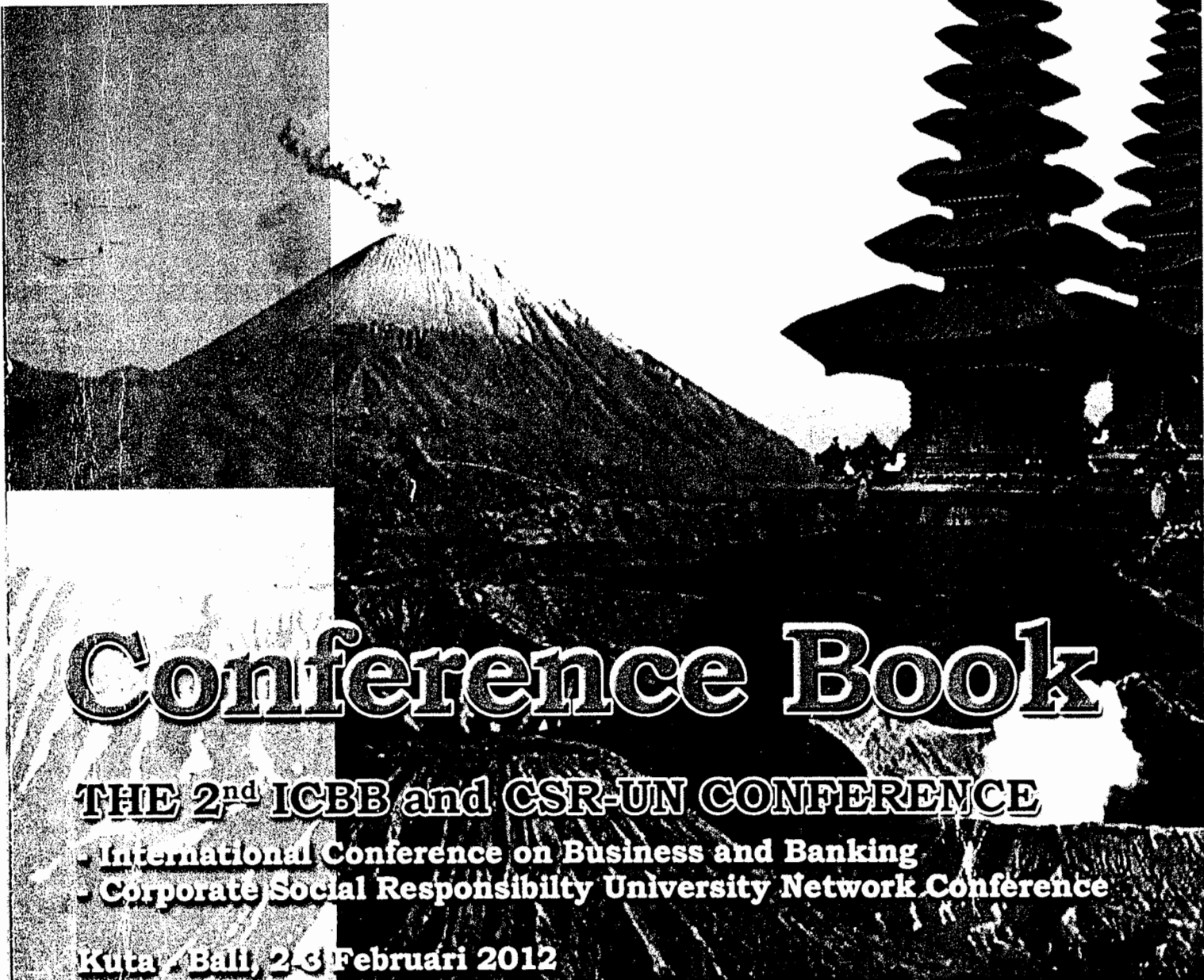




STIE
Perbanas
Surabaya



Conference Book

THE 2nd ICBB and CSR-UN CONFERENCE

- International Conference on Business and Banking
- Corporate Social Responsibility University Network Conference

Kuta / Bali, 2-3 Februari 2012

Supported by:



Universitas
Warmadewa



bank
sinarmas



BANK MASPION



BANK Syariah
BUKOPIN



BANK YUDHA BHAKTI

Memahami dan Membantu yang Terbaik

LIST OF PARALLEL SESSION

Thursday, Feb 2, 2012 - Parallel Session 1 (Paseban 3) : 09.45 - 12.15 wib				
Theme: Marketing				
Moderator: Lindawati				
1	Anizah Zainuddin (Phd)	University Teknologi MARA Malaysia	Malaysia	Image Segmentation of Taman Negara Pahang
	Zubaidah Zahiruddin			
2	Anizah Zainuddin (Phd)	University Teknologi MARA Malaysia	Malaysia	The Attractiveness Of Mobile Number Portability: A Case Of Malaysian Telcos
	Zubaidah Zahiruddin			
	Yuslina Liza Mohd Yusof			
3	Yudi Sutarso	STIE Perbanas Surabaya	Indonesia	The shift of students benefit sought in selecting University in Indonesia: The efforts to improve customer value.
	Bagus Suminar			
4	Kesi Widjanti	Semarang University	Indonesia	Sales Person Performance PD. BPR BKK Central Semarang

Thursday, Feb 2, 2012 - Parallel Session 1 (Pasamuan 1) : 09.45 - 12.15 wib				
Theme: Accounting				
Moderator: Nurul Hasanah Uswati Dewi				
1	Andrie Wijaya	INTI International University	Malaysia	A Study On The Relationship Between Participation In Budget Setting With The Managerial Performance – Indonesia Experience
	Too Shaw Warn			
2	I Putu Sugiarta Sanjaya	Universitas Atma Jaya, Yogyakarta	Indonesia	Differences Earnings Management Between Banking and Non Banking Companies Listed In Indonesia Stock Exchange
	Dewa Gede Adi Wiyoga			

3	Agus Samekto	STIE Perbanas Surabaya	Indonesia	The Effect of Budget Decentralizes toward Local Governments Performance (Studies on District City in East Java).
4	Dian Indri Purnamasari	Universitas Pembangunan Nasional "Veteran", Yogyakarta	Indonesia	The Threat Level Tolerance in the Company of Accounting Information System
5	Dian Indriana T	Semarang University	Indonesia	The Impact of Company's Characteristics on Corporate Social Responsibility (CSR) and Company's Performance
	Vidi Arini Yulimar	STMIK Provisi		

Thursday, Feb 2, 2012 - Parallel Session 1, Pasamuan 2) : 09.45 - 12.15 wib

Theme: Finance

Moderator: Lutfi

1	Deannes Isynuwardhana	Institut Manajemen Telkom	Indonesia	Constructing Optimum Portfolio : A Combination Between Data Envelopment Analysis and Markowitz Model
2	Venti Martina	Telkom Institute of Management	Indonesia	Anomaly Testing: An Event Study of Holiday Anomaly in Kompas 100 Index
3	Zainul Kisman	School of Business and Management (STEKPI)	Indonesia	Risk Analysis: Sharia Bond vs Conventional Bonds
4	Sri Lestari Kurniawati	STIE Perbanas Surabaya	Indonesia	The Impact on Company Measures of Performance to Stock Return
	Nurul Hasanah Uswati Dewi			
	Linda Purnamasari			

5	Leif Atle Beisland	University of Agder	Norway	Earnings Quality and Regulation: Evidence from the Microfinance Industry
	Roy Mersland			

Thursday, Feb 2nd, 2012 - Parallel Session 2, Paseban 3 - 13.15 - 15.45 wib

Theme: Banking

Moderator: Foreign Participant

1	Krisna Wijaya	Independent Commissioner of Bank Mandiri	Indonesia	The Comparison of Performance among Nine Biggest Banks in Indonesia Before and After the Implementation of Indonesia Banking Architecture
	Roberto Akyuwen	Senior Lecturer at Finance Education and Training Center Yogyakarta, Ministry of Finance Republic Indonesia		
2	Sri Muljaningsih	University of National Development "Veterans' East Java	Indonesia	Analysis of Factors that Influence Mudharabah Financing on Sharia Banks in Indonesia
	Ignatia Martha Hendrati			
3	DE. Allen	Edith Cowan University	Australia	Survival Of The Fittest: Contagion As A Determinant of Canadian And Australian Bank Risk
	Ray Boffey			
	R.J Powell			
	Sudin Haron	Kuala Lumpur Business School	Malaysia	

4	Abdul Mongid	STIE Perbanas Surabaya (Ph.D Candidate of Universiti Sultan Zainal Abidin, Malaysia)	Indonesia	The Relationship Between in Efficiency, Risk and Capital: Evidence from Commercial Banks in ASEAN
	Izah Mohd Tahir	Universiti Sultan Zainal Abidin, Malaysia)	Malaysia	
	Sudin Haron	Kuala Lumpur Business School	Malaysia	
5	Suhartono	STIE Perbanas Surabaya	Indonesia	Credit Risk Taking and Capital Position: Evidence from Two Stage Regression

Thursday, Feb 2, 2012 - Parallel Session 2, Pasamuan 1) : 13.15 - 15.45 wib

Theme: HRM

Moderator: Djuwari

1	Noorziah Mohd Salleh	School of Management RMIT University Australia	Melbourne ,Australia	Reasons for Using Non-traditional Expatriate Assignments
	Alan Nankervis			
2	Supriyanto Ilyas	WIDYATAMA University	Indonesia	Professional Quality Leadership (ProQual) Improvement for Human Capital Development (Case Study at Widyatama University)
	Sri Astuti Pratminingsih			

3	Mohammad Maskan	Malang State Polytechnic	Indonesia	Structural Model of Organizational Culture Dimension and Contingency Leadership Style in Shaping Organizational Trust and Commitment of Private University Lecturers in Malang City
	Ludfi Djajanto			
	Alifulahtin Utaminingsih	Malang Merdeka University and Malang Brawijaya University		
4	Dudi Pratomo	Institut Manajemen Telkom	Indonesia	The Influence of Gender Domicile and Student GPA to Computer Anxiety
	Willy Sri Y.			
5	Sri Suhandiah	STIKOM Surabaya	Indonesia	Differential Perception on Acceptability, Career Commitment and Special Accommodation to Women Programmer: Gender Based Perspective
6	Ferdiansyah	STIE STAN - Indonesia Mandiri (Doctoral Student Padjadjaran University)	Indonesia	Psychological Empowerment - Antecedents and Consequences (A Study of Banks Employees in Bandung)
	Ivan A. Setiawan	STIE STAN - Indonesia Mandiri		

Thursday, Feb 2, 2012 - Parallel Session 2 (Pasamran 2) 13.15 - 15.45 wib				
Theme: Finance				
Moderator: Foreign Participant				
1	Zofia Rummel-Syska, Ph.D	Assumption University of Thailand	Thailand	Call For Values. Is It A Remedy For World Financial Slowdown

2	Budhi Purwandaya	STEKPI School of Business and Management, Jakarta	Indonesia	Public Revolving Fund: Lesson from East Java
3	Linda Purnamasari	STIE Perbanas Surabaya	Indonesia	The Analysis of Financial Performance to Price Book Value (Empirical Study on Company Listed in Indonesia Stock Exchange)
	Nurul Hasanah Uswati Dewi			
	Sri Lestari Kurniawan			
4	Rini Indahwati	Polytechnic USU (Doctoral Students of Padjajaran University)	Indonesia	SME's Intention to Prepare Financial Reporting in Medan City: Applying The UTAUT Model
	Deliana			
5	Rahayu Puspasari	Curtin University- Curtin Graduate School of Business	Australia	Governance Practice in Indonesian State-Owned Enterprises (SOEs)
	Robert Evans			

Thursday, Feb 2, 2012 - Parallel Session 3, Paseban 3) : 16.00 - 18.30 wib				
Theme: Strategic Management				
Moderator: Yudi Sutarso				
1	Brian Lawrence	Assumption University, Bangkok	Thailand	Residual Vulnerabilities In Supply Chains
2	Sevenpri Candra	BINUS University	Indonesia	Demand Forecasting, Raw Materials Inventory And Delivery Routes For Spring Bed Type 101
	Rendi Saputra			
	Haryadi Sarjono			

3	Wen-Kung Lin	Department of International Business, Vanung University, Taiwan	Taiwan	Modeling Knowledge Sharing Effectiveness and Psychological Contract
	Chieh-Peng Lin	Institute of Business and Management, National Chiao Tung University, Taiwan		
	Sheng-Wuu Joe	Vanung University, Taiwan		
	Wei-Ting Hung	Vanung University, Taiwan		
4	Wen-Kung Lin	National Taichung University	Taiwan	Understanding corporate citizenship and organizational commitment among business organizations: a moderating role of organizational trust
	Chieh-Peng Lin	Institute of Business and Management, National Chiao Tung University, Taiwan		
	Sheng-Wuu Joe	Vanung University, Taiwan		
	Wei-Ting Hung	Vanung University, Taiwan		

Thursday, Feb 2, 2012 - Parallel Session 3, Pasamuan 1) : 16.00 - 18.30 wib

Theme: Finance and Economics

Moderator: Abdul Mongid

1	Hedwigis Esti Riwayati	Perbanas Institute	Indonesia	Analyzing of Factors that Affect Banking Sector Shares Holding Period
	Tri Prihatini EKP			
	Listijowati			
	Hadinugroho			
	Puji Hadiyati			
Erwin Subarjo	Perbanas Institute Alumni			
2	Erida Herlina	STIE Perbanas Surabaya	Indonesia	The Ex-Post Test of Corporate Governance toward Financial Distress and Financial Performance
	Nurul Hasanah Uswati Dewi			
3	Rr. Iramani	STIE Perbanas Surabaya	Indonesia	The Demographic Characteristics of the Indonesian Capital Market Investor Behavior
	Lutfi			
4	Steph Subanidja	Perbanas Institute	Indonesia	The Influence of Competitiveness Commodity toward Indonesian Real Export of Non Oil and Gas to China: An Illustration of Acfta's and Asean Economic Community 2015
	Rushadi			
	Pamela Magdalena			
	Indra Siswanti			
	Erna Wahyuningsih			
	Andayani Saputra			
5	Fauzi Zainir	University Malaya, Kuala Lumpur	Malaysia	Private Savings, Demographic and Macroeconomic factors in Emerging Economies

X

The 2nd ICBB and CSR-UN Conference, February 2-3, 2012
STIE Perbanas Surabaya, Indonesia

Thursday, Feb 2, 2012 - Parallel Session 3 (Pasamuan 2) - 16:00 - 17:40 wib

Theme: CSR

Moderator: Reevany Bustami

1	Majidah	Institut Manajemen Telkom	Indonesia	Supporting Corporate Governance Mechanism And Corporate Social Responsibility Disclosure to Firm Value with Going Concern as Intervening Variable (A Study in Public Companies that are Included at Jakarta Islamic Index in Indonesia Stock Exchange)
2	Zulhamri Abdullah, PhD	University Putra Malaysia	Malaysia	Institutionalizing Corporate Social Responsibility within Corporate Communications in the Survey of the Indonesian Organizations
	Yuhanis Abdul Aziz			
	Tai Lit Cheng	University of Tuanku Abdul Rahman		
3	Tatik Suryani	STIE Perbanas Surabaya	Indonesia	Customers Perception to Corporate Social Responsibility: The Case in Indonesia's Banking Industry
	Yudi Sutarso			
	Lindiawati			
4	Diao Na	University Sains Malaysia	Malaysia	ISO 26000 and of Global Reporting Initiative: A Thematic Comparative Analysis of Two CSR Standards
	Reevany Bustami			
5	Rizky Wisnoentoro	University Sains Malaysia	Malaysia	Indonesian CSR in Bifurcation: Obligation versus Discretion
	Reevany Bustami			

Thursday, Feb 2, 2012 - Parallel Session 3, Pasamuan 2) : 17.40 - 18.30 wib

Theme: CSR Discussion

	Dr. Azizah Omar Dr. Shankar Dr. Syed Dr. Reevany Bustami	USM	Malaysia	CSR in Malaysia: Strategies for Engaging Community, Business and University
--	---	------------	-----------------	--



DIFFERENCES EARNINGS MANAGEMENT BETWEEN BANKING AND NON BANKING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

I Putu Sugiarta Sanjaya
Dewa Gede Adi Wiyoga
Universitas Atma Jaya Yogyakarta
Email: siputusugiarta@yahoo.com

ABSTRACT

The objective of this study is to investigate whether there are differences earnings management between banking and non bank listed in Indonesia Stock Exchange. This research is motivated by two kinds companies which have differences characteristics. Banking has less accrual than non banking. But, Rahmawati et al. (2007) investigate the effects of asymmetry information on earnings management at banking companies listed in Jakarta Stock Exchange. They use discretionary accruals to proxy earnings management. They find that the positive effect of asymmetry information on earnings management. In this study earnings management will be tested with a model that is considered best for the industry to measure discretionary accruals. Sample of this study is collected from Indonesia Stock Exchange Database. This study analyzes data using independent sample t-test. The findings of this study show that there are differences significantly between magnitude of earnings management in banking and non banking. Furthermore, the magnitude of earnings management in banking is smaller than non banking.

Key words: Earnings Management, Banking, Non Banking, And Asymmetry Information.