

"MAJU BERSAMA MEMBANGUN EKONOMI BANGSA"



ICEBUSS 2016
International Conference on Economics, Business
and Social Sciences (ICEBUSS)

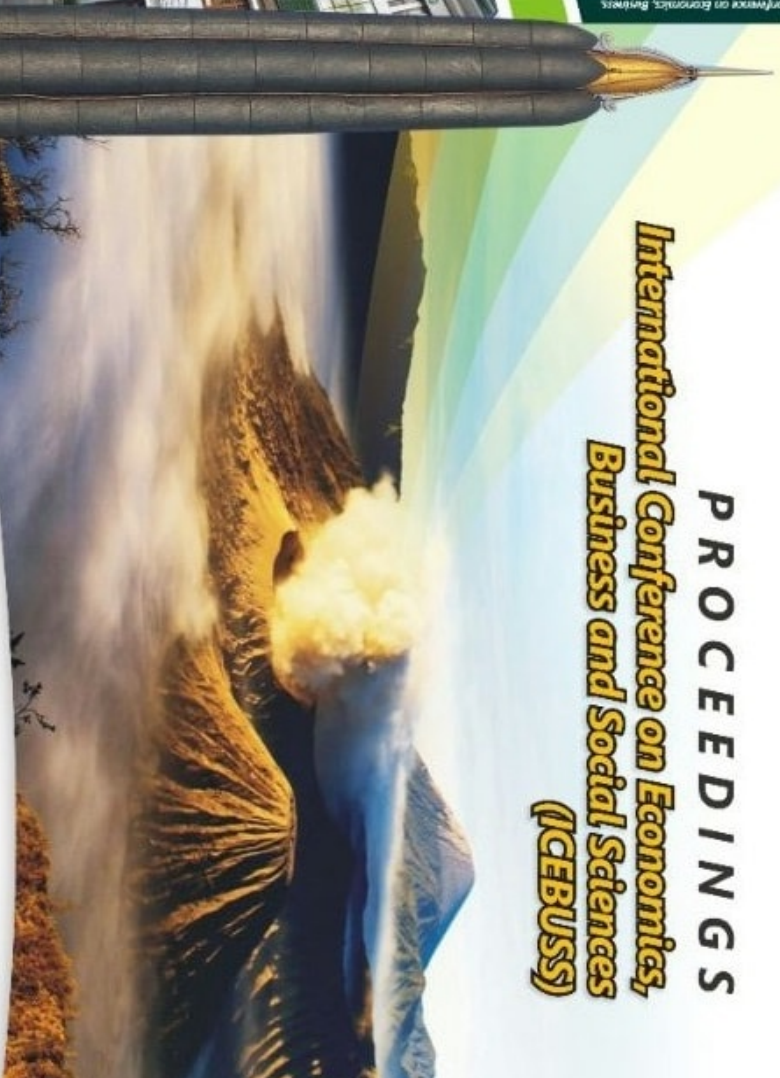
ICEBUSS 2016



FACULTAS EKONOMI
UNIVERSITAS ISLAM MALANG

VIRTUS
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FOR CORPORATE GOVERNANCE, INTEGRITY

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



Co-hosts:

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INTERNATIONAL CONFERENCE
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(ICEBUSS 2016)

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

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RECTOR'S WELCOME

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

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

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

Rector
University of Islam Malang

Prof. Dr. H. Maskuri, M.Si

SPEECH FROM DEAN

Nur Diana, SE, MSi

Dean of Faculty of Economics University of Islam Malang

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

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

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

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

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

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

KEYNOTE SPEECH

"THE GLOBAL PATTERN OF ALTERNATIVE FINANCE"

Professor Raghavendra Rau

Judge Business School University of Cambridge

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

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

PATRONS

Keynote Speaker:

Professor Raghavendra Rau (Judge Business School University of Cambridge)

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Conference Chair and Co-Chair:

Nur Diana (University of Islam Malang) – Chair

Afifudin (University of Islam Malang) – Co-chair

Scientific Committee:

Professor Raghavendra Rau (University of Cambridge)

Professor Alexander Kostyuk (Global Virtus Center for Corporate Governance, Ukraine)

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Professor Claudio Morana (University of Milan)

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Dr. Suherman (State University of Jakarta)

Dr. Fachruzzaman (University of Bengkulu)

Dr. M. F. Arrozi (Esa Unggul University)

Dr. Winarno, MM (UPN Veteran Yogyakarta)

PROGRAM

December 6 – 7, 2016, ATRIA Hotel, Malang

Tuesday, December 6, 2016

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

Wednesday, December 7, 2016

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

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December 6-7, 2016, Malang

December 6, Hours: 08.30 – 10.30

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

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

International Conference on Economics, Business and Social Sciences (ICEBUSS 2016)
December 6-7, 2016, Malang

December 6, Hours: 13.00 – 15.30

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

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

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

December 6, Hours: 15.40 – 17.40

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

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

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

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December 7, Hours: 08.00 – 10.45

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

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

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

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

Titik Kusmantini¹
Kusmantini_titik@yahoo.co.id

Muhammad Irhas Effendi²

^{1,2}Lecturer of Faculty of Economics and Business, UPN Veteran Yogyakarta

Abstract

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

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

A. Introduction

The other terms of strategic planning are "long-term planning", "company planning" and "management strategy" (Dincer *et al.*, 2006). However, the purpose of this article is not to analyze the differences in terminology. The use of the formal strategic planning term refers to defining the formal strategic planning concept proposed by Pearce *et al.* (1987); p. 658. The formal strategic planning is intended to describe the managerial process associated with the

process of determining the vision, mission, main goal of organization, strategies and policies undertaken to acquire and allocate the resources to achieve the short and long term objectives of the organization. The term of adding the word “formal” is emphasized by Mintzberg and Lampel (1999) that the strategic planning is differentiated into two types, they are “formal” and “deliberate” strategic planning which cannot be planned because the strategy can be done suddenly as an effort to respond to the changes that arise suddenly. The term “formal” reflects that the strategic planning process undertaken by the company explicitly requires a systematic procedure used to obtain the commitment and the involvement of the main stakeholder of the company that will be affected by the plans that have been made by the company.

Glaister and Falshaw (1999) concluded that despite the popularity of the strategic planning since the 1960s to the 1990s has relatively fluctuated, but most earlier strategic management research said that the strategic planning becomes a critical element and provides many benefits for the company (Ketokivi and Castaner, 2004). Therefore, the study to explore the extent of the ability of the strategic planning process and the extent of the use of the strategic development tools and techniques of the company is interesting to do, especially in the context of the natural conditions of the developing countries like Indonesia in which the economic condition is in transition. This finding will help to generalize the finding of the previous studies and it is instructive to compare the strategic planning process of the companies which are in a very well established market economy with the companies which are in the context of a transition economy.

Indonesian economic characteristic is interesting to be explored, considering that the Indonesian government focuses on the program “Glocalization” or strengthening local micro-business to more readily in the era of global competition, the effort of local economic mainstreaming based export products is also a priority program of Yogyakarta Provincial Government. The context of this policy change has motivated the researchers to conduct a comparative study of the extent of the strategic development process in the scope of SME based on the categorical type of market orientation as the company’s strategic objective.

The next part provides a brief overview of some literatures which are relevant to the strategic planning process, and the third part will present the research methods and the fourth part will present the findings and discussion. The last part of this paper will present the managerial implications and the recommendations for the future research.

B. Literary Review

1. The Conception of Strategic Planning

Capon *et al.* (1962) described the importance of rationalistic approach in the strategic management that is the importance to identify the priorities of objectives, plans and resource allocation. This is a classical view on the theory of strategic management which considers that the strategy is as a process of deliberate planning (it is called formal) that needs to be initiated by the top management (top-down) based on a rational analysis on the complexity of the industry and it is aimed in order the cohesive grand strategic configurations and the creation of the strategic decisions consistency of the company (Volberda, 2004; *Dincer et al.*, 2006).

The classical view on the strategic planning is the process of strategic planning which is built based on a set of the strategic development process steps which include: the stages of objective formulation, environmental analysis, strategic formulation, implementation and centrally control practices (Greenley, 1986). The positive relation between the strategic planning and the company performance has been done by many earlier researchers although the result of the empirical evidence of the strategic planning effect to the performance is still vague. The less strongly effect trigger by some researchers is caused by several factors such as the system formalization which requires the completeness of planning document in writing and detail (Pearce *et al.*, 1987; Kulkalis, 1991); the formalization of planning causes the high of an excessive bureaucracy (Bresser and Bishop, 1983). However, a contradictory statement is expressed by Armstrong (1982) that in the extensive literary review is concluded that the system of the formal strategic planning will create a better performance. Another study provides further evidence that a strategic planning is developed based on a conventional strategic management paradigm, much more conducive to create the organizational performance of the company (Anderson, 2004). The study notes a positive relation between the planning and the performance, especially in a dynamic and complex industry.

The debate of a formal strategic planning role does not diminish the meaning of understanding of the strategic planning process, especially in the scope of SME. Considering that the exploratory research of the strategic planning practice in SME is still lack, especially in the context of developing countries, such as Indonesia. Thus, the study of the strategic planning process that will be described is related to the time span of planning, the field or the function that develops the strategic planning process as well as a number of analysis tools and the techniques of planning done by the company.

2. The Relevance of Planning, Plan and Planner

Planning is literally interpreted as a process of preparing the strategic programs, while plan is defined as a measurable target and it is used as a guideline for the company to design the action and the number of programs that can be operated by the company concretely. Then the planning can also be understood as a process of articulation, justification and elaboration of the company's strategic decisions. The success of the planning requires thinking creatively to the planners themselves to be able to understand what they want to achieve and expand, when the time to expand the business, how much the capital and the target to be achieved and set the right time for the realization of each strategic program and action. Gleister *et al.* (2008) described three important steps in preparing the strategic programs: (a) Codification; as the process of clarification and expressing the strategy into a clear statement and can be operationalized, then the consequence of the strategic claims should be more detailed. For the example, if the long-term objectives expand the market segment with a new technology, it must be clarified specifically that the target of the market expansion reaches 35%; (b) Elaboration; as the process of making the work structure into sub-strategic program in which each of it is a set of action plans as a whole in order to achieve the strategic objectives of the company. For instance, the corporate strategy builds four new factories, so the strategic decision should be translated into sub-strategy or the functional level in HR function then the recruiting policy of new human resources is 200 employees, and so on, because the consequence affects on the planning changes to the budget, the performance control standard and the others; (c) Strategies Conversion; the strategic programming is not the only way that should be implemented consistently based on the planned program, but it should be adaptive to the environmental change, so the strategic program developed is as the impact of the conversion process of the old strategy.

4. The Tools and the Techniques of Strategic Planning

The era of the 1960s until the 1970s most of the company's senior executives acknowledged that strategic planning is recognized as "one of the best ways" to develop and implement a strategy that will give each business unit having a competitive excellence (Mintzberg, 1994) and at the time the strategic planning met a popularity triumph but since the early 1980s there was a phenomenon of a decline reaction in popularity of the strategic planning for the effects of the influence of empirical evidence on the performance of strategic planning has not been conclusive (Glaister *et al.*, 2008). The condition is triggered due to the

economic recession in 1980 and 1982, the practical evidence for the failure of strategic planning leads to a negative view on the perspective of the classic strategic management or the formal strategic planning. The doubt of opinion on the view that strategic planning should be explicit and deliberately planned preparation is stated by Mintzberg and Waters, 1985 who believe that the strategy may arise from the employee's actions without a priori intention which is based on the existing grand strategy.

Fredrickson and Mithchell (1984) also stated that the turbulent condition of business environment is also criticized that the formal strategic planning explicitly has a risk of the emergence of the stiffness procedures that will hinder the company's innovation process later. The effect in practice is that many companies do a reduction in the size of the planning department in the only certain fields which means that not all departments require a strategic planning. A contradictory statement is precisely stated by Falshaw *et al.*, (2006) and Glaister and Falshaw (1999) who stated that the era of the 1990s became the revival era of the popularity of strategic planning for their views on the importance of the development of resource-based excellence. It explicitly requires the observation of the supporting potential resources of the strategic excellence systematically, so the needs of a number of tools and techniques for forecasting the future economic value of the company need to do. Some of the analytical tools and techniques which are often developed in the strategic planning process of the company are a matrix analysis of BCG growth; SWOT Analysis (Strength, Weakness, Opportunities, Threat); Porter Industry Analysis and the others.

C. Research Method

A descriptive method is used in the study. This method is one of the most important methods and the most frequently used in researches, therefore, it is the most suitable method for this study. This method can be used to describe and explain the facts and define the real circumstances as well as to define the common and prevailing practices. It is a method that can be used to describe and explain a particular phenomenon. The study sample consists of 135 SME owners in Yogyakarta. The questionnaire is used as a tool in this study for collecting the relevant data and information because of its nature regarding its targets, methodology and community.

D. Findings and Discussion

1. Research Findings

Some characteristics of strategic planning are the attitude and the perception of the business owners on the importance of strategic planning, time span and planning and the planning procedures that have been developed by the company. The characteristic description of the last strategic planning is related to a number of planning tools or techniques used by the company. Table 1 describes about the percentage of the export orientation attitude more than the companies' local market orientation which means to have an attitude or perception that the statement of the company's vision should be written clearly, assessing to the opportunities and the threats from the outside environment of the company is essential, identifying the strengths and the weaknesses owned by the company is also important and there is a tendency to form a group that has a specific responsibility for the strategic planning process. While the characteristic of the ability to make short and medium-term objectives has been done by the entire company both export orientation and local market orientation.

Table 1. The Comparison of the Strategic Planning Characteristic

No	Does your company have	All Firms		SME's export orientation		SME's local market orientation	
		No	%	No	%	No	%
1	a written mission statement	103	76,3	76	95	27	49
2	a set of short/long term objectives	135	100	80	100	55	100
3	Assesing the opportunities and threats in the external environment	97	71,9	75	93,8	22	40
4	identifying the strenghts and weakness of your company	102	75,6	67	83,6	35	63,6
5	a group with specific responsibility for strategic planning	93	68,9	66	82,5	27	49
	The number of sample	135		80		55	

Table 2 describes about the planning items that have been created by SME with a time span of planning process are grouped into three time spans, they are short-term planning (<1 year); medium-term planning (over 1 year to 5 years), while long-term planning uses the

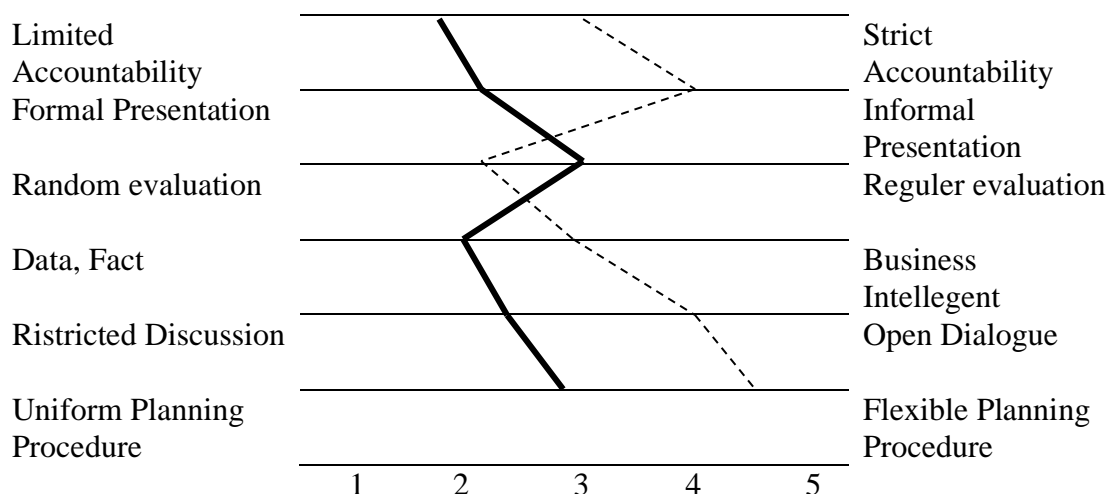
planning time scales of more than 5 years. As for the kind of planning that have been made includes the production, selling, financial, HRM, capital needs and corporate plan.

Table 2. Time Span of Strategic Planning Characteristic

	No Plan		< 1year		1 – 5 years		>5 years	
	No	%	No	%	No	%	No	%
Production Plan	2	1,4	84	62	38	28,1	11	8,5
Marketing Plan	12	8,8	86	63,7	29	21,5	8	5,9
Staffing/HRM Plan	4	2,9	50	37	76	56,3	5	3,7
Financial Plan	6	4,4	78	57,7	43	31,9	8	5,9
Capital Plan	18	13,3	36	26,6	77	57	4	2,9
Strategic Corporate Plan	35	25,9	49	36,3	45	33,3	6	4,4

The description of the planning procedure carried out by the companies' export orientation and local market orientation will be illustrated by Figure 1 which describes the finding that the companies' export orientation have a higher average value than the companies' local market orientation particularly with regard to the characteristics (1) the presentation system of financial report strictly, (2) the presentation procedure of planning informally, (3) the evaluation program is conducted at random as needed, (4) using an open dialogue in the strategic planning process and (5) the preparing procedure of strategic planning is made more flexible. However, in the strategic planning procedure is still based on the real facts and data as company's local market orientation which also has not utilized the business intelligence information because the activities of market survey or competitors evaluation in the scope of SME are rarely done.

Figure 1. The Preparing Procedure of Strategic Planning



----- SME's export orientation
 ————— SME's local market orientation

The description of the use of preparing tools or techniques of strategic planning is intended to provide an overview of the existing conditions of SMEs understanding on a number of tools or techniques that will help the companies in understanding the competitive situation or the ability of the company better, so the strategic planning developed will be able to encourage a better company's performance. Table 3 describes more detailed about the ranking of tools and techniques used by the company in the preparing the strategic planning both in the scope of SME's global or local market orientation. There are a popularity variety of tools that is used between the companies' export orientation and local market orientation. Generally three popular tools used in the scope of the SME are SWOT analysis, Value Chain Analysis and Economic Forecasting Model.

Table 3. The Use of Tools or Techniques of Strategic Planning in the SME

	All firms		SME's export orientation		SME's local market orientation	
	Rank	mean	Rank	mean	Rank	mean
Porter's Five Force	4	2,92	4	2,96	4	2,96
SWOT Analysis	1	3,55	2	3,26	1	4,02
Economic Forecasting Model	3	3,08	3	3,07	3	3,34
Value Chain Analysis	2	3,26	1	4,12	2	3,67
Financial Analysis of Competitors	5	2,02	5	1,97	5	1,92
Cognitive Mapping	6	1,92	6	1,86	6	1,68

2. Discussion

The existing condition about the characteristics of the strategic planning in the scope of SME describes the company ability of the strategic planning process. The interesting finding is that the entire sample companies have been able to make a good strategic objective clearly both short and long-term objective. Another specific finding is that there are a number of companies that have not made a mission and vision statement in writing. This condition is reasonable considering that there are a number of companies which have not formed a working team that is responsible specifically for the strategic preparation process. These findings reinforce the argument of Dincer *et al.* (2006) that the success of the elaboration of

strategies into the programs and the actions requires a creative thinking of strategic planning strategies and the absence of a specific team which is responsible for the strategic planning preparation process leads the finding of the SME's inability to make a vision and mission statement in writing. These findings are very interesting and become a consideration for the government and the business practitioners in particular the small and medium businessmen to understand that the process of codification and elaboration of the strategy becomes an important issue.

The strategic plans which are prepared annually are the production, marketing and company financial plan, while the plans which are related to funding decision, HR and corporate plan is prepared as a medium and long-term plan. The interesting finding is that there are still a number of companies which operation without the presence of planning and after having reconfirmed in the field that most types of the company's productions are the companies that produce based on the orders. Some empirical evidence of the failure of strategic planning in the creation of a better performance of the company are proven by Glaister *et al.* (2008) that is triggered by a failure in allocating the resources strategically, if the company does not have a plan at all, the performance creation is difficult to achieve.

The procedure of the strategic planning preparation in the scope of SME has a diversity if it is assessed based on the market orientation (Koufopoulos *at al.*, 2005) and the results of this study identifies that the companies' export orientation have the characteristics of more flexible planning procedure, use an open dialogue in the process of making decision, the system of financial report preparation is more strict but the evaluation is done as needed. The characteristic contradicts with the companies' local market orientation that is the planning presentation formally, with the general procedure and a system of evaluation is planned on a regular basis and reporting system is limited to the decision-making. Likewise, the decision-making process that uses a discussion is only limited to the decision-making group. The interesting thing is that the databases used in the decision-making process on the two types of companies are both based on the same data and facts that exist in the company.

The study about the tools and techniques used in the preparation of strategic planning is obtained the empirical evidence that the majority of the companies sample have known and used the tools in the strategic decision-making such as SWOT Analysis, Value Chain Analysis, Porter's Five Force and the others. However, the tools such as cognitive mapping and financial analysis of competitor are not commonly used. Fredrickson and Mithcell (1984) stated that a decision-making tool will be useful for the company to reduce the risk of uncertainty of a fluctuating environment.

E. Managerial Implication and Recommendation for the Future Research

1. Managerial Implication

The authors explain that the planning process is not a static process although the planning must be formally planned but it should be a change especially in order to reveal the truth and to combine a short-term and long-term perspective, so it is necessary to the changing strategic planning process. One way to make the strategic change is by a creative way rather than a passive way because the change itself is often unpredictable, then there are four ways which are recommended by Mintzbergs and Lampell (1999) that can be selected by the companies in order to develop a strategic planning:

- (1) through learning for interacting with others;
- (2) evolved for creating new ideas and practices with a new technology due to the competition intensity;
- (3) because the ability to explore new ways to do something and
- (4) the development of the strategy that cannot abandon the old strategy.

2. Recommendation for the Future Research

Developing a causality model of a strategic planning on the performance needs to consider the effects of the organizational context to reinforce the effect of a strategic planning on the performance. For instance, the organizational contexts that can influence the variants of the strategic planning effect are the characteristics of industry, organizational culture and the size of the company.

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