

**Proceedings of the**  
**4<sup>th</sup> Global Conference on Business and Social Sciences on**  
***"Contemporary Issues in Business And Social Sciences Research: A Dubai Initiative"***  
**(CIBSSR – 2016)**

**14<sup>th</sup> – 15<sup>th</sup> November, 2016**

**Kuala Lumpur, Malaysia**

**Global Academy of Training & Research**  
**(GATR)**  
**Kuala Lumpur, Malaysia**

**Editors:**

**Kashan Pirzada**  
**Danture Wikramasinghe**  
**Gabriel A. Moens**  
**Kamran Ahmed**  
**Musa Mangena**

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### ACKNOWLEDGMENT

Welcome to proceeding of the 4<sup>th</sup> Global Conference on Business and Social Sciences 2016, with the theme of "Contemporary Issues in Business and Social Sciences Research: A Dubai Initiative."

It was guest editors pleasure to edit the conference proceeding which contains abstracts of all accepted papers that were presented and considered for publication at the 4<sup>th</sup> GCBSS, held on 14<sup>th</sup> and 15<sup>th</sup> of November 2016 in Dubai, UAE in cooperation with international and national universities, institutes and publishers, namely, Muhammed Bin Rasheed School of Government (UAE), Cairo University (Egypt), Kalasalingam University (India), Brawijaya University (Indonesia), Asia Pacific Institute of Dispute Management (Australia), Elsevier (UK), Inderscience (Switzerland) and UUM Press (Malaysia).

4<sup>th</sup> GCBSS received a great number of abstracts for presentation, many of which high quality scholarly works. As a result, the selection panel had to make decisions with considerable care. We are highly grateful to the authors for their enthusiasm, and to the reviewers for their painstaking work. Some of the accepted papers were selected for publishing in the International Journal of Economics and Management (Scopus), Polish Journal of Management Studies (ISI & Scopus), Pertanika Journal of Social Sciences and Humanities (ISI & Scopus), Management and Marketing Journal (Scopus), Global Journal of Business & Social Science Review, an internationally refereed journal published by the Global Academy of Training & Research, the leading organizer of this conference.

The conference provided a platform for sharing novel ideas and inspiring research outcomes of the academics from different countries, including the US, UK, UAE, Italy, Ireland, Spain, Slovakia, Czech Republic, Russia, Latvia, Hungary, Finland, South Africa, Australia, Malaysia, Iran, India, Indonesia, Nigeria, Pakistan, Sri Lanka, Saudi Arabia, Egypt, Croatia, Mauritius, Oman, Turkey, China, Thailand, Vietnam, Kazakhstan and Kyrgyz Republic. It was also attended by three prominent keynote speakers: Professor Danture Wickramasinghe, University of Glasgow, UK and Professor Gabriël A Moens, Curtin University, Australia and Professor Kamran Ahmad, La Trobe University, Australia, we are grateful to them for their invaluable contribution.

We hope this conference will contribute to a meaningful paradigm shifts in business and social sciences research, in general, and the delegates' career development, in particular. Finally, we would like to thank everybody who contributed in many ways to the success of the conference, especially to session chairs and the members on organizing committee.

We wish to see you all in 5<sup>th</sup> GCBSS in Kuala Lumpur, Malaysia

#### Guest Editors:

Professor Dr. Kamran Ahmad, La Trobe University, Australia  
Professor Dr. Danture Wikramasinghe, University of Glasgow, UK  
Professor Dr. Gabriël A Moens, Curtin University, Australia  
Dr. Kashan Pirzada\* Chairman, Global Academy of Training & Research (GATR) Enterprise, Malaysia

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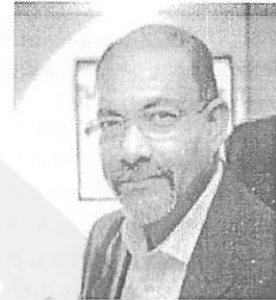


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### **Professor Dr. Danture Wickramasinghe**

Adam Smith Business School,  
University of Glasgow, United Kingdom



Danture Wickramasinghe is professor of management accounting at the University of Glasgow. He has joined Glasgow after 19 years of research and teaching at the University of Manchester and a 1 and ½ years at the University of Hull as Professor of Management Accounting and the Director of the Centre for Accounting and Accountability Research. Previously, he has taught management accounting and related subjects at the University of Colombo (Sri Lanka) and the University of Ruhuna (Sri Lanka), and had a visiting appointment at Paris-Dauphine University, France. Formerly, he was the Dean of the Faculty of Management and Finance and the Head of the Department of Commerce at the University of Colombo, and the Head of the Department of Business Administration at the University of Ruhuna. At Manchester, he was the Programme Director of M.Sc. (Accounting & Finance) programme and the Coordinator of the Management Accounting Module on the MBA-worldwide programme.

He has produced a number of research papers out of a large project funded by CIMA and has publications in international journals including *Accountability, Auditing, and Accountability Journal*, *Critical Perspectives on Accounting*, *Advances in Public Interest in Accounting*, *Qualitative Research in Accounting and Management*, *International Journal of Entrepreneurial Behavioral & Research* and *Journal of Accounting and Organizational Change*. He is the co-author of *Management Accounting Change: Approaches and Perspectives (2007)*, a social theory based management accounting text, a guest editor of the special issue on *Management Accounting in Less-developed Countries (2007)* at *Accounting and Organizational Change* and the co-editor of *Handbook of Accounting and Development (2012)*. He continues researching on management accounting issues in both advanced capitalist countries and emerging/ less-developed countries. Professor Wickramasinghe has over 25 years of experience as an enthusiastic and talented university teacher at undergraduate, postgraduate and MBS levels, has produced a number of PhDs, supervised 100s of Master's dissertations, and acted as internal and external examiner for over 10 PhD candidates. He is a regular speaker at research and professional forums, including the workshops organized by CIMA. Currently, he is the Chief External Examiner at Manchester Metropolitan University and the External Examiner at the University of Aberdeen and continues PhD supervision at Manchester.

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### Professor Dr. Gabriël A Moens

JD (Leuven), LL.M (Northwestern), Ph.D (Sydney), GCED (Queensland),  
MBA (Murdoch), MAppL (College of Law), FCI Arb, FAIM, FCL



Gabriël A Moens is Professor of Law and Director of Research, Curtin Law School. He is also Emeritus Professor of Law at the University of Queensland. Prior to his current positions he served as Pro Vice Chancellor (Law, Business and Information Technology) and as a long-serving Dean and Professor of Law at Murdoch University. He also served as Professor of Law and Head, Graduate School of Law, University of Notre Dame Australia and as Garrick Professor of Law and Director, The Australian Institute of Foreign and Comparative Law, The University of Queensland. He undertakes teaching and research in Constitutional Law, Banking Law, European Union Law, International Commercial Law, International Arbitration Law and Comparative Law. He also teaches International Business Law and European Union Law at the University of Notre Dame, London Law Centre. Professor Moens is a past winner of a University of Queensland Excellence in Teaching Award. In 1999, he received the Australian Award for University Teaching in Law and Legal Studies.

He is the Editor-in-Chief of International Trade and Business Law Review. In 2003, the Prime Minister of Australia awarded him the Australian Centenary Medal for services to education. In 1995-1996 he was a Visiting Professor of Law at J. Reuben Clark Law School, Brigham Young University, Utah. He served as a Visiting Professor of Law at Loyola University, New Orleans School of Law in 2002-2003. In 1997 and 2000 he successfully coached the T C Beirne School of Law (The University of Queensland) team to win the prestigious Willem C Vis International Commercial Arbitration Moot in Vienna, Austria. He also co-coached the winning City University of Hong Kong team in the Ninth Willem C Vis (East) Moot in 2012 and the 20th Willem C Vis Moot in Vienna in 2013. He is a Fellow (FCI Arb) and Chartered Arbitrator (CArb) of the Chartered Institute of Arbitrators, London and Fellow and Deputy Secretary General of the Australian Centre for International Commercial Arbitration (ACICA). He is also the Editor-in-Chief of the ACICA Review and is the co-author of a Commentary to the ACICA Arbitration Rules. Professor Moens is a Membre Titulaire, International Academy of Comparative Law, Paris, a Fellow of the Australian Institute of Management (AIM WA) and a Director of the College of Law Western Australia. In 1998, the Asian Development Bank, Manila retained him to train officials of the Ministry of Law and Justice of his Majesty's Government of Nepal. He has taught extensively in the United Kingdom, Germany, Belgium, Italy, Austria, Australia, Indonesia, Thailand, Singapore, Hong Kong, Japan and the United States. He is co-author of *The Constitution of the Commonwealth of Australia Annotated* (8th ed, 2012), *Jurisprudence of Liberty* (2nd. ed. 2011), *Commercial Law of the European Union*, 2010, and *International Trade and Business: Law, Policy and Ethics* (2nd ed, 2006).

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### Professor Dr. Kamran Ahmed

La Trobe University,  
Australia.



Kamran Ahmed is professor of Accounting & Finance, La Trobe Business School. He was Head of School of accounting from 2006-2010. Professor Ahmed began his academic career in Australia in 1988 at the Australian National University, and later had academic appointments at Victoria University of Wellington and the University of New England prior to joining La Trobe University in 1999. He had visiting appointments at the University of British Columbia, Exeter University, the University of Houston and Monash University.

Professor Ahmed's research interests are corporate disclosure, corporate accounting policy choice, earnings management, international accounting harmonization, accounting and reporting practices in South Asia, and microfinance reporting. Professor Ahmed has published in such scholarly journals as Abacus, Accounting and Business Research, Accounting Education, Accounting and Finance, British Accounting Review, Corporate Governance: an International Review, Critical Perspective on Accounting, International Journal of Accounting, Journal of Accounting and Public Policy, Journal of Business Finance and Accounting, Journal of Contemporary Accounting and Economics, and Journal of International Accounting Research.

Professor Ahmed has supervised several Honors, Master and Ph.D. candidates. He is currently on the editorial board of several journals including International Journal of Accounting, International Journal of Accounting, Auditing and Performance Evaluation, International Journal of Accounting and Information Management, Journal of Accounting and Organizational Change, and Research in Accounting in Emerging Economies, and has been an ad hoc reviewer for several other reputed refereed journals.

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### Professor Dr. Musa Mangena

Nottingham Business School,  
United Kingdom



Musa Mangena joined the Nottingham Business School as Professor in September 2011. Previously he was a Senior Lecturer in Accounting at the Bradford University School of Management. He has taught on a wide range of postgraduate and undergraduate modules, including Business Accounting (MBA); Accounting and Finance (MSc); Strategic Accounting (MSc); Corporate Accountability (MSc); Strategic Accounting and Management Control (Level 3); Corporate Reporting (Level 3); International Accounting (Level 3); Corporate Financial Analysis (Level 2); Financial Accounting (Level 2) and Introduction to Accounting and Finance (Level 1). He has also undertaken other academic roles including director of studies for the BSc Accounting and Finance; director of studies for the BSc Financial Planning (which he designed); Course Approval and Review; Undergraduate Programmes Committee and Doctoral Research Board.

He is a fellow of the Higher Education Academy and Chartered Secretary. Prior to joining the academia, Musa spent many years in the financial services sector where he held senior positions in different functions such as banking operations, financial markets operations and finance and administration. He also managed a US\$75 million World Bank funded project involving enterprise development in Africa, supporting small and medium-scale enterprises (SMEs). Musa is the Co-ordinator for the Money, Finance and Risk (MFR) Research Group and is a member of the Research Policy Group (RPG).

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128.	CIBSSR-00274	Class Room Arrangement through Computer: New approach
129.	CIBSSR-00275	Concept Formation Teaching Model: An Innovation in Teaching
130.	CIBSSR-00516	When Serious Issue Became A Joke
131.	CIBSSR-00344	Dual Working Couples: Blessing Or Burden
132.	CIBSSR-00528	Effectiveness of Self-Regulated Learning Training in Order to Enhance Self-Directed Learning Skill of Acceleration Students at MTsN 1 Malang
133.	CIBSSR-00500	Influence Of Age And Education On Purchase Intention Of Food Labeled Halal Among Indonesian Muslim Mothers
134.	CIBSSR-00529	General Characteristics of Shanghai Jazz Music Recorded from 1930 to 1949
135.	CIBSSR-00511	Performance management model: A Study in Thai public higher education institutions
136.	CIBSSR-00546	Detroit's Successful Redevelopment: Promising or Merely Perception
137.	CIBSSR-00562	Accessibility and Automobile Dependency in the United States
138.	CIBSSR-00363	Black gold has fallen?: No more gambling on the prices

## 4<sup>th</sup> Global Conference on Business and Social Sciences



Conference Homepage: [www.gcbss.org/cibssr/index.html](http://www.gcbss.org/cibssr/index.html)



139.	CIBSSR-00559	Social Integration Of Vietnam Women Married Foreigners (Case Study Penghu and Taipei, Taiwan)
140.	CIBSSR-00532	Dryland Farmers Access to Productive Resources (Case Study in Wonogiri)
141.	CIBSSR-00567	Greenwashing and its impact on consumer confidence – case study of Slovak republic
142.	CIBSSR-00574	Green Marketing vs. Greenwashing. How to protect against Negative Impact of Greenwashing?
143.	CIBSSR-00575	Success of prediction models in Slovak companies
144.	CIBSSR-00577	The assessment of client creditworthiness using predictive methods based on multivariate discriminant analysis
145.	CIBSSR-00212	A Study On Behavioural Aspects Of Retail Investors For Investment Decision Making In Telangana State
146.	CIBSSR-00502	A comparative study on professionalization of political practice globally: A Systematic Review of published data
147.	CIBSSR-00442	In Search of Happiness: Do university students give importance to social relationships or academic success?
148.	CIBSSR-00230	Religious Coping Among Terminal Cancer Patients In Pakistan
149.	CIBSSR-00544	Transcendental and Social Accountability In Productive Waqf Assets
150.	CIBSSR-00161	Analysis Of ERP System Implementation Readiness Of Province Government In Indonesia
151.	CIBSSR-00218	Effect Of Audit Quality To Relations Of Other Comprehensive Income (OCI) With The Relevance Of The Accounting Information Value, And Information Asymmetry (Study on Companies in Indonesia)
152.	CIBSSR-00222	Development Model of Islamic Micro Finance Institutions with Data Envelopment Analysis Approach, Outreach Model of Reducing Poverty, Financial Sustainability and Social Capital Performance (The study on Islamic Micro Finance Institution BMT (Baitul Maal Wat Tamwil) and KJKS (Koperasi Jasa Keuangan Syari'ah) in West Sumatera)
153.	CIBSSR-00472	Relationships of Directors and Government Ownership on Voluntary Risk Disclosures: The Case of Shariah Compliant Companies in Malaysia
154.	CIBSSR-00268	The Impact Of Intellectual Capital And Corporate Governance On The Performance Of Bank In Indonesia
155.	CIBSSR-00272	Homo Islamicus And Sharia Enterprise Theory: Bridging The Interests Of All Stakeholders
156.	CIBSSR-00392	Asymmetric Spillover effect inter sectoral indices in Indonesian Stock Market
157.	CIBSSR-00133	The ARIMA Model For The Indonesia Stock Price

## 4<sup>th</sup> Global Conference on Business and Social Sciences



Conference Homepage: [www.gcbss.org/cibssr/index.html](http://www.gcbss.org/cibssr/index.html)



158.	CIBSSR-00333	Profit and Loss Sharing System; The Solution for The Trade-off between Banking Profitability and the Economic Efficiency of Intermediation
159.	CIBSSR-00162	Does Government Quality Spending can reduce Poverty in East Java Province?
160.	CIBSSR-00165	Role of Institutional Economics in Minimizing Industrial Waste Water
161.	CIBSSR-00380	The Relationship Between Strategic Management, Employee Engagement To Gain Customer Satisfaction And Customer Satisfaction Dimension (Newest Empirical Approach 2013-2015): A Conceptual Model
162.	CIBSSR-00420	The Impact of Financial Development and Economic Growth toward Poverty Reduction in Indonesia
163.	CIBSSR-00243	The Role of Organizational Culture and Human Resource Management Practices Strengthening the Effect of Leadership on Knowledge Sharing
164.	CIBSSR-00203	Local Taxes and Pro-cyclical Fiscal Policy in Indonesia
165.	CIBSSR-00435	Revealing the Accounting Practice of Debt-Receiveable Accounts at the Majapahit Kingdom Era (In 1350)
166.	CIBSSR-00309	The Readiness Of Local Government To Implement Accrual-Based Governmental Accounting Standard
167.	CIBSSR-00586	Probability of Exporting and Heterogeneity: An Empirical Case in Indonesian Textile and Apparel Firms
168.	CIBSSR-00526	The Effectiveness of Information Architecture Design towards Brand Equity (GO-JEK Customer Surveys in Bandung)
169.	CIBSSR-00428	The Influence Global Stock Index And Economic Indicators Of Stock Investment Decision By Foreign Investors In Indonesia Stock Exchange
170.	CIBSSR-00310	Corporate Social Responsibility As A Means Of Performance Enhancing : Case Study Of A Cement Plant In Setif (Algeria)
171.	CIBSSR-00520	Child Migration: Risk And Protection Factors In Developmental Age
172.	CIBSSR-00538	Formalizing The Investment Selection Process of the Development Bank of Kazakhstan
173.	CIBSSR-00295	The Critical Review Of The Westernized Late Ottoman Empire Education System In A Cinematic Context With A Education Related Focus

## 4<sup>th</sup> Global Conference on Business and Social Sciences



Conference Homepage: [www.gcbss.org/cibssr/index.html](http://www.gcbss.org/cibssr/index.html)



174.	CIBSSR-00188	The Development Of A Regulatory Framework For Muslim Friendly Hospitality Services In Malaysia: Issues And Challenges
175.	CIBSSR-00589	Importance Of Emotional Social Intelligence At Workplace: A Case Study On L&T Dubai
176.	CIBSSR-00563	An Understanding of the Relationship between Working Capital Management, Profitability and Capital Structure
177.	CIBSSR-00551	Mapping Enforcement Agency Integrity: Evidence from the Royal Malaysian Police (RMP)
178.	CIBSSR-00572	Social Support As A Norm Predictors For Catharsis In The Life Of A Student Athletes
179.	CIBSSR-00573	Work Motivation Needs And Job Commitment Among Expert Teachers
180.	CIBSSR-00153	Analysis Of Industrial Sickness With Reference To FCIL
181.	CIBSSR-00578	Performance trends in youth entrepreneur's capacity prerequisite for the entrepreneurship development of Latvia
182.	CIBSSR-00556	Financial Distress Prediction using Bankometer Model on Islamic and Conventional Banks in Indonesia
183.	CIBSSR-00557	Business Model Of Islamic Microfinance: Indonesia Case
184.	CIBSSR-00566	Business Model Islamic Perspective: Practising Of Baitul Maal Wattamwil (BMT) Sidogiri East Java Indonesia
185.	CIBSSR-00582	Islamic Model Of Corporate Governance At The Islamic Boarding School
186.	CIBSSR-00459	Who Stole Me? Identity Theft on Social Media in the UAE
187.	CIBSSR-00306	Agro-Industry Value Chain of Green Products Processed Aloe Vera in Pontianak
188.	CIBSSR-00432	Impact of Perceived Quality on Brand Loyalty : the Role of Brand Relationship on Omnichannel Retail Industry
189.	CIBSSR-00367	The Importance Of Quality Management System At The Hospital Using The Method Of Statistical Tables
190.	CIBSSR-00411	Cellular Manufacturing Problem - A Graph Theoretic Approach
191.	CIBSSR-00433	Psychological And Academic Self-Concept Among Non-Arabic Speakers
192.	CIBSSR-00458	Strategy On Promoting Students To Communicate In Communicative Language Teaching Of Arabic Classroom
193.	CIBSSR-00283	Political Communication Factors Affecting University Students' Political Participation

## **An Eye View of Technical Communication in English Language among Engineering Students in Southern Tamil Nadu (India): An Analysis in the Postmodern Era**

**A. Hariharasudan <sup>1</sup>, Dr.S. Robert Gnanamony <sup>2</sup>, Dr.S. Raja Ram <sup>3</sup>**

<sup>1,2,3</sup> Kalasalingam University, Krishnankoil, India

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### **ABSTRACT**

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The aim of the research is to cheer the Engineering Students in Southern Tamil Nadu to do participative learning of the English language and facilitate them in obtaining English communication skills for their development in Career Orientation, Entrepreneurship, Placement Training, and Global Competencies. This article is based on the quantitative approach. The targeted people focused in the research comprises Engineering Students, Professional Engineers, Placement Trainers, English for Science and Technology (EST) practitioners, English Language Teachers, Recruiters/HR People who are in Engineering decorum participates in this study. The sample size that has been chosen for this research is 300. The primary data is collected from structured questionnaires. It is analyzed by various statistical tests in SPSS (Statistical Package for Social Sciences) and AMOS (Analysis and Moment Structure) software. The study helps to identify the skill sets of Engineering Students need in order to be successful as students and as professional engineers in future, to assess the existing Engineering curriculum and take some measures to bridge the gap that exists. This paper will fabricate and determine outline for the development of Engineering Students in Southern Tamil Nadu, India in the Postmodern Era and encourage them for improving their career orientation. It is believed that study will have an impact on curriculum planners, EST course designers, EST practitioners and future engineering students. Some other researcher may carry out a research in that area and contribute optimistically to the field of English Language Teaching.

**Keywords:** Southern Tamil Nadu; English Language among Engineering Students; Postmodern Era

## Feministic Analysis of Arundhati Roy's Postmodern Indian Fiction: The God of Small Things

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### ABSTRACT

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The aim of the research is to identify the feminism in the postmodern Indian Fiction The God of Small Things. The researcher has planned to investigate the text systematically for seeking feministic values. Gender bias and feminism are relevant themes explored by postmodernists. Arundhati Roy portrays the predicament of women through her female characters belonging to three generations in this novel. The researcher has planned to use Gender bias and Feminism as a tool in the postmodern perspective. Feminism and gender bias is the branches of the postmodern tree. Step by step analysis of patriarchal ideology will be scrutinized. In the novel a sense of antagonism and division also infuse the difference senses of identity among different generation of women. It also generates a line of clash between the older and younger generation. The women of the older generation, Mammachi and Baby Kochamma accept to function by the rules of the established social custom. But Rahel and Ammu, the younger generation, become inspirational figures to think about the processes of liberation and social alteration. Family and political customs play a key role in disadvantaging women. Social constrains are so build as to sanctify the persecution of women. This is because in most of the civilizations, social structures are basically patriarchal. Arundhati's novel challenges this position, though feminism is one of the many strands in the novel. Women all over the world nationally, regionally and globally may be able to embrace the powerful message of feminism and be able to create a positive meaning of their own womanhood and femininity after reading this paper.

**Keywords:** Postmodern Indian Fiction; Feministic Analysis of Arundhati Roy; Gender bias

## Development and *Shari'ah* issues of the *Takaful* industry in Malaysia – Effects of the Regulatory Framework on the Implementation and Growth

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### ABSTRACT

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*Takaful* industry in Malaysia has grown rapidly since the establishment of the first *Takaful* operator in Malaysia in 1985 with the enactment of *Takaful* Act 1984. Since then, Malaysia's *Takaful* industry has gained momentum and recognition as a significant contributor to Malaysia's overall Islamic financial system. The *Takaful* industry has been expanding, but we have been experiencing an influx of mergers and acquisitions (M&A) resulting in more foreign insurers tapping into the *Takaful* market which is already populated by many foreign players. The reasons include the need to lower acquisition costs through achieving economies of scale as distribution is the key for *Takaful* operators to improve their combined ratios (many are above 100%) and boost profitability. *Takaful* operators are being challenged by greater transparency and regulatory oversight which requires increased reporting and self-disclosure exercises that will necessitate greater investment in technology and information management. This paper aims to discuss and analyse whether the participation of long-established conventional insurance conglomerates will be positive towards the development of the *Takaful*, particularly in the aspect of the operators' compliance towards *Shari'ah* requirements.

**Keywords:** Islamic finance; Islamic Financial Services Act 2013; merger and acquisition; *Shari'ah* compliance; *Takaful*.

## **Institutional preparedness for e-governance in Indian Affiliating Universities: A study on the views of Administrative Faculty**

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### **ABSTRACT**

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Several e-governance initiatives have been carried out in various sectors, some of them are successful, some are partially successful and some are not successful. In the field of education, the major initiative is in the process of teaching and learning, and not much has been done in introducing e-governance in the administration of Affiliating Indian Universities in India. This study aims to find out the preparedness for introducing e-governance in Indian Affiliating Universities from the context of administrative faculty. The data is collected through intensive interview and questionnaire and analyzed using factor analysis. This study concludes that the institutional preparedness and the general atmosphere for implementation of e-governance at various levels in the Indian affiliating universities are encouraging.

**Keywords:** E-Governance, Affiliating Universities, Administrative Staff, Factor Analysis.

## Initiating Ihsan Concept in The Perspective of Shari'ah Corporate Social Responsibility

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<sup>1,2,3,4</sup> The Faculty of Economics, University of Jember, Indonesia

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### ABSTRACT

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The objective of this study is to propose an idea of how the concept of *ihsan* implemented in company's shari'ah Corporate Social Responsibility (CSR). *Ihsan* as a concept in Islam can be assessed from several approaches, i.e., normative approach, theoretical approach and empirical approach. CSR activities of company aim to provide welfare to stakeholders, but many theories propose different points of view about stakeholders. Entity theory argues that stakeholders are the shareholders only, while enterprise theory holds a broader view that stakeholder are not only the shareholders, but also there are other stakeholders. Meanwhile, shari'ah enterprise theory states that stakeholders include God, human and nature. The difference among theories motivates every company to implement CSR activities based on the concept of *ihsan*. Results of this study show that the implementation of CSR based on *ihsan* concept could provide shari'ah value added.

**Keywords:** Corporate Social Responsibility; CSR; Ihsan Concept; Shari'ah Corporate Social Responsibility.

## Ethical Sensitivity Perception Of Accounting Students: Is the love of money and greed as the root of unethical attitude?

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### ABSTRACT

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This research aims to investigate the influence of love of money and greed to an individual's ethical sensitivity. The samples used are 100 students of accounting at Jember University. Path analysis will be used to test the hypotheses. The results show that there is influence of love of money to greed. Theoretically, when one has fulfilled his primary needs, one is able to survive. But human beings are not easily satisfied and thus they always want to gain more. Someone who loves money will be glad when they own money since they think that money can give them the comfort of life and use the money as they want to. Those are the reason that prompted them to think that money is everything and getting obsessed by it. However, it is nowhere found that the love of money influences the ethical sensitivity of an individual, and neither does greed. The reason for this result could be because university students are not yet entered working environment that often tempting people do unethical attitude. For university students, money, in the meantime, is not really important because they have only small needs; therefore there is no pressure for them to earn big money. Thus, their point of view to earn money is still idealistic or even very normative.

**Keywords:** Love of Money, Greed, Ethical Sensitivity

## The Influence of Individual Rank, Working Experience, and Firm Size on Professionalism and the Output of Internal Auditor

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### ABSTRACT

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The enterprise crime scandal occurred in the United States' and Indonesia companies are the responsibility of management. One of the factors causing these crimes is the ineffective functioning of the internal auditor. Organization of the internal audit profession believes that the internal audit function (internal examiner unit) is effectively able to offer a significant contribution in improving the corporate governance, risk management and management control. Internal auditor is an important support for the commissioners, audit committee, board of directors and senior management in establishing the foundation for the development of corporate governance. This research is aimed to obtaining empirical evidence and better understanding concerning the influence of individual rank, work or job experience, and firm size on professionalism and the output of internal auditors of public companies listed at the Jakarta Stock Exchange. This research is expected to contribute on the premise about the scientific development of accounting area, to improve or complement the auditing theory in an attempt to improve the quality of audit services, in particular professionalism in auditing. For corporations and professionals, this research is expected to contribute on the setting of strategic plan in order to improve professionalism and company's internal auditor performance.

*Keywords:* Internal Auditor; Indonesia companies; Jakarta Stock Exchange.

## Political and Legal Challenges in Reforming the Structures of Indonesian Bureaucracy

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### ABSTRACT

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The purpose of this paper is to identify challenges to the reform of the Indonesian public sector, particularly in the area of institutional reform, and ascertain the extent to which political and legal aspects influence such reform. In addition, this study will propose a legal framework for establishing effective and efficient government organizations. The large structure of the Indonesian public sector has significant potential overlapping functions between institutions, which results in ineffective and inefficient governance. Reforming government institutions in Indonesia often faces political and legal obstacles. In the past, politicians or high-level officials have sometimes resisted reform measures in the interests of preserving their position in the administration. Moreover, there are laws which provide for the preservation of certain ministries or agencies; reforming these often involves difficult political processes.

*Keywords:* Bureaucracy; Reform; Legal; Politics; Administrative; Reorganization

**The Effect of Public Sector Performance (The Customer Perspective) on the Tangible Quality of Service at the Regional Office of Directorate General of State Assets (DJKN) West Kalimantan**

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**ABSTRACT**

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This study is important because it wants to test and analyze the performance of the public sector from the perspective of the customer that government agencies, Directorate General of State Assets (DJKN), can determine the factors that influence performance. This research is to see and assess the extent to which government agencies can consistently maintain the performance that it provides in the customer perspective. Moreover, it also aims to examine and analyze the effect of tangible service quality: procedures, time of service, cost of service, service staff, and the condition of the office or facilities to public sector performance using multiple regression analysis to test the hypothesis. This study uses purposive sampling method, and obtained 58 respondents who are clients of DJKN Regional Office of West Kalimantan as the study sample. The results showed that the service time and the conditions of service of the office or facilities significantly affect on the customer's satisfaction of DJKN Regional Office of West Kalimantan. While the service procedures, cost of service, and the service staff did not significantly affect the customer's satisfaction of DJKN Regional Office of West Kalimantan. The implication of this study is the DJKN Regional Office of West Kalimantan in improving the performance requires improvement in some aspects related to the customer's perspectives those are: giving socialization to customers about the procedures, time and cost of services existed, improving the employee's competence through education and training, and maintaining the atmosphere of the office to be constantly comfortable and safe, and conducting complete and adequate facilities.

*Keywords:* Good Governance, Customer Perspective, Tangible Services Quality, Public Sector Performance, Customer Satisfaction

## Leaders We Prefer: Perspectives from Four Malaysian Gen Y Employees

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### ABSTRACT

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The current workforce in Malaysia is experiencing changing employee demographics. Generation Y, those age 34 years and below (born in 1980 – 1999), makes up to nearly half of the labour force today. They will be playing a vital role in the Malaysian labour market by helping to spearhead the country's future economic growth. However, a dilemma confronting leaders today is the limited understanding when leading the Gen Y and it is ironic that organisation's future vitality is dependent on its ability to work effectively with Gen Ys. Although Gen Y characteristics and needs are documented in existing literature, leadership preferences and approaches that best support such needs are not clear. Thus, the purpose of this qualitative study was to explore the leadership dimensions preferred by Malaysian Gen Y employees in the private sector. In this study, 4 participants were purposely selected based on certain criteria. In depth semi structured interviews were conducted with the intention to obtain real life experiences of the participants. It was found that the participants of the study preferred leaders who are (i) competent and knowledgeable; (ii) give guidance and develop employees; (iii) personable and caring; (iv) trust and respectful of other; (v) provide direction; and (vi) lead by example.

**Keywords:** Generation Y, Leadership, Malaysian Employees, Private Sector, Qualitative Method

## Hey Stress, I Stress To De-Stress Me From Distress: A Study On Indian Police Constables

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### ABSTRACT

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The aim of the paper is to depict the hypothetical frame work of police stress, and coping procedures. The ideas that make up this system can be used in the appraisal, intervention, and assessment of the police stress reaction and the coping forms utilized after a stressful situations. 492 Tamil Nadu state police constables were chosen randomly. Information were gathered utilizing two self-report questionnaires which includes questionnaire related to police stress and coping strategies. Researcher measured the reliability and validity of the multiple-item research scales by analysing the measurement model using confirmatory factor analysis. Correlation analysis investigative the relationship between police stress and coping strategies, it found that it was positive and significant. Further, researcher used the SEM approach to test the relationship between police stress and coping strategies. SEM approach concludes that overall police stress influences self-supported emotional focused coping strategies positively and that overall police stressors have a positive influence on social supported emotional focused coping strategies. Furthermore, there is a positive influence among overall stress and problem focused coping and avoidant coping strategies. The outcomes can be utilized to help researchers and policy makers foresee police work execution and help government consider police's identity attributes.

*Keywords:* Police stress, Coping strategies, Active copings, Emotional copings, Tamilnadu police.

## Improving Supply Chain Performance through the Implementation of Supply Flexibility

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### ABSTRACT

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The operating system of manufacture has been increasing from time to time. Challenging business competition coupled with the ever-changing business environment are primary factors that companies must be able to improve production efficiency and effectiveness. Supply chain management is one of the business practices in operation management that emphasizes on integrating and coordinating of product and information flows from suppliers to end costumers. The rapidly of changing market-demands have to be faced with a flexible supply chain management to reach market acceptance. The key to successful supply chain management also depends on supply flexibility; given the smooth flow of materials and parts will define the whole manufacture operation. This study aimed to analyze the impact of supply flexibility on supply chain performance. Supply flexibility consists of two variables, namely supplier flexibility and supply network flexibility. The research was conducted by taking samples from the garment industry in Indonesia. As the results of this research, we found evidence that supplier flexibility affects the supply chain performance, while supply network flexibility does not affect the supply chain performance.

*Keywords:* Supply Chain Performance, Supply Chain Management, Supply Flexibility, Supplier Flexibility, Supply Network Flexibility.

**Collaborating and Sharing Knowledge Through Building  
Organizational Learning Culture and Knowledge Management  
as Determinant Key Factors to Face the Challenge of Open  
Education in Global Era**

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**ABSTRACT**

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Global education requires higher institutions to improve their competitive ability. Open education through its uniqueness can organize distant education as well as spread knowledge and share information on open distance learning. The existence of qualified teaching staffs become the key to success of open education institution. The case of Universitas Terbuka provides evidence that how far each department is trying to improve performance to create quality and equitable education: flexible, open and online. The key is that learning culture has to be built which will have a positive impact to the knowledge management. By involving 99 lecturers from four faculties at Universitas Terbuka and using SEM-PLS tools, this study found the fact that the knowledge management is influenced by organizational learning culture, and knowledge management gives a positive impact to the department's performance. Leadership functions to reinforce and to support the creation of learning environment. However, organizational culture cannot influence performance. Future research can be directed to study factors that can affect the building of a good organizational learning culture.

*Keywords:* Open Education, Knowledge Management, Organizational Learning Culture

## Revaluating the Intelligence Definition of Business Intelligence

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### ABSTRACT

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Business Intelligence has little bearing with the graphs and dashboards of traditionally defined Business Intelligence; rather it is all about experience and sound judgement of the person at the helm of the decision-making process. In line with this view, we evaluate and subsequently reposition the current definition of Business Intelligence in the literature. The initial development of the data, information, knowledge and wisdom (DIKW) hierarchy excluded intelligence and therefore never questioned the accepted definition of Business Intelligence. The extended DIKIW hierarchy includes intelligence and raises a question about the definition of intelligence in Business Intelligence. This paper positions the existing definition of Business Intelligence as Business Information instead, and redefines traditional Business Intelligence. The impact of the new definition of Business Intelligence is that it changes it from belonging to information science into a human behavioural science and profiling concept. It does not do away with the existing work in the literature but it redefines Business Intelligence as belonging to the realm of Business Information.

**Keywords:** Business Intelligence, DIKW hierarchy, DIKIW hierarchy, Knowledge Management.

## Analysis Performance Management System

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### ABSTRACT

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Aggressive competition which is characterized by the emergence of many new companies and technological advances make business competition is becoming increasingly globalized. In addition, many companies began to rearrange the strategy of competition in anticipation of the era of free trade with a review of the objectives of strategic companies that are based on the needs of the international market, a comparison with companies that have the best performance in the world, as well as evaluating intense the internal competency of the company own. Key to winning this competition is through innovation. This research is a study to see how big a role the company's strategy, cross-functionality, market intelligence, employee motivation and company performance. The purpose of this paper is to analyze the factors that play a role in the performance management system. The company's performance as a form of evidence that companies use resources efficiently, focus on continuous improvement and organizational effectiveness. The method is performed by distributing questionnaires and respondents were given the opportunity to provide input to the company which then will researchers to convey to family companies that made the object of research. respondents expect companies can better understand the expectations of employees so always make sustainable improvements in order to improve the performance of the company itself.

**Keywords:** Analyze Performance Management System

## Risk Behaviors of the MSM in Thai Commercial Sex Market: Using insights from Behavioral Economics

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<sup>2</sup> Department of Economics, Chulalongkorn University

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### ABSTRACT

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This paper looks at the behavior of female sex workers (FSW), male sex workers (MSW), clients seeking female sex workers (CFSW), and clients seeking male sex workers (CMSW) in the commercial sex market under the conditions of asymmetric information. We design an experimental game model for the situation in which both sex worker and client do not know whether their partner is HIV-free or HIV infected. The objectives of our model are to find probability of all possible outcomes and to test their behavioral bias. The Nash equilibrium solution informs us that safe sex or sex with condom is a rational strategy for those who are HIV-free and risk averse type, while behavioral bias for sex without condom is still possible for those who are HIV-positive or risk lover, given that client offers significantly higher incentives usually in the form of a tip. Lastly, using the data collected from a field survey of sex workers and clients conducted in Thailand by the authors in late-2014, the paper finds that the group of male who has sex with male (MSM) is most likely to take risks, both clients and sex workers. When the information is double asymmetry, none of the CFSW has a willingness to negotiate for sex without condom, while 13.88% of the CMSW is still willing to negotiate for sex without condoms. Regarding the sex workers, there is a small probability that FSW may accept unprotected sex when offered a tip of Baht 5,000 or above, while more than 30% of the MSW accepts unprotected sex when offered a tip of Baht 5,000 or above and some negotiate for more if be offered at 500 Baht. Overall, the results of this paper suggest that MSM populations, both clients (CMSW) and sex workers (MSW), are at greater sexual risk from the point of not using condoms consistently and/or behaving in a reckless way.

*Keywords:* AIDS/HIV, Asymmetric Information, Behavioral Economics, Commercial Sex, Risk Behaviors.

## A Review of the Relationship between Organic Products and Individuals' Subjective Well-Being

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### ABSTRACT

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The pursuit of happiness has interested researchers from many different social scientific disciplines including economics and psychology. Psychologists examine some determinants relating to individuals' mind and behaviour such as socio-demographic, and personality. Economists incorporate the studies to include the effect of economic determinants such as income. The objective of this paper is to review the literatures on the linkages between consumption and individuals' subjective well-being, focusing on organic products. With an aim to explore to a relatively new area of happiness economics, the relationship between individual happiness and economic determinants other than income, namely consumption types, is considered. The types of consumption do not gain as much investigation as income and little is known about their relationship with SWB, especially in a developing country context. Specifically organic products are thus the focus of this study. This paper provides a detailed review of related literature. The evidence suggests that consuming organic helps to reduce the body's total toxic burden and reduce pesticide buildup. Health and environment conscious consumers care about the desired state of well-being and put forth an effort to maintain a healthy. The result shows there is positively influence attitude toward buying organic products. The implication of the study is not to become a food conceit, but to create that vital connection between the feelings and choose foods that support SWB and develop sense of vitality. Sustainable living is about the pursuit of happiness. The new sustainable farmers are not only helping to create new sustainable systems of farming and food production, they are also helping to understand the economics of happiness.

*Keywords:* Consumption, Happiness economics, Organic products, Subjective well-being, Sustainable happiness.

## Unmanned Aerial Technology: What Delays its Economic Influence?

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### ABSTRACT

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Unmanned aircraft technology forms the paradox of a capable technology yet a disabled industry. This accurately describes the status of the diffusion of unmanned aerial systems into markets and societies. Several efforts are being made to accelerate the adoption of unmanned aircraft, the progress is not up to the expectations yet though. While the reasons behind this slow diffusion is somehow not very clear, it seems connecting certain dots may yield a more vibrant feeling. On the one hand, policy makers and industry leaders seem not to be strategizing in the manner they are handling drone-related issues. On the other hand, academics are apparently not as active as they are on researching other technologies leaving behind numerous areas untouched which may contribute to boosting the contribution of unmanned aircraft industry to the economy. This research investigates the issues delaying the diffusion of unmanned aerial technology from a socio-economic perspective and proposes recommendations for the advancement of its industry.

**Keywords:** Unmanned Aircraft, Drones, Technology Diffusion, Economy, Regulations.

## Uncover Factors Affecting the Profitability of Small & Medium Enterprise (SME) in Indonesia

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### ABSTRACT

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Small and Medium Enterprise (SME) has an important role in sustaining economy of regions or countries. In Indonesia, as in many other countries, SME not only contributes to the economy, but has shown its social resilience during economic downturn, when many large scale businesses were collapsed. This research will join an attempt to reveal (financial and non financial) factors determining the success of SME in Indonesia. We will adopt multiple regression methods to analyze the effects of various financial and non-financial factors to the profitability of the SME. At the first stage, we will analyze the financial factors that presumably will affect the SME's profitability. At the second stage, we will add the specific SME's factors, including gender, ownership involvement, link to larger business, etc. to investigate the roles of non-financial factors to the success of SME. The results will be important for the SME to strengthen its strategy not only focusing on financial factors to increase its performance. Additionally, this research will provide additional information for the financial institutions, banks or government agencies, so that they can modify their efforts and programs to match the needs of the SME better based on financial and non-financial aspects.

**Keywords:** SME, Financial, Non Financial, Key Success Factors.

**The Relationship between Foreign Direct Investment, Trade  
Openness, Government Expenditure and Economic Growth in  
Asian-African Conference (AAC) Member Countries, 2000 – 2014**

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**ABSTRACT**

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The development of economy in AAC member countries can be seen from several indicators such as foreign direct investment, trade openness, government expenditure, and economic growth. The focus of this research was to analyze the relationship between foreign direct investment, trade openness, government expenditure, and economic growth in AAC member countries in the years 2000 – 2014. The AAC member countries in this research were 79 countries. The research result indicates that the foreign direct investment, trade openness, government expenditure, and economic growth have a correlation and causality. This research uses secondary data in the years 2000 – 2014. The data includes foreign direct investment, trade openness, government expenditure, and economic growth in 79 countries of AAC. The data sources comes from the World Bank. Research methods use correlation and Granger causality test. Significance of this research is becoming an empirical verification on the relationship between foreign direct investment, trade openness, government expenditure, and economic growth in AAC member countries.

*Keywords:* AAC, Economy, Causality.

**Solutions to Address the Regulatory Gaps and the Fulfillment of  
Economic, Social, and Cultural (Ecosoc) Rights: Study to the  
Citizen of Villages on the Slopes of Mount Merapi - Central Java  
Indonesia**

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**ABSTRACT**

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The research that was conducted in 2012 showed that hundreds of household rejected government's policies on relocation of their residences based on their local wisdom values. Those policies were taken by the government based on disaster risk reduction in which people who live in the slopes of Mount Merapi have to be relocated in other locations. Their villages had been categorized as disaster-prone area by the Indonesian government and had been banned to be inhabited. Because of their refusal toward those policies, in order to meet their daily needs, as a consequence they did not receive any government aids. Based on that, this research aims firstly, to uncover how people in the slopes of Mount Merapi meet their daily needs without government aids and secondly, to find the solutions to address the gaps between formal regulations and the fulfillment of the people's economic rights. On one hand, constitutionally, Indonesian government is required to protect and fulfill its citizens' ecosoc rights; on the other hand, in this case there is a government regulation that obstruct government, including local government, to enable them providing aid for people in the slopes of Mount Merapi.

*Keywords:* Disaster, Government Policy, Ecosoc Rights.

## The Effect of Capital Adequacy Ratio, Loan to Deposit Ratio, Operational Efficiency and Non Performing Loan Towards Commercial Bank Profitability: Empirical Evidence from Indonesia

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### ABSTRACT

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In this study, bank health assessment is done by analyze Earnings factor, shows the ability of the banks to generate profit by using the assets. The purpose of this research was to determine the effect of Capital Adequacy Ratio (CAR), Loan to Deposit Ratio (LDR), Operational Efficiency proxies by Operational Expense to Operating Income Ratio (BOPO), Non Performing Loan (NPL) towards bank profitability proxies by Return On Assets (ROA). The sample was selected by using purposive sampling method. The criteria used in this research are banking sector listed on the Indonesia Stock Exchange (IDX) for the period 2012 until 2014, published their audited financial statements as of 31 December and use Rupiah currency. There are 27 sample selected, for three years observation period, so the total observation is 81 observation. The average ratio of BOPO is 77,55% (below 92% criteria set by Bank Indonesia) showed that the banks has good level of efficiency in running their operations, indicate that Operational Expense is lower than Operating Income, than the Bank get the profit that will increase the Return on Asset. Bank have to improve the efficiency as well to improve their profitability. Bank have to maximize their capital by perform lending selectively and maintain the level of non performing loan to remain low in order to improve their profitability

**Keywords:** Indonesia, Commercial Bank, Indonesia Stock Exchange, Capital Adequacy Ratio.

## Method of Settlement of Birth Inconsistency Law Financial Services Authority

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### ABSTRACT

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There is some inconsistency between the terms underlying the establishment of the FSA Act, and the provisions contained in the FSA itself. Basic setting is the 1945 establishment of the FSA and the Bank Indonesia Law. This becomes a problem due to the formation of a juridical FSA will greatly affect the duties of Bank Indonesia, which will ultimately have an impact on the objective of Bank Indonesia to maintain and stabilize the rupiah. The purpose of this research is to find a method of settling the legal right to provide a solution to the issue of legal inconsistencies associated with the birth of the FSA Act. Of the various methods of judicial settlement, it will be found that the most appropriate method of settlement in order to assess and address the legal inconsistencies in the appearance of the FSA Act. The research method used among other things that it was a kind of normative research that uses secondary data and information sources as material to analyze the problems. Data analysis method used is qualitative data analysis methods. Results of the study is that there are several methods of legal settlement on the issue of legal inconsistencies that by applying the principle of legal principles and legal actions

*Keywords:* Indonesia, FSA Act, Bank Indonesia.

**The Effect of Bankruptcy Prediction, Company's Financial Condition, Prior Year Audit Opinion, Firm Size and Audit Tenure Towards Acceptance of Going Concern Audit Opinion : Empirical Evidence from Indonesia**

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**ABSTRACT**

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The objective of this research is to examine the effect of bankruptcy prediction, company financial condition, prior year audit opinion, company size, and audit tenure toward the acceptance of going concern audit opinion. The object of this research is the service companies listed at Indonesia Stock Exchange for the period 2011-2014. The research used secondary data and the samples taken were determined based on purposive sampling method. The criteria were service company listed on the Indonesia Stock Exchange for the period 2011-2014, published financial statements for period 2011-2014, financial statements had been audited by external auditor, financial statements ended at December 31, denominated in Rupiah and experienced a negative net income at least 2 years financial statements respectively during 2011-2014. The sample used in this research were 14 companies for four years observation period, so the total observation is 56 observation. This research use regression logistic, since the dependent variable measured by nominal scale. Auditor's current year audit opinion can be affected by the prior year audit opinion. When the company received a going concern audit opinion on the previous period, management will develop plans to maintain its survival. Auditor will analyze whether management has successfully execute a management plan that has been prepared in the previous period.

**Keywords:** Acceptance of Going Concern Audit Opinion, Audit Tenure, Bankruptcy Prediction, Company Size, Financial Condition, Prior Year Audit Opinion.

## **The Impact of Joint Commission International Healthcare Accreditation on Infection Control Performance: A study in Dubai Hospital**

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<sup>2</sup> Mohammed Bin Rashid School of Government, Dubai, United Arab Emirates

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### **ABSTRACT**

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The United Arab Emirates (UAE) Vision 2021 aims to achieve a world-class healthcare system and the national agenda set multiple Key Performance Indicators (KPIs) to accomplish accreditation by all healthcare facilities in the country by 2021. The purpose of this study was to assess the impact of Joint Commission International (JCI) accreditation on Infection Control (IC) KPIs in Dubai Hospital (DH). A longitudinal case study covering 2007-2013 was conducted to examine this impact. Based on secondary data of the KPIs during this period and semi-structured interviews with senior health officials, the study indicates a significant change in the level of three out of four Infection Control KPIs [Ventilator Associated Pneumonia (VAP), Central line Associated Blood Stream Infection (CLABSI), and Catheter Associated Urinary Tract Infection (CAUTI)] in the post-JCI accreditation period. Evidently, VAP, CLABSI, and CAUTI trend were declining over the study period. The trend of Surgical Site Infection (SSI) was increasing before the JCI accreditation, it started to decline thereafter. The study reveals that the healthcare accreditation acts as a catalyst for implementing and monitoring changes but it also underscores some challenges. It proposes recommendations such as improving surveillance system, ensuring proper resources allocation, and undertaking further research.

**Keywords:** Dubai, Infection Control, Joint Commission International Accreditation, Key Performance Indicators, United Arab Emirates

## **An Assessment of Change-Readiness Capabilities, Service Innovation Readiness and Innovation Performance: Empirical Evidence from MICE Venue**

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### **ABSTRACT**

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Readiness for change involves people's recognition of the change or the unfreezing process through communication and the capabilities to successfully make those changes (Armenakis et al., 1993). Communication is vital to build effective organizational change (DiFonzo and Bordia, 1998; Lewis and Seibold, 1998; Schweiger and Denisi, 1991 cited in Elving, 2005). Furthermore, the communication of information about new ideas, products, and services plays a significant role (Mast et al., 2005) in underpinning successful innovation. Change-readiness capabilities composed of adaptability and collective capabilities are considered one of the key drivers that impact readiness (Combe, 2014). In addition, scholars have argued that successful innovation is highly dependent on the innovation readiness level (Tao et al., 2008; Tao et al., 2010; Islam, 2010 cited in Lee et al., 2011). Therefore, this paper seeks to explore the effects of communication and change-readiness capabilities, which are adaptability and collective capabilities, on service innovation readiness. It also aims to investigate the influence of service innovation readiness on service innovation performance. A model has been developed and empirically tested using data collected from 335 MICE (Meetings, Incentives, Conferences and Exhibitions) venues. Hypotheses are tested by the Structural Equation Modeling (SEM) technique using Amos 21. The theoretical and managerial implications of this research are presented.

**Keywords:** Change-Readiness Capabilities, MICE, Micro-Level Readiness, Service Innovation Performance, And Service Innovation Readiness.

## Management Perceptions Regarding the Role of Government in Facilitating Privatisation of Parastatals

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<sup>3</sup>Harare Provincial Updating Centre, Zimbabwe Republic Police

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### ABSTRACT

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This article sets out to investigate the role of government during the privatisation of parastatals as one of the key variables which can influence perceptions regarding the successful implementation of privatisation programmes. Privatisation in Africa is often criticised for its slow pace, impact on the general public and the economy, efficiency as well as transparency of the process. Against this background, the main objective of this article is to explore management perceptions regarding the role of government in facilitating the privatisation of parastatals in a developing country, namely Zimbabwe. A quantitative research approach was adopted. A comprehensive literature study provided the theoretical framework for the study. Primary data were collected by means of a survey obtaining 301 self-administered questionnaires from 27 parastatals in Zimbabwe. The major findings of this study showed government considerations such as role ambiguity, political intervention, government transparency and commitment during privatisation is of paramount importance. Practical guidelines are provided as to assist parastatals in identifying key government considerations to facilitate the privatisation process.

**Keywords:** Privatisation; Government; Parastatals, Zimbabwe.

## Potential Outcomes of Corporate Citizenship Behaviour Initiatives in a Developing Economy

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### ABSTRACT

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Organisations are a public culture in terms of being politically, socially and economically focused. CC has been implemented among various consultants and government units in reference to an organisation's social and environmental policies (Roberts, Keeble, & Brown, 2002:37). It appears that limited research has been done regarding CC implementation in Zimbabwe as a developing economy. Against this background, the following research question will be addressed in this study: *What are the perceptions regarding CC behaviour and its potential impact on organisations in Zimbabwe?* This study employed a positivistic research paradigm using the quantitative research method. In this study the population of interest was top and middle managers and employees of multinational organisations, major institutional investors as well as small and medium enterprises. The total population are 2405 businesses in the Mashonaland Province of Zimbabwe where most headquarters of businesses are situated. The sampling method applied in this study was non-probability sampling, namely convenience sampling. Only two of the independent variables (outcomes) appear to have a significant impact in the organisation, namely organisational performance and sustainability. By adopting CC behaviour the organisation can increase its revenue, market share and employee retention.

**Keywords:** Corporate Citizenship Behaviour; Outcomes; Developing Country.

## Transparency and Accountability of Local Government by Internet Financial Reporting in Ex Besuki Residency

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<sup>1,2,3,4</sup> Faculty of Economics, University of Jember, Jember, Indonesia

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### ABSTRACT

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The objective of this research to describe and explore transparency and accountability of local government in Ex Besuki Residency by Internet Financial Reporting and evaluate the implementation of the Law on Public Information Disclosure. Ex Besuki Residency is called a administration area in East Java which consists of local government Banyuwangi, Jember, Bondowoso, and Situbondo in the Dutch East Indies era. This research is a qualitative non interactive (non interactive inquiry) research by using phenomenological approach. This research uses content analysis to analyze Local Government website content appearance related to Internet Financial Reporting. This research uses primary and secondary data. Primary data is in form of observation result in local government website appearance. Secondary data is in form of Internet Financial Reporting obtained by downloading on local government website. Transparency and accountability of Local Government by Internet Financial Reporting in Ex Besuki Residency are still low. Application of Public information disclosure hasn't been suitable with Law of Public Information Disclosure. Internet Financial Reporting existed on website shows values/numbers but they don't explain what their meanings are. Opinion of Financial Audit Board on Local Government Financial Report is less able to encourage Local Government to be transparent and accountable of their financial management to society. This research evaluate implementation of the Law on Public Information Disclosure to describe and explore transparency and accountability of local government financial management in ex Besuki Residency.

*Keywords:* Transparency, Accountability, Local Government, Internet Financial Reporting, Public Information Disclosure.

**The Legal Certainty of the Holder of the Right to Build When the Right is Expired and the Representative of the Holders Has Not Yet Been Formed (Case study: Sejahtera Family Hotel & Apartment in the Province of Jokjakarta Special Region, Indonesia)**

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**ABSTRACT**

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Development of apartment buildings is seen as a solution to deal with the housing shortage in Indonesia. In accordance with the law, apartment units are owned individually and also contain collective areas. These relevant rights have to be registered at the local land office. An owner of the apartment unit is given a certificate of owning an apartment unit which includes the Right to Build or the Right to Use. The owners apart from rights, also have responsibility to establish a representative of the owners who takes care of all common interests of the owners and responsible for extending the period of the land right if the right is expired. Sejahtera Family Hotel & Apartment is built in 1993, the oldest apartment in the Province of Jokjakarta Special Region. The first holder was Metropark Griya Sejahtera Development Company and the right expired in 2013. A problem arose in 2013 when the Right to Build expired and the representative had not yet been established after they sold the apartment units to individuals. Several efforts to extend the Right to Build were made since 2013 by appealing to the Sleman Land Office. Consequently, in 2015 the owners of apartment units established a representative for their apartment building. Several evaluations concerning electricity, water, elevator and fire-extinguishing equipment have been conducted. The results of the evaluation will be used to facilitate the extension of the Right to Build.

**Keywords:** Right Of Having An Apartment Unit, Right To Build, Legal Certainty, A Representative Unit, Expired Right.

## The Design of Decision Support System in Identifying The Priority Indicator of Sustainability Performance Islamic Banking Based on Analytical Hierachy Process Approach

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### ABSTRACT

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Islamic banking has grown very rapidly throughout the world. Due to the lack of efficiency and quality in operational services, human resources and technology supported the growth of islamic banking come down. The Islamic banking conducts its business based on the basic philosophy of the Quran and Sunnah is strongly associated with the concepts of sustainability on how to build a society in which economic, social and ecological objectives must be balanced. Performance measurement system development requires the dynamic and balanced system in transcribing complex and huge information in terms of AHP as one of Multi Attribute Decision Making (MADM) approach. This approach qualitative and quantitative provides the weight priority of attribute pairwise comparison. The weight of 33 performance criteria will then be used as priority consideration for decision maker in measuring the islamic banking sustainability performance. Thus Islamic banking in Indonesia can customize their sustainability performance indicators based on their target focus organization. As the result a design of AHP-decision support system for islamic sustainability performance is developed. The design provided gap analysis between the standarized and personally banking performance and proposed several recommendations and suggestions as corrective action to managers in ensuring they achieve the appropriate sustainability of islamic banking performance.

**Keywords:** Decision Support System, Analytical Hierarchy Process, Multi Attribute Decision Making, Sustainability Performance, Islamic Banking

## Conceptual Framework on Integrated System of Sustainability Performance on Islamic Perspectives

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<sup>2,3</sup>Informatics Engineering Department UIN Suska Riau, Indonesia

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### ABSTRACT

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This research reviews previous research on the topic of sustainability and identifies appropriate indicators in Islamic perspective. This research conducts a qualitative method starting from the exploration of relevant issues and problems around Islamic Banking Sustainability Performance through the literature reviews. Qualitative data analysis, data reduction and data presentation from relevant journals, books, articles and proceeding enrich the development of conceptual framework. To consolidate the literature found, several face to face interviews with relevant experts in Indonesia Islamic banking are conducted in order to obtain deeper insight into Islamic Banking Sustainability Performance. The data captured from literature and interviews then be analyzed by using NVivo tools. This software has high capability in data searching, compiling, and preparation of the grounded theory. The graphics capability of the diagram shown in the preparation of theory is awakened. As the results, a conceptual framework on integrated system of islamic banking sustainability performance is successfully developed. Several indicators and constructs which performed this framework were identified through NVivo analysis of literature reviews and interviews. Three sustainability perspectives viz environment, social and economic aspects integrated with financial islamic rules on fair, balance, middleness, grace (*rahmah*), mandate, *thaharah*, right, and *ilm nafi* (expediency science) complement the development of framework. NVivo as a qualitative analysis tool is successfully managed the data transcription from literature and interviews towards the performing of conceptual framework.

**Keywords:** Integrated system, Islamic Banking, Sustainability, Performance Measurement.

**The Effect of Intellectual Capital on the Value of the Company  
with Competitive Strategy as Moderating Variable  
(Study on High Intellectual Capital's Companies Listed in IDX in  
2012-2014)**

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**ABSTRACT**

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The changes of business era towards knowledge-based businesses led many companies started to pay attention not only on tangible assets but also on intangible assets, one of which is intellectual capital (IC). This study aimed to determine the effect of intellectual capital on firm value and the effect of competitive strategy on increasing and decreasing the relationship between intellectual capital and firm value. This research used 62 companies listed in the Indonesian Stock Exchange in 2012-2014 which have high-intensive ICs. Regression analysis was used to test the hypothesis in this study. The results showed that the intellectual capital has the negative effect on the value of the company. While competitive strategy was capable of affecting the relationship between intellectual capitals and firm value, but in this case the effect is further weakening the relationship between the IC and firm value. The results explained that the markets or investors, in placing the value, do not see the value of the IC as a whole. Investors saw only one component, called VACA (capital employed), because the company's operations in Indonesia apparently still dominated by the use of tangible assets.

**Keywords:** Intellectual Capital, the Value of the Company, Competitive Strategy, High-Intensive IC

## The Use of Electronic Medical Records as Evidence in the Criminal Process in Indonesia

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### ABSTRACT

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This article deals with the prospective use of electronic medical records as instruments of evidence in criminal procedural law in Indonesia. In particular, this article concerns the usefulness of these records in criminal cases. Electronic medical records are recognised as valid evidence under Article 5, paragraph (1) of the Act of Republic of Indonesia number 11 of 2008 which deals with Electronic Information and Transactions in the criminal process. However, these records are not yet used by the courts in criminal procedural law and, therefore, they are unsuitable for determining a person's responsibility for criminal actions. As electronic medical records already exist in accordance with the law, it is argued in this article that it makes sense for judges to rely on electronic medical records when making a ruling in criminal cases heard by them. This article applies doctrinal research involving a consideration of the relevant legal norms. Hence, a qualitative method is used to analyse the relevant data.

**Keywords:** Electronic Medical Record, Criminal Process.

## Computer Anxiety: As Antecedent Of Technostress Among Teachers

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### ABSTRACT

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The aim of the study was to investigate computer anxiety, as belief, that thought to be an important antecedent of stressors on technostress phenomenon that experienced by the use of IT on teaching duties. This study limits the stressors at work overload and job insecurity because of the scope of teachers work is different from the private sector workers. The survey was conducted and distributed with a random sampling method to 207 vocational schools teachers' at the district of Karang Anyar in Central Java, Indonesia. A total number of 152 questionnaires were collected that further used in the analyses, We used SEM-PLS in examining measurement and structural models for this study (Thatcher and Perrew, 2002; Bollen, 1989). we use SEM-PLS because that PLS path modelling is still considered convenient and powerful for complex research models with small sample sizes that would be not appropriate for covariance based-SEM techniques (Goodhue et al., 2006). The study is useful in developing the design of the governance of teachers as intellectual capital. identification of critical points of teacher weakness will becomes the critical starting point in the strategic decision-making for teachers knowledge management in educational organizations. Improvement of teacher ICT competency are expected be have a big impact on performance and productivity of teachers. Further research can be developed by studying such as methods and procedures to what can be done to improve the ICT competence of teachers. further research can be done with the experiment and action research.

**Keywords:** Computer Anxiety, TAM, Stressor, Technostress, Teachers.

## The Effect Of Compensation, Career Development, Work-Family Support On Job Satisfaction

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### ABSTRACT

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This study was conducted to get information about the effect of compensation, career development, work-family support on job satisfaction. The population of this study is the employee of state-owned enterprise's banks in Jember Regency. There are 175 employees selected as sampling. The collected data are tested with reliability and validity test based on Alpha Cronbach with using SPSS program. This study of the effect of such variables as compensation, career development, work-family support on job satisfaction of employees, this research applied the analysis of multi linear regression. The result indicated that compensation and work-family were significantly effect on job satisfaction. On the other hand, career development was found not significantly effect on job satisfaction.

**Keywords:** Compensation, Career Development, Work-Family Support, Job Satisfaction, State- Owned Enterprise's Banks.

## Financial Literacy and Its Effect on Economic Empowerment Among Self Help Group Women Members

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### ABSTRACT

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Micro credit projects are a fundamental source of providing financial assistance to SHG's beneficiaries. Lending to women has become an important principle in micro credit to empower the women. Financial literacy should make SHG members to take better decisions for their families, increasing their economic security and well being. The concept of Financial Literacy is the ability to know, monitor and effectively use financial resources to enhance the well being and economic security of oneself, one's family and business, and also for improving the understanding of the financial service providers. The purpose of this article is to find out the financial literacy and its effect on economic empowerment among the self help group women members in Virudhunagar District of Tamil Nadu, India. The data were collected from 400 SHG women members randomly from 11 Blocks of Virudhunagar District using Financial Literacy Scale and Economic Empowerment Questionnaire which were developed and standardized by the investigators. The data were analyzed using descriptive, quartile and f-test in order to find out the results and conclusions. Finally the study reveals that financial literacy like saving skills, financial knowledge, borrowing skill and investment skill are playing a very significant and vital role on economic empowerment of the self help group women members in Virudhunagar District.

**Keywords:** Financial Literacy; Self Help Group; SGH.

## Corporate Social Responsibility Initiatives and Employee Perspectives in UAE

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### ABSTRACT

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The purpose of the study is to understand the perception of employees in managerial levels towards the CSR initiatives in the four dimensions of workplace, marketplace, community and environment that is undertaken by the oil and gas sector in the United Arab Emirates during the period of 2012-2015. The oil and gas industry in the Gulf is an important sector and CSR is an emerging area in the region, hence a combination of both was considered for the present study. The objectives are to highlight the best CSR practices adopted by oil companies, to identify the awareness level of CSR practices adopted by the companies among the employees, to study and compare the differences in perception among employees about CSR practices, to identify the differences in perception about CSR based on the demographic profile such as gender, age, nationality, level of education, position in organizational hierarchy, tenure of service in the organization and to measure the influence of CSR dimensions on CSR satisfaction of employees.

**Keywords:** Corporate Social Responsibility, Stakeholders, Employee Perspective, Oil and Gas industry, United Arab Emirates.

## Economic Valuation of Flood Impact in Central Java, Indonesia

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### ABSTRACT

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Several areas in Indonesia are vulnerable for flood disaster. The debit of water is getting up in some rivers in wet season. It influences to harvest failure in some of paddy field. Flood will damage plant pattern and irrigation system. The research aims are to identify and to map vulnerable flood areas in Central Java, Indonesia as well as to value the economy impact on flood mitigation. To make the identification and the map on spatial analysis, the method used was Geography Information System (GIS) while economic valuation of flood impact used contingent valuation methods (CVM). Study area is focused on middle area, it is on Surakarta, Sukoharjo, and Sragen. These areas have higher risk comparing with other area, it is shown on a map. Early anticipation can be done by community mitigation on the area. The results suggest importance of mitigation and need to increase awareness of farmer to do the mitigation, such as disaster insurance.

**Keywords:** Flood Impact; Spatial Analysis; Economic Valuation; Local Wisdom; Central Java.

## The Placement Model of Indonesian Migrant Workers in Order to Improve the Economic Welfare

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### ABSTRACT

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The objective of this study was to develop a model of the ideal placement of migrant workers in order to provide legal certainty and protection for workers. The objectives will be derived into three specific objectives: 1) To determine the priority factors at the point of pre-placement, placement and after placement of the most decisive success of TKI; 2) Develop a model placement of migrant workers, especially in the formal sector; 3) evaluation of the regulation in the placement and protection of migrant workers. Analysis tools used are: 1) To analyze the destination first used Analytical Hierarchy Process (AHP), using 150 respondents workers. 2) To answer the second objective, the analysis used studies documentation, interviews and focus group methods to build a model of migrant workers in the formal sector. This is a resource that is used BNP2TKI, the Department of Labor and PPTKIS; 3) To complete the third objective, researchers will review the Act No. 39 of 2004 on the placement and protection of migrant workers. The results showed that (1) the priority factors that determine the success of TKI is the first priority at the point of placement with a value of 0.523198; The second priority is the pre-placement has a value of 0.289185; While the third priority is after placement with a value of 0.187617. The next step to complete the second objective, based on in-depth interviews and focus group discussions, to define a policy that will be taken by the government to solve this problem. The government must impose strict regulations for PPTKIS, to provide training for workers before they go abroad. The training consists of vocational training in accordance with the work to be done and language and communication skills.

**Keywords:** Migrant Workers, AHP, Government, Placement.

## Income Distribution and Inequality in Indonesia: Study of Middle Class Household

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### ABSTRACT

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The current positive trend of Indonesia's economic growth has demonstrated that increasing per capita income as one of indicator of economic prosperity. A pillar of the increase in per capita income of the middle class is their surge to 56.5% in 2010 compared to 2000 which only reached 20%, and has brought Indonesia qualifies as a middle-income country. It is believed that, one of several ways to reduce inequalities in society, as well as to encourage economic growth and development is through the economic middle-class society. This study aims to map the public profile of middle class in Indonesia and analyze the influence of middle economic class against a decrease in inequality. The data used by Susenas from 2002 to 2012 using the Keynesian consumption function, Lorenz Curve and Granger Causality models. The results showed that middle-class grouping by using the 20 percentiles and the 80 percentiles of income have higher growth than grouping by the income approach in US \$ or approach with a portion of the average income. Nevertheless, the role of middle-class income growth in Indonesia has a relative small contribution to economic growth, so the response of the Indonesian middle class income becomes inelastic to change the national output. Also, based on granger causality models that indicate a strong relationship between increase in income of middle class with a decrease in inequality.

**Keywords:** Income Distribution, Inequality, Middle Class.

## CSR and Islamic Banking Performance in Aceh

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### ABSTRACT

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CSR is not just a form of philanthropy or charity, but more than that CSR can encourage Islamic banking capability or competence namely innovation in improving performance through internal CSR. During the performance of Islamic banking is only seen from the financial side, especially in the relationship between CSR and performance. Maqasit models should be used to measure performance because it in accordance with Islamic banking is based on Islamic law. Therefore Maqasid model will be used in this paper as a dimension of Islamic banking in addition to employee performance. The purpose of this paper is discussed the relationship between CSR, innovation and performance of Islamic banking is a model maqasid al shariah based on literature review.

**Keywords:** Corporate Social Responsibility, Innovation, Performance, Islamic Banking, Maqasid Al Syariah.

## Productivity Of Peanut Farm With Livestock Integration In Dry Land In Subdistrict Gemolong, District Sragen, Central Java, Indonesia

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### ABSTRACT

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Agricultural sector is the largest employment provider. Most people who work in this sector are still traditional and in domestic scale in terms of land management. Peanut cultivation is one form of agriculture, which is increasingly favored by farmers in addition to rice, corn, and soybeans. In addition to economic value, peanut also possesses excellent prospect because of the high level of demand, and this demand continues to rise so that the price is increasingly expensive. The method used in this research is direct observation and measurement in the field. Analysis is carried out by the conversion of plant productivity (an average yield of plant samples multiplied by population/ha). Population growth in subdistrict Gemolong in 2013 was calculated at 0.98%, higher than that in Sragen, which was 0.49. The growth was supported by growth in each village. The highest growth was seen in village Brangkal at 0.85 while the lowest was in village Kragilan with 0.32.

**Keywords:** Productivity Of Peanut , Integration Of Livestock , Dry Land.

## Analysis of the Economic Performance and the Factors Affecting Welfare in Central Java, 2010 - 2013

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### ABSTRACT

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Differences in potential resources owned by each region make the results of the performance of development between different regions. This study aimed to describe the economic performance of the region and analyze the effect of economic performance, the dependency ratio, employment, and fiscal decentralization to welfare in Central Java. This study uses panel data in the period between 2010 and 2013. The analysis used is descriptive analysis and multiple linear regression analysis. Descriptive analysis of the Economic Performance Index indicates that the economic performance of the Regency/City in Central Java Province has increased. Improved economic performance of the region during the study period was not consistent with development gaps. Development gaps between regions did not decline. The results of multiple linear regression analysis indicate that the economic performance, the young dependency ratio, and Regional Own Revenue positive and significant influence the welfare. This study suggest that the government needs to do a review of population policies in line with the policy in the field of economy in order to improve the welfare of society . The local government is not only the pursuit of high economic growth rate , but also focuses on human -based development . Improving the quality of human being through improved education , health , and the economy should be conducted equally. Cooperation local government district / city forward and backward in improving regional economic and population further enhanced to narrow development gaps among regions and income inequality

**Keywords:** Economic Performance, Development gaps, HDI, Dependency Ratio, Employment, Fiscal Decentralization

## Implementation of Indonesian Accounting Standards for Small and Medium-Sized Entities (SMEs)

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### ABSTRACT

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SMEs are a key source of employment and economic growth in Indonesia. Unfortunately, the growth of SMEs is not accompanied by the implementation of accounting and reporting, in accordance with applicable of Indonesian Accounting Standards For Non-Publicly-Accountable Entities (SAK-ETAP). SAK-ETAP is a self-contained of accounting standard for many transactions and events that a small or medium-sized entity or a private entity that is not publicly accountable may face. This research aims to analyze the implementation of Indonesian Accounting Standard For Non-Publicly-Accountable Entities on SMEs. This research was conducted with the approach of surveys and field observations. The collection of data through surveys using questionnaires, direct observation and interviews according to respondents' experiences. The results of this study showed that only a small percentage of SMEs that have used SAK-ETAP as a guide in the preparation of accounting and financial statements of their company. For that is very necessary the role of related institutions in supporting the development of SMEs in Indonesia, particularly in the financial statements standard. The majority of SMEs just recording to identify the transaction and recording the amount of revenue. Primary problem faced was the lack of their knowledge of SAK-ETAP and the competence of accounting staff were less. Financial reporting is a major concern, as it provides financial information, financial performance, and cash flows of business units. If there are weaknesses in recording in the financial statements of SMEs it becomes a challenge for an institution that is competent to fix it. Socialization and guidance of SAK-ETAP are needed and more intensive to SMEs in Indonesia.

**Keywords:** Accounting Standard, Small- And Medium-Entities (SMEs), SAK-ETAP.

## The Analysis Of Public Awareness to Utilize Biogas as an Alternative Energy through Application of the Concept of Blue Economy

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### ABSTRACT

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The main objective of this study is to analyze the public awareness for the use of biogas as an alternative energy in order to create zero waste through the application of blue economy at the center of micro-entrepreneurs and households. This research is a comparative study between Ngawi regency and Boyolali. The analytical tool used in this study are; to answer the first special purpose, knowing the difference in the public perception both districts to adopt the biogas as an alternative energy source, then used the descriptive statistical method derived from the depth interviews and focus group discussions. The result presented that, there are differences in the perception of people in Ngawi and Boyolali districts to adopt biogas, this is due to cultural communities in Boyolali very closely with the cattle so it is easy to adopt alternative energy. While people in Ngawi as industrial society felt that the use of biogas is not practical. The conclusion of this study is the use of biogas as an alternative energy as well as a leverage factor in the concept of blue economy needs to be developed to stimulate influential variable, in order to build public awareness, because the method is simple and exploit local potential without waste. In further research will be analyzed interactions between ABCG actors in creating energy independent village

**Keywords:** Blue Economy, Public Awareness, Logit Regression, ABCG Actors.

## Aging in Thailand: What do the Thai's think?

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### ABSTRACT

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By most accounts, Thailand is almost a “complete” aging society. About ten million Thais are aged 60 and above (15% of the population) and the country is currently ranked the third most rapidly ageing population in the world. What do the Thais think about the elderly in society? This paper studies Thai adults’ perception of the elderly. Using a unique dataset from a 2011 national survey that specifically asked some 9,000 Thai adults about their opinions regarding the elderly in society, this paper analyzes how the elderly are perceived and what factors influence those perceptions. In general, Thai adults seem to hold a favorable view towards the elderly. However, by employing Structural Equation Modeling (SEM), we find evidence that adults’ perception of the elderly is positively influenced by the respondent’s age and the number of seniors they live with in their family, but perception is negatively related to urbanization. The empirical results confirm the social identity theory (Tajfel & Turner, 1979; Hogg & Abrams, 1988; Kite & Wagner, 2002; Levy & Banaji, 2002), the conflict theory on ageing (Thorson, 2000; Barrientos et al., 2003), and the modernization theory (Cowgill & Holmes, 1972; Palmore & Manton, 1974; Fisher, 1977). Interestingly, gender and income do not seem to influence adults’ perception of the elderly in Thailand.

**Keywords:** Aging Population, Perception, Social Identity, Conflict Theory On Ageing, Modernization, Structural Equation Modeling

## Evaluating Public Participation Mechanisms in LA21 Programs in Malaysia

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### ABSTRACT

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The role of local government in LA21 is important in order to harness local level participation. In Malaysia, as in many other countries, locally generated debate and action planning has sought to apply bottom-up participatory mechanisms to harness public participation in achieving sustainable development. In this process, local authorities worked together with the local community to develop community action plans for sustainability under Local Agenda 21(LA21). Thus the overall goal of the study is to determine how participation can best be implemented in LA21 programmes in selective councils by evaluating the key participatory mechanisms that have been employed by the councils. The study will not only create a framework for local councils intending to implement a bottom-up approach to participation but also establish a base-line description of participatory mechanisms in LA21 programmes to encourage further research in this area of evolving LA21 research. The research was conducted as a qualitative case study that made use of semi-structured interviews, focus group interviews and document analysis as instruments of data generation. The overall conclusion is that the councils were still using the conventional methods to encourage public participation and hence were not able to enhance public participation in the LA21 program.

**Keywords:** Public Participation, Participatory Mechanisms, Local Government, Local Agenda 21.

### IFRS Adoption in Indonesia: Accounting Ecology Perspectives

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#### ABSTRACT

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The purpose of this study is to reveal the reasons why Indonesia adopt IFRS (International Financial Reporting Standards). Using the accounting ecology framework developed by Gernon and Wallace (1995), this study critically examines the reason why Indonesia adopts IFRS. This research use qualitative case study to answer the research question. The research sites were accounting policy makers offices in Indonesia, which include DSAK, DPN IAI, Bapepam-LK. The data were obtained through in-depth interviews which were then processed by thematic analysis. Thematic analysis is a method for identifying, analyzing, and reporting pattern (theme) in the data of the study (Gray, 1988). Thematic analysis can generate emerging themes that are considered important to describe the phenomenon of research. The results of this study revealed four themes describing the reasons why Indonesia adopted IFRS. The first reason is that the adoption of IFRS is more dominated by the desire to serve the interests of global business, second, socially accounting actor in Indonesia is now in the position as the nation's standard buyer, third, Indonesia is in a position drawn swift currents of globalization with all its consequences, and the fourth is that the adoption of IFRS in Indonesia is mainly due to political pressure from foreign parties. An important point that shows the placement position as steward of global interest is the passion to serve the interests of foreign investors, while from the standpoint of the buyer which is less expensive in domestic demand accounting, the actor believes that the international standards already exist in many countries who use the product (IFRS), therefore Indonesia must also use them. Seen from the performance in political ecology perspective, the adoption of IFRS in Indonesia is mainly due to political pressure from foreign parties.

*Keywords:* Accounting Ecology Perspectives, IFRS, Case Study, Thematic Analysis, Indonesia.

## An Exploration of the Financing Practices and Preferences: Case Study of Malaysian Micro Enterprises

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### ABSTRACT

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Financing plays important role in supporting business development especially for small and medium-sized enterprises. There is a continuous financial support by many policy makers to boost the performance of this sector. However it is reported that micro-sized enterprises typically face difficulties in accessing those financial helps. This paper aims to examine the financing preferences among micro enterprises, type of financing used and obstacles faced by micro enterprises in accessing the financial support. Data were derived from the questionnaire survey among targeted micro enterprises. Based on 100 usable responses, the results demonstrate that the majority of the respondents rely heavily on their own funds due to the difficulties for accessing external financing such as bureaucracy; debt commitment and documentation problems. Those utilizing external funds or debts as their main sources of financing were triggered by insufficient saving; quick and simple application process for loan where no collateral requirement for certain type of financing. The paper provides new evidence in financing practices and preferences by using a sample of the Malaysian micro enterprises. These findings will be an important input to fund-providers and policy-maker in formulating new financing policy and financial assistance schemes for micro enterprises in the perspectives of developing countries.

**Keywords:** Financing preferences; Financing practices; SMEs; Micro enterprises; Malaysia.

## Implementation of Model-Based Economic Empowerment Export Opportunities towards an ASEAN Economic Community

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### ABSTRACT

Local governments and communities in Indonesia, especially the Wonogiri area does not have the attention to the implementation of the free market in the ASEAN Economic Community which had started in early 2016's. Wonogiri is a vast area with a huge potential in terms of agriculture, fisheries and plantation also other natural resources. But in reality not many excellent products that have been exported in Wonogiri. Data obtained from the Department of Commerce show that the exported commodities include traditional herbs, essential oils, grass jelly, cassava, stone mosaic, fillet of tilapia and albasia barcode, with the largest export value is the grass jelly and fillet of tilapia. This shows that the community is very likely to be instrumental in preparing themselves to face the free market, in particular by producing commodities sold in world markets. The purpose of this study was to: 1) Analyze the variables - variables influencing the model of empowerment in the face of the ASEAN Economic Community in Wonogiri. 2) Implement models of empowerment to the community-based economic potential export opportunity in Wonogiri. The first objective is to perform the analysis of the variables - variables that affect the successful implementation of community empowerment and the second objective is the priority factor influencing the success model of empowerment in the face of the ASEAN Economic Community in Wonogiri is with in-depth interviews. There are several factors that estimated influenced the successful of the program empowering people to face the ASEAN economic community. These factors are education, capital, business field and length to be an entrepreneur. Critical success factors of community empowerment is internal, followed by institutional factors and external factors.

**Keywords:** Community, Economics, Empowerment.

# Cross-Boarder Regulation: Importance and Techniques in Emerging Markets

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## ABSTRACT

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The proliferation of cross border trading has given rise to newer challenges for regulatory oversight. Misconduct, such as fraud, market manipulation, insider trading and other illegal activities, aided by modern telecommunication, crosses jurisdictional boundaries frequently in a global market. Markets especially emerging markets are prone to such effects of cross border trading. Consequently, it is important that regulators enhance cross-border cooperation to better supervise regulated entities that operate across borders. Effective cross-border regulation is crucial to integrated global capital markets, financial stability and sustainable economic growth which was emphasized by the IOSCO Task Force on Cross-Border Regulation. Overall, the paper contributes to a better understanding of how detection of different types of manipulation and market abuse could take place in a cross-border context, the types of tools and techniques that could be deployed by regulating authorities emphasizing the importance of regulatory coordination. Finally, the policy issues necessitating coordination going forward to increase the effectiveness of the operational processes executed by stock market fraud departments and regulatory authorities in cross-border transactions and especially in the emerging markets.

**Keywords:** Cross-Border, Exchanges, IOSCO Task Force, Market Manipulation, Regulation.

## Performance Improvement Efforts for Micro, Small and Medium Enterprises (SMEs) with Social Financing Model

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### ABSTRACT

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Besides providing a significant contribution to the Indonesian economy, SME's also has some problems include issue both in quantity and source of capital. One source of capital developed by Islamic Banking in Indonesia is social financing model, namely is Qardh al-Hasan. The financing model is one feature that distinguishing between Islamic Banks and Non Islamic Banks. Hence, this studies will investigate more detail about the meaning that Muqridh understood and experienced in Qardh al-Hasan financing model on Islamic banking. This research is a qualitative study and the paradigm used interpretive paradigm. This paradigm is based on the belief that individual (human) is a creatures that socially and symbolically establish and maintain their own reality. Based on the phenomenology analysis findings the understanding Muqridh, Qardh al- Hasan has a variety of meanings, namely is beautiful loan, and charity. Next the implementation Qardh al-Hasan is done in two ways Productive Loan Fund and Social Fund. The data analysis performed concludes are: (1) Qardh al- Hasan is beautiful loan and charity. (2) *Qardh al- Hasan* is implemented in Islamic Banking in Indonesia, namely Productive Loan Fund and Social Fund. Then to the solution offered is a correct understanding of the Qardh al- Hasan, Non-Halal Funds and Penalties as Corporate Social Responsibility (CSR) Funds. Suggestion is proposed for (1) more Islamic Banking to develop financing models Qardh al- Hasan are more varied, and (2) for next researchers to develop Qardh al-Hasan contribution to alleviate poverty in Indonesia.

**Keywords:** Islamic Banking, SME's, Social Financing Model.

### “Even I Have A Negative Gaze”: How Depressive Patients Conceptualize Their Stigma Experiences

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#### ABSTRACT

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Mental illness has a strong connotation with stigma. Although psychiatric treatments in a way evidence in mitigating the symptoms of disability in mental illness, however, the dishonour of having the title of ‘being a ‘psychiatric patient’ would systematically aborting their citizenship. The stigma afflicts both genders. Notwithstanding, the perceived experience might be different as it depends on the individual social positioning in the society. Thus, the aim of the article is to explore the gender differences in the conceptualization of stigma experiences amid the help-seeking effort. The study employs phenomenological perspective on 29 depressive patients, who were on the remissive stage of recovery and attending the outpatient psychiatric clinic in the state of Kedah and Pulau Pinang. An in-depth interview conducted, the data then transcribed and analysed with the aid of Atlas.ti software, version 7.0. The result, however, stated the gender differences in stigma manufacturing experiences lies on the distinctive territory described by genders, where men usually felt stigmatise in the public sphere, while women in both public and private domains. This situation clearly reflected when the intersection with socio-demographic profiles made. Female informants usually caught in domestic roles and financially dependent on their spouse found to be more vulnerable in this case, compared to male informants. The article also deliberately suggests some theoretical and practical implications based on the findings.

*Keywords:* Depressive Patients, Stigma Experiences, Mental illness.

### Determinant of Debt Policy: Empirical evidence from Indonesia

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#### ABSTRACT

Recent year, world economic conditions particularly in Asia declined, one of the causes was due to the rise in the USD. United State of America already successful exit from the crisis and withdraw stimulus funding previously provided to several countries in Asia. Withdrawal of stimulus funds have a major impact on the economy and trade in Asian countries, including Indonesia. The objective of this research is to obtain empirical evidence about the effect of managerial ownership, institutional ownership, dividend policy, firm growth, business risk, liquidity, and profitability towards debt policy. The sample in this research was selected by using purposive sampling method and the secondary data used in this research was analyzed by using multiple regression method. The total amount of sample in this research is 16 firms which simultaneously for the year 2010-2013 have been registered as manufacture sector in Indonesia Stock Exchange, published financial reports through Indonesia Stock Exchange, used Rupiah currency, executed distribution of cash dividend, had a positive assets growth, had institutional ownership structure above 5%, and had managerial ownership structure. Results shows that managerial ownership and business risk have significant effect toward debt policy. It means, the companies should give more attention to their managerial ownership because management is involved directly related to the determination of debt policies. For the other side management should consider about their business risk too, because they have to count their risk before they set their debt policy.

**Keywords:** Business Risk, Debt Policy, Dividend Policy, Liquidity, Profitability, Managerial, Institutional Ownership

## The Flip Classroom Learning on Design Student's Performance: An Analysis

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### ABSTRACT

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Education is one of the vibrant sectors in India. In ancient times, India has the system of Gurukula Education where anyone can go to the teacher house and requested to be taught. If accepted by the teacher, the student has to stay at teacher's home and learn. In the modern and developing India, students want to learn from any place and want to get quality education. Many universities in India have started implementing the different technologies to make classroom teaching more effective. New media technologies made the teacher – student learning process more effective and collaborative. In Higher Education different new media technologies for example, 3D printing technologies, Badges, Massive Open Online Courses, Social Networking, Telepresence Technology and many more are adopted. The objective of this research paper is to examine whether flipped classroom learning would improve the performance of the 3<sup>rd</sup> year undergraduate design students compared to the traditional classroom learning. The performance of the students was assessed based on the parameters: communication skills, understanding of the concepts, team work, critical thinking, sharing the data, exploration of concepts, creative outcomes and engaging the problems. Students were provided different tools, case studies, video presentations and foundational concepts. The experimentation was conducted before and after implementation of Flipped Classroom. The study revealed that final marks were gradually increased and nearly 80% students were satisfied with this way of learning. It was also observed that 82% students improved the communication skills, improved the critical thinking and helps to solve problems by themselves and started exploring new concepts. The study also focuses on the challenges on the adaptation of flipped classroom among students and teachers.

**Keywords:** New Media Technology, Flipped Classroom, Performance, Self Learning, Classroom Teaching.

## Government Initiatives for Development of Rural Economy in India: Benefits & Challenges (2014-2016)

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### ABSTRACT

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“India lives in its villages” it is true in present contest. Rural development has become essential part of the development of an Indian Economy. Rural areas are quiet suffering by problems of malnourishment, illiteracy, unemployment and lack of basic infrastructure like schools, colleges, hospitals, sanitation, etc. Indian villages need to grow in cycle with cities along with standards of life. For this purpose a lots of Government initiatives are required. With these Government schemes/ initiatives the whole rural population may be connect for equitable and inclusive growth of India. Rural Development is possible when maximum rural people are aware about the government schemes and benefited under these schemes. In recent years, Prime Minister Mr. Narendra Singh Modi has launched various schemes for rural people in India. In this paper researcher attempts to find out that how many schemes are launched by Indian Government and various benefits and challenges for adopting these schemes in rural India. The research paper focuses on whether the schemes have helped to connect rural people and has it been successful in fulfilling the basic needs of rural people.

**Keywords:** Rural People, Indian Government Schemes, Rural Development, Challenges, Benefits From Schemes.

## Determinant of Compulsive Buying

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<sup>2</sup>IOBM, Karachi and Pakistan

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### ABSTRACT

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Compulsive buying has become a problematic issue in Pakistan and world-over. Researchers since decades are making efforts to learn the causes and consequences of the undesirable obsession, but no consensus on the issue has been arrived. This paper aims to extend The Theory of Reasoned Action (TRA) to measure the effects of materialism, interpersonal influence, perceived self-image and self-esteem on compulsive buying. Additionally this paper will also measure the effect of interpersonal influence on materialism. The study is quantitative in nature and targeted to upper middle class. Thus, the questionnaire was filled out in the leading shopping malls of Karachi where generally higher strata families visit. Valid sample size for this study was 525 with a response rate of 98%. The overall model fitted very well. The three Absolute output ( $\chi^2$ , SRMR, and Hoelter) were with the prescribed criteria. All the relative Fit indices (IFA, NFI,TL1) were also with the limit. The developed model based on TRA has been successfully extended in Pakistan. All the five hypotheses were accepted, and they were consistent to earlier studies. Since the results are consistent to earlier studies carried out in Western World, therefore it can be safely assumed that TRA and adopted constructs are also applicable in Pakistan and other similar countries.

**Keywords:** Compulsive, Materialism, Self Esteem.

## The Institutional of Dry Land Agribusiness in the Area of Surakarta Ex-Residency

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### ABSTRACT

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The aims of this research are to identify and evaluates the environment of institutional economic and the arrangement of the institutional dry land agribusiness. Furthermore, based on the evaluation a strategy to strengthens the institutional economic of dry land agribusiness will be created. The depth of this research is expected to increase the knowledge about an agribusiness institutional environment and institutional arrangement in a rural dry land. The qualitative primary data is the institutional environment and the institutional arrangement which is collected using the Participatory Rural Appraisal (PRA) method. The data analysis consists of quantitative and qualitative analysis. Academically, this research can be used as a reference for an institution economical application towards economic problems, within the preparation of mindset, methodological, and the preparation of institution strengthen model. Practically, the research results expected to give a contribution in strengthening the agribusiness within the study area.

**Keywords:** Dry Land Agribusiness, Surakarta Ex-Residency, Participatory Rural Appraisal.



## Assess the Relationship of Retail Service Quality, Halal Advertising on Customer Experience and Customer Satisfaction towards Halal Cosmetics

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### ABSTRACT

The main of this study is to assess the association of retail service quality, Halal advertising effect and consumer experience value in influencing customer's satisfaction towards Halal cosmetics products in Malaysia. Today, Halal is not only a religious issue but also it is extended to business scope and is considered as a global symbol in insuring the quality and setting the lifestyle. A descriptive research with the use of a well designed questionnaire was carried out to measure the variables of interest such as service quality, Halal advertising effect, customer experience and customer satisfaction. Responses to the items were made on a 5-point Likert scale. The findings from the research have found that there is a significant relationship between retail service quality, halal advertising effect, customer experience value and customer satisfaction. The concept of customer experience is not new. Historically this has been used, analysed and implemented by many enterprises. But today with the advent of new technologies, integration of channels, development of customer communities, the study, analysis and orchestration of customer experience has not only become important but also necessary. The study framework could be used by managers and practitioners to conceptualise and measure experiences. This framework could also be used by academicians for empirical review.

**Keywords:** Halal Cosmetics, Retail Service Quality, Halal Advertising Effect, Consumer Experience, Customer Satisfaction.

## **The Role of Customary Knowledge in Contemporary Forestry: Experiences from the Kajang Customary Community in Indonesia**

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### **ABSTRACT**

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Some communities in Indonesia still possess customary knowledge of forest resource management. However, these communities experience continuing change because of external influences. During the Kingdom period, forest resources were managed by the King for the purpose of constructing castles and manufacturing war equipment. In the colonial era, steps were taken by the government to implement the concept of the so-called 'German School' which assumed that forests were unoccupied land and, therefore, did not belong to the customary communities that existed alongside the forests. After the establishment of the 'New Order', the focus was on the development of the country's economy. Since the 1970s, there have been confrontations as a consequence of the allocation of forest resources by the government to small groups of people, resulting in the marginalisation of the customary communities. This sometimes led to the eviction of these communities from their 'Lebensraum'. In many cases, customary knowledge of natural resource management and biodiversity have become extinct, leading to environmental degradation. However, in the 21st century, customary knowledge was again recognised as an important element of the management of natural resources. This article analyses the co-existence of customary forest knowledge and management with contemporary forest policies, management and the prevailing legal/regulatory framework. In addition, this article explores the extent to which customary forest knowledge and management have endured over time. The research embodied in this article examines how customary forest knowledge can inform the development of contemporary forest policies, management and laws/regulations.

**Keywords:** Customary Communities; Customary Knowledge And Contemporary Forestry.

## Foreign-educated Thai CEOs in the SET100: Do They Perform Better?

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### ABSTRACT

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This paper studies the impact of appointing foreign-educated Thai CEOs on the performance of Thai listed firms in the SET100. Although there is a consensus in the literature on the benefits of foreign education in the running of large corporations, from examining over 200 CEOs resumes of the largest 100 Thai listed companies over the past 15 years (2000-2014) we find by event-type study that the appointment of foreign-educated CEOs in Thailand is associated with inferior firm performance if (s)he replaces a locally-educated CEO or more precisely a Thai CEO who has never had any formal education abroad. Conversely, a firm's performance is also negatively affected if a locally-educated CEO replaces a foreign-educated CEO. Hence, we argue that CEOs' education constitute an important part of the organizational culture, which is organizational-specific regarding CEO-type, and if "disrupted" will often adversely affect firm performance. This adds support to the adage "If it ain't broke, don't fix it" in the running of large Thai companies.

**Keywords:** CEO, Foreign Education, Corporate Performance, Organizational Culture, Thailand.

## Perception of Ideal Leadership: Case Studies of School Principals in Pakistan

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### ABSTRACT

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Achieving school excellence with international standard requires a strategy for improving instruction in the classroom and an organization that can implement it. Hence, the objective of this study is to explore the school principals' leadership competencies in the primary and secondary schools with international standard. Primary and secondary schools are chosen because they are the basic education for lifelong learning. Utilizing purposive sampling with the criteria of primary and secondary schools which have implemented international standard in Punjab Pakistan, data from 230 teachers who have worked for six months in the schools located in Islamabad, Lahore and Sialkot were gathered through hardcopy submission. Content analysis was used to examine open questions on the strengths and improvements of their school principals' leadership. There were 1,219 statements which consisted of 703 strengths and 516 improvements of the school principals for further analysis. The results showed that there are four competencies perceived by the school teachers. Those competencies are driving results, managing people, building relationships, and personal characters. This study finds that school principals are perceived as having strong personal characters but lacking the capability to drive results especially in the area of school operational management. Each competency to run school excellence is seen as independent from one another. A right combination of the four perceived competencies should enable school principals to act effectively in leading to superior performance.

*Keywords:* Leadership Competencies; School Principals, School Culture, Pakistan Primary and Secondary Schools; Content Analysis.

## Mental Accounting in Manager Preferences Related to Aggregation vs Disaggregation Income Statement Items

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### ABSTRACT

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Current financial reporting guidance that allows flexibility of managers to choose whether to merge (aggregation) or separate (disaggregation) income statement items cause problems if manager chooses to merge (aggregation) in some situations and separate (disaggregation) in other situations based on presentation of which makes company look more profitable. The purpose of this study was to observe mental accounting of managers, especially mental accounting of manager at the time of choosing whether to aggregate or disaggregate income statement items, that is, whether manager preferences aggregation versus disaggregation will vary systematically depending on the sign (profit or loss) and the relative magnitude of income statement items (or whether manager preferences will be consistent with mental accounting theory). This research is a quantitative study using experiments research methods involving students who have graduated and have been working as decision makers in the field of accounting and finance for at least 3 years in the same company. The study results indicate that the sign and relative magnitude of the components of income statement items affect investors' judgments as predicted by mental accounting theory, regardless of how these judgments are elicited. Managers' disaggregation preferences are consistent with the predictions of mental accounting theory. The implications of this study are that managers' disaggregation preferences reflect mental accounting. Further, the effects of mental accounting are moderated only when managers feel high pressure to report transparently.

**Keywords:** Mental Accounting, Aggregation, Disaggregation, Income Statement Items.

## Frame Values of Strategic Management Accounting Based on the Balancing of Tri Kaya Parisudha

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### ABSTRACT

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The conceptual framework in the field of accounting has not been oriented to the balancing of material and non-material. Differences of interest with financial accounting making strategic management accounting requires frame as a value guideline. This article aims to develop frame values of strategic management accounting based on the balancing of tri kaya parisudha. This article employs the balancing of tri kaya parisudha as a research method. Analysis of the data in this study using the combination of grounded theory and intersubjective approach. According to Hindu, the objective of human activities needs to be synergized by the objective of life, included frame values in strategic management accounting. This frame values emphasizes to the balancing of material (*sekala*) values and non material (*niskala*) values based on dharma to achieve moksha. Tri kaya parisudha covers mind control (*manacika*) that capable of affecting kind words (*wacika*) and good actions (*kayika*).

**Keywords:** Tri Kaya Parisudha, Frame Values, Balancing, Synergy Of Objectives, Strategic Management Accounting.

## Determinant of fraudulent in Government: Study case in Situbondo Regency, East Java, Indonesia

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<sup>1,2,3</sup> University of Jember, Indonesia

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### ABSTRACT

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This study aims to explore the perception of financial sector employees regarding the suitability influence compensation, procedural justice, rule of law / regulations, effectiveness of internal control, ethical culture of the organization, and the organization's commitment to fraud (fraud) in the government sector. The research sample is 121 government employees in Situbondo. The sampling technique used purposive sampling. The data collection is done by using a questionnaire. The results showed that there is no influence suitability of compensation against fraud in the government sector, there is a negative effect of procedural justice with fraud in the government sector, there is no influence of law enforcement against fraud in the government sector, there is no influence the effectiveness of internal controls against fraud in the government sector, there is a negative influence between organizational ethical culture with fraud in the government sector, there is a negative influence between organizational commitment to fraud in the government sector.

**Keywords:** Fraud, Perception, The Government Sector, Suitability Compensation, Procedural Justice, Rule Of Law/Regulations, Effectiveness Of Internal Pegendalian, Ethical Organizational Culture, Organizational Commitment

**The Effect of Leverage, Board of Commissioner, Foreign  
Ownership, Company Age, and Company Size Towards  
Disclosure of Corporate Social Responsibility (CSR)  
Implementation**

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**ABSTRACT**

The objective of this research is to examine the effect of leverage, board of commissioner, foreign ownership, company age and company size towards disclosure of CSR implementation. Leverage was measured by Debt to Asset Ratio, board of commissioner was measured by the number of commissioner, company age was measured by the difference of research year and listing year, and company size was measured by Ln total asset. The research used secondary data and the samples were determined based on purposive sampling method. The samples used in this research were 55 companies which listed in manufacture sector of Indonesia Stock Exchange for period 2013-2014 consecutively; published annual report or sustainability report and financial statements which have been audited for period 2013-2014 consecutively ended December 31 and denominated in Rupiah; had foreign ownership above 10%; and didn't experience equity deficiency. The results of this research were leverage that measured with DAR, board of commissioner, foreign ownership, company age, and company size simultaneously have significant effect to disclosure of CSR implementation. Based on the result of hypothesis testing shows that Board of commissioner has positive significant effect to disclosure of CSR implementation. According to the functions of the board of commissioners who oversee the board of directors, it means board of commissioner can force management to increase their strategy to implement more item in Corporate Social Responsibility.

**Keywords:** Board of Commissioner, Company Age and Size, Disclosure of CSR Implementation, Foreign Ownership, Leverage.

## Indonesia's Model Of The Citizen Law Suit: Learning how to adopt and how to adapt

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### ABSTRACT

The influence of foreign legal systems on the legal system of a state cannot be avoided due to globalisation. This influence has also been experienced in Indonesia when it adopted the citizen lawsuit procedure as a legitimate judicial practice. This article considers the learning involved in how to adopt and how to adapt this foreign legal institution. For the purpose of undertaking this research, a doctrinal research-based method was used, dealing with the adoption and the adaption of citizen lawsuits in Indonesian judicial decisions. The research has revealed that Indonesia has designed a new model of citizen lawsuit procedure by adopting a modified form of the American model. First, only citizens can sue and only states or governments can be sued. Second, the legal basis of the lawsuit is government negligence in respecting the rights of citizens. Third, it does not require any "option out" notification after a lawsuit is filed. Fourth, the claim should not involve a request for compensation. Fifth, the lawsuit constitutes a petition to the state to issue a public policy to ensure that the negligence complained of does not happen again. Sixth, the lawsuit should not be used to seek the withdrawal of specific, personal and final government decisions since these are issued under the official authority of the administrative judiciary in accordance with the authority of the constitutional court. The research results reveal how Indonesia has modified a foreign legal institution, namely the citizen lawsuit procedure, into a different model, at least in regards to certain aspects, in order to adapt it in accordance with Indonesian legal principles.

**Keywords:** Foreign Legal Institution, Adoption, Adaption, Citizen Lawsuit.

## Half Step Forward: Has the Supreme Court of India really propelled towards a more Arbitration-friendly regime post the Reliance case?

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### ABSTRACT

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One of the most controversial aspects with respect to the Indian Arbitration and Conciliation Act, 1996 (the “Act”) relates to the over-reaching scope of court’s intervention pertaining to arbitral proceedings “seated” outside India. The judgment of the Supreme Court of India of *Bhatia International v. Union of India*<sup>1</sup> (“Bhatia International”) had ruled that the Indian Courts had concurrent jurisdiction over arbitrations taking place outside India particularly when the Indian law was the governing law of contract, unless the parties had expressly or by necessary implication agreed to exclude the application of the Act. This brought a gust of uncertainty, as this ruling was not in consonance with the well-settled jurisprudence of international commercial arbitration. In an attempt to mitigate the damage and make it a more business-friendly regime for the investors, the constitutional bench of the Supreme Court in *Bharat Aluminium Company v. Kaiser Aluminium Services Inc.*<sup>2</sup> (“Balco”) prospectively overruled ‘Bhatia International’ and categorically held that Part I of the Act, which pertains to arbitrations conducted in India, shall not apply to arbitrations seated outside India. Subsequently, the Supreme Court further fortified the Balco ruling by virtue of two judgments dated 28 May 2014 and 22 September 2015 respectively, in relation to Reliance Industries Ltd and Union of India, thereby holding that Part I of the Act was inapplicable owing to the presence of a foreign seat in the arbitration agreement and the foreign law governing the agreement in question. Taking into consideration this string of judgments by the Supreme Court of India, the author argues that the Indian judiciary, while well-meaning and seeking to shed the tag of an ‘interventionist’ institution, has instead added another layer of uncertainty with respect to the issue of arbitrability of foreign seated arbitrations. In the process, the author also attempts to ascertain whether the ghosts of ‘Bhatia International’ still loom over the arbitration regime in India despite the Court’s intrepid efforts to soothe the situation as far as potential intervention of Indian courts over foreign-seated arbitrations is concerned

**Keywords:** International Commercial Arbitration; Supreme Court of India; Arbitration; Conflict of Laws; Dispute Resolution

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<sup>1</sup> (2002) 4 SCC 105

<sup>2</sup> (2012) 9 SCC 552

4<sup>th</sup> GCBSS © 2016 Global Academy of Training & Research (GATR) Enterprise. All rights reserved.

## Discourse Functions of Pronouns in Kmhmu

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### ABSTRACT

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Kmhmu is grouped as an Austroasiatic language spoken by the Kmhmu people in many regions of Laos, Vietnam, China and Thailand. This paper aims to analyze third person pronouns in Kmhmu focusing on forms and discourse functions that serve as cohesive devices in narrative discourse by using the theoretical framework of Systemic Functional Grammar (SFG). The research data of this study were taken from secondary source. There are five Kmhmu folktales selected from Osborne (2009): 1) The Two Thieves, 2) The Bear, 3) The Orphan, 4) The Man-Eating Tiger, and 5) Tan's Hospital Story. The FLEX program which was designed by SIL (Summer Institute of Linguistics) was proposed to be used as a tool for data arrangement and translation into English. The results reveal that the third person pronouns in Kmhmu can be called 'independent-unmarked pronouns'. Pronouns in Kmhmu have a singular, dual and plural distinction, with gender differentiation in the second and third person forms. In narrative discourse, there are often instance when who or whom in the narrative discourse can be inferred from context. In studying pronouns and their referents in Kmhmu folktales, we can see that this particular language can be called as a 'pro-drop' language, where referents can be dropped or are simply phonologically null. The feature of pronoun deletion does not apply to the grammatical subject, but works in other parts of the grammar of utterances.

**Keywords:** Discourse Analysis, Pronoun, Function, Kmhmu.

### Determining the Private Universities' Competitiveness using Multidimensional Scalling: A Case Study From Indonesia

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#### ABSTRACT

This study quantifies the universities individual impression on human resources, strategic planning, leadership, infrastructures and the university's three main responsibilities of education, research, and community service called as Tri Dharma Perguruan Tinggi using Multidimensional Scalling (MDS). The aim of using MDS in this study is to visualize the underlying dimensions in further explaining similarities or dissimilarities (distances) among the five aforementioned variables from the Resource Based-View Theory's point of view. This study is conducted under a quantitative method on 250 respondents consisting of Dean, Deputy Dean, Head of Department, Deputy Head of Department, and Head of Laboratorium at private universities in the Province of Sumatera Utara. The data collection method is organized using questionnaires distributed to those 250 respondents. Based on the analysis using MDS, the study indicates that only Leadership and Infrastructures have the closest similarity among the other five tested variables: Leadership and Tridharma or Leadership and Human Resources or Leadership and Strategic Planning which has the least similiarity to each other. In general, based on the MDS test result we can conclude that strong leadership and existence of relevant infrastructures are essential in order for private universities in the Province of Sumatera Utara to gain their good reputation and competitiveness at their best. Leadership and Infrastructures are statistically identical as the availability of world-class infrastructures in supporting the academic activities in universities are determined by a strong leadership who will manage the decision making as soon as he/she can for the relevant purposes.

**Keywords:** Leadership, Strategic Planning, Infrastructures, Human Resources, Tridharma Perguruan Tinggi, Multidimensional Scalling (MDS)

## Invitation to Think: Technology And Sustainability – A Utopia Paradigm

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### ABSTRACT

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This paper is an attempt of meditation on human production. Our approach is to ask what we should do? by using an image, to seek the Ariane's Thread, digging the way to understand the reasons behind human's activity and its motives from the dawn of history to today civilization. Today's paradoxical scene could be viewed as one of gigantic technological innovations and scientific experiences opposed by increasing dilemmas (such as sustainable development). As a result, the combination of Hope and Fear should escort all human's achievements and activities. In other words, this paper is an attempt to potentially adjust the achievement activities in a way that makes sustainable development a reality and NOT just a Utopia. Our approach represents a "moment of Awareness" deal with the sustainable development Issue that tops the priorities in relation with Technology, Innovation and Leadership, through the philosophical questions formed by modern philosophers about the "What is happening?". Our work emphasizes a need for an add-on system of Meaning and Values that considers other important needs such as safety and social needs. Today, the current pattern of human activity not only could not exceed the circles of physical and material needs, but also strengthened and enhances a stereotyped needs system, in order to control the speed of our technological innovations and understand them as added values to human being. It is essential to question ourselves in order to find a strategy to find new ways to reign over current civilization to live under a control and domination illusion. Otherwise we will not be able to lead and manage further within the presence of increasing psychological, economic, historical, social and technological determinism.

**Keywords:** Questioning Power, Sustainable Development, Utopia, Socrates' Dialogue, Innovation

**Directions of Development Policy for DKI Jakarta's Governor  
Elected in 2017  
(Quantitative Policy Analysis Based on Input Output )**

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**ABSTRACT**

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The purpose of this study was to provide the foundation for development policy for elected governor in 2017. Governor of DKI Jakarta has a very important role in determining the direction of the city development policy that has great potential. Jakarta strategic position as the capital city of Indonesia with very large budget in 2016 amounted to Rp 67.1 trillion, with the amount of regional spending reached Rp 59.1 trillion. Public policy direction for the development of Jakarta 2017-2021 made with quantitative modeling based on the analysis of the results of the analysis input output can describe the advantages , resources possessed the ability to be a superior product that has a comparative advantage and competitive competitiveness. Based on the analysis of the matrix multiplier 72 economic sector, economic development in Jakarta there are eleven economic sectors that become a leader are sector: electricity, electricity, enterprise services, wholesale and retail trade , building and civil.

**Keywords:** Administration for Development, Public Policy, Quantitative Policy Analysis, Input Output Analysis.

## The Quality of Work Life Influence to Turnover Intention with Person-Organization Fit and Organizational Commitment as Modiators

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### ABSTRACT

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This study aims to test the model of turnover intention through the quality of work life with person-organization fit and organizational commitment as modiators. Data collection was conducted on 407 employees of two service companies in Jakarta, and data processed using SEM approach with lisrel program and SPSS. The results showed that the influence of quality of work life to turnover intention is indirectly. These effects need to be mediated by person-organization fit and organizational commitment. Person-organization fit is proven as a full mediator when the quality of work life affects turnover intention and the effect will appear larger when the person-organization fit generating organizational commitment (chi-square = 2.21, df = 1, P-value = 0.13744 , RMSEA = 0.055). The implication, theoretically it should be understood that turnover intention does not always have to be learned through variable that has negative connotation such as job stress or workload, but it should also be understood through positive approach as via POB (positive organizational behavior) such as person-organization fit and organizational commitment.

**Keywords:** Person-Organization Fit, Quality Of Work Life, Organizational Commitment, Turnover Intention.

## The Determinants of Indonesian Citizens' Decision Making to Use the Medical Services Abroad

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### ABSTRACT

The research aims to find out the perceptions and attitudes of Indonesian citizens as individuals in making the decision to use the medical services (hospital) abroad. This research is empirical, with a population of Indonesian citizens who come to use medical services (treatment) to Penang, Malaysia within the uncertain number. The sample is part of Indonesian citizens who come for treatment to Penang by using purposive sampling technique due to the difficulty to determine the patient or family who went to Penang. The results obtained from 93 respondents using the factor analysis restricted to the components of 0.5 to variable perceptions with three dimensions of specificity, consensus, consistent, (Robbins, 2007) showed KMO 68.2 with a total variation of 71 % the extraction formed six (6) components, namely new medical facility, the certainty of diagnosis, expertise, hospital environment, consistent scientific fields. Indonesian citizens, who seek for treatment abroad (Penang, Malaysia) in their decision to set out to use medical services abroad (Penang, Malaysia), interpret (have perception) the private hospital in Penang in terms of the medical facilities supported by the human resources that have expertise with accurate diagnosis results, hospital having a comfortable environment and consistent in scientific expertise. From the affective side, as a form of evaluative statements Indonesian citizens to the private hospital in Penang, they are believed to have a sense of trust, communicate within the country or directly to the addressed hospital, so as to have knowledge of the facilities, the ability of doctors, the costs and the acts to departure.

**Keywords:** Hospital, Behavior, Perception, Attitude.

## Determinants of Islamic Deposits in the Indonesian Banking System

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### ABSTRACT

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The objective of this study is to investigate the impact of selected economic variables on deposits level in the Islamic and conventional banking systems in Indonesia. The methodology in this study used dynamic regression model, i.e. Error Correction Model. These techniques are co-integration and error correction framework, which are conducted within the vector autoregression framework. We find determinants such as rates of profit of Islamic bank, rates of interest on deposits of Islamic bank, base lending rate, consumer price index, money supply and gross domestic product have different impact on deposits in Islamic banking. Most of theories in customers and saving behavior are not applicable to Islamic banking customers. Therefore, there is a possibility that religious belief plays an important role in the banking decisions of Muslim customers. Government plays an important role in promoting Islamic banking in Indonesia. Islamic banking are expected to contribute in supporting the economic transformation in productive economic activity, high value-added and inclusive, especially by exploiting demographic dividend and the prospect of high economic growth, so the role of Islamic banking may seem significant for the community.

**Keywords:** Indonesia, Banks, Banking Islam, Consumer Behavior.

## **Liar Marketing, The Impact of Integrated Marketing Communication to Social Responsibility**

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Kasem Bundit University Thailand

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### **ABSTRACT**

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The research examines the impact of Integrated Marketing Communication into the social responsibility by using the concept called Liar Marketing. Liar Marketing is the concept of using the negative ethic of business impact to propose the positive impact to the society by introducing public relation to contribute the positive outcome. Liar marketing will help improving the society in the majority change of the media concern by make up the excitement news to the media as nowadays media interesting the negative news and excitement news rather than social benefit news. This concept will help big organization or well know person contribute on social responsibility especially with the big issue. Liar marketing will make up the excitement news to the public and media, whereas the real information on the venue date will positively tell the truth of social issue and how public can help those problem.

**Keywords:** Integrated Marketing Communication; Liar Marketing; Media; Public Relation; Social Responsibility.

## Macroeconomic Factors and Stock Returns in Indonesia in Apt Framework

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### ABSTRACT

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This study was conducted to see the effect of the relationship between macroeconomic factors are economic growth, inflation rate and the exchange rate on stock returns in the Indonesian capital market using an approach Arbitrage Pricing Theory (APT). The data used in this research is secondary data from Indonesian Capital Market Directory and the Central Bureau of Statistics from 2007 to 2015. The sampling technique used purposive sampling and the total sample in this research are 50 companies listed Indonesian Stock Exchange (BEI). The analysis technique used is ordinary least square regression - OLS. We hope this research can provide an overview of the market participants regarding the relationship between macroeconomic factors and stock returns in the Indonesia Stock Exchange from the standpoint of the Arbitrage Pricing Theory.

**Keywords:** APT, BEI, Macroeconomic Factors, Stock Return.

## Arts-Based Education Research – A Critical Reflection From Two Irish Academics

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<sup>2</sup> Department of Education, Dublin, Ireland

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### ABSTRACT

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Both authors are educational professionals from the Republic of Ireland and met while undertaking an Arts-Based Education Research (ABER) module which formed part of a Doctor of Education programme in Queens University, Belfast. This reflective paper details the experience of both authors and their experience of engaging with this type of research. The authors reflect upon the experience of using this type of research methodology to investigate their own professional practice. Arts-based methods of research have emerged over the last number of decades as having great potential for innovation in the design of research and its dissemination (Lafreniere and Cox, 2012, p319) and are seen as 'challenging the prevailing modes of discourse' (Derry, 2004, p40). Lafreniere and C ox (2012) define arts-based work as 'a text, a theatrical and/or musical performance, or a visual created to depict the raw, coded or analyzed data and/or findings of a specific study' (p322). Between them both they have explored the following areas; an autoethnographic exploration of how experience of assessment throughout educational life can shape professional life and identity; an autoethnographic exploration of the notion of inclusion; an autoethnographic of transition into leadership; an autoethnographic exploration of being an academic in the Irish education system. Both authors found that as they engaged more fully with the process the initial challenges unearthed valuable insights into their own professional practice. It is the author's contention that such insights generated from this research would not have been possible using more traditional research methods. Cole and Knowles (2008, p57) say that the traditional research methods fall short in 'its ability to capture and communicate the complexity of human diversity in all its diversity.' The authors of this paper conclude ABER can be a process that pays dividends for the reflective practitioner.

**Keywords:** Arts-Based Education Research; Auto-Ethnographic; Image Based Research; Reflective Practitioners.

## The Relationship of Transformational Leadership, and Organizational Sustainability with Turn-Over Intention as Mediator

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### ABSTRACT

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Manufacturing and private enterprise are challenged to be effective, efficient, powerful organization, and sustain in the competitive world. In order to achieve that, leader played an important role. The objective of this paper is to test the model about the role of transformational leadership on organizational sustainability, through turn-over intention (negative) as mediator. The study was conducted at one of manufacturing enterprise with 350 respondents, using 3 questionnaires (Transformational Leadership; Organizational Sustainability; Turn-Over Intention) for data collection and SEM for data analysis. The results showed that transformational leadership had direct and indirect impact on organizational sustainability, and negative turn-over intention act as partial mediator for the relationship between transformational leadership and organizational sustainability. These results enhanced the role of transformational leadership on turn-over intention and organizational sustainability. Implications of the study can be used for management and/or organizational psychologist practitioner in developing organizational sustainability, by paying attention to the transformational leadership, as well as turn-over intention.

**Keywords:** Transformational Leadership, Organizational Sustainability, Turn-over intention.

# Reemergence of the Islamic State Groups in Indonesia under the New Order

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## ABSTRACT

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The Islamic State groups under the New Order in Indonesia were represented by various groups and factions, but they originated from the single movement called Darul Islam (DI) led by Kartosuwiryo in West. In 1949 Kartosuwiryo as the imam of Darul Islam declared the establishment of the Indonesia Islamic State in the village of Cisampah district of Tasikmalaya West Jawa in order to reject the policy of the Republic of Indonesia to withdraw their troops from West Jawa. DI itself operated in West Jawa and expanded its influences in South Sulawesi and Aceh. Even though Darul Islam rebellion were already crushed totally by the state, many movements linked to DI are still apparent and have operated in secret. The Darul Islam associated groups have been suspected for their involvements in current terrorist activities in Indonesia. Even people who have joined the Islamic State of Iraq and Syrian (ISIS) still have connection with the Darul Islam rebellion in the past. This articles tries to analyze the main factors that cause the reemergence in Islamic State groups during the New Order and their involments in terrorist activities in Indonesia.

**Keywords:** New Order, Indonesia, Darul Islam (DI)

## A Survival Analysis of Indonesian Distressed Company Using Cox Hazard Model

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### ABSTRACT

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The aim of this study was to investigate whether the control of corruption and financial ratios affect the survival likelihood of distressed companies. Among the companies listed in Indonesian Stock Exchange of period 2002-2014, 61 distressed companies were taken as samples by using purposive random sampling. Cox proportional hazards regressions which was used showed that the liquidity had a positive impact on the survival likelihood of the distressed companies, whereas the size of the companies and the corruption control had a negative impact. This study prove that corruption is obstacle for economic growth. This study also proved the existence of agency problems in these companies.

**Keywords:** Cox Hazard Model, Indonesian Distressed Company, Indonesia

## The Concept of *Muhibah* in Nation-Building in Malaysia: The Challenges and Prospects

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### ABSTRACT

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This study focuses on whether the concept of *muhibah* can be applied as a means to foster harmony in the plural society comprising mainly the Malays, Chinese and Indians. The analysis is centred on three major criteria - the need to protect one's heritage and civilizational values especially the religious rights and national language status. The study relied upon library research based on textual analysis. The findings show that accomplishing *muhibah* is a relentless struggle, as each ethnic is adamant in preserving their culture heritage. However, it is achievable if each ethnic honour other ethnic's values.

**Keywords:** *Muhibah*; Nation-building; Plural Society; Malaysia.

## CAPM in Market Overreaction Conditions: Evidence in Indonesia Stock Exchange

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### ABSTRACT

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As an asset portfolio, some studies in various countries have been conducted to test the ability of asset pricing models such as Capital Asset Pricing Model (CAPM) in explaining return winners and losers. Results obtained from these studies resulted in several different findings. Referring to the differences in the findings, this study will be also tested the ability of the CAPM in explaining the return of winners and losers, especially in Indonesia stock market. The issues raised are: (a) Is the market overreaction phenomenon occurred in the Indonesia stock market, and (b) How CAPM describes the portfolio return formed in conditions of market overreaction. This study uses the shares of non-financial sector companies in Indonesia Stock Exchange during the period July 2005-December 2015, a total of 184 shares. The abnormal return of winner or loser stocks obtained by using a market model, adopted from OLS model. This research resulted in the finding that: (1) The phenomenon of market overreaction occurs in the Indonesian stock market characterized by the return reversal in winners and losers. Stocks in the formation period is a loser into a winner in the testing period, while the winner stocks into a loser, (2) CAPM which only considers the market risk factors in the model tend to be able to explain the return of the portfolios. The return reversal of winner and loser portfolios occurred in the Indonesia stock market, proving the occurrence of the market overreaction phenomenon. CAPM model tend to be able to explain the portfolio returns.

**Keywords:** Beta, CAPM, Market Overreaction, Return Reversal.

## Impact of Environmental Factors on Selection of Defence Services Officers

Ravinder Gosain

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### ABSTRACT

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“Change is the only constant” is a cliché but it is important to identify the factors which are changing to emerge as challenges before the military leadership of tomorrow. The societies are bound to be affected by the changes taking place in the environment. Generally, every society is affected by the four types of changes. These are political, social, economic and technological. Since in India, democracy is deep rooted and the philosophy of the defence forces is same and has neither changed nor is likely to change, this factor is not under study here. So, the purpose is to study the impact of other environmental factors on selection of Defence Services Officers. The study has been carried out by personally visiting all the Service Selection Centres of the Indian Armed Forces and presenting a multiple choice questionnaire to large number of junior, middle and senior level serving and retired officer's at various places. Only 449 officers responded which included 190 junior officers, 133 middle-level officers and 126 senior officers. The response was put through SPSS software system and analysed. The analysis clearly revealed that environmental changes in the society over a period of time do impact the qualities in the youth which have direct bearing on their selection for officers in the armed forces. Since the selection is based on finding the officers like qualities available or trainable in the youth, the impact of environmental factors is directly affecting the intake of the youth resulting in deficiency of officers' cadre in the armed forces.

**Keywords:** Qualities, Environment, Socio-economic changes, Armed Forces.

# Leadership Qualities of a Defence Officer to Meet Present and Future Requirements

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## ABSTRACT

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The armed forces play a unique role in maintaining sanctity of the borders and also helping the civil administration during natural calamities and in cases of aid to civil authorities in maintaining law and order situations. Their whole selection process depends upon two basic factors, i.e. the qualities expected and the method to assess them. The first factor generally called as Officer Like Qualities (OLQs) plays a predominant role in the career of the officer and shaping the standard of the armed forces. The Psychological Research Wing (PRW) has laid down 15 OLQs in 1956 and no changes have been made thereafter even though the society has changed in terms of technological advancement, modern technical warfare, economic and social factors and changes in the battle field scenario. Keeping all these in mind and likely futuristic trends, is there a need to change the OLQs to meet the requirements? The objective of the study is to find the qualities expected of an officer to meet the present and future requirements of the battle field. The study has been carried out by personally visiting all the Service Selection Centres of the Indian Armed Forces. Response of 449 officers was put through SPSS software system and analysed. The study has revealed that though the present set of OLQs is sufficiently acceptable and it need not be disturbed by deleting any quality, the recommendation is that technical knowledge and ability to train subordinates should also be added to meet present and future requirements efficiently.

**Keywords:** Leadership Qualities, Defence Officer, Officer Like Qualities, Psychological Research Wing

## The Impact of Minimum Wage Policy on Small Medium Enterprises Productivity in the Manufacturing Sector

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### ABSTRACT

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This study's aim is to identify the minimum wage policy implementation and its impact on SMEs in Malaysia. It addresses the question of the level of SMEs awareness and readiness towards the implementation of the policy and improving productivity. The study provides in-depth understanding of the issues related to how the policy affects company's competitive advantage and financial performance. The data were collected using questionnaires distribution, literature study and analysed using descriptive method. Data collection is carried out with two methods: a survey based on a structured questionnaire (quantitative approach) and semi-structured panel discussion (qualitative approach). An interview guide is used in conducting the interviews, to ensure that all pertinent issues for the research were covered in each of the interviews. A comparison between SMEs in the manufacturing sector of different sizes is made because the size of a company determines the resources and capacity to be allocated to device and implement the company's strategic plan. The solutions were increasing labour productivity, lowering operational costs and changing organizational methods. Training and development courses should be designed based on the four areas of practices, to nurture competent employees to conduct these practices.

**Keywords:** Manufacturing Sector, Productivity, SMEs.

## Design Prototype in the Creative Education Process of Architecture

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### ABSTRACT

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Architectural design education, in the way it is currently known, is a relatively new phenomenon. Nowadays, designers may fail to suffice to merely use a specific method for problem solving. The global rhythm and different and proportional methods of solving architectural problems applied by architects are increasingly changing. Moreover, students of architecture are witnessing a thoroughly new arena of design, e.g. development of technology and tools in educational environments, affecting the discovery of new issues and their appropriate solutions as well. Creative attitude is the very prerequisite of problem solving. The present study aims at investigating, explaining, and evaluating different methods of design with an increased creativity approach with respect to the students of architecture. The present quantitative study is descriptive- inferential, from the perspective of method. A 210 sample of undergraduates and graduates was selected to be studied. Statistical analysis was done by SPSS software. The results reveal that drawing software could help to augment creativity of students during the architectural design.

**Keywords:** Educational Paradigms, Architecture Education, Architectural Design, Creativity.

# China-Pakistan Economic Corridor in Security Paradigm of South Asia

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## ABSTRACT

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China-Pakistan Entente seems to have been revitalized by the facelift it has received in shape of the China-Pakistan Economic Corridor. This paper hypothesizes that the relentlessly harsh geopolitical security paradigm of South Asia has already begun to pose multifaceted challenges for this grand project and it seems that CPEC struggles to withstand even in its preliminary phase. To analyze the security dilemmas encircling CPEC on the regional scale, this paper applies the Neo-Realist theory architected by Kenneth Waltz and John Mearshimer. This methodology applicably sifts the core concerns from miscellaneous nuisances in CPEC's path. Specifically speaking regional threats range from restive environments (such as Baluchistan, Kashmir and Xinjiang), Indian opposition, uncertainty of domestic contexts in Pakistan coupled with security extortions to personnel of all parties involved- just to name a few. Popular literature on the subject seems to be divided over a diverse spectrum ranging from incautious optimism to unsubstantiated pessimism. However, it is an unescapable fact that this mega-project has finally received its' fair share of well-deserved attention from observers in and outside of South Asia, and rightly so. Attempting to grasp a neutral opinion at this apparent "New Great Game" that seems to be unfolding midst the turmoil in South Asia, this study finds that the most corrosive threats for CPEC are more security bound in nature than any, economic or political hazards. Furthermore, it is important to acknowledge that CPEC comes at a time when three major strategies are simultaneously convulsing in South Asia: US's "Rebalance to Asia", India's "Act East" and China's "Maritime Silk Road". Yet, what is even more important to acknowledge is that the shifting undercurrents of South Asian Power Balance is inevitably going to affect CPEC.

*Keywords:* South Asia, Security Paradigm, China, Pakistan, Economic Corridor.

## Effect of Work Environment, Work Satisfaction Motivation on the Performance of Accounting Lecturer

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### ABSTRACT

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College is the highest education level. Universities are expected to be able to print the next generation of smarter, according to the purpose of the State, namely the intellectual life of the nation. For the advancement of education necessary to have the high quality of the teachers in order to print the smart ones. Lecturer good quality will be able to produce a good successor anyway. Lecturer good quality is influenced by many factors. To know what are the factors that affect it, then held research on the influence of Work Environment, Job Satisfaction and Motivation Work on Accounting Lecturer performance. And based on this, the study can be formulated, is work environment, job satisfaction, and work motivation affected to the performance of the accounting lecturer at University in Lamonga And which of the work environment, job satisfaction and work motivation is the most influential the performance of accounting lecturer at University in Lamongan. This study aims to determine the effect of the work environment, job satisfaction and work motivation on performance accounting lecturer at University in Lamongan. And to know which of these three variables that most affect the performance of accounting lecturer at University in Lamongan. In this study The research approach is descriptive quantitative research. In this study used statistical analysis of multiple linear regression method to see the extent to which factors Working Environment (X1), job satisfaction (X2), and work motivation (X3), in influencing the performance of Accounting Lecturer (Y) which is on University in Lamongan . Regression analysis showed that motivation is the dominant factor affects the performance of the accounting faculty. Calculation analysis together using the F test obtained with the calculated value 5.028 0.008 meaningful significance Working Environment (X1), job satisfaction (X2), and work motivation (X3), jointly have a positive influence on the performance of Accounting Lecturer (Y).

**Keywords:** Educational Paradigms, Architecture Education, Architectural Design, Creativity.

## The Influence of Religion on Grocery Shoppers' Behavioural Intentions in Mauritius Supermarkets

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### ABSTRACT

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Based on Sheth's (1983) integrative theory of patronage preference as the central theoretical framework, this paper examines religious influences on grocery shoppers' behavioural intentions in Mauritius. Using stratified random sampling method a 5 point-Likert scale questionnaire was administered. Data from the random sample of 409 grocery shoppers was obtained by a computer aided telephone interview. The sample consisted of 202 Hindus, 71 Muslims and 136 Catholics representing the religious proportion of the Mauritian population. Results indicate that religious commitment significantly influences store loyalty, and complaint intentions but has no significant impact on price sensitivity. Religious affiliation was found to have an impact on complaint intentions only. Understanding how to attract more loyal customers should be an underlying strategy for store managers rather than focusing on short-term profits. Future research should consider how religious commitment mediates self-congruity, trust, commitment and satisfaction and their influence on behavioural intentions. This research is limited as it only considers the behavioural intentions of grocery shoppers in Mauritius. These findings address the gap in the religion domain and shed light on the value of religiosity wherein the market is highly religious as a potential marketing segmentation tool when formulating marketing tactics and implementing marketing strategies.

**Keywords:** Complaint, Price, Store Loyalty, Religious Affiliation, Religious Commitment.

## Olympic and Paralympic tourists - are the same?

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### ABSTRACT

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The main goal of this study was to identify the differences in behaviour and expenditures of the Olympic and Paralympic tourists during the 2014 Sochi Olympic Games. The analysis showed that these two tourists' flows differed in terms of the objectives of the trip, the reasons for travel, the level and structure of spending. Olympic visitors were classified as the primary sports tourist profile. Paralympic tourists explained their visit to the Games as a concomitant event and relate mainly to the profile, which was called by Weed (2007) 'the tourists interested in sport'. It was also found that Olympic tourists' daily expenditures were significantly higher than spending of Paralympic visitors and amounted approximately US\$ 259 vs. US\$ 191.

**Keywords:** Olympic Tourists; Paralympic Tourists; 2014 Sochi Olympic Games; Tourists' Expenditures.

## Why Does Non-Economic Information Important to The Carbon Disclosure?

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### ABSTRACT

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Rising concentrations of Greenhouse gases (GHG) in the atmosphere is caused by the increasing use of fossil fuels by the industry to support the production process. This rising GHG concentration results ecological and social impact. Therefore, companies should control their GHG emission to avoid worse global impact. Thus, companies should prepare their carbon emissions disclosure as a form of accountability to stakeholders. Furthermore, previous research found that disclosure of carbon emissions can change the companies behavior in carrying out the production process. However, a related study found that majority carbon emissions disclosure practices of the company is still motivated by economic motivations. It can be seen from the carbon disclosure information which is still dominated by the information of companies economic performance. This information aims to influence the investment decisions. As a result, the disclosure of carbon emissions have not been able to give a real contribution to the reduction of carbon gas in the atmosphere. The purpose of this study is to provide the argument that carbon disclosure can not only provide information economics, but also must provide non-economic information. Disclosure of a more comprehensive carbon emissions is expected to change the behavior of industry in realizing the production process more environmentally friendly.

**Keywords:** Greenhouse Gases Emissions, Carbon Emissions Disclosure, Environmental Accountability, Non Economic Information, Environmental Impact Assessment.

## Evaluation of E-recruitment as a Business Model through Internet of Things Approach

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### ABSTRACT

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Modern e-businesses are developing rapidly as new modern enterprises; e-business management is an important topic across contemporary management and modern information technology. Investigate e-recruitment based on Business Model Ontology framework, to provide useful implication of e-recruitment as a business model. To create a usable model for building company's value added through e-business, helping companies to evaluate contribution of each element added to the model.

**Keywords:** E-recruitment, Internet Of Things, E-business, Business Model Ontology, Value Creation, Information And Communication Technology

## Development of Different SMEs Growing Stages Using Configurational Theory

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### ABSTRACT

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The purpose article is to study the factors that positively influenced the development of enterprises, named as “success factors”, creating success factors model affecting entrepreneurial process. Article investigates configuration during company growth process. The theoretical and methodological groundwork of the study is formed of scientific articles, monographs, regulatory enactments and researches, conference materials, internet resources, expert opinions published in Latvia and abroad. In the research generally accepted qualitative and quantitative data analysis methods of the economic science were employed, among them, statistical data processing, data grouping, and inductive-deductive data analysis methods. The scientific study employs surveying, observation study method, as well as comparative, and analytical methods, which are used by the authors to compare and analyse facts and assess solutions to specific issues. As start-ups grow; there are several factors that determine their successful operations. The empirical pre-research survey conducted by the authors allowed identifying several factors affecting a company’s long-time development. According to an analysis, the factors were divided into four groups. The factors determined by the authors of the article are mutually related and considered as a whole system according to configurational approach.

**Keywords:** SMEs, Success Factors, Development Of A Company, Growth, Stakeholders Values, Configuration.

## Medical Tourism Development in Dubai: Managing Challenges and Opportunities

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### ABSTRACT

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International medical travel is one of the fastest growing and lucrative segments of the tourism industry of this century. In the past, affluent people from Middle Eastern countries travelled abroad to the UK or USA for medical surgery and not wealthy citizens from developed countries are seeking affordable, accessible, world class quality of healthcare with modern medical technology, no waiting list and combining it with a holiday. Dubai has established itself as a destination that can offer all this to foreign medical travellers. This paper is exploratory in nature and provides a conceptual study to investigate the expansion, challenges and economic opportunities for developing, promoting and managing Dubai as a medical tourism destination, which is a unique contribution to the theory of medical tourism management. Dubai is a global cosmopolitan city; cultural and business centre, popular tourism destination and is the most diversified economy of the Middle East. Dubai can be a regional hub for medical tourism, with the Dubai Health Authority strategic plan of promoting medical tourism to the world and attracting 500,000 medical tourists by 2020. The lack of direct access to the Dubai Government and medical tourists is a limitation of this study.

**Keywords:** Dubai; Medical Travel; Tourism; Development; Healthcare Management.

## A Social Network Framework in Supporting Active Learning Collaboration

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### ABSTRACT

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Computer Supported Education techniques as well as the social network can be successfully integrated into educational processes especially in supporting the collaborative learning and knowledge construction amongst the students. Herein, the characteristics of student as majority of social network users must be understand well in determining the components that have a high impact of the successful of social networks in education. By emphasizing on the above realities, this research tries to design a social network framework through the identification of social network components. The observation is confined to several Islamic Public Higher Education Institutions in Indonesia. Confirmatory Factor Analysis (CFA) was statistically applied to confirm the structure of the framework and to check the groupings of the indicators and components. As the result, 6 constructs and 25 indicators are performed into the development of this framework. Descriptive analysis showed the performance presence of this framework in Middle range with values is 33.16%. It means that Indonesia education were moderately substantial in applying the social media framework for supporting active learning collaboration. The development of this framework increases the effective used of social network in education especially in supporting the active learning collaboration and creating the character student learning in both higher education institution. The differentiation of geographic background and city development in Indonesia did not influence the performance presence of this social media framework.

**Keywords:** Social Network, Computer Supported Collaborative Learning, Education Technology, Active Learning Collaboration, Social Network for Education, Human Computer Interaction System.

### A Scalable Distance Learner Support Framework for South Africa: Applying The Interaction Equivalency Theorem

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#### ABSTRACT

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In realising the Global Millenium Goals, South Africa has to optimise all avenues of education provision, particularly when quality and affordability become non-negotiable requisites. Against the rapid growth of MOOCs (Massive Open Online Courses) all over the world, it has become evident that distance education is becoming a popular education option. The purpose of this paper is to suggest a framework for learner support in distance education by using Anderson's Interaction Equivalency Theorem as point of departure. The three conceptual domains of the Interaction Equivalency Theorem, *student-student*, *student-facilitator* and *student-content* were used to drive the empirical investigation. A sequential explanatory mixed methods design was used as research design (Cresswell, Plano Clark, Gutman, & Hanson, 2003). During the first phase structured batteries, incorporating the use of a 7-point Likert scale, were constructed for each of the three dimension for the two groups of learners targeted in this study: home education learners and distance education learners using tutors. This study addressed both practical and theoretical concerns regarding the development of a scalable learner support system in the distance education sector in South Africa. The Interaction Equivalency Theorem was used as point of departure to pursue the development of the framework and to ground the emerging data.

**Keywords:** Distance Education, Learner Support.

## Equipping Public Servants With Accrual Accounting For Transparency, Accountability And Efficiency – Evidence From Nigeria And Ghana

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### ABSTRACT

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This study examines the benefits of accrual accounting as an alternative basis to cash accounting to enhance public service transparency, accountability and efficiency in the Nigerian and Ghanaian public sectors. This study is based on of a sample of three hundred and seventy-five (375) respondents in the accounting, auditing and budget cadres of the Nigerian public sector. In addition, twenty- five high ranking public servants in the accounting, auditing and budgeting cadres, serving in Ghanaian government are interviewed for the study. Three hundred and twenty six (326) valid responses representing 87% of the sample in Nigeria together with the opinion of all the interviewees from Ghanaian public sector are utilized in the analysis. This study employs descriptive statistics for analysis. Findings from this study indicate significant acceptance of accrual accounting as a tool for transparency, accountability and efficiency in the Nigerian and Ghanaian public sectors. In view of these findings, this study recommends the application of accrual accounting as a means to put smiles on the faces of citizens and generation unborn in the Nigerian and Ghanaian public sector. Public servants are enjoined to embrace accrual accounting.

**Keywords:** Accountability; Accrual accounting; Public servants; Efficiency; Transparency.

## On Talking Selves as Successful Entrepreneurs: Narrative Analysis of Es Teler Forum on Kaskus Indonesian Online Community

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### ABSTRACT

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This research focused on Success Story of Recommended Seller or Kumpulan Es Teler which share inspiring entrepreneurs on the website. Previous research (Pujarama, 2016) on Kaskus Indonesian online community found that although its members were mostly remain anonymous, there were Kaskus members who voluntary reveal their collective identities as Indonesians as an act of self-actualisation. It was then, interested to further assess collective values embedded in stories shared by 32 selected Indonesian sellers. This is a qualitative research applying the narrative (Neuman, 2002) as data analysis strategy. Its complexity and idiosyncratic nature were chosen as main characteristics that also gather in-depth evidences. The research found that successful entrepreneurs were mostly picture themselves as ordinary Indonesians who were from their experiences feeling dissatisfied with industrial market products. Modesty has become the dominant value that constructs words chosen by the sellers on narrating their selves as entrepreneurs. The main motivation depicted from those entrepreneurs was the will to provide unique quality products with competitively lower price and better after sales. The findings suggest that while aiming to be an egalitarian business environment by sharing successful entrepreneur stories on Kaskus' Es Teler, stratification among Kaskus officials, successful sellers, and buyers appears to be pronounced. The online community appears to be highly cohesive due to their mutual relationships in Buying and Selling Forum.

*Keywords:* Entrepreneur, Narrative Analysis, Online Community, Kaskus.

## Financing Sustainable Development: the Role of the European Union

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### ABSTRACT

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Sustainable development is a multidimensional concept and therefore requires a varied, nonetheless integrative approach to decision making, creation of policies and fundraising. The aim of this paper is to bring about the main sources of financing sustainable development, as well as to analyze the role of the European Union in supporting global sustainable development goals. Although the EU has welcomed the new global development agenda, and has an important role as a leading global donor of development aid, in order to meet miscellaneous expectations for development effectiveness, within the region and globally, it will need to further its efforts and make more concrete actions and changes towards the path of sustainability.

**Keywords:** Sustainable Development, European Union, Financing Funds.

## The Role of Union Relationship Capital Within Trade Union for Mental Health

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### ABSTRACT

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The objectives of this study are threefold. First, this study is to examine the influence of union effectiveness and perceived union support on union relationship capital to achieve positive mental health in workplace. Next, this study is to investigate the interdependency of the dimensions of union relationship capital: communication, trust and commitment between the union leader and union members in improving and strengthening the relationship within the union. Lastly, this study is to investigate the role of relationship capital as the mediator between union effectiveness, perceived union support and mental health. A total of 600 questionnaires completed by trade union leaders and members in manufacturing sector based in Peninsular Malaysia were analysed using SEM (AMOS) and SPSS. The relationship between union effectiveness, perceived union support, union relationship capital and mental health were analysed using SEM. But the interaction between communication, trust and commitment were analysed using SPSS. The results demonstrated that union effectiveness and perceived union support are determinants for union relationship capital. The finding showed that communication, trust and commitment are interdependent. Furthermore, the finding also shows a significant relationship between union relationship capital and mental health. It is said that good communication, trust and commitment within the trade union can increase cohesiveness and strengthen the trade union. Strong union can leads to positive mental health in workplace.

**Keywords:** Union Relationship Capital, Mental Health, Malaysia

## A Relationship between Occupational Stress and Organisational Commitment of I.T Sector's Employees in Contrasting Economies

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### ABSTRACT

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This cross sectional research aims to investigate the relationship between occupational stress and organisational commitment of employees at middle and operational level. Additionally, the role of occupational therapist examined in dealing with employees' stress at different layers of management in contrasting economies through self-constructed stress model containing; stressors, organisational commitment, and perceived job satisfaction. Using purposive, snowball and convenience sampling 825 responses (403 from UK and 422 from Pakistan) gathered through on-line matrix based survey questionnaire to gain quantitative perspective. Findings showed male workers experiences higher stress than female workers. Operational level employees are more vulnerable to stress than managerial level due to low support. Moreover, UK employees have lower stress than Pakistani employees. Furthermore, personal factors stressed females while organisational factors affect males. Personality often hinders females' organisational commitment while role demand and organisational leadership mainly affect male employees in both countries. Females use support more often than males for overcoming stress. High level of affective commitment is evident in males at managerial position while normative commitment and continuance commitment among female workforce are more visible at managerial level. The causes and consequences are similar in contrasting economies but level of stress is high in Pakistan than UK.

**Keywords:** Occupational Stress; Occupational therapists; Organisational Commitment; Contrasting Economies; Layers of Management; Social Support.

## Relation Between Civic Attitudes, Generalized and Institutional Trust in Six Regions of the Russian Federation

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### ABSTRACT

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The article presents an analysis of relationship between generalized and institutional trust indicators and manifestation of civic representations, attitudes and behaviour in six Russian regions: Altai, Jewish Autonomous region, Trans-Baikal, Kemerovo, Omsk and Orenbourg regions. The trust level to the institutions of civil society is average. The social institutions with the highest trust level are the institution of presidency and the Russian army, the institutions with the lowest level are political parties. Among the studied regions, the highest levels of both interpersonal trust and confidence to social institutions were founded in the Jewish Autonomous Region, the lowest trust levels for many government entities and non-profit organizations are in the Trans-Baikal Territory, the Kemerovo Region and the Omsk region. The levels of civic participation are higher in regions with higher levels of trust. The paper concludes that trust, both interpersonal and institutional, is a factor in the development of civil society.

**Keywords:** Trust, Generalized Trust, Institutional Trust, Civic Attitudes, Civic Engagement, Civic Responsibility, Non-Profit Organizations, Regions Of Russian Federation.

## Students' Perceptions of the Academic and Social Benefits of Working with Cooperative Learning

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### ABSTRACT

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Traditional teaching methods are no longer enough to prepare students to face the challenges and changes of an international society and to gain the skills needed for the contemporary labour market. Therefore, there is a need to implement alternative teaching methods in Saudi schools, such as cooperative learning to help learners gain personal and social skills and improve their learning. This study investigated Saudi high school learners' perceptions of cooperative learning based on its five principles (Johnson & Johnson, 2014), and the benefits of working cooperatively in class. 97 students were involved in this study in one all-male high school in Saudi Arabia. Mixed methods (quantitative and qualitative) were used to collect the data, using a questionnaire and semi-structured interviews respectively. The findings suggest that students seem to prefer to use cooperative learning instead of lecture-style mostly due to the perceived academic benefits it generates, among which were increased motivation, enhanced autonomy and responsibility towards learning, gaining thinking and problem solving skills, higher levels of understanding and long-term retention. Students also seem to agree that adopting the cooperative learning principles leads to social benefits such as an enjoyment in learning, reduction in anxiety, increased confidence, and positive relationships among students.

**Keywords:** Communities of Practice, Cooperative Learning, Learning Benefits, Lecture-Style, Students' Perceptions.

## Cooperative Sustainability Analysis From The Perspective Of Entrepreneurial Personality And Entrepreneurial Intention (A Study Of Cooperatives In West-Bandung Regency)

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### ABSTRACT

Entrepreneurship is a sound option that can be depended on and can become the strength for the economic viability of a state. One of the types of entrepreneurship in Indonesia is cooperative. As an economic institution, a cooperative is perceived as something that accommodates the Indonesian culture and way of life. The purpose of this research is to analyse the sustainability of cooperatives in West-Bandung Regency from the perspective of entrepreneurial personality and intention. The aim of this paper is to see whether the viability of cooperative can still be maintained, and whether it can still be taken as the foundation of people's economy seen from the perspective of its members' entrepreneurial aspect. The method used is quantitative method using Structural Equation Model (SEM) as the tool of analysis. The result shows that the variable with the highest influence is entrepreneurial personality on intention, and the variable with the lowest one is entrepreneurial intention on value creation.

**Keywords:** Cooperative; Sustainability; Entrepreneurial Personality; Entrepreneurial Intention.

**Innovation Capability and Customer Relationship Management in  
Building Competent Young Entrepreneurs  
(A Case Study of Students in Widyatama University)**

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**ABSTRACT**

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It's better to run a private business, especially one that is initiated early. College, in this case can be used as a medium to stabilize one's knowledge and also adding some applications. College students should equip themselves with so many capabilities, such as entrepreneurship which can be applied by stimulating their creativity so that they can create innovation of products and services and also adding a knowledge to maintain customers with CRM. The result of the study shows that students who already run businesses are developing in many ways. It can be said that equipping one's knowledge with innovation capability and CRM can be influencing a lot.

**Keywords:** Innovation Capability, CRM, Young Entrepreneurs.

## Hungarian Corporate Strategies from Dual Perspective - The Role of Mobility and Imitation Barriers in Hungarian Competitive Environment

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### ABSTRACT

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The basic goal of the study was to analyse the strategy of Hungarian companies from double perspective. The strategy was not only examined from the nowadays so popular resource-based approach, but we tried to create a synthesis model, which integrates the earlier so popular Porter approach and it is built on the modern RBV view as well. The main strength of the synthesis model is that it is not one-sided, it takes the market and the inner resources into account at the same time. It provides a solution for more unsolved issues of the RBV approach, for instance it eliminates the conceptual problems related to the value of resources, and it terminates the self-justification hidden in the definition. It also provides solution to the hard operationalizable definition of competitiveness. It is obvious that knowledge capital has a significant role in the synthesis model, because this is the resource that can function appropriate as an imitation barrier. The research is an evidence in the matter of mixing the positioning approach focusing on output market and the resource-based approach focusing on the input side.

**Keywords:** Corporate Strategies; Mobility Barriers; Imitation Barriers; Knowledge Capital; Synthesis Model.

## **Institutional Analysis of Management Accounting Change in Local Government: Through Three, Institutional Levels in Middle East Case Study**

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### **ABSTRACT**

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This paper examines why and how Abu Dhabi Police, have seen a succession of changes in various aspects of their management control. These management changes relate to such aspects of their strategic plan, balanced scorecard (BSC), European Foundation for Quality Management (EFQM), Key Performance Indicators (KPIs), zero based budget and organizational structure. All these reforms regarded as to the introduction of New Public Management (NPM). The focus lies in new institutional sociology (NIS), particularly the institutional change framework of Dillard et al. (2004): the economic and political level, organizational field level and organizational level. The Dillard's framework accommodated many features of institutionalization but needed extension to incorporate the role of critical factors that influence the successful introduction and implementation of management accounting change in public sector organizations. The results based on the qualitative methodology confirm the impact of the critical factors at each level and the effects of those factors on the performance, management and accounting change within Abu Dhabi Police organization. However, why Abu Dhabi Police, adopted NPM lay in a complex, interrelated chain of institutions, including Abu Dhabi City government, change agency (internal and external consultants) and UAE vision, mission and objectives.

**Keywords:** NPM, accounting change, New Institutional Sociology, Case Study.

## Uniting Nations: The Future of Service Learning in International Education

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### ABSTRACT

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This paper explores the complex dynamics of teaching service learning to EFL learners at a Chinese university through the eyes of two international instructors from an American partner school. By reflecting on different cultures' views on charity and assistance through tools like the World Giving Index, educators can gain a deeper understanding of the implications of international perspectives on service work. Tailoring pedagogical approaches to local conditions can better fulfill service education's function of producing future leaders who make cooperation and altruism a larger priority. By examining and considering the implications of different attitudes toward service work, educators can create open, socially aware learning communities. In the process students can take part in larger global movements, such as those inspired by the United Nation's Millennium Development Goals (MDG).

**Keywords:** Developing Nations; Global Partnerships; International Education; Service Education; Service Learning.

## A Conceptual Framework of Business Incubators for the Development of SMEs in Oman

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### ABSTRACT

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Small and medium-sized enterprises (SMEs) is one of the basic priorities of economic development in many countries. Therefore, there is a need of proper infrastructure, human resource, and support of SMEs to contribute effectively to the growth of economy. This paper aims to design a conceptual framework for the development of entrepreneurship. Although data shows the need for more entrepreneurial activities in Oman, there exist many opportunities which could be generated through business incubators for the growth of SMEs as it increase entrepreneurial mindset and creates the business start-ups. In this model incubators are considered as the main factors in the development of knowledge-based SMEs.

**Keywords:** Small and Medium Enterprises, Entrepreneurial development, Business Incubators, Conceptual Model.

## Family Dynamics and Intergenerational Entrepreneurs

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### ABSTRACT

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Studies has described the role family has played in encouraging people to start entrepreneurial careers. There are various points in time where family and entrepreneurial dynamics intersect. One intersection includes early experiences in the entrepreneur's family of origin which may lead to an entrepreneurship career. In this article, the author explores the theories of family structure and parental styles to show how entrepreneurs and their families are inextricably linked together. Such information could prove valuable to entrepreneurs who want to turn over the business to their children and want their children to carry on the entrepreneurial tradition that they started.

**Keywords:** Entrepreneurs; Family of origin; Family structure; Parental styles theories; Entrepreneurship behaviour; Children rearing and nurturing.

## The Typology of Parental Engagement and Its Relationship with the Typology of Teaching Practices, Motivation, Self-Concept and Academic Achievement

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### ABSTRACT

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One of the key strategies and initiatives of the Malaysia Education Blueprint (2013-2025) is the involvement of parents in enhancing the national education system. The parental engagement in education is equally important to schools, teachers and school administrators in ensuring quality learning for students. Parental engagement in schools provides positive impacts not only to the development of students but also to the teaching techniques of teachers. In other words, school-parents collaboration can deliver quality education in an integrated, effective and efficient manner. The aim of this study is to identify and explore the effects of parental engagement on teaching practices, motivation, self-concept and academic achievement through the perspectives of relevant ecological, socio-cultural and psychological theories. 1075 high school students were randomly stratified across the nation. The study was conducted in three phases, and the data were collected via questionnaires. Data from the questionnaires were analyzed by Structural Equation Modeling (SEM) AMOS. This study provides significant implication to the development of theoretical model for parental engagement, teaching practices, motivation for achievement, self-concept and academic achievement in the Malaysian education system.

**Keywords:** Parents involvement, teaching practices, motivation, self-concept and academic achievement.

## The Trend of Academic Achievement among the Malaysian Boys and Girls: Where are the Boys?

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### ABSTRACT

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Gender differences in education remains a global issue that been discussed comprehensively. This study aims to explore the trend of academic achievement of boys and girls in Malaysia. The findings showed that the Malaysian girls are performing better than the boys. The findings also showed that there are significant differences in academic achievement between the boys and the girls. This study implicates the needs to identify the factors causing the significant achievement gap between the girls and the boys. Hence, strategies and interventions can be undertaken to reduce the gap.

**Keywords:** Academic achievement, boy's performance, girl's performance and gender differences.

## Perception of Educator and Syllabus Review of Integrated Marketing Communications (IMC) in Indonesia

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### ABSTRACT

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IMC has been globally accepted as well as in Indonesia. Not just on practical aspects, but in academic domain since widely taught as a subject of undergraduate program in Indonesia. While literature review shows that conceptualization of IMC from various international publications still marked pros and cons, but a lesser amount of publications involve educators as one of stakeholders. Actually, educators are avant-garde of IMC deployment to the next generation and their authority in defining IMC in the classroom. In order to recognize the development of IMC thought, acceptance, and its variations of meaning, it is important to analysis the IMC syllabus as a manifestation of educator thought. To get widely perspective, these results should be compared and linked with perceptions of educators who teach IMC or other relevant subjects. Therefore, this study aims to determine how educator' perceptions of IMC concept that has been built over time in various international publications, and how IMC defined in syllabus as a manifestation of educator' understanding. This study uses mixed method, where the perception of educators measured quantitatively by conducting survey of 51 respondents. Meanwhile, syllabus analyzed qualitatively. Both results are then compared and linked to answer research questions.

*Keywords:* IMC, Syllabus, Undergraduate Program, and Educator.

## Negotiation with Patriarchy in Women's Lives: A Case Study in a Malaysian Public University

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### ABSTRACT

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Women sometimes choose to accommodate or uphold certain gender norms that may adversely affect them in order to gain spaces and options in different areas of their lives. In contemporary Malaysian society, women have gained impressive achievements in education and health but they remain disadvantaged in the areas of economics and politics. While women make up almost 65% of undergraduates in public universities in Malaysia, only in the last three years their labour force participation rates have gone beyond the 50% mark. In addition, women form less than 20% of the legislature and Cabinet of Ministers in Malaysia. What pushes women in their achievements in education and what factors pull them back in other areas? How do patriarchal gender norms underpin their ability and decisions in life's choices and how have they understood and negotiated these norms? This paper aims to explore these questions through narratives of women in a public university. The paper is based on Focus Group Discussions (FGDs) with 12 women who are staff and postgraduate students of the university. The respondents were divided into two groups: one consisting of staff of the university and the other of postgraduate students of the university. Separate discussions were conducted for each group. The discussions were transcribed and analysed. Findings show that women have confidence in their ability to contribute effectively and in the same manner as men in different spheres of their lives such as work, home and community. However, often they have had to negotiate their ways around various beliefs, practices and norms about the superiority of men in society. The women have different views about areas of gender division of labour and how these have affected them. Ultimately, the respondents feel that gender relations in their lives should further improve to allow for more substantively equal lives' outcomes between women and men.

**Keywords:** Gender roles and Characteristic, Masculinity, Patriarchy

## Strategy of Bandung Street Vendor in Facing Public Policy.

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### ABSTRACT

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The presence of street vendors in public places has emerged some problems, such as disordered situation, traffic jam and decreasing aesthetics of the city. In order to overcome the problems, Bandung have issued some policies such as relocation, arrangement and business loans. However, these policies never completely solve the problems of street vendors. Although they are frequently targeted for being ordered, organized, and arranged, the presence of street vendors continues to become a trend and they still thrive and even increasingly flourish. The phenomenon showed that street vendors are not merely the object of power that obey the policies of the government, but they develop various strategies to face the policies of the government in order to retain the existence of their business. This research will describe the strategies of street vendors in retaining the existence of their business. The result of the research shows that the strategy of street vendors in resisting the city government was conducted through various ways, both disguised ones and open ones. Both types of resistance were committed individually and collectively.

**Keywords:** Gender roles and Characteristic, Masculinity, Patriarchy

## Performance Improvement of Customs and Tax Authorities

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### ABSTRACT

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On a global scale the Baltic countries are often perceived as united set of countries with similar level of the economic development and prosperity. However, comparing the performance of the tax and customs administrations in Latvia, Lithuania and Estonia and efficiency as one of its indicators several objective factors should be taken into account. These important factors include certain differences in the law enforcement, process of the tax administration, institutional affiliation of tax and customs administration, etc. The research methodology consisted of: the study and literature review, analysis of information available on the specialised websites and expert method. Synthesis and comparative analysis were also used contributing to the interpretation of results. Administrative cost for tax administration and net revenue collected are insufficient for comparing the efficiency of tax and/or customs administrations, because there are too many differences in the areas of responsibility, geographical location, administrative costs and process automatization. The authors offer a multi-factor model for assessing the efficiency of the tax and/or customs administrations. The offered model for assessing the effectiveness of the tax and custom administrations of the Baltic countries is based on the factors influencing the efficiency of administrations and their relative importance.

**Keywords:** Efficiency, Performance, Public Service, Tax And Custom Administration.

## **An Analysis on Muslim Friendly Hospitality Services in Malaysia with Special Reference to Malaysia Standard (MS 2610:2015)**

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### **ABSTRACT**

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Malaysia is the number one of world's top Muslim friendly holiday destination. This is due to the support given by the government as well as the industry players which provide conducive environment for Muslim tourist. Hospitality services are one of the demands in the tourism industry. Previously, terms such as Syariah compliant hotel, Islamic hotel, dry hotel or Muslim hotel were used to classify the hotel which provides facilities for Muslim. In 2015, the MS2610:2015 provides guidelines on 3 main components of Islamic tourism supply chain. This includes the required Standard for the accommodations, tour packages and tourist guides. For the purpose of this paper, the focus will be on the accommodation premises. This research is basically qualitative research approach. Data collection is by the methods of document analysis and structured and semi structured interview with the industry players. This paper seeks to examine the readiness of the industry players to adapt to the new standard. Therefore, this research is important to the stakeholders as to prepare their premises with facilities required and also to the consumers in the protection of their rights and duties as Muslim tourist.

**Keywords:** Muslim Friendly Hospitality Services, Malaysia Standard 2610:2015-Tourism, Malaysia

## Determinants of the Social Responsibility Disclosure on Manufacturing Industry in the Indonesian Stock Exchange

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### ABSTRACT

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The objective of this research is to analyze and find out empirical evidence of the influence of the firm size, profitability, liquidity, growth, and media exposure on the corporate social responsibility disclosure. The data used in this research are from the company annual reports obtained through the website of the Indonesia Stock. A purposive sampling was employed. The data were analyzed using a multiple regression analysis to test the hypothesis. The results of this research showed that: 1) the firm size and media exposure influenced the corporate social responsibility disclosure; 2) the liquidity, profitability, and growth did not influence the corporate social responsibility disclosure.

**Keywords:** Firm Size, Profitability, Liquidity, Growth, Media Exposure, Corporate Social Responsibility Disclosure.

## Employers' Perceptions of Persons with Disabilities: Evidence of Gender Differences

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### ABSTRACT

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Employers' perceptions towards persons with disabilities (PWDs) are crucial such that they can directly influence intention to hire disabled workers. The aim of the current study was to examine whether employers perceive women with disabilities and men with disabilities differently with respect to disability type and on several employment-related concerns. Data were obtained from a sample of 201 employers in East Malaysia via a survey questionnaire. The findings suggest that employers' perceptions were influenced by disability type as well as were gender-specific on matters relating to absenteeism, work quality and supervision but not loyalty and business costs. Interestingly, employers were found to express more favorable perceptions towards women with disabilities than men with disabilities. In terms of disability type, men with physical disabilities and women with auditory/communication disability were perceived the most favorably. Regardless of gender, persons with physical disabilities received the most favorable ratings, whereas those with intellectual disabilities were perceived most unfavorably. Knowledge in this area can help in the development and implementation of intervention measures and legislative policies to improve employment participation for PWDs.

**Keywords:** Persons With Disabilities; Employers; Gender, East Malaysia.

**Social Entrepreneurship As A Response To The Challenge Of  
Government's Social Policy  
(Based on the example of specific EAEU countries)**

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Administration, Russia

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**ABSTRACT**

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This article summarises research into the social entrepreneurship movement in the following countries: Republic of Belarus, Republic of Kazakhstan, Kyrgyz Republic and Russian Federation. We have endeavoured to relate the efficiency of social policy to social issues. We have observed that funding for social services and social protection has fallen sharply, due to sharp declines in GDP and in the residual shares of GDP available for social policy. An ineffective social policy is also an effect of a lack of reforms in social sectors. Based on the contents of database, we have attempted to define key terms and criteria, group and classify social actors. The system has allowed us to determine 8 typical groups of social actors based on two main criteria: the financial impact and its results. So only two of them can create a new system to solve unfair situations for a target group - social activists and social reformers.

**Keywords:** Social Entrepreneurship; Social Reformer; Social Activists, Social Policy; Problem Solution; Social Groups; Social Issues.

## The Comparison Of Two Data Mining Method To Detecting Financial Fraud In Indonesia

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### ABSTRACT

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This research is expected to improve the weaknesses in the research Tarjo and Herawati (2015). The purpose of this study was to analyze two data mining methods in detecting financial fraud based models Beneish m-score. This research data is a company who commit fraud based Database Case Sanctions Issuers and Public Companies which was released by the Financial Services Authority in the period 2001-2014. For comparison researchers also used data of companies that did not commit fraud. Companies are selected based on the same industry group of companies who commit fraud for the purposes of classification. The results showed that data mining methods can be used to detect financial fraud based models Beneish m-score. However, there are differences in the classification. In the logit regression results are only limited to the accuracy of classification and weak. While the model K Nearest Neighbor besides capable of performing high classification accuracy. The proof test results K Nearest Neighbor is able to perform a detailed classification of the companies which are cheating and companies which do not commit fraud.

**Keywords:** Detecting Financial Fraud, Beneish M-Score, Logit Regression, K Nearest Neighbor.

### Al-Aqsa Mosque and the Third Palestinian Intifada

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#### ABSTRACT

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This paper highlights the threats that Al-Aqsa Mosque exposed from the Zionist entity. It seeks to recognize the gradual Judaizing attempts that are being implemented on the fact level. In more comprehensive framework, the paper also addresses the Judaizing of Jerusalem science occupying the sacred city in 1967. There is no doubt that these Zionist practices have led to ignite a third intifada. The paper examines the evolution of active powers' map and their interactions, which includes: The Israeli occupation authority, Jewish religious groups, the Palestinian Authority, the Palestinian militant factions, Fatah and Hamas, The Palestinian people, the Arab regimes, and the Arab peoples. The paper is interested in analysing the Palestinian political differences and the evolution of political situations in the Arab region. The paper also addresses the impact of the Arab situations on the Israeli political behavior and the extent to which the region is passing through an appropriate opportunity toward more Zionist violations and accelerating the Judaizing of the Holy City, which include the Islamic sanctities and the Palestinian suburbs of Jerusalem, the native people of the city. The paper also covers the developments and the new phenomena in particular, and at the forefront the rise of Palestinian intifada's phenomenon which called: the third Intifada. The paper concludes at the end of the analysis to provide a vision for the future of contemplative Al-Aqsa mosque, runs from two visions; one is pessimistic and the other is optimistic. Every approach has its private determinants, on the self level in particular which related to the Palestinian, Arab and Islamic reality.

**Keywords:** Judaizing of Jerusalem, threats of Judaizing Al-Aqsa Mosque, the rise of intifada's phenomenon, and the future of Al-Aqsa Mosque.

## The Influence Of Education And Experience Toward Investment Decision With Moderated By Financial Literacy

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### ABSTRACT

Stock right investment decision is expected to provide the expected profit. This research aims to determine the influence of education and experience toward investment decision with moderated financial literacy by individual investors in the city of Medan. This study used primary data by questionnaire and the sample consisted of 250 respondents who are investor active in the city of Medan - Indonesia. Data analysis using descriptive statistical analysis and Structural Equation Modelling. The results showed that investors with the highest level of education is undergraduate 117 people (46.80%). The experience of investors invest in stocks that have been investing in shares over 3 years is the largest number as many as 90 people (36.00%). Critical ratio education to financial literacy 2,3 ; experience to financial literacy - 1,7; education to investment decision 1,9; experience to investment decision 1,07; financial literacy to investment decision 3,4. Education and investment experience have no significant relationships directly at alpha 5% toward the investment decision. Financial literacy is found to strengthen the links between education and experience toward investment decisions. This is evident from the increasing value of the critical ratio. The implication is that financial literacy is indispensable for the right investment decision.

**Keywords:** Education, Experience, Financial Literacy, Stock, Investment, Investment Decision.

## The Influence of Accounting Students Perceptions About AEC 2015 on Public Accounting Profession

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### ABSTRACT

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The economic growth of a country is a very important thing to achieve because every country want to have a better economy and this will be an indicator of a country's economic development success. To fulfill the needs of companies in Indonesia in order to be more competitive to face the AEC 2015, it takes professionals in various fields, such as professional accountant and auditor. This is a qualitative descriptive study, using primary data. Collecting data by distributing questionnaires to students who are still actively studying accounting. The sampling technique is nonprobability sampling with judgmental sampling method where the population elements are selected by using certain basic considerations are the criteria that already know about the AEC 2015 and the public accountant profession. The 339 respondents accounting students do not deeply understand in description of the AEC 2015. The majority of respondents (27.4%) understand the implementation of AEC 2015s will make goods and services flow freely. With regard to the competence of accounting students have after graduation, showed respondents agreed (52.2%) that the competence of public accountants which graduates in accounting from the host country will not be able to compete with the public accountants which university graduates from other ASEAN countries. The majority of respondents (39.8%) feel they have the good ability to speak and writing English (47.8%).

**Keywords:** AEC 2015, The Public Accounting Profession, Accounting, Indonesia.

## Deposit Insurance, Crisis, and Risk Taking in ASEAN Banks

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### ABSTRACT

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This study tests the role of deposit insurance during the 2007-2008 crisis periods on bank risk-taking behaviour and systemic risk in five ASEAN countries. After controlling bank's specific and macroeconomic factors it reveals that the presence of deposit insurance significantly reduced bank risk-taking and the systemic risk of banks in the region. Furthermore, this study also reveals the negative impact of crisis on banking stability in the region. Furthermore, when the guarantee is applied during the crisis it reduces systemic risk. The finding is consistent with the objective of implementing a deposit insurance system; to avoid bank runs and to protect banks from systemic risk, especially during economic downturns, where the policy can help to decrease bank risk, and increases bank stability.

**Keywords:** Deposit Insurance; Bank Risk Taking; Banking Stability; ASEAN-5.

### Classroom Arrangement through Computer: A New Approach

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#### ABSTRACT

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Computer is a very useful system in different fields of life. As it is a very flexible and versatile machine used for different purposes by the scientists, experts and common people. Class room arrangement is very important in learning and is in consideration from the beginning. In classroom computer can be used for its better arrangement. Computer can be used either by the teacher or the learner. it is important for the teaching learning environment. Without proper class room arrangement and management it becomes difficult to make proper environment for learning. It can affect the learning behavior of the learner. Student may learn effectively and efficiently in a cool environment. Different educationist from education field did a lot of effort. They suggest different methods for the solution. In this paper an attempt has been made that how this machine helps in the arrangement of the class. Different dimensions are investigated by taking data from the learners and teachers with different computerized techniques. Then results are analyzed. Different techniques and strategies are proposed to use in the class room for better arrangement. The research results that computer systems help in the classroom environment in efficient way for its arrangement.

**Keywords:** D Computer; Internet; Management; Students; Class.

### Concept Formation Teaching Model: An Innovation in Teaching

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#### ABSTRACT

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Generalizations and extension of knowledge have been made by mental construct to be known as concept that should be formed at early stage of life. Due to improper development of concepts, the knowledge becomes imprecise and insufficient to cope with a demanding situation. So new teaching methods and models besides conventional methods should be used and developed for clarification of concepts. In the study, a teaching model was devised named as “concept formation teaching model” and its effect on grade IX students’ academic achievement was investigated over lecture method. Experimental group (143 students) and control group (147 students) were chosen for experiment from three Government Girls and Boys High Schools of Rawalpindi. Nonequivalent-Groups Design was selected for the study. Pre and post-test were given to experimental and control groups at the start and end of the study. Lessons plans were based on the format of direct instruction. Experimental and control groups were compared by applying t-test and analysis of covariance. The results showed that concept formation teaching model was more effective for clarification and strengthening of concepts than lecture method.

**Keywords:** Concept; Concept Formation; Teaching; Teaching Chemistry; Concept Formation Teaching Model

## When Serious Issue Became A Joke

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### ABSTRACT

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Humor messages attract more attention than non humorous ones, particularly when the humor is related to the product or issue (Weinberger and Gulas, 1992). It doesn't take seriously, how's serious issue became humor sources. Benign Violation theory can help individual difference on what people find funny (McGraw, Peter and Warren, C. 2010). Tragedy as a target of humor on Roman comedy, is a target of meta-theatrical humor in Plautus and Terence (. Many events that seem like disasters as they occur became material for funny stories later on. "tragedy plus time equals comedy" (Attardo, p. 158). Even humor has a rule and ethics, how and what to deal with. Meaning still can be negotiated, reception studies recognize there is an alternative meaning influenced by social background. Serious topic in real life turn into jokes with memes as visual humour emerge. Humour can in to all daily live aspect, became talk trigger and became the conversation fluid. Humour in group have a rules, depend on the social context surrounding. Some serious topics packed into meme humour with sex jokes embedded. Everyone in group can accept kind of humour including an experienced one. Shown with continues feedback when it arrive. Build personal relationship among member of group. This research able to continued with cultural studies thinking, ELM and violence theory as grand theory, will be great opportunity when reaches the humour phenomena with gender perspective.

**Keywords:** Humor Studies, Serious Issue, Meme.

## Dual Working Couples: Blessings Or Burden

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### ABSTRACT

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The workforce of developing countries is opening up to the concept of dual working couples and is facilitated by the joint family culture prevalent in our society. However, it is impeded by social and cultural taboos, also a part of our culture. There are two facets of pressures which are faced by the working couples and in particular the women gender: the additional responsibilities of captaining and balancing household chores and work duties. This is further aggravated by non-cooperative attitude by their spouses (Buddhapriya, 2009). This poses a stress on working couples affecting family relationships. The objective of this paper is to explore the problems being faced by dual working couples and recommend measures to improve their working conditions. There were two different questionnaires designed for HR managers and working couples, the respondents for this study. The findings support the belief that social factors stand out as the main reason for minimal participation of working couples in productive activities. The fair gender still attributes a higher priority to family life and do not pursue professional career after midcareer stage. National participation of educated females, especially in the urban centres will remain stagnant if affirmative action plans are not designed to encourage dual working couples to remain productive.

**Keywords:** Adverse Working Conditions, Affirmative Action Plan, Benefits, Dual Working Couples, Flexible Work-Hours, Pakistani Workforce, Telecommuting.

## Effectiveness of Self-Regulated Learning Training in order to Enhance Self-Directed Learning Skill of Acceleration Students at MTsN 1 Malang

Ulifa Rahma

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### ABSTRACT

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The objective of the research is to know the effectiveness of self-regulated learning training to enhance the independent learning skill of acceleration Students at MTsN 1 Malang. The approach of the research is quantitative research with pre-experimental type use one-group pretest-post-test design. The subject of the research is the 16 students of 9th grade at acceleration MTsN 1 Malang. The instruments to gather data is scale and interview. To get data on knowledge and skill of training self-regulated learning, it is used test of knowledge, observation, interview, and worksheet. The result of showed that the student's independent learning skill is enhanced after self-regulated learning training. The knowledge and skill of self-regulated learning students also improved. This finding showed that the training have significant impact on the knowledge and skill on self-regulated learning that is a factor in improving the skill to learning independently of the students. As a conclusion, this research showed that self-regulated learning training proved effective in increasing the skill to learn independently of acceleration students at MTsN 1 Malang.

**Keywords:** Self-Directed Learning (Independen Learning ) Skill, Self-Regulated Learning Training.

## Influence Of Age And Education On Purchase Intention Of Halal Labelled Food Among Indonesian Moslem Mothers

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### ABSTRACT

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This study examines the discrepancies that exist among the influence of age and education on purchase intention of halal labelled food, by using conscientiousness as a covariate. Total number of respondents used in this research were 352 Indonesian mothers. Data has been collected through questionnaires measuring the purchase intention of halal labelled food and analysis has been performed through analysis of covariance. The results have indicated that when conscientiousness trait is controlled, the interaction of age and education exhibit influence on purchase intention of halal labelled food with ( $F=6.079$ ;  $p=.03$ ), and effect size of 3.4% (.034). The influence of education, with controlled conscientiousness trait, over purchase intention of halal labelled food is significant ( $F=3.407$ ;  $p=.034$ ), effect size 1.9% (.019). On the other hand, age, with controlled conscientiousness trait, does not have significant influence over purchase intention of halal labelled food ( $F=3.407$ ;  $p=.34$ ).

**Keywords:** Age, Analysis Of Covariance; Conscientiousness; Education; Purchase Intention Of Halal Labelled Food

### General Characteristics of Shanghai Jazz Music Recorded from 1930 to 1949

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#### ABSTRACT

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Jazz music emerged in China between the late 1920s and early 1930s. As the process of making and performing this music was centred in Shanghai during that time, the term Shanghai jazz music was used instead of Chinese jazz music. This paper documented and analysed Shanghai jazz music that was recorded from 1930 to 1949. Shanghai jazz music recorded and performed within this period was selected through stratified random sampling technique. All samples were then analysed in terms of melody, harmony, rhythm and form. The results showed that Western diatonic scale was apparent in the melodies instead of Chinese pentatonic scale; primary chords were prevalent with minimal use of secondary chords in the harmony; the “oom-pah” rhythm in duple meter was most widely utilized; and the musical form evolved from the earlier through-composed song form to the later “AABA” form. In conclusion, this research characterised Shanghai jazz music recorded between the 1930 and 1949. It served to elevate the identity of this music and to prompt further research into Shanghai jazz music spanning from 1950s till present time.

**Keywords:** Age, Analysis Of Covariance; Conscientiousness; Education; Purchase Intention Of Halal Labelled Food

## Performance Management Model: A Study in Thai Public Higher Education Institutions

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### ABSTRACT

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The purpose of this study is to develop the model based on essential factors that impact the organizational performance result of the public higher education Institutions in Thailand. The collection of data is by means of mixed methodologies: (I) exploratory research through in depth interviews with specialists and the senior management from 4 state-owned higher education institutions in Thailand, with content analysis used in handling data and developing a performance management model; and (II) empirical research, of 430 samples from Thai higher education institutions, collected through questionnaires and analysed by an exploratory factor analysis. Findings from in-depth interviews indicate that 35 out of 50 factors from the literature review affect the performance management. After those factors are reclassified, the EFA classifies them into 10 elements. The exploration of factors affecting performance management from the collection of empirical data is the main contribution of this study, and is developed into an innovation of a performance management model.

**Keywords:** Education management, Model for higher education, Performance management, Quality management, Innovation, Thailand.

## Detroit's Successful Redevelopment: Promising or Merely Perception

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### ABSTRACT

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Cities may be seen as human bodies. They are born, develop, suffer from different illnesses- superficial ones that can be cured or some may be severe, even mortal- and must always find suitable ways to reinvent themselves according to the new requirements. Even so, because of their double-interconnected relation- on one hand they are undoubtedly linked with other cities influencing their development throughout history and, on the other hand, they represent the habitat for thousands or, maybe millions of citizens- the cure for an illness may be even harder to find. "City doctors" - urban planners, mayors, social, economical analysts, nongovernmental associations etc.- before treating the patient they must diagnose the illness. This process involves knowing the entire history of the city and, than locate story's economic, social and political reflections on the current urban state. Being aware of this, along the cities' history, each "doctor" describes the situations and afterwards the next generations continuously translate it for future documentation. But what if, when trying to redevelop a city the planners don't read the right and as much as possible the real story? This is the moment when, in many cases, biggest mistakes find their way in the process of "healing". Usually the solutions proposed and even applied are for the physical changes- develop the network of streets, build a new city centre, develop the residential areas, raise/ lower taxes for a certain segment etc- hoping to have positive psychological effects for the citizens. Taking into consideration the above mentioned ideas, in this case the "patient" is Detroit. Therefore, dealing with a more complex situation, as Detroit is, the diagnosis period and the "doctors' ability" to bring together, on the same stage, all the actors and stories, that influenced the contemporary situation of the city is essential for a future redevelopment.

**Keywords:** Detroit, City Development, Architecture.

### Accessibility and Automobile Dependency in the United States

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#### ABSTRACT

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According to the American Automobile Association, on average, Americans in the US drive 29.2 miles per day making two trips with a total duration of 46 minutes. The growth in total vehicle-miles-traveled in the US has continued to grow unabated for decades surpassing the growth in population. The current status of automobile dependency can be seen from the following statistics 2014 statistics. Growth in automobile travel has been well supported by public investment in roads but these investments have not kept up with the growth in vehicle travel. At the same time, the negative consequences of automobile travel rise. Negatives being environmental conditions, obesity, urban sprawl and so forth. Automobile dependency grows regardless of the increased negative effects facing Americans. While new developments, infrastructure improvements, and new public transportation may be installed in many cities the impact will be slight unless a cultural shift begins to take place. Educating the public or changing their behavior through marketing is the only way to speed the process in which the US moves to less dependence on the automobile.

**Keywords:** American Automobile Association, Automobile Dependency, United States.

## “Black gold has fallen?: No More Gambling On The Prices

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### ABSTRACT

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The Crude oil as known as black gold is an essential commodity for the sustainability of various industries in the world. This oil prices have an important role in the world economy however the fact that lately the world oil prices are in drastic decline since the end of the year 2013. The fluctuations will be very influential for other industries in the world. The aims this research to predict the oil prices fluctuations so industry can prevent the potential negative impact that will appear. The methods used are the comparative analysis Empirical Decomposition and Autoregressive Integrated Moving Average (ARIMA). Time series data are data world oil prices of West Texas Intermediate (WTI) and Brent Oil since 1987 until 2016. The data is processed by using each of these methods uses SPSS 23. The result is then carried out comparative analysis where the method of Empirical Decomposition and ARIMA produces models that are rated based on the smallest MAPE (Mean Absolute Percentage Error). The results indicates that the Empirical Decomposition is considered the most appropriate method to predict oil prices due to the oil price data are non-linear and MAPE also produced smaller than ARIMA.

**Keywords:** Forecasting, Oil Prices, Autoregressive Integrated Moving Average, ARIMA, Empirical Decomposition, West Texas Intermediate, Brent Oil Price.

## **Social Integration of Vietnamese Women Married To Foreigners (Case Study in Penghu Islands and Taipei, Taiwan)**

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<sup>2,3</sup> Faculty of Social Sciences & Humanities, Ho Chi Minh City, Vietnam

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### **ABSTRACT**

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This paper is based on information that came from a case study in 2014 on Penghu Islands and Taipei, Taiwan. Quantitative data was collected from available literatures and qualitative data was derived from interviews and the observation of 31 people including Vietnamese women who married Taiwanese husbands; representative of local government officers,... Research focuses on social integration issues related to its values. Social integration is interpreted as the process of inclusion and acceptance of individuals in a system, the creation of relationships among individuals and their attitudes toward society. It is the result of conscious and motivated interaction and cooperation between individuals and groups. Sustainable livelihood and ethnographic approaches; Theoretical perspective of social integration as quality of life; Methods of social network analysis in the study of migration are used in this case study. Main findings: The social integration, after settlement, of Vietnamese women married to Taiwanese husbands consisted of three paths: Social and community integration; Formal residential integration and Personal integration. International marriages are a common phenomenon in the context of globalization. The important issue then, is how immigrants integrate into their families and the host society for individuals and community's development. Policies for migrants play an important role.

**Keywords:** Social Integration; Vietnam-Taiwan International Marriage.

## Dryland Farmers Access to Productive Resources (Case Study in Wonogiri)

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### ABSTRACT

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Research is built based on the argument that reducing poverty in rural drylands is to develop the agricultural sector. Development can be done if dryland farmers gain access to productive resources. As the study area is Wonogiri. The method of analysis using the IRAP (Integrated Rural Accessibility Planning) which has been developed by the International Labour Organization (ILO) together with government agencies in Africa and Asia. Based on the calculation of access can be arranged order of priority problems of access to productive resources faced by farmers sampled in the study area. First education. Strategies that can be implemented is the construction of new schools, particularly junior and senior high schools. Second, Health. Strategies that can be implemented is to increase access to water resources and increase the number of general practitioners, specialists and dentists. Third, agriculture. Strategies that can be done is the improvement of existing markets, the addition of new markets, and the development of farmer groups. Fourth, support. Strategies that can be done is by building layers of foundation and paving stones; casting roads remain the land; and improvement of education first.

**Keywords:** Dryland Farmers, Productive Resources, Wonogiri, IRAP, Access, Strategy.

## Greenwashing And Its Impact On Consumer Confidence – Case Study Of Slovak Republic

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### ABSTRACT

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This paper is focused on the topic of greenwashing and its impact on consumer confidence in specific conditions of Slovak republic. Nowadays, consumer confidence is mainly recognized as an economic indicator that gauges how consumers interpret the present economic environment and their expectations for the future. Its quantification is based on indicators as GDP growth, inflation rate, interest rates, unemployment and stock market performance. But according to us, there is much more what is needed to be understood when this term is used. There is also a strong explanatory power of such indicator in scope of marketing point of view because managers need to know, why the confidence in products is reduced. But current concept of consumer confidence is not sufficient for such a needs. In presented paper, we analyse greenwashing as possible source of discontent. Greenwashing is a negative phenomenon of green marketing activities realised in scope of corporate social responsibility. First, green characteristics of Slovak consumers are analysed in context of Hofstede cultural dimensions of Slovak republic. Subsequently, there is evaluated realised questionnaire survey dedicated to the analysis of greenwashing impact on consumer confidence. Then, the relationship between greenwashing and consumer confidence in Slovak market, is detected.

**Keywords:** Green Marketing; Greenwashing; Corporate Social Responsibility; Consumer Confidence.

## Green Marketing vs. Greenwashing. How to protect against Negative Impact of Greenwashing?

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### ABSTRACT

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A socially responsible company is not only oriented to maximize its profit, but an integral part of its philosophy is its social and environmental orientation and interests of the society. Consumers' satisfaction and over-all educational process in these areas nowadays are seen as the important step to company success. And just the conception of green marketing represents eco-approach and responsible management process of the company. In contrast, the greenwashing is seen as a barrier to this approach and also to economic development, resulting in a slowdown in efforts to develop and people are becoming more sceptical of environmental initiatives. Following paper deals with the essence of green marketing, green consumers and green strategies. It also defines greenwashing, different types of greenwashing, the seven sins of greenwashing, greenwashing index and negative impact of greenwashing. Based on this are outlined measures to protect against negative impact of greenwashing.

**Keywords:** Green Marketing; Greenwashing; Eco-friendly; Social Responsibility; Environment.

### Success Of Prediction Models In Slovak Companies

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#### ABSTRACT

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The issue of bankrupt of company is very actual topic not only in Slovakia but also in abroad. The reason is that many companies have problem with the question of their probability of default or bankrupt and also with their financial health as a whole. This paper deals with the issue of prediction models and captures the applicability of these models in the Slovak conditions. In this paper are applied eight selected prediction models in the sample of 74 companies from Slovak Republic. In addition, this paper calculated one financial ratio from the category of company's indebtedness. Based on this calculation is done the comparison between results of predictions models and results of indebtedness financial ratio. On this comparison is created the conclusion about explanatory ability and success of individual prediction models in Slovak conditions.

**Keywords:** Prediction Models; Financial Health; Bankrupt; Non-Bankrupt; Indebtedness Financial Ratio.

## The Assessment Of Client Creditworthiness Using Predictive Methods Based On Multivariate Discriminant Analysis

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### ABSTRACT

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Trade credit is the most important source of external finance for many companies. It appears on every balance sheet and represents more than 50 percent of company's short term liabilities and a third of all company's total liabilities in OECD countries. Late payment of invoices may suffer firm's solvency. The European economies are now putting the years of financial turmoil and debt crisis behind them and several macro-economic indicators are pointing towards a brighter future. Even so, European businesses view late payments as a serious threat to their overall ability to invest in growth and thus employ more staff. Selection of the right business partner plays a key role in providing trade credit. Appropriate tool for the selection of business partners can be using of financial and economic analysis. As part of the contribution we will focus on the assessment of client creditworthiness using predictive methods based on multivariate discriminant analysis.

**Keywords:** Trade Credit; Trade Credit Receivables; Late Payment; Predictive Model; Z Score; IN 01; Taffler Model; G Index; SAF 2002.

## A Study On Behavioural Aspects Of Retail Investors For Investment Decision Making In Telangana State

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### ABSTRACT

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Investment is the commitment of funds which have been saved from the current consumption with an expectation of favorable future returns. Investment behavior is concerned with choices about purchase of small amount of securities for his or her own account. Individual investment behavior is relatively a new area of research in behavioral finance. This study aims at identifying various behavioral patterns of the retail investors for investment decision making in a newly formed Telangana State. Data was collected from the sample of 200 retail investors of Telangana State through structured questionnaire. Factor analysis is used to identify the behavioral patterns of the retail investors. Major findings of the study show that the two behavioral factors such as heuristics and prospect have significant impact on the investment decision making attitude of the retail investors.

**Keywords:** Behavioral factors; Behavioral patterns; Decision making; Investment behavior; Retail investor.

## **A Comparative Study On Professionalization Of Political Practice Globally: A Systematic Review Of Published Data**

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### **ABSTRACT**

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This study systematically reviews the evidence of professionalization of political practice globally. A comprehensive search of four electronic databases were performed associating relevant studies from 1970 to 2015. This study reviewed the political professionalization incidence worldwide, attributes and characteristics, strategies, techniques and indicators, challenges and gaps in political professionalization practice. A total of 48 studies from 28 countries were included in the review. The incidence of political professionalization varies across the world. The United States and Germany primarily focus on professionalization of political practice. Evidence for professionalization of political practices in Africa and Asia were not found. Education, politics and technical training, skills, core values and role of the politicians were identified as motivational factors for politicians four decades ago. The CAMPROF index and party-centered theory of professionalized campaigning were highlighted as strategies, techniques and structures. Lack of formal qualifications, independent body of knowledge, and code of ethics, required professional competency, expertise, professional association, and professional standards for politicians as components in professional structure of practice recognized as challenges.

**Keywords:** Political Professionalization, Political Practice, Professionalization Campaign, Professional Attributes.

## In Search Of Happiness: Do University Students Give Importance To Social Relationships Or Academic Success?

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### ABSTRACT

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Although happiness means different things to different people, previous research findings on determinants of happiness among university students is related to several social and academic factors such as social relationships, resources and the educational environment, personal goal achieving and extra-curricular activities (Mangeloja and Hirvonen, 2007). The aim of this study is to examine whether university students (1) give importance to Academic Success (AS) or Social Relationships (SR) in pursuit of happiness, (2) to identify which construct of AS and SR, has the greatest impact on students' happiness. The questionnaire development and validation procedures suggested in literature were employed. Constructs for both AS and SR were based on six dimensions and data was analysed using statistical techniques with the software of SPSS version 21.0. The reliability and construct validity were within the acceptable range. Results revealed that university students generally happy, ranked highest for love needs and give importance to social relationships compared to academic success in search of happiness. The findings were discussed in the light of theory and empirical research and suggestions were made for future research.

**Keywords:** University Students; Happiness; Academic Achievement; Academic Success; Social Relationships

## In Search Of Happiness: Do University Students Give Importance To Social Relationships Or Academic Success?

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<sup>3</sup>Department of Communication and Liberal Arts (DCLA), Faculty of Arts, Sunway University, No 5 Jalan Universiti, Bandar Sunway, Petaling Jaya, Malaysia,

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### ABSTRACT

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Although happiness means different things to different people, previous research findings on determinants of happiness among university students is related to several social and academic factors such as social relationships, resources and the educational environment, personal goal achieving and extra-curricular activities (Mangeloja and Hirvonen, 2007). The aim of this study is to examine whether university students (1) give importance to Academic Success (AS) or Social Relationships (SR) in pursuit of happiness, (2) to identify which construct of AS and SR, has the greatest impact on students' happiness. The questionnaire development and validation procedures suggested in literature were employed. Constructs for both AS and SR were based on six dimensions and data was analysed using statistical techniques with the software of SPSS version 21.0. The reliability and construct validity were within the acceptable range. Results revealed that university students generally happy, ranked highest for love needs and give importance to social relationships compared to academic success in search of happiness. The findings were discussed in the light of theory and empirical research and suggestions were made for future research.

**Keywords:** University Students; Happiness; Academic Achievement; Academic Success; Social Relationships

## Religious Coping Among Terminal Cancer Patients In Pakistan

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### ABSTRACT

Spiritual wellbeing is an important topic in cancer care. Using religion as a copy strategy is reported by patients facing dilemmas to be potentially helpful in their treatment. This study examined the role of religion as a coping strategy in terminal cancer patients in Pakistan. The study also investigated the relationship between religious orientation and level of depression in coping with the disease. The cross-sectional survey method was utilized to investigate the correlation between the 3 variables. Eighty participants were interviewed and given a set of questionnaire assessing their religious orientation and their level of depression. 50 male and 30 female participants were chosen non-randomly using Quota sampling from Shaukat Khanum Cancer Hospital Lahore in Pakistan. Instruments used include Allport & Ross Religious Orientation Scale (ROS), Siddiqui-Shah Depression Scale (SSDS) and Pargament et al (Brief RCOPE) Scale for measuring religious coping. Results showed inverse relationship between religious coping and level of depression. Nevertheless, there was a difference in the level of depression who were intrinsically orientated towards religion versus extrinsically orientated. Hence, this study suggests that religion plays a positive role in coping with life threatening illnesses. However, it is the religious orientation of a person that makes a difference.

**Keywords:** Religious Coping, Religious Orientation, Level Of Depression, Terminal Cancer, Pakistan.

## Transcendental and Social Accountability in Productive *Waqf* Assets

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### ABSTRACT

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The objective of the study is to formulate a concept of transcendental and social accountability on the management of *waqf* assets as a trust from God (Triyuwono, 2004). The concept is expected to be an Islamic accountability which is religious and social in nature (Hameed, 2000). The study utilises *tawhid* post-phenomenology, a modified post-phenomenology based the basic tenet of Islam, as an instrument to analyse data. The method is actually the development and combination of Ihde's (1993) philosophy of technology and Ibn Arabi's philosophy of being (Dobie, 2007). Financial statements of *waqf* institutions, in this study, are regarded as a technology and additional data are collected by interviewing four informans in the Regional Board of Muhammadiyah in Gresik. The study finds a *da'i* (preacher) metaphor as a form of accountability. It is a metaphor which exposes that *waqf* assets function, firstly, as an instrumen for doing Islamic missionary with good practices (*dakwah bi al-hikmah*) such as aiding orphans, the poor and the needy, and overcome natural disaster; secondly, as a spot for Islamic missionary with good advices (*dakwah bi al-mau'ihatul hasanah*) for patiens, employees, and society at large; and thirdly as an instrument for taking care of environmental health. The form of transcendental accountability on *waqf* assets is the utilisation of the assets as media of Islamic missionary which is managed trustily and sincerely. The form of social accountability is the utilisation on *waqf* assets for overcoming society's misery. Both transcendental and social accountability are united in one.

**Keywords:** Transcendental, Social, Accountability, Post-Phenomenology, Tawhid.

## Analysis of ERP System Implementation Readiness of Province Government in Indonesia

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### ABSTRACT

The aim of this research is to identify the level of ERP system implementation readiness of a province in Indonesia. Administratively, Indonesia consists of 34 provinces that are subdivided into regencies (called kabupaten) and cities (called kota). It also has its own local work units called SKPD. Indonesia's vision for 2025 is to become an advanced knowledge-based society. To achieve the vision, in 2003 the government issued Presidential Decree No. 3 for e-government implementation. The research was conducted in Province X of Sumatera Island, Indonesia. It has 12 regencies, 7 cities and 49 SKPDs. Data were collected through questionnaire and interview. There were 104 respondents participated with this survey and 3 officers for interview. Based on the perception of the staff, Province X is ready to implement ERP systems especially at strategic level. All the functions listed in the questionnaire are important to be implemented and no significant barrier found to implement the integrated systems. E-skill of the employees will support the ERP implementation. Findings of this research can serve as a guideline for government officers to improve their performance management system in line with ERP-systems frameworks. The findings also contribute to the knowledge and application of Accounting Information Systems and Management Information Systems.

**Keywords:** Enterprise Resource Planning Systems; Province Government; Implementation Readiness; Accounting Information Systems; and Management Information Systems.

**The Effect Of Audit Quality To Relations Of Other  
Comprehensive Income (OCI) With The Value Relevance Of The  
Accounting Information, And Information Asymmetry  
(Study On Companies In Indonesia)**

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**ABSTRACT**

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This study examine the effect of audit quality on the relationship of Other Comprehensive Income (OCI) with the Value Relevance of Accounting Information , and Information Asymmetry of the companies in Indonesia. This research is very important, because the Indonesian Institute of Accountants (IAI) through the Financial Accounting Standards Board (DSAK) has adopted International Financial Reporting Standard (IFRS) into the Indonesian Financial Accounting Standards (GAAP). The data used in this research is secondary data obtained from the company's annual report in 2012 - 2014. Purposive sampling method is used to collect data , and linear regression analysis is used to test the hypothesis. The results showed (1) Audit Quality has significant influence on the relationship of the disclosure of OCI with Value Relevance of Accounting Information (RAIV) with value of sig. 0.000, F calculate is 26,816 larger than F table 2,396 and adjusted R square 0.241. This means that the quality of audit strengthening the relations the disclosure of OCI with Value relevance of accounting information of 24.1% (2) Quality Audit has a significant influence on the relationship of Other Comprehensive Income (OCI) with Information Asymmetry with significant value is 0006, the value of F calculate is 3,716, greater than F table 2.4028 and adjusted R square is 0.038 which means the quality of the audit to strengthen the relationship disclosure of the OCI with Information Asymmetry is 3.8%.

**Keywords:** Other Comprehensive Income (OCI), Value Relevance of Accounting Information, Information Asymmetry and Audit Quality

## Relationships of Directors and Government on Voluntary Risk Disclosures: The Case of Shariah Compliant Companies in Malaysia

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### ABSTRACT

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Risk reporting is essential in notifying investors on how companies manage the risks they engage in. Even though companies nowadays release information through press releases, corporate websites, and other forms of communications, they still have to disclose more information in their annual reports. The objective of this study is to examine the determinants of voluntary risk disclosures of Shariah compliant companies (ShCCs) in Malaysia, focusing on the religiosity factor and the ownership structure. A quantitative analysis using secondary data was employed as a method to assess the annual reports of 116 Shariah compliant companies in Malaysia for the financial years of 2012 and 2013. The findings of this study reveal that the voluntary risk disclosures in ShCCs on average are not more than sixty per cent. This study finds the relationship between the existence of government ownership and voluntary risk disclosure in ShCCs. The study adds value to the current body of knowledge in voluntary risk disclosures and suggests the importance of risk management information in the annual reports of ShCCs as Malaysia grows as a leading country in the Islamic economy.

**Keywords:** Voluntary Risk Disclosures; Corporate Governance; Shariah Compliant Companies; Risk Reporting; Malaysia.

## The Impact of Intellectual Capital and Corporate Governance on the Performance of Bank in Indonesia

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### ABSTRACT

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This study examines the impact of intellectual capital and corporate governance mechanism on banks' performance both directly and also moderated effect. We used banks that were listed in Indonesia Stock Exchange. The bank's performance was measured by risk based bank rating while intellectual capital was measured by coefficient of VAICTM (Pulic, 1998). The corporate governance mechanism was measured based on the size of boards of directors, composition of independent director, CEO remuneration, managerial ownership, the effectiveness of audit committee and ownership concentration. The result of the study shows that banks' performance was positively influenced by intellectual capital. However, corporate governance mechanism did not influence the banks' performance, while moderation effect of corporate government mechanism on the relationship between intellectual capital and banks' performance was not confirmed.

**Keywords:** Banks' Performance, Intellectual Capital, Corporate Governance, Indonesia.

## **Homo Islamicus: Formulating Spiritual Business Entity (SBE) As A Basis For Makrifah Accounting**

**Iwan Triyuwono**

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### **ABSTRACT**

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The objective of the study is to construct a concept of business based on Islamic spirituality. It is done as an alternative to entity theory as practiced by modern accounting which is viewed as unbalanced and partial. SBE is useful to generate makrifah accounting for next study. To formulate the concept, the study utilises homo islamicus as a perspective and zikir, doa, and tafakur (ZDT) as a method. It is a spiritual method which is in essence a researcher is in tune and connected with God. Data is collected via interview and analysed spiritually through the ZDT method. The result demonstrates that a company is viewed as an instrument utilised to generate and distribute rahmat (welfare) for human and nature as a duty entrusted by God. The basis for realising the duty is shariah which is connected, by using spiritual love, sincerity, and justice (tariqah), to spiritually see and meet God (makrifah). Upon the duty, homo islamicus has an accountability to the company, nature, people, and ultimately to God.

**Keywords:** Homo Islamicus, Spiritual Business Entity, Shariah, Tariqah, Makrifah, Haqiqah, Makrifah Accounting.

## Asymmetric Spillover effect in Indonesian Stock Market

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### ABSTRACT

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Investors adjust their portfolio such a way to gain maximum profit. They have many investment choices by selling and buying interchangeably different financial assets. This spillover effect can exist among sectors intra a stock market but fewer studies have been conducted about it. By applying VAR-ASYMX using data taken from Jakarta Stock Exchange (BEI) and Wall Street Journal (WSJ) from 4th March 2013 to 1st July 2016. The study found asymmetric spillover effects, in terms of changes in mean prices, happen in many sectors. There are different coverage of impact. Some sectors that experience shocks only affect one or two other sectors, while some others have effects to none or even more than two other sectors. The same is applied for volatility spillover. In terms of volatility spillover, the risks are also transferred among domestic sectors in Indonesia stock market, as well as from foreign markets into sectors in domestic market. In terms of asymmetric responses of domestic sectors to the shock in foreign markets, it is found that many sectors react more serious when prices fall than when prices jump up. Policy makers should pay more attention for prices falling.

**Keywords:** Spillover Effect, Asymmetric Spillover, Intra Stock Market Spillover, Shock Transmission Intersectoral, Contagion Effect, Volatility Transfer.

## The ARIMA Model For The Indonesia Stock Price

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### ABSTRACT

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Prediction of stock price volatility is an important topic either in economics or in finance as it benefits both the investors and economists. In this paper, we conducted the prediction of Indonesia stock price by using Autoregressive Integrated Moving Average (ARIMA). The ARIMA model was chosen as the model to predict the volatility of Indonesia stock price due to its simplicity and wide acceptability. To this end, the daily Jakarta Composite Index – Indonesia composite stock price index – in the period January, 4th 2010 until December, 5th 2014 was employed. This study reports empirical evidences that ARIMA models are applicable for forecasting Indonesia stock price. Furthermore, the results obtained in the study revealed that ARIMA model has a strong potential for short-term prediction and can compete favourably with the existing techniques for stock price prediction. The best ARIMA model was selected using Akaike Information Criterion (AIC) criteria and it was found that ARIMA (0,0,1) is the best model for forecasting the Indonesia composite stock price index.

*Keywords:* Composite stock price index, ARIMA.

## Profit and Loss Sharing System; the Solution for the Trade-off between Banking Profitability and the Economic Efficiency of Intermediation

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### ABSTRACT

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Every single bank has a same goal that is profit. But, different banking system has some difference implications toward intermediary efficiency (macroeconomy), such as accessibility and social justice. In interest banking system, there is a trade-off between individual banking profitability (as a micro/banking goal) and the economic efficiency of intermediation (as a macro/economy goal). The higher spread (the difference between loan interest and deposit interest) is better for a bank, that reflects to a higher margin/profitability. However, it shows a less efficiency of intermediation mechanism. By literature research, we explain how the mechanism of Profit and Loss Sharing System (Islamic Banking System) can become the solution for the trade-off. In this system, there is a linearity of return earned by *deposan*, bank, and *mudharib* (costumer financing). Through partnership, the returns that will be earned by one part depend on another. It leads to a professionalism and responsible manner of each part. *Deposan*'s return depends on bank's return and bank's return depends on *mudharib*'s return. Therefore, there is no purpose difference between banking profitability and efficiency of intermediation.

**Keywords:** Profit and Loss Sharing System, Micro-macro Trade-off, Banking Profitability, and the Economic Efficiency of Intermediation

## Does Government Quality Spending can reduce Poverty? A case in East Java Province

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### ABSTRACT

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The poverty issue in East Java Province is an interested research object. This phenomenon has retrieved in every fiscal year, although the intergovernmental transfer funds increased significantly annually. In decentralization era, a region has been authorized to identify its problem and provide solutions based on their initiatives and preferences. The local government through their budget should focus on their problem solving, i.e. poverty alleviation. Utilizing panel regression, we found that government spending on education and health can reduce poverty rate. However, spending on employment, budget deficit/surplus, and infrastructure has ambiguous effects. This study showed that between central and local government should synchronize their proposed programs, reducing overlapped programs, to pursue high efficiency in budget management.

*Keywords:* Quality Spending, Budget Deficit/Surplus, Poverty Alleviation.

## Role of Institutional Economics in Minimizing Industrial Waste Water

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### ABSTRACT

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The industrial sector development has a significant contribution to welfare achievement in Mojokerto. The achievements have also brought the negative impact such as environmental degradation. Regarding to these problems, the new institutional economics developed a theory to solve environmental conflicts the so – called institutional ecological economics. Furthermore, solving the environmental problems depend on the quality of institutional structure. This research aims to show the role of the institutional economic environment to minimize the negative environmental externalities, e.g., water pollution, in Mojokerto. This study used qualitative method using interviews and observations to collect all data needed. The location of this research is Watesnegoro Village - Sub District Ngoro - Mojokerto Regency. The results of this research are: (1) Environment governance in Mojokerto regency had not effectively reduced water pollution, (2) Internalization of externalities as described in economic theory are not be able to be implemented since the transaction cost is huge, (3) There are rent-seeking in the waste water pollution policy where the corporation and government have a collusion to gain their own interest.

**Keywords:** Water Pollution, Institutional Ecological Economics, Rent-Seeking.

**The Relationship Between Strategic Management, Employee Engagement To Gain Customer Satisfaction And Customer Satisfaction Dimension (Newest Empirical Approach 2013-2015): A Conceptual Model**

**Sudjatno**

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**ABSTRACT**

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Customer satisfaction as the main goals every companies to survive in global/local business. Achieving Customer Satisfaction needs strategic management commitment especially how the shareholder and executive plan their business investment on Employee engagement. This paper will revealed the collaboration of the strategic management and employee engagement to get customer satisfaction. This study explore employee engagement, customer satisfaction from newest literature, and combined with four the strategic management newest book literature. Analytical method (literature study). The conceptual paper will elaborated the relationship of strategic management, employee engagement, and customer satisfaction. Also, customer dimension in newest context is goods or service value added, value added, positive emotion, expectation, switching cost. This study should explore more dimension of employee engagement and elaborate it in the field is necessary.

**Keywords:** Strategic Management, Employee Engagement, Customer Satisfaction.

## The Impact of Financial Development and Economic Growth toward Poverty Reduction in Indonesia

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### ABSTRACT

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The purpose of this study is to look at the impact of economic growth and financial development on poverty in Indonesia. The study found that financial development has a direct and negative impact on poverty. In contrast, economic growth has a positive impact on poverty. The method we used are regression OLS. Moreover, the model of OLS regression is as follow.  $Poverty_t = \alpha_0 + \beta_1 \text{ Financial Development}_t + \beta_2 \text{ Economic Growth}_t + \text{Control Variabel}_t + \text{error}_t$  The data we used are annual data in Indonesia from 1970-2015. The source of data is from the World Bank. We found that in Indonesia, poverty is affected by financial development and economic growth significantly and negatively. It's mean that higher financial development and economic growth can be reduce the poverty level.

**Keywords:** Poverty, Financial Development, Economic Growth, Indonesia.

**The Role of Organizational Culture and Human Resource Management Practices in Strengthening the Effect of Leadership on Knowledge Sharing (A Study at Ngudi Waluyo General Hospital, Wlingi, Blitar, Indonesia)**

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**ABSTRACT**

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Some researchers have described that leadership has impacts on knowledge sharing, organizational culture, and human resource management practices. However, only few of them have proved that organizational culture and human resource management practices strengthen the effect of leadership on knowledge sharing. This study was conducted at Ngudi Waluyo General Hospital, Wlingi, Blitar, Indonesia, and the numbers of the respondents were 32 nurses. To obtain the objectives of the study, it used multiple regression analysis. The results of the study show that organizational culture strengthens the effect of leadership on knowledge sharing. On the other hand, human resource management practices does not have any significant role as the moderator of the leadership effect on knowledge sharing.

**Keywords:** Organizational Culture, Effect of Leadership on Knowledge Sharing, Ngudi Waluyo General Hospital, Indonesia.

## Local Taxes and Pro-cyclical Fiscal Policy in Indonesia

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### ABSTRACT

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Tax reform as mandated by Law No 28/2009 encourages local government to increase local tax capacity. From 11 local taxes, there are 3 local taxes only having the highest contribution to local own revenue, namely Road Lighting, Property, and Hotel and Restaurant Taxes. Using TSLS and sample 38 regencies and municipalities in East Java Province, we found that several regions in Indonesia have pro-cyclical fiscal policy which is positive effect of Local Taxes and Economic Growth and there is a high relationship between them. However, the relation between government spending and economic growth is countercyclical. It could happen because some of the local government spending is spend to unproductive expenditure so it did not directly influenced the local economy. Moreover, we can also find that not all local taxes are potential for local own revenue and local economic growth consequently.

**Keywords:** Local Taxes, Economic Growth, Pro-cyclical Fiscal Policy, Local Tax Capacity, Local Taxing Power.

## Revealing the Accounting Practice of Debt-Receivable Accounts at the Majapahit Kingdom Era (In 1350)

Novrida Q. Lutfillah<sup>1</sup>, Eko G. Sukoharsono<sup>2</sup>, Aji D. Mulawarman<sup>3</sup>, Yeney W. Prihatiningtias<sup>4</sup>

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### ABSTRACT

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The study is historical. The Kingdom of Majapahit was phenomenal civilization to the history of Indonesia. Accounting was practiced in everyday life in the kingdom era. The purpose of the study is to explore the accounting practice of debt-receivable accounts at the Majapahit Kingdom in 1350 and to find the values behind them. The study is an historical qualitative method. The primary source of data is inscriptions and legislation manuscripts, Kuntara Manawasastra of the Majapahit era. Historical analysis technique is used to analyze data with historiography to exposure results of historical research to reveal the underlying value in debt-receivable practices in 1350 Majapahit era. The findings of the study show that there are three dimensions: social, economic and spiritual of debt-receivable accounts were in practice in the Majapahit Kingdom. The study also find that trust and spiritual values were in practice to tie the mutual benefit between creditors and debtors. The two values were based on trusting behaviour of karyenak tyasing sesama. The accounts payable and receivable were based on behavior to trust among the people of Majapahit's interests above their own interests.

**Keywords:** Debt; Receivable; Accounting History; The Kingdom Of Majapahit; Trust; Spiritual.

## The Readiness Of Local Government To Implement Accrual- Based Governmental Accounting Standard (Case Study at The District Government Blitar)

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### ABSTRACT

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This study aims to explicate the readiness of local government to implement accrual-based Governmental Accounting Standard and to reveal the barriers in its implementation. Accrual based Governmental Accounting Standard implementation refers to the regulation of interior ministry No. 64, 2013. This research was conducted in Blitar local/municipal government, East Java Indonesia by taking DPKAD officials as informants. The results indicates that Blitar local government is not quite ready to implement accrual-based accounting standard. Local government has prepared accounting policies, Local Government Accounting Standard (SAPD), Standard Chart of Accounts (BAS), as well as computer application. It has also trained accounting staff and restated the 2015 Balance Statement. On the other hand, there are more barriers to over come, such as asset inventarisation as the basis for determining the accumulated depreciation, DAU-LO revenue recognition, DAK-LO, expense, tax revenue with self-assessment methods and incompetent human resources.

**Keywords:** Accrual Accounting, Local Government, Restated, SAP.

## Probability of Exporting and Heterogeneity: An Empirical Case in Indonesian Textile and Apparel Firms

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### ABSTRACT

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This paper examines some factors influencing firm export participation in Indonesian textile and apparel industry. To analyze the role of heterogeneous characteristics of the firms in determining firms' probability of exporting, it uses a panel of firm-level data and a panel probit model. Through a semi-parametric estimation technique proposed by Levinsohn and Petrin (2003), Total Factor Productivity (TFP) is used to measure the firm productivity. This paper carries out the general estimation for whole observations and the disaggregated specifications concerning the firms' size (middle and large size). The results show that productivity, firm size, and foreign ownership have a positive and significant effect on the probability of exporting. On the contrary, capital intensity and Java region have a negative and significant effect. In addition, labor quality is critical for middle firms to export. The findings generally corroborate the self-selection hypothesis.

**Keywords:** Export participation; manufacturing; probit; productivity; self-selection hypothesis.

**The Effectiveness of Information Architecture Design towards  
Brand Equity  
(GO-JEK Customer Surveys in Bandung)**

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**ABSTRACT**

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The transportation service business is having a significant increase in competition so that businesses should be able to provide various of services that differ from competitors in order to attract consumers. PT. GO-JEK is a transportation company from Indonesia with offering online services using applications based on Android and iOS, it is easier for consumers in the transportation booking service to provide transport service. PT GO-JEK launched Go-Jek application in January 2015, and it has been downloaded 500,000 times. Behind the success of GO-JEK, there are some disadvantages that until now has not been resolved such as high latency, hidden order, error navigation, etc. If the shortcomings cannot be resolved then there will be a decline in their brand equity that will impact on the amount of their sales. Therefore, they need a good system to organize all the information requirements needed to use good information architecture design. Types of research are a descriptive analysis and causal also measuring a conclusion by using a regression analysis and for hypothesis testing using t-test and F-test. The results of this research indicated that information architecture design is effective and also has a significant influenced on brand equity.

**Keywords:** Application; Brand Equity; Effectiveness; Information Architecture Design; Online Service; Transportation.

## The Influence Global Stock Index And Economic Indicators Of Stock Investment Decision By Foreign Investors In Indonesia Stock Exchange

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<sup>2</sup>Alumnae of Master Management of Padjadjaran University

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### ABSTRACT

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In the period 2009-2014, foreign investors initially very dominant in the Indonesian capital market but foreign investors capitalization decreased while local investors increasingly gained close to 40%. With the development of regional economic cooperation and global, increasingly integrated world economy from year to year. The event that occurred in other countries likely to impact the country to Indonesia is no exception to the capital markets industry. The purpose of this study is to determine the effect of the movement of several indices and indicators of the global economy to changes in investment by foreign funds flow in the Indonesia Stock Exchange (BEI). Some global stock indices used in this research that the Dow Jones index, the Nikkei 225 index, the Shanghai index (SSE), Singapore Index (STI) for which data were taken monthly from March 2009 to June 2014. The results obtained from this study indicate that the Dow Jones index and the index STI positive significant effect on the movement of foreign investment on the Stock Exchange, while the variable movement of world oil prices, and exchange rate IDR/USD significant negative effect on the movement of foreign investment in BEI. All independent variables in this study together can explain 65% influence on the movement of foreign investment in BEI. Subsequent research wants to examine the influence of the movement of several indices and indicators of the global economy to foreign investment in BEI can add a variable index of other countries whose economies are strong and have trade relations dominant in Indonesia such as the Kospi (South Korea), the index BSE (India) Index Malaysia, Thailand index and macroeconomic variables such as: BI rate and GDP (Gross Domestic Product).

**Keywords:** Dow Jones, Nikkei 225 Index, Shanghai Index (SSE), the STI Index, World oil prices, world gold price, exchange rate IDR/USD

## Corporate Social Responsibility as a Means of Performance Enhancing (Case study of a cement plant in setif, Algeria)

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### ABSTRACT

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The main concern of this article is to empirically examine the relation, if any, between Corporate Social Responsibility (CSR) and the enterprise performance through a case study. To achieve our objective, we divide our paper into three parts. First, previous studies on the the definition of CSR are reviewed. The second part is devoted to the theoretical aspects of the link of CSR with enterprise performance. Finally, we use one of the most important enterprises producing cement in Algeria, as a case study, to show how CSR can contribute to performance enhancing.

**Keywords:** CSR, Enterprise Performance, Cement Production, Algeria.

## Child migration: risk and protection factors in developmental age

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### ABSTRACT

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In 2015, war and persecution led a significant increase of forced migrations in the world. More than half of 60 million of migrants (asylum seekers, internally displaced persons, refugees) are minors. In Italy, the number of unaccompanied children and adolescents (without parents or adults legally responsible of their assistance) is becoming larger and larger. The international literature in psychology based on the theoretical framework of the Developmental Psychopathology highlights the importance of risk and protection factors in the traumatic experience of child migration. To present a theoretical overview of risk and protection factors on phenomenon of unaccompanied minors, a review of international literature was made, using database as ProQuest, PsyArticles, PsyInfo, PubMed. Literature underlines that living a potential negative experience like forced migration represents a serious factor of global impairment of development. Cumulative traumatic experiences suffered by unaccompanied minors can be the origin of behavioral and emotional disorders that could compromise the individual emotional self-regulation. Given the national and international relevance of the phenomenon of unaccompanied minors, we hope to further investigate it within a cross-cultural perspective, to better understanding the clinical features and anticipate the intervention strategies.

**Keywords:** Migration; Protective factors; Risk factors; Traumatic experiences; Unaccompanied minors.

## Formalizing the investment selection process of the Development Bank of Kazakhstan

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### ABSTRACT

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This article presents a functional diagram for implementing the investment program of the Development Bank of Kazakhstan and builds an outline of the pre-investment evaluation process. A stepwise algorithm is created to conduct a preliminary appraisal of business proposals, and the criteria for assessing the borrower's condition are identified. Key criteria used in the investment performance analysis are discussed. The article develops a computer simulation approach to analysis and decision-making with respect to investment programs, with consideration of analytically non-formalisable stochastic distributions of parameters and processes. The paper also proposes a new method for optimizing the allocation of funds, given various priorities and risks, taking in account the instability and possible ill-conditioning of the optimization problem. We formalize the main stages of the Development Bank's pre-investment activities in support of the government's industrial development policy for the country's economy.

**Keywords:** Investment Selection Process; Development Bank Of Kazakhstan; Investment Activities; Business Proposals; Optimizing.

## The Critical Review of the Westernized Late Ottoman Empire Education System In A Cinematic Context With An Education Related Focus

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### ABSTRACT

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An individual improves his/her cognitive level by implementing terminal behaviour changes to his/her own life through educational institution located in his/her living space. In this context, the education system of a country is very important in terms of mental development and how people perceive the world. Developments in the world after the French Revolution had influenced Ottoman. Various institutional reforms had been required because of repeated military defeats in the late Ottoman period. In this regard, renovation of educational institutions modelled on Western-based was thought as a saver solution for the empire in period of regression but this modernization process also brought many problems with it. We can understand the approach to education of societies by way of literary works such as novels written in that period. In this study, the late Ottoman education system is examined by the critical review of through novel. It is narrated the late Ottoman fall reflecting in the field of education. The irregularity system of that period is criticized. It has been adapted to Turkish cinema especially by adhering to the novel which is a remarkable reference about the history of Turkish education system.

*Keywords:* Late Ottoman, Modernization, Westernization, Education Problems.

## The Development of a Regulatory Framework for Muslim Friendly Hospitality Services in Malaysia: Issues and Challenges

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### ABSTRACT

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Muslim friendly hospitality services have emerged in recent years as part of the development of global halal industry. Malaysia has become one of the key players in this fast-growing market and has been rated the world's top Muslim-friendly holiday destination for the past few years by various rating agencies. Despite this remarkable development, there is no specific legal framework to regulate the so called 'halal or Islamic' tourism except basic guidelines contained in the Muslim Friendly Hospitality Services –Requirements (MS 2610:2015). Adopting a doctrinal and content analysis methodology, the study aims to examine the existing legal framework connected to the development of Muslim friendly hospitality services in Malaysia in order to explore the gaps, deficiencies and possibilities for legal and regulatory reform. The study concludes that the economic benefits of halal tourism need to be supported by a solid regulatory framework which can be developed within the existing legal framework of Malaysian tourism and halal industry. The development of law in this respect will not only benefit Malaysia but it can also be reference for other countries interested in attracting more Muslim travellers.

**Keywords:** Muslim Friendly; Hospitality Services; Legal Framework.

## Importance Of Emotional Social Intelligence At Workplace: A Case Study On L&T Dubai

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### ABSTRACT

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The aim of the present article is to bring into light the lurking importance of the implications of emotional social intelligence (ESI) of any individual in his/her career front. Emotional-social intelligence is the ability of an individual to perceive, express, understand, comprehend and manage our own emotions and those around us. It is about adaptability and the capacity of keeping a positive outlook by motivating ourselves and others. It deals with the capability of an individual to understand responsibilities and successfully conduct complex social relationships. The organizational scholars and practitioners appear to have assumed that emotionality is the antithesis of rationality and, thus hold a pejorative view of emotion. Rather in today's competitive world, "People's Skills" makes all the difference between a leader and an average person. This article focuses on to establish the potential utility of ESI in context to the performance in the professional world. This is done by subjecting 50 employees of the multinational company Larsen & Toubro to questionnaires based on calculating their emotional social intelligence.

**Keywords:** Emotional Intelligence, Social Intelligence, Emotional Social Intelligence

## **An Understanding of the Relationship between Working Capital Management, Profitability and Capital Structure**

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### **ABSTRACT**

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This paper investigates the relationship between working capital management (WCM), profitability and capital structure. A preliminary framework provides an understanding on the role of WCM components with capital structure and profitability. From the review of empirical studies it is confirmed that WCM is a main component in the financial aspects of the firms as even though WCM are targeted for the short term decisions it have effect on the firm for the long run. Companies need to use working capital policy and procedures in order to navigate performance. Emphasizing on WCM would lead to formal cost controls and performance together with firm's growth and productivity. The framework is set to help financial manager of the firms to balance the costs and benefits of debt and equity and reduce common obstacles on managing cash flows for long term fixed investment. The preliminary framework is original and unique that will contribute towards the enrichment of relevant literature.

**Keywords:** Working Capital Management; Capital Structure; Profitability.

## Mapping Enforcement Agency Integrity: Evidence from the Royal Malaysian Police (RMP)

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### ABSTRACT

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The Royal Malaysian Police (RMP) as a main security force of the nation has become a role model to all public servants particularly to other law enforcement agencies in reflecting and becoming Integrity's pioneer of the country. As the oldest law enforcement with 207 years of ages, the Royal Malaysian Police (RMP) has become a public figure that their every action is always being scrutinized and criticised. With the establishment of the National Integrity Plan in 2004, it has been a milestone to the Royal Malaysian Police (RMP) to improve and introduce the guideline and measurement of Integrity. The purpose of this research is to map the integrity practices of the Royal Malaysian Police (RMP). The research also examines and identifies the integrity factors that affect the police organization. The South Klang Police District was chosen as the sample in the research due to its size as one of the biggest Police District in the nation which than reflect the integrity practices of the police organization. The result indicates that the level of integrity practices such as leadership, infrastructure and legal compliances, rules and policies are higher than the standard of the Global Ethics and Integrity by Dubinsky and Richter.

**Keywords:** Integrity, Enforcement Agency, Royal Malaysian Police (RMP), Global Ethics And Integrity Standard.

## Social Support As A Norm Predictors For Catharsis In The Life Of A Student Athlete

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### ABSTRACT

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This study was intended to investigate the differences in aggression and assertion across varying degrees of sport catharsis among student athletes. Positive linear relationships have previously been found as one of the amount of social support to predict the athletic catharsis in sport. This study was designed to compensate the inadequacies of previous research by comparing both female and male collision, and contact sport athlete across sport hostility aggression, sport instrumental aggression, life aggression and life assertion. The Bredemier Athlete Aggression Inventory (BAAGI-S), Rathus Assertiveness Schedule (RAS), and Social Support Questionnaire (PSS-Q) was administered to female and male rugby, soccer and hockey players. It was hypothesized that male student athlete in sport hostility and life aggression would increase as a function of sport catharsis level. Similarly, female student athlete life assertion was predicted to increase with the degree of sport contact. Result of the study indicated that sport catharsis, life assertion and total life aggression did not vary among different sport catharsis and life aggression. It is apparent that the occurrence of aggression in both gender domain is not dissipating and may even be increasing as we enter a new millennium world of sport.

**Keywords:** Sport Catharsis, Life Aggression, Sport Aggression, Contact Sports.

## Work Motivation Needs And Job Commitment Among Expert Teachers

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### ABSTRACT

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The objective of this study is to identify the importance of work motivation from the aspect of motivation needs to improve the quality of professionalism among educators. The needs of intrinsic and extrinsic motivation is the key factor to boost changes in attitude acts as a catalyst for the intended behaviour. This research involves an action research involving five expert teachers from five different schools. A qualitative research has been chosen based on a qualitative method that helps to identify and understand a phenomenon further related to the needs of work motivation in the advancement of teaching profession. To answer the research questions, a few procedures of collecting data have been used that is indepth interview and document analysis. The result showed that to ensure quality teachers stay in the teaching profession and show excellent performance, teachers must be highly motivated and be committed to their profession. Therefore, they need to have intrinsic and extrinsic motivation as a contributing factor towards satisfaction in working if this element is used as a source to improve the quality of work. The implication of this study suggested work motivation have a high influence in the teaching aspect that internal support has been found to be more effective because it deals with feelings and emotions that need to be controlled so that teachers can achieve the utmost level in their work and will be more committed to improving their work performance.

**Keywords:** Work Motivation, Expert Teachers, Intrinsic And Extrinsic Motivation, Internal Support.

## Analysis Of Industrial Sickness With Reference To FCIL

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### ABSTRACT

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India is a developing country since 1947. It is not a developed country till now. There are many reasons that why India has been a developing country. The reasons are illiteracy, corruption, regional commotion, and income inequality and another reason is industrial sickness in India. Indian economy divided into three categories as we already know that they are Agriculture, Industrial Sector and Service sector. These three are dependent on each other. Industrial sickness degrades the industrial growth in the economy. It is increasing day by day in large proportion. The growth and magnitude of industrial sickness is dangerous issue not only for present situations but also for future time in India. There are many reasons for a company to become sick. The reasons may be internal or external or sometime both will influence the company position. In this paper we take Fertilizer Corporation of India Limited, Ramagundam as a reference to explain the sickness in the industries. Here we try to highlight FCIL why it has been declared as sick and government policies, preventive actions to revival or rehabilitate the sickness of this company.

**Keywords:** Sickness, Revival Measures, Industrial Development, Fertilizers.

## Performance Trends In Youth Entrepreneur's Capacity Prerequisite For The Entrepreneurship Development Of Latvia

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### ABSTRACT

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The paper found that mostly small and medium-sized enterprises (SMEs) prevailed in Latvia and the EU and their number increased year by year, particularly because various measures for the establishment and support of micro-enterprises, including financial ones, were implemented. In recent years, at the same time, activity in starting up entrepreneurship considerably declined, as well as students' entrepreneurial attitudes to set up their own business and to associate their future careers with entrepreneurship significantly deteriorated as well. Therefore, the present paper aims to investigate Latvian high school students' entrepreneurial attitudes to become self-employed and to set up their own business according to the challenges of the twenty-first century for entrepreneurship. To achieve the aim of the present research study, 5910 students aged from 15 to 22 years (2015) were questioned about the factors motivating as well as promoting and hindering the start-up of entrepreneurship. The results of the survey showed that in recent years, students had insufficient information and knowledge about entrepreneurship promotion measures, as well as about the demands of the labour market and further education in learning a profession. This means that there is a need to improve the teaching and training for entrepreneurship in Latvia and implement targeted career education measures.

**Keywords:** Career Counselling; Entrepreneurial Competences; High School Students; Entrepreneurship Education; Micro-Enterprises; Self-Employment; Small And Medium-Sized Enterprises.

## Financial Distress Prediction Using Bankometer Model On Islamic And Conventional Banks: Evidence From Indonesia

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### ABSTRACT

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This research aims to assess financial distress prediction of Islamic and conventional banks by analyzing Bankometer score between Islamic and conventional banks. This research compared the bankometer scores of four Islamic banks and 10 conventional banks observed for the year period of 2011-2014. The data were obtained from annual reports of the sampled banks from 2011 to 2014. The results of this research show that both Islamic and conventional banks had a fine level of resilience against financial distress. This finding suggests that there was no difference of financial distress prediction between Islamic banks and conventional banks.

**Keywords:** Financial Distress, Bankometer, Islamic Bank, Conventional Bank

## Business Model Of Islamic Microfinance: Indonesia Case

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### ABSTRACT

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Islamic Microfinance (IMF) grown very rapidly in the last 10 years in Indonesia. On 2015, number of IMFs reached more than 5,000. As the business and social entity, IMF have various business model, the way in providing services and manages the business to achieve its goals. This study aims to determine the business models of IMF. This study uses qualitative approach by case study technique of Robert K. Yin. Subjects of this study are IMFs in Indonesia that selected purposively with managers as key informan. The result is the business model of IMF is determined by eight elements, namely: organizational orientation, business and social functions, source of capital and allocation, investors and customers, financing usage, types of contract, allocation technique, and membership. Those elements will form business model of IMFs, which determine how Islamic microfinance runs its business activities to achieve organization objective.

*Keywords:* Islamic microfinance, Business Model, Empowerment, Social Function.

**Business Model Islamic Perspective:  
Practising of Baitul Maal Wattamwil (BMT) Sidogiri East Java  
Indonesia**

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**ABSTRACT**

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Islamic business model is a set of elements which connect, integrate, and illustrate the Islamic values logic and business logic also built on the architectural framework of Islamic Business. The challenges faced by Islamic business today as theoretical, operational and implementation aspects. The limitations happened in general, are the lack of knowledge about the business concept of Islam, applying sharia compliance and the emergence of various perceptions as a result of differences interpretation of the business concept. The purpose of this research is to explore, investigate and developing business model in Islamic perspective in microfinance Baitul Maal (BMT) Sidogiri. This research developed by qualitative research with single case study. Content analysis used as method to analyze the data describes analytic, intuitive, interpretative, textual and strict textual analysis approaches. The main finding the framework Islamic Business Model in perspective Islam proposed previously can be well understanding and applied in BMT Sidogiri. The result, there three main building developing of Islamic Model Business consist of : Business foundation, Business design and Business development . The model use to optimize the potential business model of Islam in BMT UGT Sidogiri and other microfinance in Indonesia in the future.

**Keywords:** Islamic Business, Islamic Business Model, Islamic Business Construct, Islamic Business Aims, Baitul Maal Wattamwil

## Islamic Model Of Corporate Governance At The Islamic Boarding School

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### ABSTRACT

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This study aims to design ICG model at Islamic boarding school. Qualitative study using case study. The findings indicate that in its implementation, corporate governance at Islamic boarding school based on the value of Tauhid. Furthermore, principle of transparency, accountability, responsibility, independence and fairness being the corporate governance principles at an Islamic boarding school. Research Implications: This study uses only one boarding school. Future studies are expected to examine more than one boarding school to obtain mixed results

**Keywords:** Corporate Governance (CG), Islamic Boarding School, Islamic Corporate Governance (ICG), Organizational Structure, Tauhid.

## Who Stole Me?

### Identity Theft on Social Media in the UAE

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#### ABSTRACT

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The Internet provides human beings with multiple ways to describe and showcase their personalities (Suler, 2002, pp. 455-460 as qtd. in Moise, 2015, p. 118). With the introduction of social networking sites, the number of users is exponentially increasing. Facebook and Twitter have about 82 percent Internet users, an astounding total of 1.2 billion users (Shen, 2013, as qtd. in Zeadally & Tsikerdekis, 2015). Research further suggests that due to the speed at which social networking sites are flourishing, it has become a lot easier to steal content and conduct identity manipulation.

**Keywords:** Cyberbullying; Facebook; Identity Theft; Social Media; Social Network

## Agro-Industry Value Chain of Green Products Processed Aloe Vera in Pontianak

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<sup>3</sup> Faculty of Agriculture, Universitas GadjahMada, Yogyakarta, Indonesia.

<sup>4</sup> Postgraduate Program, Universitas Sebelas Maret, Surakarta, Indonesia.

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### ABSTRACT

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This paper introduces the agro-industry value chain of processed aloe vera in Pontianak, West Kalimantan, Indonesia. For this purpose, the authors have identified the complete value chain from producers (farmers/processors), traders, end consumers and policy makers. Finally, the national product is described in the context provided by the international market. The results showed that the performance of each of the actors of the value chain to work effectively so that consumers feel the best service with the product received while producers gain increased competitiveness and profitability.

*Keywords:* Value Chain, Green Products, Aloe Vera Agro-Industry.

## Impact of Perceived Quality on Brand Loyalty: The Role of Brand Relationship on Omnichannel Retail Industry

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### ABSTRACT

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This study examined the relationships between perceived quality and brand loyalty, with the mediating effect of brand relationship in the context of omnichannel on a fashion industry in Malaysia. Data were collected using an online survey with a sample of 107 respondents. Respondents were asked to answer the questionnaire upon confirming that they have experienced buying products from both online and physical store of the same brand. The results from the analyses indicated that there is significant direct effect of perceived quality on brand loyalty. However, with the introduction of brand relationship as mediating variable, it showed that the indirect effect is also exist and significant which in turn showed less significant than direct effect of perceived quality and brand loyalty. Theoretical and managerial implications of the findings are discussed along with recommendations.

**Keywords:** Perceived Quality; Brand Loyalty; Brand Relationship; Omnichannel.

## The Importance Of Quality Management System At The Hospital Using The Method Of Statistical Tables

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<sup>2</sup> Faculty of Economics, Mhamed bougara University, Boumerdes, Algeria

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### ABSTRACT

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We will in this research, study of the importance of quality management system at the hospital using the method of statistical tables. To demonstrate the importance of quality management system in the hospital, we will focus on the five elements represented in impact of the application of the quality management system in job, Relationship quality management system with the worker, Relationship quality management system with performance, Relationship quality management system with information. Previously, five questions were put to know the importance of the application of quality management system at the hospital, and the results expected from it.

*Keywords:* Hospital, Quality, Quality Management System, Performance, Relationship.

## Cellular Manufacturing Problem - A Graph Theoretic Approach

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### ABSTRACT

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The cell formation problem which arises in cellular manufacturing can be formulated in graph theoretic terms. The input for a cellular manufacturing problem consists of a set  $X$  of  $m$  machines and a set  $Y$  of  $p$  parts and an  $m \times p$  matrix  $A = (a_{ij})$ , where  $a_{ij} = 1$  or  $0$  according as the part  $p_j$  is processed on the machine  $m_i$ . This data can be represented as a bipartite graph  $G$  with bipartition  $X, Y$  and  $m_i$  is joined to  $p_j$  if  $a_{ij} = 1$ . Let  $G_1, G_2, \dots, G_k$  be nontrivial connected subgraphs of  $G$  such that  $V(G_1), V(G_2), \dots, V(G_k)$  forms a partition of  $V(G)$ . Then  $\pi = \{G_1, G_2, \dots, G_k\}$  is called a  $k$ -cell partition of  $G$ . Any edge of  $G$  with one end in  $G_i$  and the other end in  $G_j$  with  $i \neq j$  represents an inter cellular movement of a part. One of the objectives in cellular manufacturing problem is to minimize the inter cellular movements of parts. Let  $\beta(G, \pi)$  denote the number of edges in  $G$  with one end in  $V(G_i)$  and other end in  $V(G_j)$ . Let  $\beta(G, k) = \min \pi \beta(G, \pi)$ , where the minimum is taken over all  $k$ -cell partitions  $\pi$  of  $G$ . In this paper we propose a graph theoretic algorithm using Depth-First-Search to solve the cellular manufacturing problem for the case when  $k=2$ . Comparison of the results that we have obtained with solutions obtained by other known algorithms shows that our algorithm gives a better solution.

**Keywords:** Cellular Manufacturing, Graph Theoretic Approach, Bipartition, Depth-First-Search

## Psychological And Academic Self-Concept Among Non-Arabic Speakers

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### ABSTRACT

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Self-concept, which is usually defined as the orientation of the learner to the goal of learning a second language, has a major role in language education and is considered an essential component of L2 acquisition. This paper examines academic and psychological self-concepts and their correlation with Chinese non-Arabic-speaking students in selected Islamic institutes in China. Quantitative data were collected by randomly distributing 250 questionnaires to target students. These questionnaires were designed to measure the extent of psychological and academic self-concepts of the participants. This study seeks to answer the following questions: What is the self-concept of students of the Institute of Education in China? What is the level of correlation between the psychological and academic self-concepts of students from the Islamic institutes in China? Do students from different gender and academic level groups demonstrate significant differences in their academic and psychological self-concepts? The study found that Chinese students have an average degree of self-concept. Academic self-concept is also significantly positively correlated with psychological self-concept at  $\alpha \leq 0.05$ .

**Keywords:** Psychological, Academic, Self-Concept, Non-Arabic Speakers.

## Strategy On Promoting Students To Communicate In Communicative Language Teaching Of Arabic Classroom

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### ABSTRACT

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This is a case study which intends to look at communicative language teaching (CLT) carried out by teacher in the subject of Arabic. The participant involved in this study are a teacher teaching Communication in Arabic and a class of Form Two students. The teacher was selected based on a number of criteria among which was knowledge regarding communicative activities and teaching experience of more than ten years. Data were collected through observation, interviews and documents within a period of four months. The results of the study revealed that there were 21 strategies of verbal and 6 strategies of non-verbal that had been identified and contributed to the involvements of students to communicate in Arabic during the class activities.

**Keywords:** Communicative language teaching, communicative strategies, second language, Arabic classroom and teaching approach.

## Political Communication Factors Affecting University Students' Political Participation

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### ABSTRACT

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The purposes of this research were to examine and study political communication factors affecting university students' political participation. The population was 2,613 university students. The quantitative methodology was applied in this research by surveying students' opinions. The research instrument was a questionnaire. The statistics used for data analysis were percentage, mean, standard deviation and factor analysis. The factors affecting political participation were analyzed and used to find an effective activity strategy to promote political participation. The results were suggested as guidelines for developing students' political participation. The research results showed that the factors affecting knowledge building in politics were family, university and classmates. The effective activities to promote knowledge management in politics were activities outside the classroom which combined knowledge giving and relaxation. Students' political decision making was based on their role models, e.g. idols, actors and musicians. The students did not agree with vote buying; however, they could not stop family or community leaders from doing it because of the seniority-based culture. As for guidelines in developing political participation, the government sector could use this activity strategy to give political knowledge to the students or make political knowledge one of the core subjects at the university level.

**Keywords:** Political Communication, University Students' Political Participation, Thailand.