test, heterocedasticity test, multiple linear regression test, T test, F test, and R² test. The primary data is collected by distributing questionnaires to 100 consumers of Toko Kopi Tuku Jakarta. The multiple linear regression analysis shows that these three variables simultaneously affect purchasing decision. Partially, product quality variable has positive and significant impact on purchasing decision. Price variable has positive and significant effect on purchasing decision. Location variable has positive and significant effect on purchasing decision.

Keywords: product quality, price, location, purchasing decision

THE EFFECT OF TRUST, PERCEIVED EASE OF USE, PERCEIVED ENJOYMENT AND RISK ON THE INTEREST IN USING E-COMMERCE BASED ACCOUNTING INFORMATION SYSTEM

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Abstract

The present study measures the effect of trust, perceived ease of use, perceived enjoyment and risk on the interest in the use of e-commerce-based accounting information system. The population includes students at the Faculty of Economics of Universitas Terbuka from which 41 respondents are drawn. Non probability sampling is used on the basis of the purposive personal judgment of the researcher. Primary data are collected from questionnaires for which the respondents provide answers.

The questionnaires fit into correlation analysis and multiple regression analysis that runs descriptive statistics, reliability test, and validity test. The analysis proceeds with classical assumption test which includes multicollinearity test prior to hypothesis test and discussion.

T-test for partial correlation in the regression model demonstrates positive and significant effect between the variable perceived ease of use and the interest in using e-commerce-based accounting information system. The rest of the variables, i.e., trust, perceived comfort and risk, does not exert significant effect on the interest in using the e-commerce technology.

Keywords: trust, perceived ease of use, perceived enjoyment, risk and e-commerce

THE ROLE OF COMMUNICATION AND MOTIVATION SKILL IN IMPROVING STUDENTS ABILITY IN LEARNING

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Abstract

In Open and Distance Learning (ODL) System, tutors play important role as facilitator, model, reference, and knowledge resources for students, besides another open educational resources. The limited time in face to face tutorial, occupational factor of the students, make tutor must have the ability to encourage students in learning as part of pedagogical and social, as well subject matter expert as professional competence. For the young students who are still immature, tutors play important role in keep maintaining discipline and high motivation, in class and after class. Instability, impressionable, is the weakness of the young students. The necessity of qualified tutors who have skill in communication and motivation are important. In Indonesia Open University Regional Kupang, there were young scholarship students from Ministry of Research, Technology, and Higher Education, named Bidikmisi, according to the scholarship's requirements such as graduated from senior high school in latest 2 years or 18 – 20 years old, good ranked, and came from low economics family. The Study Program is Management for 25 students. In the first year of the period of 2012.2 – 2013.1, the student's GPA was low. Solved this problem, since the period of 2013.2 – 2016, the management changed tutors recruitment system, which were based on evaluation result tutors, emphasis on communication skills using variety of media, and motivation skills to encourage the students. The GPA result of students since period of 2012.2, 2013.1, 2013.2, 2014.1, 2014.2, and 2015.1 in 3 year is increased, with a value of 2,06 in the 1st year, 2,09 in the 2nd year, and 2,24 in the 3rd year. The role of communication and motivation skill is important in improving students ability in learning.

Keywords: communication, motivation, students ability

EFFECT OF PRICE, PRODUCT QUALITY, SERVICE QUALITY, AND CUSTOMER SATISFACTION ON PURCHASING DECISIONS WITH OJEK ONLINE DELIVERY ORDER SERVICE AS A MODERATING VARIABLE

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Abstract

This study aims to analyze the influence of price, product quality, service quality and customer satisfaction with the purchasing decisions of consumers who behave buying by utilizing delivery order services with the help of ordering applications. This research was conducted on consumers who order food with the help of delivery order applications provided by application-based transportation companies. In this study 260 respondents were obtained consisting of 130 for the purchase without delivery order and 130 respondents who made purchases with delivery orders. Data analysis techniques were carried out by SEM AMOS analysis.

Based on the results of data analysis it can be concluded that there is a positive influence on price, product quality, service quality and customer satisfaction on purchasing decisions. The use of online motorcycle taxi technology cannot be a moderating variable of price and product quality variables with purchasing decisions. The use of online motorcycle taxi technology can be a moderating variable of service quality variables and consumer satisfaction with purchasing decisions.

Keywords: Product, Price, Services, Satisfaction, Purchasing, Delevery

THE IMPACT BETWEEN ECONOMICS GROWTH TO ENVIRONMENTAL QUALITY IN EACH PROVINCE AS INDICATOR OF REGIONAL DEVELOPMENT IN INDONESIA

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Abstract

Global warming is a phenomenon that occurs in greenhouse gases in the atmosphere due to of various human conditions as the impact of economic development activities. The relationship between income and environmental degradation can be represented as Environmental Kuznets Curve (EKC). The data used in this research is secondary data, consisting of data of regional product domestic bruto (PDRB) per capita and environmental quality index (IKLH) data from 33 provinces in Indonesia. Because IKLH data, not environmental damage data, will prove the EKC hypothesis is whether U is not an inverted U-letter and how it affects economic growth in Indonesia's environmental quality index from every province in Indonesia. IKLH (air, water and forest cover) in Indonesia in descriptive analysis respectively in 2011-2013. This study shows that EKC is not yet applicable in Indonesia in the case of IKLH with economic growth. It can be concluded that Indonesia is still in phase 1 that is in the early stages with increasing PDRB followed by a decline in IKLH. If we look at the estimation result convinced that Indonesia will soon enter phase 2 of the Kuznets hypothesis, the economic growth is increasing but the increase of environmentally friendly degradation slows down. Therefore, it is suggested for the government to formulate policies that can increase the community's willingness to protect the environment besides increasing economic development in every province or region in Indonesia.

Keywords: economics growth, environmental kuznets curve, environmental performance index, regional development, regional product domestic bruto

TOURIST PERCEPTION AND PREFERENCE ON ISLAMIC TOURISM

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Abstrak

This study aims to analyze tourist perceptions and preferences for Islamic tourism in West Sumatra province. Respondents in this study were local and foreign tourists in the West Sumatra destination, namely Padang and Bukittingi. This research is a descriptive study with qualitative methods. The survey was conducted on 150 tourists in West Sumatra. The sampling technique used is non probability sampling with simple random. Traveler's perceptions and preferences were analyzed by gap analysis and quadrant analysis. Indicators of perception and preference for sharia tourism adapt from the indicators applied by the Ministry of Tourism and Global Muslim Travel Index 2017. The results of this study indicate that some variables of sharia tourism in West Sumatra are still low in performance even though their importance is high. But on the other hand, there is a variable with a high level of importance and also its performance has been good and has become the power of sharia tourism owned by West Sumatra. Meanwhile, there are also variables that have a low level of importance and their performance is also considered to be inadequate, namely sanitation and environmental cleanliness; conditions for proper washing facilities in the hotel and other places to stay; easily accessible tourism objects supported by bus terminal, pier, airport, Sumatra infrastructure West as a place for Muslim tourists to come.

Keywords: islamic tourism, tourist perception, tourist preference

PROFESSIONALISM DEVELOPMENT OF LECTURER: A REVIEW OF SCIENCE PHILOSOPHY

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Abstract

This paper examines the nature of the professionalism development of lecturers from the perspective of the philosophy of science that includes the perspective of ontology, epistemology, and axiology. Viewed from the perspective of ontology, development of lecturer professional has met the criteria of scientific study. That's because the object of study of lecturer professional development can be studied empirically and meet the criteria of material and formal object. From the perspective of epistemologi, lecturer professional development is an object of scientific study. Several approaches principles have been developed in the field of human resource development will be applied in lecturer professional development. And finally from the perspective of axiology, lecturer professional development can be seen from the benefit of lecturer professional development both at the level of organizations, individuals and communities.

Keywords: professional development of lecturer, ontology, epistemology, axiology, science philosophy



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