



APMAA
ASIA-PACIFIC MANAGEMENT ACCOUNTING ASSOCIATION INDONESIA

**11th ANNUAL
CONFERENCE**

Program & Proceedings Book of APMAA 2015 Annual Conference “Management Accounting for Sustainable Development”

October 26-29, 2015
Bali, Indonesia



Hosts :



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Melayani Dengan Setulus Hati

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APMAA 2015 Conference Organizers

- Conference Chairs:
1. Grahita Chandrarin (grahitac@unmer.ac.id)
 2. Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id)
- Chair of Doctoral Colloquium: Ni Putu Sri Harta Mimba.
- Office addresses: University of Merdeka Malang, Post Graduate Program
Jl. Terusan Raya Dieng No. 59 Malang 65146
- Venues:
1. Warmadewa University
Jl. Terompong, Denpasar Tim., Kota Denpasar, Bali 80239
 2. Udayana University
Jl. P.B. Sudirman, Bali 80112
 3. Prama Sanur Beach Hotel
Jl. Danau Tamblingan, Sanur, Bali 80228
- Advisors:
1. Prof. Dr. Hj. Normah Hj. Omar (UiTM)
 2. Prof. Dr. Zaki Baridwan (Gajah Mada University)
 3. Dr. Khomsiyah, Ak., CA (Trisakti University)
 4. Elly Zarni, Ak., CA (Indonesia Accountant Association)
 5. Dr. Nunuy NurAfiah, Ak., CA (Padjajaran University)
 6. Prof. Dr. Anwar Sanusi (University of Merdeka Malang)
 7. Prof. Dr. Yuswar Zainul Basri, Ak (Trisakti University)
 8. Prof. Dr. Dwia Aries Tina Pulubuhu, MA (Hasanuddin University)
 9. Prof. Dr. Ketut Suastika (Udayana University)
 10. Prof. dr. I Dewa Putu Widjana, DAP&E., Sp.Park (Warmadewa University)
 11. Dr. Ir. Aries Setyanto Nugroho (Mercu Buana University)
- Co-Chairpersons, Organizing Committee:
1. Gagaring Pagalung
 2. I Gusti Ngurah Sanjaya
 3. I Gusti Lanang Putu Tantra
 4. I Made Artawan
 5. Bambang Sudaryono
 6. Wiwik Utami
 7. Putu Sudana
 8. AGGP Widana Putra

Event Organizer :	Putu Naindra Kayuana Winaya (Sekarmenuh Eventama)
Treasurers:	1. Dr. Prihat Assih 2. Seri Ekayani
Secretariat:	1. Dewa Badera 2. Yasmin Farani 3. Sari Yuniarti 4. Ida Bagus Darmanegara 5. Ni Luh Putu Indini
Promotion/Sponsorship:	1. Kartini 2. Harnovinsah 3. I Putu Ngurah Suyatnayasa 4. Juniati Gunawan 5. Yvonne Augustine 6. Yohanes Rura 7. Pindo Tetuko
Protocol:	1. Rasmini 2. Diana Zuhroh 3. Ana Mariana
Gifts/Souvenirs:	1. Reskino 2. Eka Damayanti 3. Nurlis
Publicity & Website:	1. Hidayatullah 2. Karya Utama 3. Sani Saksono 4. Sekarmenuh Eventama
Registration & Certificate:	1. Made Wianto 2. Agus Ardiana 3. Erliana Banjarnahor 4. Agus Ardiana 5. Made Karya Utama 6. I Gede Ary Wirajaya 7. I Gusti Ngurah Agung Suaryana

Refreshments/Conference Kits:

1. Dwi Ratnadi
2. Supadmi
3. Erliana
4. Ety Nasser
5. Asri Dwija Putri
6. Maria M Ratnasari
7. Ni Gst. Putu Wirawati

Program Book:

1. Murtanto
2. Robert Kristaung
3. Diah Iskandar
4. Hamid H.
5. Haliah
6. Hariyanto
7. Muh. Irdham
8. Made Wianto

FOREWORD FROM CHAIR OF BOARD OF DIRECTOR, APMAA

APMAA 2015 (11th) Annual Conference: Management Accounting for Sustainable Development

Spread across a chain of thousands of islands between Asian and Australian continents, and between the Indian and Pacific Oceans, Indonesia is the largest archipelago in the world. The country has the world's largest Muslim population and Southeast Asia's biggest economy. Ethnically it is highly diverse, with more than 300 local languages. This year the Asia-Pacific Management Accounting Association holds its 11th Conference (APMAA 2015) in Bali, Indonesia at Udayana University and Warmadewa University from October 26-29, 2015.

The main goal of the conference is to bring together researchers and practitioners to exchange theories, ideas, techniques and experiences relating to all aspects of management accounting. This conference provides a very good opportunity for our members to interact face-to-face with experts from all over the world. We received around 120 papers from academics, doctoral students and accounting professionals from countries such as Indonesia, Malaysia, Japan, Australia, United Arab Emirates, China, Poland, Qatar, Thailand, Taiwan, Sweden, United Kingdom, Germany, Estonia, India and Iran. The APMAA 2015 conference has a plenary session, a panel session, and over 30 parallel sessions. The doctoral colloquium has two sessions.

The conference, with the theme of "Management Accounting for Sustainable Development," sees a medley of programs catering to the needs of academics, doctoral students and accounting professionals, and provides a unique global platform to facilitate the exchange of cutting-edge ideas for the advancement of knowledge in management and accounting. I sincerely hope the new ideas and results presented will stimulate and enhance the progress of research in using management accounting as a value creation tool for sustainability.

APMAA is the leading association of scholars and specialists in the field of management accounting in the Asia-Pacific region. The proposal to form the Association was first mooted at the Asian Management Forum and the first APMA forum was held November 2002 in Japan. The decision to establish the Asia-Pacific Management Accounting Association was made at the Asia-Pacific Management Accounting Forum held on 24-25, November 2004 in Malaysia, and hosted by Universiti Teknologi Mara (UiTM). APMAA forums (now called 'Conferences') have been held annually since then.

In the past three years, the Indonesian Conference Organizing Team has poured their passion and tremendous energy to lead APMAA 2015 to success. It is time for their hard work to be rewarded fully. On behalf of APMAA, I would like to express my sincere appreciation to the devotion of the organizing team in making this conference unique and inspiring through the blend of different kinds of programs to cater to the different palates.

My special thanks go to the two conference co-chairs, Prof. Dr. Grahita Chandrarin, the Director of the Graduate Program, University of Merdeka Malang and Prof. Dr. Sekar Mayangsari, the Director of the Accountant Profession Program Education, Economic Faculty, Trisakti University,

and also to the doctoral colloquium chair, Prof. Dr. Ni Putu Sri HartaMimba, the Executive Director, Center for International Programs, Udayana University. There is no doubt that the 11th annual conference will be the one of the most fantastic and impressivemeetings in APMAA's history.

Thank you very much for your participation. I believe you will enjoy the conference and find the 2015 Program exciting.

Best regards,



Susumu Ueno

Chair, Board of Directors,
Asia Pacific Management Accounting Association

Message from APMAA President 2015

First and foremost allow me to extend my heartiest congratulations to the Indonesian team for successfully organizing the 11th Asia Pacific Management Accounting Association (APMAA) Conference, to be held in Bali on 26 – 29 October 2015. APMAA Conference 2015 creates history when the annual event is hosted not by a single university but by a consortium of six Indonesian universities namely Trisakti University, Jakarta; University of Merdeka, Malang; Udayana University, Bali; Warmadewa University, Bali; Hasanuddin University, Makassar and Mercu Buana University, Jakarta. Themed *Management Accounting for Sustainable Development*, the conference hopes to showcase diverse, yet important roles and functions of management accounting in today's society and business community. Today, management accounting is not just focusing on the sustainability of a business organization. It has evolved to include other responsibilities including enhancing corporate governance, promoting good integrity and ethical behaviors, mitigating financial leakages, encouraging social responsibility. These new roles will put management accounting at higher pedestal - to ensure sustainability development of a community and a nation. Congratulations all, I look forward to your active discussions and involvements for a much better tomorrow.

Best Regards,



Prof. Dr. Hj. Normah Hj. Omar
APMAA President 2015

ACKNOWLEDGEMENT

The 11th APMAA Conference: Management Accounting for Sustainable Development

Greetings to all of you. It is such a great pleasure for me to welcome you all in Bali, Indonesia, at the 11th Conference of Asia-Pacific Management Accounting Association.

Hosted by 6 universities from different parts of Indonesia, the main goal for the 11th APMAA Conference is to increase the role of management accounting for sustainable development. With over 100 participants, the Conference is set up for doctoral colloquium and parallel sessions which are held for 3 days in a row, from 26th to 28th of October 2015 at Udayana University and Warmadewa University, and it is ended on 29th October by having a cultural visit. As it is devoted to the assumption that sustainability should be taking on greater importance in all segments, this Conference has welcomed papers from 15 areas including Management Accounting and Control, Sustainability Reporting and Corporate Governance.

With its theme *Management Accounting for Sustainable Development*, this year Conference has attracted academicians and practitioners of Management Accounting from 16 countries in Asia-Pacific, Middle East and Europe. The numbers of accepted papers, after blind reviews, are around 120 papers which consist of papers for parallel sessions and doctoral colloquium. To complete the task such as paper submissions and reviewing papers, we use Conference Management Toolkit (CMT). This online based application is very useful though perhaps many participants have not been familiar with. Apart from that, there is great news that I would to share with you all is that the APMA Journal has been listed at ESCI Index.

Many thanks go to Professor Susumu Ueno (APMAA Board Chair) and Professor Normah Omar (APMAA President) for their never ending guidance. Special thanks to all the Hosts and Co-hosts of 2015 APMAA Conference; University of Merdeka Malang, Trisakti University, Udayana University, Warmadewa University, Mercu Buana University and Hasanuddin University for the hard work and continuous support. Last but not least, thanks to all the parties that have supported (IAI-KAPd, IAMI, CMA Australia, APMAJ, and CPMA) and sponsored (BRI and Mandiri Banks) this prestigious event.

As the Vice President (Representative Indonesia) of APMAA, I sincerely wish that this Conference will be a great success not only as a chance to share knowledge and experience among the participants but also as the beginning of a long and fruitful cooperation and friendship among universities joining it.

Best Regards,



Grahita Chandrarin
Conference Chair

MESSAGE FROM 2015 CHAIR CONFERENCE

The Asia Pacific Management Accounting Association Conference 2015 will take place at the **Udayana and Warmadewa University, Bali, Indonesia** on October 26th to 29th, 2015. The aim of **this** conference is to share ideas and important issues about management accounting. The **theme** of this year's APMAA Conference is "Management Accounting for Sustainable Development".

This incredible conference will be hosted by six universities in Indonesia, consist of **Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University and Warmadewa University**. As far as I know, this is the first time APMAA Conference hosted by several universities. I think, with this scheme, APMAA conference will be **more** well known and attract more participants in host country.

The committees have arranged this event for a long time since 2013, when APMAA Conference **was** held in China. This hard work has been paid, where the committee has accepted more than **120** papers from 16 countries and 24 papers for Doctoral Colloquium among them. The **enthusiasm** of Indonesia's PhD's students in APMAA 2015 conference has made the committee **agree** to conduct a special Doctoral Colloquium for Indonesia PhD students in bahasa.

I hope you enjoy the incredible moment during APMAA 2015 Conference and your stay in Bali. **I** realize APMAA 2015 Conference may have many deficiencies, on behalf of the committees, **I** would like to apologize for any inconvenience during your stay and conference.

I also would like to say thank you to everyone who has already given us continuous support. **Without** them, this event couldnot be happening.

Welcome to Bali, Indonesia...

Best Regards,



Sekar Mayangsari
Conference Chair

Message from Doctoral Colloquium Chair

Dear Doctoral students and candidates,

It is a great pleasure for me to invite you to attend the APMAA 2015 Doctoral Colloquium which will be held at Warmadewa University. This colloquium will benefit doctoral students and candidates, as it will give excellent guidance and advice provided by international professors. The colloquium committee have selected 8 presenters who will give short presentations of their work during the colloquium, and then followed by intensive discussion. In addition, there are 16 presenters in Indonesian Session, to give more opportunities for Indonesian doctoral students to participate in APMAA 2015 Doctoral Colloquium. The doctoral colloquium will end with a reception (i.e. greeting, dinner and some traditional performances, picture taking).

I am very much looking forward to welcoming you in Bali, discussing your work with excellent colleagues while enjoying beautiful weather and scenery.

Best Regards,



Mimba, Ni Putu Sri Harta

Chair of APMAA2015 Doctoral Colloquium

2015 APMAA Conference Highlights

Starting from hotel location, we will begin our journey to visit Pura Ulun Danu Batur (also known as "Pura Ulun Danu," "Pura Batur" or "Pura Bat") the second most important temple in Bali, after Pura Besakih . Built in 1926, the temple is dedicated to Dewi Danu, goddess of lakes and rivers. Pura Batur comprises nine different temples, containing in total 285 shrines and pavilions. Pura Penataran Agung Batur, the principal temple, has five main courtyards. Its most dominant shrines are the 11-tiered meru situated in the inner and most sacred courtyard, three 9-tiered merus dedicated to Mount Batur, Mount Abang, and Ida Batara Dalem Waturenggong, the deified king of the Gelgel dynasty who ruled from 1460 to 1550." Ulun Danu" literally translates as "head of the lake". After that lets enjoy our self with an exotic adventure in Bali Zoo Park. This is one of the animal conservation park in bali that have variety interaction experience with inhabitants inside, making it an unforgettable moments.



Program for 2015 APMAA Conference (October 26th-29th, 2015)

MONDAY, OCTOBER 26, 2015		
08.00 - 09.00	Registration for Doctoral Colloquium & Main Conference	
09.00 - 12.00	<p>Board of Directors Meeting (Ueno, Susumu, Board of Directors Chair) <u>(All steering committee members are welcome to attend)</u></p> <ol style="list-style-type: none"> 1. One minute self-introduction by attendees 2. Reporting from APMAA 2015 co-chairs 3. Deliberations <ul style="list-style-type: none"> ▪ Presentation by the APMAA 2016 hosting school and discussions : Chu, Hsuan-Lien, National Taipei University ▪ Presentation by the APMAA 2017 hosting school and discussions: Hu, Yiming, Shanghai Jiao Tong University, China ▪ Future conference venues after 2017 ▪ APMAJ ▪ Governance structure 	Warmadewa University Bali Building C (Meeting Room)
12.00 - 13.00	Lunch Break	
13.00 - 17.20	Doctoral Colloquium	
13.00 - 13.10	Welcome Dance: Sekar Jempiring	
13.10 - 13.15	Welcome Greeting: Mimba, Chair of Colloquium	
13.15 - 13.25	Speech:	
13.25 - 13.35	▪ Rector of Warmadewa University	
13.35 - 13.40	▪ APMAA President (Prof. Normah)	
	▪ Board of Directors Chair (Prof. Ueno)	
13.40 - 13.45	<p>Opening of Doctoral Colloquium Board of Directors Chair (Prof. Ueno) will hit a gong, accompanied by President APMAA (Prof. Normah) and all representatives of six host universities</p>	Warmadewa University Bali Building C (Auditorium Room)
13.45 - 15.15	<p>Workshop on Research Method -Introducing facilitators and all presenters of Doc. Colloquium -Facilitators: Prof. Omar, Prof. Jan, Prof. Grahita (No presentation from facilitators, workshop will be proceed by inviting questions from doctoral students and discussed by all facilitators, discussion is divided into two sessions) -Moderator: Mimba</p>	
15.15 - 15.30	Coffee Break	
15.30 - 15.45	Presenters, Mentors and Participants going to Pasca Sarjana Building for Doctoral Colloquium	Pasca Sarjana Building
15.45 - 16.30	<ul style="list-style-type: none"> ▪ Session I of APMAA Doctoral Colloquium: (20min presentation, 15 min review, 10 min Q&A) Four Presentations 	Rooms DC II-1 - DC II-5 2nd floor

15.45 - 16.30	<ul style="list-style-type: none"> Session I of Doctoral Colloquium Indonesian Session: (20min presentation, 15 min review, 10 min Q&A) Eight Presentations 	Rooms DC III-1 - DC III-8 3rd floor
16.30 - 16.35	Short Break	
16.35 - 17.20	<ul style="list-style-type: none"> Session II of APMAA Doctoral Colloquium: (20min presentation, 15 min review, 10 min Q&A) Four Presentations 	Rooms DC II-1 - DC II-5 2nd floor
	<ul style="list-style-type: none"> Session II of Doctoral Colloquium Indonesian Session: (20min presentation, 15 min review, 10 min Q&A) Eight Presentations 	Rooms DC III-1 - DC III-8 3rd floor
17.20 - 17.45	Free time and networking	
17.45 - 18.00	Going to C Building, Auditorium Room	
16.00 - 18.00	Registration for main conference	Auditorium Warmadewa University Bali
18.00 - 20.30	Welcome Reception	
18.00 - 18.15	Opening Dance (Sri Ksari Warmadewa Dance)	
18.15 - 18.30	Welcome Greeting: <ul style="list-style-type: none"> Head of Warmadewa University Foundation (Representative of APMAA 2015 Host Universities) 	
18.30 - 18.40	<ul style="list-style-type: none"> Chair of the APMAA Board of Directors 	
18.40 - 18.50	MoU: APMAA and 6 host universities	
18.50 - 19.00	Toast (led by Prof. Normah, 2015 President of APMAA)	
19.00 - 19.15	Picture Taking (all participants, speakers, board of committees and dancers are invited)	
19.15 - 20.30	Dinner& Performances	
19.15 - 19.30	Dance Performance (Manuk Rawa Dance)	
19.30 - 20.05	Songs (by committees members, participants, etc)	
20.05 - 20.20	Joged bumbung	
20.20 - 20.25	Announcement about APMAA Conference in Udayana University	
20.25 - 20.30	Closing by MC	
TUESDAY, OCTOBER 27, 2015		
08.00 - 09.00	Registration	Udayana University Faculty of Economics and Business Auditorium 4th floor
09.00 - 09.10	Opening Dance (Sri Sedana Dance)	
09.00 - 09.30	Report and Speech: <ul style="list-style-type: none"> Report from Chairman of Organizing Committee: Prof. Sekar Report from Chairman of Steering Committees: Prof. Grahita Speech from Rector of Udayana University (Prof. Grahita will invite all representatives of host universities, APMAA President, and Chair of APMAA Board of Directors) APMAA conference is officially opened by hitting a gong) 	
09.30 - 09.40	Picture Taking (inviting VVIP guests and dancers)	

09.40 - 10.25	<p>Keynote Speech Prof. Ainun Na'im PhD. CA., Ak (Secretary General of The Ministry of Research, Technology and Higher Education, The Republic of Indonesia) Topic: Management Accounting Relevance For The Next Production Revolution Moderator: Prof. Grahita</p>	<p>Udayana University Faculty of Economics and Business</p> <p>Auditorium 4th floor</p>
10.25 - 10.40	<i>Morning Break</i>	2nd floor
10.40 - 11.40	<p>Panel Session "Management Accounting for Sustainable Development"</p> <ul style="list-style-type: none"> ▪ Presenter 1 Hasan Fauzi, Ph.D, Ak, CSRS (Director of Indonesian Centre of Social and Environmental Accounting Research and Development, (25 mins) Topic: Socially Responsible Management Control System. ▪ Presenter 2 Prof. Janek Ratnatunga (CMA Australia), (25 mins) Topic: Costing Life: Air, Water and Food Moderator : Sekar Mayangsari 	Auditorium 4th floor
11.40 - 13.00	<i>Lunch Break</i>	2nd floor
13.00 - 14.00	<p>Panel Session "Management Accounting For Sustainable Development"</p> <p>Moderator : Sekar Mayangsari Presenter 3: Prof. Thomas Ahrens (25 mins) Discussions: Yuniati Gunawan (15 min review) Q&A (20 min)</p>	Auditorium 4th floor
14.00 - 14.30	<i>Afternoon Break</i>	2nd floor
14.30 - 16.55	<p>In-depth Parallel Sessions*</p> <ul style="list-style-type: none"> • Parallel Session A1 (Session A-room1) • Parallel Session A2 (Session A-room2) • Parallel Session A3 (Session A-room3) <p>14.30-17.00(Session A) (fine papers) 45mins per paper</p> <ul style="list-style-type: none"> ▪ 14.30-15.15 ▪ 15.20-16.05 ▪ 16-10-16.55 <p>*Time allotted for each paper in the In-depth Parallel Sessions (A1-A3) is 45 minutes (25 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A). Three papers will be presented in each session</p>	2nd floor
16.55 - 17.45	<p>Going to Prama Sanur Beach Bali Hotel (All participants are expected at Bima Stage 15 minutes before the conference dinner started)</p>	Shuttle bus will be provided
18.00 - 20.30	Conference Dinner	Bima Stage Prama Sanur Beach Bali Hotel
18.00 - 18.15	Welcome Dance	
18.15 - 18.25	Greeting from Chair of Conference Organizing Team (Prof. Grahita and Prof. Gagaring, Prof. Wiwik, Prof. Sekar and Mimba, Lanang will invite all other representatives of 6 host universities)	

18.25 - 18.35	Speech from APMAA Board of Directors Chair (Prof. Ueno)	Bima Stage Prama Sanur Beach Bali Hotel
18.35 - 18.45	Speech from Prof. Normah Omar	
18.45 - 18.55	Announcement from APMAA2016 Conference Organizer (Prof. Chu, Hsuan-Lien, National Taipei University, Taiwan)	
18.55 - 19.05	Appreciation to the APMAA 2015 Chairs from the APMAA Board Chair (Plaque)	
19.05 - 20.30	Dinner	
19.05 - 19.20	Wayang special performance	
19.20 - 19.40	Etnic Devata (modern keroncong)	
19.40 - 20.00	Songs (committees members, participants, etc are invited to give performance)	
20.00 - 20.15	Closing Performance	
20.15 - 20.25	Picture Taking (committees members, participants & dancers are invited to the stage)	
20.25 - 20.30	Closing by MC Shuttle bus will be provided to recommended hotels	

WEDNESDAY 21 SEPTEMBER 2016

09.00 - 10.30	Parallel SessionsB** <ul style="list-style-type: none"> • Parallel Session B1 • Parallel Session B2 • Parallel Session B3 • Parallel Session B4 • Parallel Session B5 • Parallel Session B6 • Parallel Session B7 • Parallel Session B8 <p>30minutes per paper</p>	Udayana University Faculty of Economics and Business BI Building B1 - B4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4 B5 - B8 on 3rd floor Rooms: APMAA III-1 till APMAA III-4
10.30 - 10.40	<i>Morning Break</i>	Provided on each floor
10.40 - 12.40	Parallel Sessions C*** <ul style="list-style-type: none"> • Parallel Session C1 • Parallel Session C2 • Parallel Session C3 • Parallel Session C4 • Parallel Session C5 <p>etc. until Parallel SessionC8</p> <p>40minutes per paper</p>	C1 - C4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4 C5 - C8 on 3rd floor Rooms: APMAA III-1 till APMAA III-4
12.40 - 13.40	<i>Lunch Break</i>	Provided on each floor
13.40 - 15.40	Parallel Sessions D*** <ul style="list-style-type: none"> • Parallel Session D1 • Parallel Session D2 • Parallel Session D3 	D1 - D4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4

	<ul style="list-style-type: none"> Parallel Session D4 etc. until Parallel Session D8 40minutes per paper	D5 - D8 on 3rd floor Rooms: APMAA III-1 till APMAA III-5
15.40 - 15.50	<i>Afternoon Break</i>	Provided on each floor
15.50 - 17.20	Parallel Sessions E** <ul style="list-style-type: none"> Parallel Session E1 Parallel Session E2 Parallel Session E3 Parallel Session E4 etc. until Parallel Session E8 30 minutes per paper	E1 – E4 on 2nd floor Rooms: APMAA II-1 till APMAA II-4 E5 – E8 on 3rd floor Rooms: APMAA III-1 till APMAA III-4
Note: **Time allocated for each paper in the Parallel Sessions B & E with 3 papers per session is 30 minutes (20 min. for presentation, 5 min. for discussion, and 5 min. for Q&A). ***Time allocated for each paper in the Parallel Sessions C & D with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).		
17.30 - 18.00	Closing Ceremony: <ul style="list-style-type: none"> ▪ Presentation from Mr. Linus M Setiadi, MBA, CPMA (KS Drilling, Country Director) ▪ Closing Speech from APMAA President (Prof. Normah): (move to final session on October 28 ▪ Best Paper Awards: APMAA Indonesian (Award certificate, Prize money of US\$300) APMAA 2015 Certificates delivery 	Auditorium Building 4th floor
APMAA INDONESIA 2015		
08.00 - 08.30	Pick up at hotel (Pick up arrangement will be provided in each recommended hotel)	Meeting point at Prama Sanur Beach Bali Hotel
08.30-17.30	Cultural Visit (Dress Code: Casual)	Ubud (Puri Ubud), Monkey Forrest, Tegallalang: sightseeing and souvenirs, Ceking, Kintamani, Batur Temple, Bali Zoo (lunch)

DOCTORAL COLLOQUIUM

OCTOBER, 26th 2015

VENUE: WARMADEWA UNIVERSITY

<p>15.45-16.30</p> <ul style="list-style-type: none"> ▪ 20mins presentation ▪ 15 mins review ▪ 10 mins Q&A 	<p><u>Paper ID: 7</u></p> <p><i>An empirical study of financing, capital expenditures, economic growth and community welfare in Indonesia</i></p> <p>Elfiatur Roikhah University of Merdeka Malang, Indonesia</p> <p>Discussant: Chao Ren RMIT University, Australia</p>	<p>Alpenberg, Jan K, Linnaeus University, Sweden</p>	<p>APMAA DC II-1</p>
	<p><u>Paper ID: 73</u></p> <p><i>Determinants and evaluation of operational budgeting success in polish companies</i></p> <p>Żaneta Pietrzak University of Lodz Poland</p> <p>Discussant: Mimba Udayana University, Indonesia</p>	<p>Hsuan-lien Chu, National Taipei University</p>	<p>APMAA DC II-2</p>
	<p><u>Paper ID: 48</u></p> <p><i>A Study on Trade-Based Money Laundering Risk Management Framework of the Royal Malaysian Customs in Mitigating Trade-Based Money Laundering in Malaysia</i></p> <p>Salwa Zolkafil Universiti Teknologi MARA, Malaysia</p> <p>Discussant: Putu Sudana Udayana University, Indonesia</p>	<p>Afiah, Nunuy Nur, Padjajaran University, Indonesia</p>	<p>APMAA DC II-3</p>
	<p><u>Paper ID: 74</u></p> <p><i>Determinant of the Audit Scope: Mediating Effect of External Audit Reliance on Internal Audit Work</i></p> <p>Fazlida Binti Mohd Razali Universiti Teknologi MARA, Malaysia</p> <p>Discussant: Soichiro Hosomi, Tokyo Metropolitan University, Japan</p>	<p>Wiwik Utami, Mercu Buana University, Indonesia</p>	<p>APMAA DC II-4</p>
<p>16.30-16.35</p>	<p>Short break</p>		

<p>16.35-17.20</p> <ul style="list-style-type: none"> ▪ 20mins presentation ▪ 15 minsreview ▪ 10 mins Q&A 	<p>Paper ID: 37 <i>Research Statement- Goods and Services Tax (GST) Non-Compliance among Corporate Taxpayers in the Malaysian New Tax Regime</i></p> <p>Soliha Binti Sanusi Universiti Teknologi MARA, Malaysia</p> <p>Discussant : Putu Sudana Udayana University, Indonesia</p>	<p>Grahita Chandrarin University of Merdeka Malang, Indonesia</p>	<p>APMAA DC II-1</p>
	<p>Paper ID: 32 <i>The influence of Dynamic Capabilities on Strategic Management Accounting (SMA) Practices and its effect on the Value Creation in Government Linked Companies (GLCs)</i></p> <p>Nik Herda Binti Nik Abdullah Universiti Teknologi MARA, Malaysia</p> <p>Discussant : Tomasz Wnuk-Pel University of Lodz, Poland</p>	<p>Diana Zuhroh University of Merdeka Malang, Indonesia</p>	<p>APMAA DC II-2</p>
	<p>Paper ID: 33 <i>Corporate Integrity towards the Occurrence of Financial Statement Fraud</i></p> <p>Zulaikha Amirah Binti Johari Universiti Teknologi MARA, Malaysia</p> <p>Discussant: Sutrisno, Brawijaya University, Indonesia</p>	<p>Yiming Hu, Shanghai Jiao Tong University, China</p>	<p>APMAA DC II-3</p>
	<p>Paper ID: 62 <i>The influence of banking risk and good corporate governance mechanism to market discipline and its implications for Banking stability in Indonesia</i></p> <p>Sari Yuniarti University of Merdeka Malang, Indonesia</p> <p>Discussant: Suzanna Sulaiman, Universiti Teknologi MARA, Malaysia</p>	<p>Harryanto University of Hassanudin, Indonesia</p>	<p>APMAA DC II-4</p>

DOCTORAL COLLOQUIUM - Indonesian Session

OCTOBER, 26th 2015

VENUE: WARMADEWA UNIVERSITY

	<p><u>Paper ID (IS): 1</u></p> <p><i>Hubungan antara Intellectual Capital Perception dan Intellectual Capital Performance dengan Corporate Governance dan Business Performance, serta Dampaknya terhadap Tax Revenue Performance melalui Pendekatan Structural Equation Modeling (SEM)</i></p> <p>Deddy Arief Setiawan Trisakti University</p> <p>Discussant: Dr. I Nyoman Wijana Asmara Putra, Udayana University</p>	<p>Dr. Etty Nasser Trisakti University</p>	<p>APMAA DC III-1</p>
<p>15.45-16.30</p> <ul style="list-style-type: none"> ▪ 20mins presentation ▪ 15 minsreview ▪ 10 mins Q&A 	<p><u>Paper ID (IS): 2</u></p> <p><i>Perubahan Akuntansi Manajemen, Perubahan Organisasi dan Kinerja Perusahaan</i></p> <p>Nanik Wahyuni Brawijaya University</p> <p>Discussant: I Dewa Nyoman Badera Udayana University</p>	<p>Dr. Bambang Trisakti University</p>	<p>APMAA DC III-2</p>
	<p><u>Paper ID (IS): 3</u></p> <p><i>Pengaruh Implementasi Enterprise Resource Planning (ERP) Good Corporate Governance (GCG) dan Corporate Social Responsibility (CSR) terhadap Kinerja Keuangan di Mediasi Green Intellectual Capital (GIC)</i></p> <p>Suharmadi Trisakti University</p> <p>Discussant : I Made Sadha Suardika Udayana University</p>	<p>Dr. Prihat Assih Merdeka Malang University</p>	<p>APMAA DC III-3</p>
	<p><u>Paper ID (IS): 4</u></p> <p><i>Pengaruh Good Corporate Governance terhadap Hubungan Motivasi Manajemen Laba dengan Praktik Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Go Public di Bursa Efek Indonesia)</i></p>	<p>Dr. Sih Wahjoeni Merdeka Malang University</p>	<p>APMAA DC III-4</p>

<p>15.45-16.30</p> <ul style="list-style-type: none"> ▪ 20mins presentation ▪ 15 minsreview ▪ 10 mins Q&A 	<p>Ratnaning Tyasasih Merdeka Malang University</p> <p>Discussant : I Gede Ary Wirajaya Udayana University</p>	<p>Dr. Sih Wahjoeni Merdeka Malang University</p>	<p>APMAA DC III-4</p>
	<p>Paper ID <u>(IS): 5</u></p> <p><i>Pengaruh Top Management Commitment, Peran Akuntan Manajemen, External Institutional Driver dan Strategi Internal terhadap Environmental Accounting Information System dan Dampaknya kepada Environmental Performance</i></p> <p>Ririn Breliastiti Trisakti University</p> <p>Discussant : Ni Ketut Rasmini Udayana University</p>	<p>Dr. Juniati Gunawan Trisakti University</p>	<p>APMAA DC III-5</p>
	<p>Paper ID <u>(IS): 6</u></p> <p><i>Pengaruh Kualitas Corporate Governance dan Praktek Manajemen Laba terhadap Future Stock Return : Oportunistik dan Efisien, Studi pada Bank Bank di Negara Negara ASEAN</i></p> <p>Zainal Abidin Trisakti University</p> <p>Discussant : I Gusti Ngurah Agung Suaryana Udayana University</p>	<p>Dr. Susi Dwimulyani Trisakti University</p>	<p>APMAA DC III-6</p>
	<p>Paper ID <u>(IS): 7</u></p> <p><i>Pengaruh Pengungkapan Tanggung Jawab Sosial dan Lingkungan serta Pengungkapan Wajib Terhadap Manajemen Laba dengan Komite Audit Sebagai Variabel Pemoderasi</i></p> <p>Yulius Kurnia Susanto Trisakti University</p> <p>Discussant : Maria M. Ratnasari Udayana University</p>	<p>Gerianta Wirawan Yasa Udayana University</p>	<p>APMAA DC III-7</p>
	<p>Paper ID <u>(IS): 8</u></p> <p><i>Pengaruh Karakteristik Perusahaan, Struktur Kepemilikan dan Good Corporate Governance terhadap Pengungkapan Triple Bottom Line dan Pengaruhnya terhadap Kinerja Perusahaan</i></p>	<p>Prof. Itjang Trisakti University</p>	<p>APMAA DC III-8</p>

	<p>Ishak Trisakti University</p> <p>Discussant : Dodik Haryanto University of Merdeka Malang</p>	<p>Prof. Itjang Trisakti University</p>	<p>APMAA DC III-8</p>
16.30-16.35	Short break		
<p>16.35-17.20</p> <ul style="list-style-type: none"> ▪ 20mins presentation ▪ 15 minsreview ▪ 10 mins Q&A 	<p>Paper ID <u>(IS): 9</u></p> <p><i>Kesiapan Pemerintah Daerah dalam Implementasi Akuntansi Berbasis Akrua di Indonesia</i></p> <p>Hamdani Trisakti University</p> <p>Discussant : A.A.G.P. Widanaputra Udayana University</p>	<p>Dr. Etty Nasser Trisakti University</p>	<p>APMAA DC III-1</p>
	<p>Paper ID <u>(IS): 10</u></p> <p><i>Hubungan dan Pengaruh Sensivitas Etis dan Perkembangan Moral Terhadap Pendeteksian Kecurangan</i></p> <p>Heliantono Trisakti University</p> <p>Discussant: I Dewa Gede Dharma Suputra Udayana University, Indonesia</p>	<p>Dr. Bambang Trisakti University</p>	<p>APMAA DC III-2</p>
	<p>Paper ID <u>(IS): 11</u></p> <p><i>Understanding Sustainable Social Responsibility : Through Social Impact Assessment, Determinants and Their Impacts</i></p> <p>Suyanto Trisakti University</p> <p>I Gusti Ketut Agung Ulupui Udayana University, Indonesia</p>	<p>Dr. Susi Dwimulyani Trisakti University</p>	<p>APMAA DC III-3</p>
	<p>Paper ID <u>(IS): 12</u></p> <p><i>Faktor-Faktor yang Mempengaruhi Risk Based Capital dan Dampaknya Terhadap Laba</i></p> <p>Kurniawan Yuli Asmoro Trisakti University</p> <p>Discussant : IGAM. Asri Dwija Putri Udayana University, Indonesia</p>	<p>Dr. Juniati Gunawan Trisakti University</p>	<p>APMAA DC III-4</p>

<p>16.35-17.20</p> <ul style="list-style-type: none"> ▪ 20mins presentation ▪ 15 mins review ▪ 10 mins Q&A 	<p><u>Paper ID (IS): 13</u></p> <p><i>Pengaruh Professional Judgment Terhadap Pilihan Kebijakan Akuntansi Dengan Konservatisme Sebagai Variabel Moderating</i></p> <p>Sabaruddin Trisakti University</p> <p>Discussant: Ni Made Dwi Ratnadi Udayana University, Indonesia</p>	<p>M. Nuryatno Trisakti University</p>	<p>APMAA DC III-5</p>
	<p><u>Paper ID (IS): 14</u></p> <p><i>Pengaruh Determinan Intellectual Capital terhadap University Governance dan Dampaknya terhadap Sustainability Perguruan Tinggi</i></p> <p>Solihin Trisakti University</p> <p>Discussant: I Wayan Suartana Udayana University, Indonesia</p>	<p>Dr. Yvonne Trisakti University</p>	<p>APMAA DC III-6</p>
	<p><u>Paper ID (IS): 15</u></p> <p>Pengaruh Kualitas Corporate Governance terhadap Hubungan antara Konvergensi IFRS dengan Financial Reporting Quality: Case Study in Asean Countries</p> <p>Tugiantoro Trisakti University</p> <p>Discussant: Gerianta Wirawan Yasa Udayana University</p>	<p>Prof. Yuswar Zainul Basri Trisakti University</p>	<p>APMAA DC III-7</p>
	<p><u>Paper ID (IS): 16</u></p> <p><i>Pengaruh Korupsi, Kondisi Keuangan dan Litigasi terhadap Cumulative Abnormal Return dengan Kesempatan Bertumbuh sebagai Variabel Pemoderasi</i></p> <p>Verawati Trisakti University</p> <p>Discussant: Bambang Suprasto Udayana University</p>	<p>Dr. Khomsiyah Trisakti University</p>	<p>APMAA DC III-8</p>

In-Depth Parallel Session

OCTOBER, 27th 2015

VENUE: UDAYANA UNIVERSITY

PARALLEL SESSION A1

14.30-15.15	<p><u>ID Paper 6.</u> <i>Institutional Change through Practice Memory</i> Thomas Ahrens*, UAEU; Laurence Ferry, Durham University. Discussant: Tarmo Kadak, Tallinn University of Technology, Estonia</p>	APMAA II-1 UDAYANA UNIVERSITY	Prof. Tsuji, Masao
15.20 - 16.05	<p><u>ID Paper 44.</u> <i>Has the Real Economy Been Crowded Out? Evidence from Corporate Financial Asset Investment in China.</i> Yiming Hu*, Shanghai Tiaotong University; Jin Zhang, Division of Accounting, Nanyang Business School, Nanyang Technological University Discussant: Harryanto, Hasanuddin University, Indonesia</p>		
16.10 - 17.55	<p><u>ID Paper 122</u> <i>Key Factors In The Success Of PMS</i> Tarmo Kadak Tallinn University of Technology; Erkki K. Laitinen, University of VAASA, Finland Discussant: Yiming Hu*, Shanghai Tiaotong University</p>		

PARALLEL SESSION A2

14.30-15.15	<p><u>ID Paper 10.</u> <i>Cross-listing in Emerging Markets: Evidence from mainland Chinese and Corporate Social Responsibility Practices of Firmscross-listed in Hong Kong.</i> Xin Zhang*, Fudan University Discussant: Alpenberg, Jan K, School of Business and Economics, Linnaeus University, SWEDEN</p>	APMAA II-2 UDAYANA UNIVERSITY	Prof. Oshika Tomoki
15.20 - 16.05	<p><u>ID Paper 29</u> <i>Effects of corporate governance on sustainable development reporting in Thailand</i> Muttanachai Suttipun*, Prince of Songkala University Discussant: Xin Zhang*, Fudan University, China</p>		
16.10 - 17.55	<p><u>ID Paper 70</u> <i>Performance Indicators For Sustainability Strategy Implementation In A Swedish Municipality</i></p>		

	<p>Alpenberg, Jan K, School of Business and Economics, Linnaeus University, SWEDEN</p> <p>Wnuk-Pel, Tomasz Faculty of Management, University of Lodz, Poland</p> <p>Discussant: Muttanachai Suttipun*, Prince of Songkala University, Thailand</p>	<p>APMAA II-2 UDAYANA UNIVERSITY</p>	<p>Prof. Oshika Tomoki</p>
PARALLEL SESSION A3			
14.30-15.15	<p><u>ID Paper 18.</u> <i>Centralised Budgeting in a Decentralised Local Government: A Japanese Story.</i> Shahzad Uddin, University of Essex; Yuji Mori*, University of Shizuoka; Pawan Adhikari, University of Essex. Discussant: Masumi Nakashima, Chiba University of Commerce; Saburo Ota, Chiba University of Commerce, Japan</p>		
15.20 - 16.05	<p><u>ID Paper 55</u> <i>Is Corporate Financial Performance Associated with Corporate Social Responsibility in Crisis?: Focusing on March 11 Disaster</i> Masumi Nakashima, Chiba University of Commerce; Saburo Ota, Chiba University of Commerce, Japan Discussant: Bambang Tjahyadi, Faculty of Economics and Business, Airlangga University, Indonesia</p>	<p>APMAAII-3 UDAYANA UNIVERSITY</p>	<p>Prof. Wiwik Utami</p>
16.10 - 17.55	<p><u>ID Paper 105</u> <i>Innovation Strategy-Financial Performance Relationship: Roles Of Human Capital, Management Accounting Information System, And Internal Process Performance</i> Bambang Tjahjadi Faculty of Economics and Business, Airlangga University, Indonesia; Hariyati Faculty of Economics, Universitas Negeri Surabaya, Indonesia; Noorlailie Soewarno, Faculty of Economics and Business, Airlangga University, Indonesia Discussant: Normah Omar, Universiti Teknologi MARA, Malaysia</p>		

Note:

- Time allotted for each paper in the In-depth Parallel Sessions (A1-A3) is 45 minutes (25 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A).
- For each session, 3 papers will be presented.

Parallel Session
OCTOBER, 28th 2015
 VENUE: UDAYANA UNIVERSITY

PARALLEL SESSIONS B1

<p>09.00 – 10.30 30mins per paper</p>	<p>ID Paper 3 <i>Analysis of Organizational Culture and Good Corporate Governance on the Performance of Organization (Study on the Regional Work Units Gorontalo).</i> Arifin Arifin*, Mahasiswa S3 Ilmu ekonomi Unha; Gaffar Gaffar, Faculty of Economics and Business, State University of Gorontalo; Gagaring Pagalung, Faculty of Economics and Business, University of Hasanuddin Makassar, Indonesia</p>	<p>Moderator: Hamid Habbe, Hasanuddin University, Indonesia</p> <p>Discussant: Sulaiman, Sulaiman UITM, Malaysia</p>	<p>APMAA II-1 UDAYANA UNIVERSITY</p>
	<p>ID Paper 25 <i>Exploring Performance Measurement From Social Impact Perspective.</i> Roshayani Arshad*, Accounting Research Institute; Noraini Mohd. nasir, UITM; Noorbijan Abu Bakar, UITM; Norliza Omar, UITM</p>		
	<p>ID Paper 21 <i>Effect of Organizational Culture, Incentives to Performance and Motivation as an Intervening Variable.</i> Ana Mardiana*, Universitas Hasanuddin Makassar, Indonesia; Idra Wahyuni., Islam Negeri University, Indonesia; Gagaring Pagalung, Hasanuddin University, Indonesia</p>		

PARALLEL SESSIONS B2

<p>09.00 – 10.30 30mins per paper</p>	<p>ID Paper 41 <i>Value-Added Enterprise, Corporate Governance The Influence of Value-Added Enterprise, Corporate Governance on Enterprise Sustainability with Investment Opportunities Set As Intervening Variable.</i> Ali Sandy*, Budi Luhur; Sekar Mayangsari, Trisakti University, Indonesia</p>	<p>Moderator: Dwimulyani, Susi Trisakti University, Indonesia</p> <p>Discussant: Tjahjadi, Bambang Airlangga University, Indonesia</p>	<p>APMAA II-1 UDAYANA UNIVERSITY</p>
	<p>ID Paper 35 <i>MAS Success, a Mediating Effect of MAS' Usefulness on The Relationship between Organizational Coordination and Control Requirements and Organization Performance in Libyan organizations.</i> Suzana Sulaiman*, UiTM; Naser Ghanem, Accountancy Department, Faculty of Economic, Azzaytuna University, Tarhona, Libya.</p>		

	<u>ID Paper 90</u> <i>Earnings Management at Segment Income: Using "Other Corporate Expenses"</i> Katsuyuki Takahashi* , Waseda University		
PARALLEL SESSION B3			
09.00 – 10.30 30mins per paper	<u>ID Paper 5</u> <i>Company Directors' Beliefs About Insider Trading Rules In An Emerging Economy.</i> Rihab Khalifa* , UAEU; Thomas Ahrens, UAEU	Moderator Putu Sudana, Udayana University, Indonesia Discussant: Omar, Normah, UITM, Malaysia	APMAA II-3 UDAYANA UNIVERSITY
	<u>ID Paper 58</u> <i>The Effect Of Firm Size On Accounting Conservatism With Leverage As Moderating Variable.</i> Kadek Sumiari* , Udayana University; Ni Putu Sri Harta Mimba , Udayana University, Indonesia; Dewa Wirama , Udayana University, Indonesia		
	<u>ID 123</u> <i>The Demand for A Quality Internal Audit Function by the UK Listed Companies.</i> Ismael, H , Qatar University		
PARALLEL SESSION B4			
09.00 – 10.30 30mins per paper	<u>ID Paper 36</u> <i>Transfer Pricing Policy Of Indonesian Public Entities Study Case In Manufacturing Sector.</i> B. Sundari* , Gunadarma University, Indonesia	Moderator: Harryanto, Hasanuddin University, Indonesia Discussant: Augustine, Yvonne, Trisakti University, Indonesia	APMAA II-4 UDAYANA UNIVERSITY
	<u>ID Paper 63</u> <i>Target Costing in a Traditional Enterprise.</i> Jan Alpenberg* , Linnaeus University, Sweden; D Scarbrough, Goodman School of Business, Canada, USA		
	<u>ID Paper 31</u> <i>Implementation of Fixed Revenue Accounting at A Japanese Semiconductor Distributor.</i> Kenichi Suzuki , Meiji University; Kohsuke Matsuoka* , Tohoku Gakuin University, Japan; Hirumune Ishii , Meiji University Graduate School, Japan		
PARALLEL SESSION B5			
09.00 – 10.30 30mins per paper	<u>ID Paper 124</u> <i>Performance Measurement Evolution and Accountability in the Indonesian Regional Governments</i> Muhammad Thahar, Gillian M. Vesty and Sue Robertson , RMIT University, Australia	Moderator Yulius, Trisakti University, Indonesia Discussant: Ibrahim, UITM, Malaysia	APMAA II-5 UDAYANA UNIVERSITY
	<u>ID Paper 27</u> <i>Strategic Performance Measures: Empirical Evidence from Public Sector.</i> Ahmed Abdel-Maksoud* , United Arab Emirates Univ; Said Elbanna , Qatar University; Habib Mahama , United Arab Emirates University; Raili Pollanen , Carleton University, Canada.		

<p>09.00 – 10.30 30mins per paper</p>	<p><u>ID Paper 125</u> <i>Management Accounting Best Practice Model As Alternative Continuous Improving Corruption In Public Sector Agencies.</i> Nor Azlina AbRahman, Accounting Research Institute, Universiti Teknologi MARA, Ibrahim Kamal A.R., Universiti Kuala Lumpur, Zubir Azhar, Universiti Teknologi MARA, Jamaliah Said, ARI, Universiti Teknologi mARA, Normah Omar, ARI, Universiti Teknologi MARA, Malaysia</p>	<p>Moderator Yulius, Trisakti University, Indonesia</p> <p>Discussant: Ibrahim, UITM, Malaysia</p>	<p>APMAA II-5 UDAYANA UNIVERSITY</p>
<p>PARALLEL SESSION B</p>			
<p>09.00 – 10.30 30mins per paper</p>	<p><u>ID Paper 78</u> <i>The Effect Of Liquidity, Leverage, Intensity Of Supplies And Intensity Of Fixed Assets On Taxpayers Aggressiveness.</i> Ida Bagus Putu Fajar Adisamartha*, Udayana University; Naniek Noviari, Udayana University, Indonesia</p>	<p>Moderator Sedana, Wira, Udayana University, Indonesia</p> <p>Discussant: Pagalung, Gagaring, Hasanuddin University, Indonesia</p>	<p>APMAA II-6 UDAYANA UNIVERSITY</p>
<p><u>ID Paper 97</u> <i>Implications of Excess Cash and Insufficient Cash on Company Performance and Market Reaction.</i> Evita Puspitasari*, Universitas Padjadjaran; Merri Dwi Nurani, Universitas Padjadjaran, Indonesia</p>			
<p><u>ID Paper 47</u> <i>The Role Of Management Accountants In The Automotive Supply Chain Management.</i> Eley Kasim*, UITM; Indra Devi Rajamanoharan, Universiti Teknologi MARA; Normah Omar, Accounting Research Institute, Malaysia</p>			
<p>PARALLEL SESSION C</p>			
<p>09.00 – 10.30 30mins per paper</p>	<p><u>ID Paper 102</u> <i>Company's Characteristic, Audit Delay And The Timeliness Of Corporate Internet Reporting: Study On Banking Company Listed In Indonesia Stock Exchange.</i> Wiwik Utami*, Mercu Buana University; Nike Asih, Mercu Buana University, Indonesia</p>	<p>Moderator Lisa, Oyong, STIE Lumajang, Indonesia</p> <p>Discussant Zuhroh, Diana, University of Merdeka Malang, Indonesia</p>	<p>APMAA II-7 UDAYANA UNIVERSITY</p>
<p><u>ID Paper 77</u> <i>The Acceptance Of Audit Opinion With Going Concern Modification And Its Predictor Factors (Study In Indonesia Stock Exchange).</i> I Gusti Putu Oka Surya Utama*, Udayana University; I Dewa Nyoman Badera, Udayana University, Indonesia</p>			
<p><u>ID Paper 4</u> <i>Integrated License Service on Good Governance Perspective.</i> Bonaventura Ngarawula*, University of Merdeka Malang, Indonesia</p>			

PARALLEL SESSION B8

09.00 – 10.30
30mins
per paper

ID Paper 57
Audit Quality to Manage Sustainable Auditor Reputation.
Juniati Gunawan, Trisakti University; **Meinie Susanty***, Trisakti University, Indonesia

ID Paper 59
The Ability Of Examiner Ethic In Moderating The Effect Of Competence, Experience And Independence On The Quality Of Inspectorate Examination Results.
Kadek Astrawan*, Udayana university; **Ni Putu Sri Harta Mimba**, Udayana University; **A.A.N.B Dwirandra**, Udayana University, Indonesia

ID Paper 2
The Development of Indonesian Environmental Performance and Compliance Under Environmental Performance Rating Program.
Sofik Handoyo*, Padajajaran University, Bandung, Indonesia

Moderator:
Suyanto, Trisakti University, Indonesia

Discussant:
Sutrisno, Brawijaya University, Indonesia

APMAA II-8
UDAYANA
UNIVERSITY

10.30 – 10.40

Morning Break

PARALLEL SESSION C1

10:40-12:40
(Session C)
good papers

ID Paper 26
Mediation Effect of Environmental Performance and Accounting Information Systems of Relations with Green Innovation Strategy Business Performance.
Hariyati Hariyati*, Unesa; **Lintang Venusita**, Unesa; **Susi Handayani**, Universitas Negeri Surabaya, Indonesia

ID Paper 100
A Study of The Relationship between Control Environment, Cobit 5 Governance and Management, and Strategic Alignment.
Wen-Hsien Tsai*, National Central University, Taiwan; **Yen-Ying Wu**, National Central University & Soochow, Taiwan; **Jui-Chu Chang**, National Central University & Soochow, Taiwan

ID Paper 60
Impact of Idealism, Profesional Commitment and Profesional Sceptism to Etichal Deccision Making of Tax Consultant in The Province of Bali.
Agung Suardika*, Udayana University; **Ni Putu Sri Harta Mimba**, Udayana University; **Gede Made Wirakusuma**, Udayana University, Indonesia

Moderator:
Beliastati, Ririn, Bunda Mulia University, Indonesia

Discussant:
Habbe, Hamid, Hasanuddin University, Indonesia

APMAA II-1
UDAYANA
UNIVERSITY

PARALLEL SESSION C2

ID Paper 24
Effect of Financial Incentives and Non-

10:40-12:40 (Session C) good papers	<p><i>Financial Incentives to Performance With Work Motivation as A Moderating Variable in PT Sumber Maspul.</i></p> <p>Muchriana Muchran*, Universitas Hasanuddin; Ismail Badollahi, Unismuh Makassar; Kartini, Hasanuddin University, Indonesia</p>	Moderator: Heliantono, Trisakti University, Indonesia Discussant: Harryanto, Hasanuddin University, Indonesia	APMAA II-2 UDAYANA UNIVERSITY
	<p><u>ID Paper 66</u></p> <p><i>The Experimental Analysis of the Relationship between Greenhouse Gas Emission and Corporate Value.</i></p> <p>Masaaki Aoki*, Tohoku University, Japan; Takashi Manami, Kanto Gakuen University, Japan</p>		
	<p><u>ID Paper 49</u></p> <p><i>The Impact Of Intellectual Capital On Accrual Earning Management And Future Stock Returns (Empirical Study On Manufacturing Company In Indonesia Stock Exchange Period Of 2007 - 2013).</i></p> <p>Sekar Mayangsari*, Trisakti University, Indonesia; Tendy Wato, Trisakti University</p>		
PARALLEL SESSION 2			
10:40-12:40 (Session C) good papers	<p><u>ID Paper 93</u></p> <p><i>The Role Of Goal - Setting Participation's Antecedent: Indirect Effects In Improving Managerial Performance.</i></p> <p>Taufik Akbar*, Universitas Mercubuana; Harnovinsah, Mercubuana University, Indonesia</p>	Moderator: Putu Sudana, Udayana University, Indonesia Discussant: Utami, Wiwik, Mercu Buana University, Indonesia	APMAA II-3 UDAYANA UNIVERSITY
	<p><u>ID Paper 108</u></p> <p><i>The Relationship Between Management Control Systems Use And Alliance Performance</i></p> <p>Habib Mahama*, United Arab Emirates University; Ales Zhichao Wang, Australian National University, Australia.</p>		
	<p><u>ID Paper 51</u></p> <p><i>Effect Corporate Social Responsibility to make Image Company.</i></p> <p>Rahma Wati*, Hasanuddin University; Yusuf Qomaruddin, STIE Muhammadiyah Palopo; Kartini, Hasanuddin University, Indonesia</p>		
PARALLEL SESSION 3			
10:40-12:40 (Session C) good papers	<p><u>ID Paper 118</u></p> <p><i>The Effect of Corporate Social Responsibility Disclosure and Corporate Governance Mechanisms on Earnings Management and Stock Risk: Evidence From Public Banks in Indonesia.</i></p> <p>Anis, Indrianita*, Trisakti University, Indonesia; Ancella A. Hermawan, Indonesia University, Indonesia</p>	Moderator: Ibrahim, UITM, Malaysia Discussant: Grahita, Chandrarin, University of Merdeka Malang, Indonesia	APMAA III-1 UDAYANA UNIVERSITY

10:40-12:40 (Session C) good papers	<p><u>ID Paper 65</u> Organizational Implications of Target Costing: The Mediation Mechanism of Supply Chain Management and Effectiveness of Company Strategy Sharaf Addin, Hussein*, Tamar University, Yemen; Omar, Normah, Universiti Teknologi MARA, Malaysia; Sulaiman, Suzana, Universiti Teknologi MARA, Malaysia</p>	<p>Moderator: Ibrahim, UITM, Malaysia</p> <p>Discussant: Grahita, Chandrarin, University of Merdeka Malang, Indonesia</p>	APMAA III-1 UDAYANA UNIVERSITY
	<p><u>ID Paper 92</u> <i>The Influence of Corporate Governance, Size, Growth and Performance to Executive Compensation (Study of Indonesian Capital Market).</i> I Gusti Ketut Agung Ulupui*, Economic And Business Faculty, Udayana University, Indonesia; I G.A.M Asri Dwija P, Udayana University, Indonesia.</p>		
PARALLEL SESSION C5			
10:40-12:40 (Session C) good papers	<p><u>ID Paper 91</u> <i>Effect Of Management Compensation And Auditor Reputation On Tax Management In The Listed Banking Companies In Indonesia.</i> Yudhi Herliansyah*, Mercu Buana University, Indonesia</p>	<p>Moderator: Wayan Pradnyantha, Udayana University, Indonesia</p> <p>Discussant: Augustine, Yvonne, Trisakti University, Indonesia</p>	APMAA III-2 UDAYANA UNIVERSITY
	<p><u>ID Paper 12</u> <i>Risk Appetite Framework and Budgeting Control System.</i> Yuanlue Fu*, Xiamen University; Chenxi Fu, Dalian University of Technology, China</p>		
	<p><u>ID Paper 80</u> <i>The Effect Of Principles Good Corporate Governance Toward Financial Performance To The Cooperatives At Klungkung Regency.</i> Diah Ary Pradnyaswari*, Udayana University, Indonesia; I G.A.M Asri Dwija P, Udayana University, Indonesia</p>		
PARALLEL SESSION C6			
10:40-12:40 (Session C) good papers	<p><u>ID Paper 82</u> <i>Difference Analysis Of Financial Performance Between The Winner And Non Winner Of Indonesia Sustainability Reporting Award (Isra).</i> Ni Wayan Sri Arthini*, Udayana University, Indonesia; Ni Putu Sri Harta Mimba, Udayana University, Indonesia</p>	<p>Moderator: Afiah, Nunuy Nur, Padjajaran University, Indonesia</p> <p>Discussant: Shoichiro, Hosomi, Japan</p>	APMAA III-3 UDAYANA UNIVERSITY
	<p><u>ID Paper 69</u> <i>Chinese MNEs' OFDI Strategy: Linkage between Corporate Objectives and OFDI Strategies.</i> Tetsuhiro Kishita*, Ryukoku University, Japan; Cheng Qian, Ryukoku University, Japan</p>		

<p>10:40-12:40 (Session C) good papers</p>	<p><u>ID Paper 9</u> <i>Effect on the Financial Condition and Profitability of Non-Financial Performance in the Indonesian Shipping Company.</i> Supardi Supardi*, University of Merdeka Malang; Grahita Chandrarin, University of Merdeka Malang; Prihat Assih, University of Merdeka Malang, Indonesia</p>	<p>Moderator: Afiah, Nunuy Nur, Padjajaran University, Indonesia Discussant: Shoichiro, Hosomi, Japan</p>	<p>APMAA III-3 UDAYANA UNIVERSITY</p>
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PARALLEL SESSION C

<p>10:40-12:40 (Session C) good papers</p>	<p><u>ID Paper 28</u> <i>Interaction Between Individuals Morality And Compensation Appropriateness On Accounting Fraud (Experimental Study In Denpasar City).</i> Ni Putu Sri Harta Mimba*, Udayana University, Indonesia; Astrid Krisdayanthi, Udayana University, Indonesia; Ni Ketut Rasmini, Udayana University, Indonesia</p>	<p>Moderator: Wahjoeni, Sih, University of Merdeka Malang, Indonesia Discussant: Gunawan, Juniati, Trisakti University, Indonesia</p>	<p>APMAA III-4 UDAYANA UNIVERSITY</p>
	<p><u>ID Paper 56</u> <i>A Study Of Inventory Possessions Before And After The Great East Japan Earthquake: Implications For Just-In-Time In The 21st Century.</i> Shinnosuke Hara*, Nagoya Univ. of Foreign Studies, Japan</p>		
	<p><u>ID Paper 22</u> <i>Management Review Of Environmental Costs In Hospital In Makassar.</i> Tenriwaru Tenriwaru*, Hasanuddin University; Syamsu Alam, Moelim University Indonesia; Gagaring Pagalung, Hasanuddin University, Indonesia</p>		

PARALLEL SESSION C

<p>10:40-12:40 (Session C) good papers</p>	<p><u>ID Paper 112</u> <i>The Analysis of Financial Statement Fraud: The Fraud Diamond and Bank Indonesia Circular Letter No.13/28/DPNP2011 Perspectives.</i> Miss Restiani*, Trisakti University; Murtanto, Trisakti University</p>	<p>Moderator: Wirama, Dewa Gede, Udayana University, Indonesia Discussant: Roshayani, UITM, Malaysia</p>	<p>APMAA III-5 UDAYANA UNIVERSITY</p>
	<p><u>ID Paper 89</u> <i>A Comparative Study Of The Impact Of Internal Auditors' Involvement On Erp Implementation Projects And Ifrs Conversion Projects.</i> Wen-Hsien Tsai*, National Central University; Yin-Hwa Lu, National Central University & Soochow; Hsiu-Li Lee, National Central University & Soochow; Tsung-Hsun Chen, National Central University</p>		
	<p><u>ID Paper 121</u> <i>The Analysis Effect Of Ifrs Convergence On Income Smoothing With Corporate Governance As Moderating Variable In Indonesia, Singapore, And Malaysia.</i> Titik Aryati*, Trisakti University, Indonesia; Murtanto, Trisakti University, Indonesia</p>		

12.40 – 13.30

Lunch Break

PARALLEL SESSION D1

13.40-15.40 (Session D)	<p><u>ID Paper 64</u> <i>Sustainability Reporting: Economic Stakeholder and Management Disclosure.</i> Marselinus Asri*, Hasanuddin University, Indonesia; Gagaring Pagalung, Hasanuddin University, Indonesia</p>	Moderator: Augustine, Yvonne, Trisakti University, Indonesia	APMAA II-1 UDAYANA UNIVERSITY
	<p><u>ID Paper 114</u> <i>Behavioural Factors Affecting Strategic Alignment Based on the Balanced Scorecard Framework: Evidence from A Malaysian Company.</i> Normah Omar*, Accounting Research Institute; Hazeline Ayoup, Universiti Utara Malaysia; Ibrahim Kamal Abdul Rahman, Universiti Kuala Lumpur Business School, Malaysia</p>		
	<p><u>ID Paper 15</u> <i>The Role of Information Technology as Moderating Variable and Internal Control Effectiveness as intervening variable in the Relationship between Human Resource Competency and Internal Auditor Service Quality on Quality of Report.</i> Haliah Imran*, Hasanuddin University; Abdul Hamid Habbe, Hasanuddin University; Muhammad Irdam Ferdiansah, Hasanuddin University, Indonesia</p>		

PARALLEL SESSION D2

13.40-15.40 (Session D)	<p><u>ID Paper 42</u> <i>The Effect Accounting Conservatism on the Company's Performance and Information Asymmetry as a Moderator: Evidence From Indonesia and Singapore.</i> Sekar Mayangsari*, Trisakti University, Indonesia, Indonesia; Nera Marinda, Kalbis University, Indonesia</p>	Moderator: Suyatno, Trisakti University, Indonesia	APMAA II-2 UDAYANA UNIVERSITY	
	<p><u>ID Paper 115</u> <i>Water Resources And Environmental Management Accounting.</i> Yumiko Tsukuba*, Asia University, Japan</p>			Discussant: Sutrisno, Brawijaya University, Indonesia
	<p><u>ID Paper 68</u> <i>A Correlation Between Cost Management Practices And Strategic Managements.</i> Paulus Tangke*, Hasanuddin University, Indonesia; Mediaty, Hasanuddin University, Indonesia</p>			

PARALLEL SESSION D3

	<p><u>ID Paper 83</u> <i>Going Concern Audit Opinion As Moderating Effect Of Firm Growth And Management</i></p>		
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13.40-15.40 (Session D)	<i>Changes On Auditor Switching.</i> Putri Alansari* , Udayana University, Indonesia; I Dewa Nyoman Badera , Udayana University, Indonesia	Moderator: Assih, Prihat, University of Merdeka Malang, Indonesia Discussant: Sulaiman, Suzana, UITM, Malaysia	APMAA II-3 UDAYANA UNIVERSITY
	<u>ID Paper 38</u> <i>Competences Level And Its Perceived Importance: A Case Study In Malaysian Companies.</i> Sharifah Fadzlon Abdul Hamid* , Universiti Teknologi Mara; Zairul Shazana Zainu Zainuddin , Universiti Teknologi Mara; Suzana Sulaiman , UiTM, Malaysia		
	<u>ID Paper 20</u> <i>The effect of Voluntary Disclosure, Information Asymetry and Earnings Management On The Earnings Quality</i> Nurbayani, Mediaty, Hj. Kartini and Abdul Rahman , Hasanuddin University, Indonesia		
13.40-15.40 (Session D)	<u>ID Paper 85</u> <i>The Impact Of Organizational Culture And Job Performance To Organizational Commitment And Employees Job Performance (An Empirical Study at A University in Tangerang).</i> Fredy Daniel , Indonesia Open University; Ari Purwanti* , Pancasila University, Indonesia	Moderator: Vera, Trisakti University, Indonesia Discussant Hamid Habbe, Hasanuddin University, Indonesia	APMAA II-4 UDAYANA UNIVERSITY
	<u>ID Paper 94</u> <i>Corporate Integrity as an Antidote to Corruption and for Sustaining Organisational Development: A Renewed Role for Management Accountants.</i> Normah Omar* , Accounting Research Institute, Malaysia		
	<u>ID Paper 107</u> <i>The Impact Of Core Self-Evaluations On Auditors' Performance In Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) Bali Representatives.</i> Rahayu Damayanti* , -; Gede Made Wirakusuma , Udayana University; Dewa Wirama , Udayana University, Indonesia		
13.40-15.40 (Session D)	<u>ID Paper 95</u> <i>The Influence Of Effectiveness Of Internal Control, Compliance Of Accounting Rules And Information Asymmetry On Organization Accountability With Tendency Of Accounting Fraud As An Intervening Variable.</i> Ni Putu Sri Harta Mimba* , Udayana University; Ni Luh Putu Normadewi Abdi Pradnyani , Udayana University; I G.A.M Asri Dwija P , Udayana University, Indonesia	Moderator: Herliansyah, Yudhi, Mercuru Buana University, Indonesia Discussant: Chandrarin, Grahita, University of Merdeka Malang, Indonesia	APMAA III-1 UDAYANA UNIVERSITY

13.40-15.40 (Session D)	<u>ID Paper 117</u> <i>Earnings Management by Companies Achieving Consecutive Earnings Increases— Using Impairment Losses for Early Reporting of Future Expenses.</i> Kotaro Takahara* , Waseda, Japan	Moderator: Herliansyah, Yudhi, Mercu Buana University, Indonesia Discussant: Chandrarin, Grahita, University of Merdeka Malang, Indonesia	APMAA III-1 UDAYANA UNIVERSITY
	<u>ID Paper 111</u> <i>The Use Of Going Concern Models To Detect Financial Statement Fraud.</i> Khairunnisa Khairunnisa* , Trisakti University; Murtanto , Trisakti University		

PARALLEL SESSION 06

13.40-15.40 (Session D)	<u>ID Paper 81</u> <i>Corporate Governance And Nominee Directors.</i> Yang Chik Adam * , Accounting Research Institute, Malaysia	Moderator: Utami, Wiwik, Mercu Buana University, Indonesia Discussant Nakshima, Masumi, Japan	APMAA III-2 UDAYANA UNIVERSITY
	<u>ID Paper 52</u> <i>Determinants of Capital Budgeting Methods in Poland and Thailand</i> Wnuk-Pel, Tomasz* , University of Lodz, Poland; Pattanant Petchchedchoo , Dhurakij Pundit University, Thailand; Kanitsorn Terdpaopong , Rangsit University, Thailand		
	<u>ID Paper 106</u> <i>Sustianble Competitive Advantage and Value Creation in Malaysian Government Linked Companies</i> Zulkarnaik, Nur Hadiah* , Nik Herda Nik Abdullah, Jamaliah Said , Universiti Teknologi MARA, Malaysia		

PARALLEL SESSION 07

13.40-15.40 (Session D)	<u>ID Paper 96</u> <i>Earnings Quality: The Consequences of Implementation of International Financial Reporting Standard (IFRS) Additional Evidence in Indonesian Stock Exchange.</i> Meifida Ilyas* , Satya Negara Indonesia; Yudhi Herliansyah , Mercu Buana University, Indonesia	Moderator: Alpenberg, Jan, Sweden Discussant: Omar, Normah, UITM, Malaysia	APMAA III-3 UDAYANA UNIVERSITY
	<u>ID Paper 116</u> <i>International Empirical Evidence for a Rational Function Asset Pricing Model.</i> Mohammed Elgammal* , Qatar University; Nilanjana Chakraborty , Finance Department of a Management Institute , India		
	<u>ID Paper 39</u> <i>The Analysis Of The Impact Of International Financial Reporting Standards (Ifrs) Adoption To The Quality Of Financial Reporting Of Public Company In Indonesia.</i> Gagaring Pagalung* , UNHAS, Indonesia; Syarifuddin Rasyid , Hasanuddin University, Indonesia		

PARALLEL SESSION D8

13.40-15.40 (Session D)	<p><u>ID Paper 113</u> <i>The Use Of Red Flags Method To Detect Fraud Within The Companies (Study on the Perception of External and Internal Auditor in Jakarta and Its Surrounding Areas).</i> Kartika Aisyah Rahman*, UIN Jakarta, Indonesia; Reskino Reskino, UIN Jakarta, Indonesia</p>	Moderator: Kurniawan, Trisakti University, Indonesia Discussant: Tarmo Kadak, Estonia	APMAA III-4 UDAYANA UNIVERSITY
	<p><u>ID Paper 54</u> <i>Intellectual Capital Disclosure; an Analysis with Four Way Numerical Coding System.</i> Ihyaul Ulum*, Univ. Muhammadiyah Malang, Indonesia</p>		
	<p><u>ID Paper 103</u> <i>The Relevance Value Of Good Corporate Governance Implementation And Company Scale On Corporate Performance Case Study on listed Companies in Indonesia Stock Exchange.</i> Wiwik Utami*, Mercu Buana University, Indonesia; Cakap Haryono, Mercu Buana University, Indonesia</p>		

15.40 – 15.50

Break Session

PARALLEL SESSION E1

15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 11</u> <i>Linkage Between Capital Structure, Corporate Governance, and Divided Policy with Firm Values (Study Firm Manufacturing in Indonesia Stock Exchange).</i> La Ode Sumail Ode*, Muh. Akob Kadir, STIEM Bongaya, Indonesia</p>	Moderator Abidin, Zainal, Trisakti University, Indonesia Discussant Zuhroh, Diana, University of Merdeka Malang	APMAA II-1 UDAYANA UNIVERSITY APMAA II-1 UDAYANA UNIVERSITY
	<p><u>ID Paper 61</u> <i>Effect Analysis Audit Quality, Good Corporate Governance, Profitability, and Deferred Tax to Earnings Management (Empirical Study on Corporate in LQ 45 at Indonesia Stock Exchange).</i> Andrian Gunawan *, University of Mercu Buana, Indonesia; Nurlis, University of Mercu Buana, Indonesia.</p>		
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 75</u> <i>Dual Management of MNEs</i> Hayashi, Naoki*, Japan</p>		

PARALLEL SESSION E2

15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 119</u> <i>Accountant's Views in Sustainable Development Goals.</i> Juniati Gunawan, Trisakti University, Indonesia</p>	Moderator: Wahjoeni, Sih, University of Merdeka Malang, Indonesia	APMAA II-2 UDAYANA UNIVERSITY
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15.50– 17.20 (Session E)	<u>ID Paper 71</u> <i>The Effect Of Ownership Structure And Net Income Towards Cash Dividend On Lq-45 Index Companies Listed In Indonesia Stock Exchange.</i> Nurul Hidayah Hidayah* , Education, Mercu Buana University, Indonesia	Discussant: Ismeth, Qatar	APMAA II-2 UDAYANA UNIVERSITY
	30mins per paper <u>ID Paper 87</u> <i>The Funding Ability Of Local Government on Its Projects And Its Implication Towards Financial Performance: Case Study In Malang City Government.</i> Elfiatur Roikhah , University of Merdeka Malang; Grahita Chandrarin* , University of Merdeka Malang, Indonesia		
PARALLEL SESSION E3			
15.50– 17.20 (Session E)	<u>ID Paper 34</u> <i>Application of Planned Behavior Theory to Explain Student's Intention to Smoke.</i> Lerbin Aritonang* , Tarumanagara University, Indonesia	Moderator: Kamal, Ibrahim, UITM, Malaysia Discussant Alpenberg, Jan, Sweden	APMAA II-3 UDAYANA UNIVERSITY
	<u>ID Paper 104</u> <i>Determinants Financing Received And Implications Islamicity Of Performance Index.</i> Oyong Lisa* , STIE Widyagama Lumajang, Indonesia; Ahmad Kifi Kifi , STIE Widya Gama, Indonesia		
	<u>ID Paper 101</u> <i>The Effects Of Work Ethic, Transformational And Transactional Leadership On Work Performance Of Teachers.</i> Anik Herminingsih , Mercu Buana University, Indonesia; Widient Supardi , Mercu Buana University, Indonesia; Wiwik Utami* , Mercu Buana University, Indonesia		
PARALLEL SESSION E4			
15.50– 17.20 (Session E)	<u>ID Paper 67</u> <i>Budgetary Slack And Managerial Performance Models : Gender Perspective.</i> Rida Sari , UPN Veteran University, Indonesia; Eko Riadi , UPN Veteran University, Indonesia; Dwi Suhartini* , UPN Veteran University, Indonesia	Moderator Tugiantoro, Trisakti University, Indonesia Discussant Mimba, Ni Putu Sri Harta, Udayana University, Indonesia	APMAA II-4 UDAYANA UNIVERSITY
	<u>ID Paper 86</u> <i>The Role Of Strategic Planning, Accounting Information And Advisors In The Growth Of Small To Medium Enterprises (Smes).</i> Chris Catto* , Putney Breeze Business Advisor, Australia		
	<u>ID Paper 45</u> <i>Environmental Management Accounting: How Is The Potention In Future?</i> Amiruddin Amiruddin* , Hasanuddin University, Indonesia		

PARALLEL SESSION E5

<p>15.50– 17.20 (Session E)</p> <p>30mins per paper</p>	<p><u>ID Paper 14</u> <i>Performance Measurement of the Balanced Scorecard in Makassar Health Polytechnic Using the Baldrige Criteria.</i> Israria Rahman*, Makassar Health Polytechnic, Indonesia</p>	<p>Moderator: Pagalung, Gagaring, Hasanuddin University, Indonesia</p> <p>Discussant: Yang Chik, UITM, Malaysia</p>	<p>APMAA III-1 UDAYANA UNIVERSITY</p>
	<p><u>ID Paper 126</u> <i>Management Accounting Practices as Catalyst on Continous Improving Accountability and Firm Performances in SME's.</i> Nor Azlina AbRahman, Accounting Research Institute, Universiti Teknologi MARA, Jamaliah Said, ARI, Universiti Teknologi MARA, Normah Omar, ARI, Universiti Teknologi MARA, Aliza Ramli, Universiti Teknologi MARA.</p>		
	<p><u>ID Paper 16</u> <i>Transitioning Towards Sustainability-Based Management Control Systems: A Framework for Analysing Integrated Thinking</i> Ren, Chao, RMIT University, Australia; Gillian Vesty, RMIT University, Australia; Sophia Ji, RMIT University, Australia</p>		

PARALLEL SESSION E6

<p>15.50– 17.20 (Session E)</p> <p>30mins per paper</p>	<p><u>ID Paper 127</u> <i>Analysis the Effect of Corporate Governance Structure and Financial Performance Toward Financial Distres.</i> Benny Oktaviano, Trisakti University, Indonesia; Susi Dwimulyani, Trisakti University, Indonesia.</p>	<p>Moderator Zuhroh, Diana, University of Merdeka Malang</p> <p>Discussant Hosomi Shoichiro, Japan</p>	<p>APMAA III-2 UDAYANA UNIVERSITY</p>
	<p><u>ID Paper 40</u> Effect of Good Corporate Governance And Ownership Structure on Sustainability Report in Listed in IDX Sih Wahjoeni*, University of Merdeka Malang, Indonesia</p>		
<p>15.50– 17.20 (Session E)</p> <p>30mins per paper</p>	<p><u>ID Paper 99</u> <i>Looming Demise of The Profession: A shifting perspectives</i> <i>A Research Note</i> Bulend Terzioglu*, Aland Dymond, Australian Catholic University, Australia</p>	<p>Moderator Zuhroh, Diana, University of Merdeka Malang</p> <p>Discussant Hosomi Shoichiro, Japan</p>	<p>APMAA III-2 UDAYANA UNIVERSITY</p>

PARALLEL SESSION E7

<p>15.50– 17.20 (Session E)</p> <p>30mins per paper</p>	<p><u>ID Paper 120</u> <i>The Impact Of Teaching Management Accounting Using Pedagogy Approach (Teacher Centered) To Student Academic Stress In University.</i> Antonius*, Marantha Christian University, Indonesia</p>	<p>Moderator: Habbe, Hamid, Hasanuddin University, Indonesia</p> <p>Discussant:</p>	<p>APMAA III-3 UDAYANA UNIVERSITY</p>
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	<p><u>ID Paper 72</u> Predictive Factor in Choosing Career as A Professional Accountant; Undergraduate Accounting Students' view Kwarto, Febrian*, Mercu Buana University, Indonesia; Suryadi Winata, Mercu Buana University; Hadi Saputra, Buddhi Dharma University, Indonesia</p>	Roshayani, UITM, Malaysia	
	<p><u>ID Paper 1</u> <i>An Analysis of the Financial Inclusion in South Africa considering Race, Education and Income per Capita.</i> Mohamed Omran*, Qatar University</p>		

PARALLEL SESSION E8

15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 17</u> <i>Effect of Professionalism and Professional Ethics Against Materiality Level Audit Board (BPK RI) Representative of South Sulawesi Province</i> Yusuf, Marwah*, Mediaty, Jannati, Hasanuddin University, Indonesia</p>	Moderator: Pagalung, Gagaring, Hasanuddin University, Indonesia Discussant Sulaiman, Suzana, UITM, Malaysia	APMAA III-4 UDAYANA UNIVERSITY
	<p><u>ID Paper 84</u> <i>Determinant and Effects of Diagnostic and Interactive Use of Budget in Iranian Companies</i> Ali Abadi, Farzane Jalali*, Alemeh Yazdanian, Elham Jamali University of Theran, Iran</p>		
	<p><u>ID Paper 98</u> <i>Does Sharia Accounting Really Sharia? Basic Fundamental Verification Of Sharia Principle.</i> Febrian Kwarto*, Mercu Buana University Jakarta; Diah Iskandar, Mercu Buana University Jakarta; Minanari Minanari, Mercu Buana University Jakarta</p>		

Message from the 2016 Conference Chair: Invitation to APMAA 2016

It is our great pleasure to invite you to attend the Twelfth Asia-Pacific Management Accounting Association Conference that will be held on October 5-8, 2016 in Taipei, Taiwan. This conference is based on the joint collaboration between APMAA and the National Taipei University (NTPU). The theme of the APMAA 2016 is "Contemporary issues in Management Accounting". The purpose of this conference is to enhance the understanding of international management accounting issues in various countries. We have invited Stan Shih to be our keynote speaker. He is the founder and honorary chairman of Acer Group. As a famous CEO in the world, Mr. Shih is going to bring us a valuable plenary session which could bridge the gap between academic accounting research and professional practice. I believe this event in 2016 will provide us a valuable seminar and give us insight into how to conduct management accounting research that is relevant for practice in this new era. Please mark your calendar now. We look forward to seeing you in Formosa Taiwan in 2016.

Best Regards,



Hsuan-Lien Chu, Ph.D.

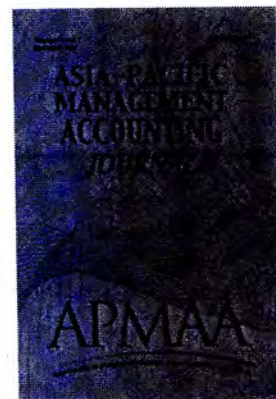
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Message from Editors-in-Chief

Asia Pacific Management Accounting Journal (APMAJ)

APMAJ was first published in 2006, two years after the establishment of the Asia-Pacific Management Accounting Association (APMAA). It was launched in 2006, during APMAA's annual conference in Kuala Lumpur, Malaysia. To facilitate with various administrative and strategic matters, the journal is jointly published by APMAA and Universiti Teknologi MARA, Malaysia (UiTM). Whilst articles are mainly sourced from APMAA members through the association's annual conferences, UiTM provides funding for the journal publication. Initially published once a year, APMAJ is now produced two times in June and December. Currently the journal is included by various international indexing bodies such as Ulrich, Cabell's Directories of Publishing Opportunities, EBSCOhost Online Research Databases (EBSCO), Excellence Research Australia (ERA) and Australian Business Deans Council (ABDC). In September 2015, the journal receives another international recognition when it is to be indexed by Thomson Reuters' *Emerging Sources Citation Index (ESCI)*. This provides APMAJ a platform to be read and cited by Thomson Reuters' millions of Web of Science (WoS) users, which eventually might lead to the acceptance of the journal to Thomson Reuters' main stream Core Collections (SCIE, SSCI and AHCI). This is indeed a tremendous achievement for the journal and we look forward to receiving your articles for possible inclusion in APMAJ.

Editors-in-Chief:



Professor Dr Normah Omar
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The Impact of Teaching Management Accounting Using Pedagogy Approach (Teacher Centered) to Student Academic Stress in University

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ABSTRACT

Nowadays the growth of the science of management accounting, both in the workplace or academic world are very dependent on the role of the intellectuals and university. Accounting students in university level are expected to master accounting, including management accounting. Various approaches of learning methods are conducted such as pedagogy approach (teacher centered) and andragogy approach (learner-centered/directed). The learning process in university by any approach can provide a diverse effect to the student psychological state. One of the psychological effect experienced by student is academic stress. This research is conducted to prove the hypothesis and to measure the effect of teaching management accounting using pedagogy approach to student academic stress. The result gained from 65 students proven that using pedagogy approach (teacher centered) in teaching management accounting affect student academic stress.

The impact of teaching management accounting using pedagogy approach (teacher centered) to student academic stress in university

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Abstrack

Nowadays the growth of the science of management accounting, both in the workplace or academic world are very dependent on the role of the intellectuals and university. Accounting students in university level are expected to master accounting, including management accounting. Various approaches of learning methods are conducted such as pedagogy approach (teacher centered) and andragogy approach (learner-centered/directed). The learning process in university by any approach can provide a diverse effect to the student psychological state. One of the psychological effect experienced by student is academic stress. This research is conducted to prove the hypothesis and to measure the effect of teaching management accounting using pedagogy approach to student academic stress. The result gained from 65 students proven that using pedagogy approach (teacher centered) in teaching management accounting affect student academic stress.

Key Words: Pedagogy, Teacher centered, Academic stress, Management accounting

Introduction

The advancement of management accounting, both in the workplace or academically cannot be separated from the role of intellectuals and university. Accounting students in university are expected to master accounting including management accounting to be able to fit in the workplace as a professional. Most of the time used by the student to gain knowledge is generally in the class. Various approaches of learning methods are conducted such as pedagogy approach (teacher centered) and andragogy approach (learner-centered/directed). According to the observation of the author, there is still pedagogy approach used in teaching the student of university, especially in Indonesia. Some studies suggest that in teaching the adults, it is more suitable to use andragogy approach (Taylor and Michael, 2009; Asmin). The learning process in university by any approach can provide a diverse effect to the student psychological state. One of the psychological effect experienced by the student is stress, for example, depression and stress among the first medical students in university of medicine, and pharmacy vietnam (Dinh, 2007). Other studies in Indonesia suggest that 61 percent of 100 samples in USU medical university are experiencing stress (Vilaseeni and Surya, 2012). Stress caused by academic stress is also happening today, for example, other study suggest that there are potential stressful situations because of academic stress (Yumba, 2008). The results of researchers at the University of Minnesota's Boynton Health Service, found that students with unhealthy behaviors had significantly lower GPAs. Stress was one of the biggest factors. From 69.9 percent of students who reported they were stressed, 32.9 percent said that stress was hurting their academic performance. Students learning in any field of study, including accounting have to be free from any academic stress so that their academic performance can shows better results and students can understand the knowledge provided. This research is conducted to prove the hypothesis and to measure the effect of teaching management accounting using pedagogy approach to student academic stress.

Literature reviews

Pedagogy and Andragogy

According to wikipedia, Andragogy is the process of engaging adult learners into a structured learning experience. The term was originally used by Alexander Kapp, an educator from Germany in 1833, and later developed into a theory of adult education by US educators. Malcolm Knowles (24 April 1913 -- 27 November 1997). Andragogy derived from the Greek word meaning directing adults and differs from the more commonly used term, the origin of word means directing the children. Differ from andragogy, Pedagogy is the science or art of becoming a teacher . This term refers to the learning strategy or learning style. Pedagogy is also sometimes refers to the proper use of teaching strategies. In connection with the teaching strategies, teaching philosophy applied and influenced by the background knowledge and experience, personal situation, environment, and learning objectives formulated by learners and teachers. Other literature from infed.org said, In the minds of many around the adult education field, andragogy and the name of Malcolm Knowles have become inextricably linked. For Knowles, andragogy is premised on at least four crucial assumptions about the characteristics of adult learners that are different from the assumptions about child learners on which traditional pedagogy is premised. A fifth was added later. The First is self-concept: As a person matures, his concept moves from being a dependent personality toward a self-directed human being. The second is experience: As a person matures he accumulates a growing reservoir of experience that becomes an increasing resource for learning. The third is Readiness to learn. As a person matures his readiness to learn becomes oriented increasingly to the developmental tasks of his social roles. The fourth is orientation to learning, as a person matures his time perspective changes from one of postponed application of knowledge

to immediacy of application, and accordingly his orientation toward learning shifts from one of subject-centeredness to one of problem centredness, and the fifth is motivation to learn: As a person matures the motivation to learn is internal.

Teacher centered versus learner centered paradigms

comparison of teacher - centered and learner - centered paradigms (learned-centered assessment on collage by huba and freed 2000)	
teacher-centered paradigm	learner-centered paradigm
knowledge is transmitted from professor to students	students construct knowledge through gathering and synthesizing information and integrating it with the general skills of inquiry, communication, critical thinking, problem solving and so on
students passively receive information	students are actively involved
emphasis is on acquisition of knowledge outside the context in which it will be used	emphasis is on using and communicating knowledge effectively to address enduring and emerging issues and problems in real-life contexts
professor's role is to be primary information giver and primary evaluator	professor's role is to coach and facilitate professor and students evaluate learning together
teaching and assessing are separate	teaching and assessing are intertwined
assesment is used to monitor learning	assessment is used to promote and diagnose learning
emphasis is on right answers	emphasis is on generating better questions and learning from errors
desired learning is assessed indirectly through use of objectively scored tests	desired learning is assessed directly through papers, projects, performances, portfolios, and the like
focus is on single discipline	approach is compatible with interdisciplinary investigation
culture is competitive and individualistic	culture is cooperative, collaborative, and supportive
only students are viewed as learners	professor and students learn together

Table 1: comparison of teacher - centered and learner - centered paradigms

Teaching-centered versus learning-centered instruction
(assessing academic programs in higher education by allen 2004)

concept	Teacher-centered	Learner-centered
Teaching goals	<ul style="list-style-type: none"> Cover the discipline 	Students learn: <ul style="list-style-type: none"> How to use the discipline How to integrate disciplines to solve complex problems An array of core learning objectives, such as communication and information literacy skills
Organization of the curriculum	<ul style="list-style-type: none"> Courses in catalog 	<ul style="list-style-type: none"> Cohesive program with systematically created opportunities to synthesize, practice, and develop increasingly complex ideas, skills, and values
Course structure	<ul style="list-style-type: none"> Faculty cover topics 	<ul style="list-style-type: none"> Students master learning objectives
How students learn	<ul style="list-style-type: none"> Listening Reading Independent learning, often in competition for grades 	<ul style="list-style-type: none"> Students construct knowledge by integrating new learning into what they already know Learning is viewed as a cognitive and social act
pedagogy	<ul style="list-style-type: none"> Based on delivery on information 	<ul style="list-style-type: none"> Based on engagement of students
Course delivery	<ul style="list-style-type: none"> Lecture Assignments and exams for summative purposes 	<ul style="list-style-type: none"> Active learning Assignments for formative purposes Collaborative learning Community service learning Cooperative learning Online, asynchronous, self-directed learning Problem-based learning
Course grading	<ul style="list-style-type: none"> Faculty as gatekeepers Normal distribution expected 	<ul style="list-style-type: none"> Grades indicate mastery of learning objectives
Faculty role	<ul style="list-style-type: none"> Sage on the stage 	<ul style="list-style-type: none"> Designer of learning environments
Effective teaching	<ul style="list-style-type: none"> Teach (present information) well and those who can will learn 	<ul style="list-style-type: none"> Engage students in their learning Help all students master

		learning objectives <ul style="list-style-type: none"> • Use classroom assessment to improve courses • Use program assessment to improve programs
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Table 2 : Teaching-centered versus learning-centered instruction

Stress and Academic stress

According to Sapolsky (2004) in Wikipedia, In psychology, **stress** is a feeling of strain and pressure. Small amounts of stress may be desired, beneficial, and even healthy. Positive stress helps improve athletic performance. It also plays a factor in motivation, adaptation, and reaction to the environment. Excessive amounts of stress, however, may lead to bodily harm. Stress can increase the risk of strokes, heart attacks, ulcers, and mental illnesses such as depression.

According to Cole (2011), Academic paper about stress says that when student cannot cope academically, under the pressure of stress and what will happen to the student motivation when they experienced stress are lack of motivation and demotivation (loss of motivation). Academic stress may be affected by the following tensions: Social Pressure, Financial Pressure and Family Pressure.

Bariyyah (2013) in his writings say that a person can experience stress if there is a demand or pressure on himself that exceed the limit. Academic pressures is one of the reason school related stress occur. Academic pressure occurs from the learning process or matters relating to learning activities. Academic pressures which are likely to be faced by students are: exams, competition, the demands of the time, the teacher, the classroom environment, career, and future. Demands / pressures experienced by students also come from parents, teachers or friends. In addition to multiple stressors above, other academic potential stressors among students is the excessive amount of homework, assignments which are not clear, and

uncomfortable class environment. The demands of school work on one hand is very beneficial for the development and progress of the students, but on the other hand the demands of the assignment are usually causing distress and anxiety (Desmita, 2005 in Bariyyah 2013).

Other article also said that academic stress occurs in college students, Berit Brogaard said that according to the American College Health Association's 2006 survey of college students, the one greatest health obstacle to college students' academic performance was academic stress. Of the 97,357 college students who participated in the survey, 32 percent reported that academic stress had resulted in either an incomplete, a dropped course or a lower grade. Academic stress can be the ultimate career stopper. The key to avoid becoming a drop-out, as a result of academic stress, is to identify and treat its source.

Kumaraswamy (2013), said that students reacts to college in a variety of ways. For, some students collage is stressful because it is an abrupt chage from high school. For others separation from home is a source of stress. Although some source of stress is necessary for personal growth to occur, the amount of stress can overwhelm a student and affect the ability to cope.

Methodology and Data

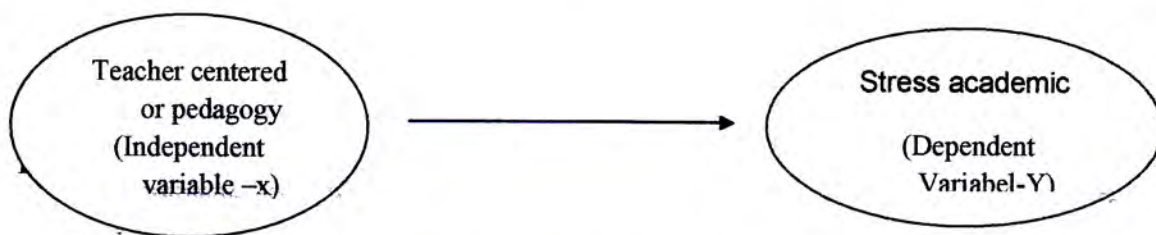


Figure 2: Research Model

The research will use a simple regression test model to measure whether variable X will affect variable Y. For this study, descriptive analytical method will be proven with

hypothetical test. Sample will be taken from 65 questionnaire answered by student who had attended management accounting class in Maranatha Christian University. The questionnaire consist of 14 variable X questions and 25 variable Y questions.

Hypothesis

H1: Teaching using pedagogy approach (teacher centered) affect student academic stress.

H2: Teaching using pedagogy approach (teacher centered) have no effect on student academic stress.

Research Results and Analysis

The research data were taken using questionnaires, samples were taken from 65 students who have followed the management accounting class at Maranatha Christian University. The data are processed by using SPSS. The results of the study are as follows

Reliability Statistics

The testing results of the reliability and validity using SPSS.

Reliability Statistics variabel X

Cronbach's Alpha	N of Items
.895	14

Table 1: The result of reliability statistics variabel X

Reliability Statistics variabel Y

Cronbach's Alpha	N of Items
.970	25

Table 1: The result of reliability statistics variabel Y

The statistic's reliability is 0.895 and 0.970. The number of cronbach alpha in the range of 0.70 is acceptable, while above 0.80 is pleasing (Sekaran, 2006). Along with the opinion of some experts such as (Nunnally, 1978) that is: preliminary research is recommended at 0.70, basic research at 0.80 and applied research at 0.90-0.95.

Validity

The results of Pearson correlation test using SPSS adalah: Test results with SPSS discovered that all questions have Pearson correlation results > 0.3 and significant value is smaller than 0.05 so the whole question is valid (Ghozali, 2009).

Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.70178513
	Absolute Differences	.130
Most Extreme Differences	Positive	.095
	Negative	-.130
Kolmogorov-Smirnov Z		1.048
Asymp. Sig. (2-tailed)		.222

a. Test distribution is Normal.

b. Calculated from data.

Table 3: One-Sample Kolmogorov-Smirnov Test

Normality test aim is to test whether the regression model, the independent variables and the dependent variable will have a normal distribution or not. The test results indicate normality Asymp results. Sig. (2-tailed) of $0.222 \geq 0.05$, this proves that the variable is distribute normally (Ghozali, 2009).

ANOVA

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	15.984	1	15.984	31.947	.000 ^b
Residual	31.520	63	.500		
Total	47.504	64			

a. Dependent Variable: ratay

b. Predictors: (Constant), xrata

Table 4: anova model

The results of ANOVA models show the numbers sig $0.000 \leq 0.05$, proving the accuracy of the regression function in this study (Ghozali, 2009).

Regression Test and Effect

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	.168	.549		.306	.760	-.929	1.266
xrata	.832	.147	.580	5.652	.000	.538	1.126

a. Dependent Variable: average Y

Table 5: coefficients test results

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.580 ^a	.336	.326	.70733	.336	31.947	1	63	.000

a. Predictors: (Constant), xrata

b. Dependent Variable: ratay

Table 6: Summary Model

Hypothesis test results prove that the $\text{sig} \leq 0.05$ (α). It is proven that the variable X has a significant influence on the variable Y (Ghozali, 2009). In the testing of hypothesis research, samples are taken from 65 students who have followed the management accounting class at Maranatha Christian University. Based on the calculations of the data in Table 6, it shows how much variable X affect variable Y , amounted to 33.6%.

Discussions and Conclusion

Lecturers who used teacher centered approach are not effective in college class, the result of the study shows that X variable affect Y variable which is students academic stress. X variable in questionnaire is: lecturer giving a lesson and information pasively in class and students in pasive condition when absorbing the information, the students feels that the knowledge given by lecturer in class are sufficient and with that, prevents them to search for knowledge from other sources. Students also feel that the lecturer never encourage the students to seek out knowledge independently and to solve academic management accounting problems in class. When it comes to evaluation in class, Lecturer also do lecturing and evaluating separately, and assesment is done to monitor learning progress.

In addition, students feel that the lecturer more often emphasize the correct answer rather than generating better questions and to learn from mistakes. Learning outcomes are also assessed based on an objective assessment score and never assessed from papers or other projects. Culture of learning in the lassrom tend to be competitive and individual for students, inside the classroom students were only seen as learners, lecturers and students never learn together. Lecturers, when giving lecture of management accounting are fixiated with the syllabus and rarely giving students a chance to practice and develop their ideas and skilss in management accounting courses.

Teacher centered method also makes students rarely express opinions and do discussions in the classroom. Academic stress which is felt by students including students feel that lecturer create too many additional demands on students, students are not interested in the subject, students feel anxious and scared when reporting the learning outcomes of management subject and are reluctant to discuss academic failure to parents. Students also felt that the lecturer rarely do humor in teaching, students become hard to maintain their concentration during class and find it difficult to remember all the materials given, also, students feel fear and worry when assessments are given by the lecturer in the classroom, another factor that builds academic stress is a lecturer who does not listen to their ideas or opinions. Students also feel that the lecturer is being too hard in the classroom and students are unable to do a discussion well with their classmates or with their lecturer and feel hesitate/awkward to ask the lecturers to do a detailed explanation, Students also felt that the management accounting exam syllabus given by the lecturer are too hard. The author suggest that teaching methods which is suitable for adults, especially in teaching management accounting is andragogy. For example in terms of course delivery, it is better for the lecturer to do active learning, assignments for formative purposes, collaborative learning, community service learning, cooperative learning, online, asynchronous, self-directed learning and problem based learning. It is also suggested that lecturer use effective teaching concept which is: engage students in their learning, help all students master learning objectives, use classroom assessment to improve courses, use program assessment to improve programs. Lecturers are also expected to learn together with their students to develop cooperative, collaborative and supportive learning.

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