

"MAJU BERSAMA MEMBANGUN EKONOMI BANGSA"

ICEBUSS 2016

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

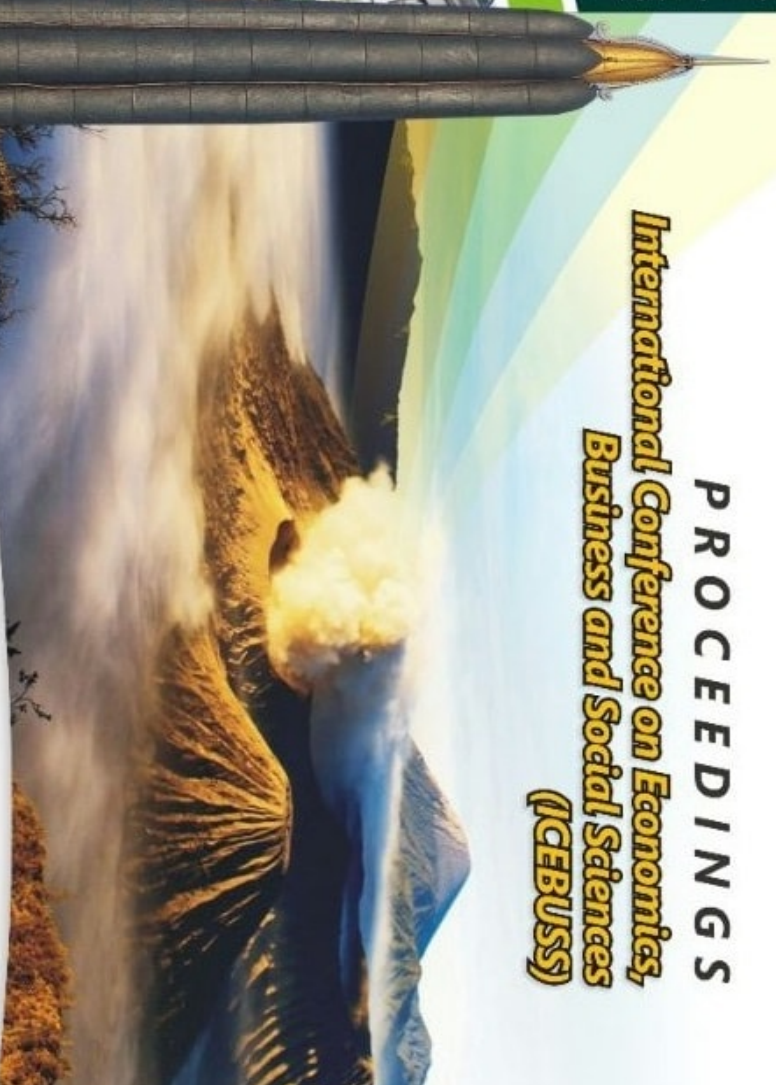
ICEBUSS 2016



FAKULTAS EKONOMI
UNIVERSITAS ISLAM MALANG

VIRTUS
GLOBAL VIRTUS CENTER
FOR CORPORATE GOVERNANCE, LIBRARI

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



Co-hosts:

Universitas Malaysia Kelantan
Universitas Esa Unggul
UPN "Veteran" Yogyakarta
Universitas Islam Madura
Universitas Ma Chung
Universitas Darma Persada

Universitas Tama Jember
Universitas Hang Tuah Surabaya
Universitas Islam Lamongan
STIE ASIA
STIE Widayagama Lumajang
STMK ASIA
Magister Manajemen UNISMA



9 789793 490687 >



Co-hosts :

MAJLIS HIMPUNAN
CORPORATE DESIGN MALANG

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

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

Copyright © Desember 2016

Firstly published in Indonesia by Faculty of Economics University of Islam Malang. Copyright is protected by law. No part of this publication may be reproduced in any form or by any electrical or mechanical means, including information storage and retrieval systems without permission in written from the publisher.

National Library: Cataloging in Publication (KDT)

Ukuran: cm 21 X 29 cm ; Hal : i - xxxii ; 1 – 178

ISBN: 978-979-3490-68-7

Publisher:

Faculty of Economics

University of Islam Malang

Jl. MT. Haryono 193 Malang – Jatim

Telp. (0341) 571996, 551932 .Fax, (0341) 552249

RECTOR'S WELCOME

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

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

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

Rector
University of Islam Malang

Prof. Dr. H. Maskuri, M.Si

SPEECH FROM DEAN

Nur Diana, SE, MSi

Dean of Faculty of Economics University of Islam Malang

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

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

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

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

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

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

KEYNOTE SPEECH

"THE GLOBAL PATTERN OF ALTERNATIVE FINANCE"

Professor Raghavendra Rau

Judge Business School University of Cambridge

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

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

PATRONS

Keynote Speaker:

Professor Raghavendra Rau (Judge Business School University of Cambridge)

Hosts:

Faculty of Economics University of Islam Malang

Global Virtus Center for Corporate Governance, Ukraine

Co-hosts:

- Universitas Malaysia Kelantan
- Universitas Esa Unggul
- UPN "Veteran" Yogyakarta
- Universitas Islam Madura
- Universitas Ma Chung
- Universitas Darma Persada
- Magister Manajemen UNISMA
- Universitas Tama Jagakarsa
- Universitas Hang Tuah Surabaya
- Universitas Islam Lamongan
- STIE ASIA
- STIE Widyagama Lumajang
- STMIK ASIA

Conference Chair and Co-Chair:

Nur Diana (University of Islam Malang) – Chair

Afifudin (University of Islam Malang) – Co-chair

Scientific Committee:

Professor Raghavendra Rau (University of Cambridge)

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

Professor William Megginson (University of Oklahoma)

Professor Claudio Morana (University of Milan)

Professor Joseph Cherian (National University of Singapore)

Professor Thomas Chemmanur (Boston College)

Professor Ansari Mahfooz (University of Lethbridge)

Professor David Guest (King's College)

Professor Henk von Eije (University of Groningen)

Professor Graham Partington (University of Sydney)

Professor Raja Suzana (Universiti Malaysia Kelantan)

Professor Maskuri (University of Islam Malang)

Professor Made Sudarma (Brawijaya University)

Professor Junaidi Mistar, PhD (University of Islam Malang)

Faisal, PhD (Diponegoro University)

Dr. Suherman (State University of Jakarta)

Dr. Fachruzzaman (University of Bengkulu)

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

Dr. Winarno, MM (UPN Veteran Yogyakarta)

PROGRAM

December 6 – 7, 2016, ATRIA Hotel, Malang

Tuesday, December 6, 2016

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

Wednesday, December 7, 2016

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

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

December 6, Hours: 08.30 – 10.30

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

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

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

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

December 6, Hours: 13.00 – 15.30

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

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

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

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

December 6-7, 2016, Malang

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

December 6, Hours: 15.40 – 17.40

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

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

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

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

December 7, Hours: 08.00 – 10.45

Room	IVORY 1	IVORY 2	IVORY 3	IVORY 4	PARAMOUNT BALL ROOM
Session Chair	Noor Sembiring	Sugiyanto	Henni Indrayani	Hesty Wulandari	Sri Handayani
	"TRIPPLE BOTTOM LINE: TOWARD BUSINESS ACTIVITIES RESPONSIBLE TO EARTH, HUMAN, AND BUSINESS ENTITY" Daniel S. Stephanus (Ma Chung University)	"Modeling of Stock Returns Expectation Based on Spillover Effect of Systematic Risk Factor" Bahri*, Sukriah Natsir*, Mansur*, V. Santi Paramita*, *Politeknik Negeri Ujung Pandang, ^Achmad Yani University	"SCENARIO PLANNING IN FUNDING ENGINEERING: STUDY ON MUNICIPAL BONDS OF KABUPATEN SITUBONDO" Putu Indrajaya Lembut, Dian Wijayanti, Stefanus Yufra Menahen Taneo (Ma Chung University)	"POTENTIAL REGIONAL DEVELOPMENT STRATEGY: OVOP (ONE VILLAGE ONE PRODUCT) APPROACH CASE STUDY ON CRYSTAL SUGAR INDUSTRY IN KABUPATEN BANYUMAS" Sri Hermawati, Yusye Miliawaty (Gunadarma University)	"Keragaan Balanced Scorecard Model pada Koperasi Pondok Pesantren di Kabupaten Jember" Lilis Yulianti, Siti Komariyah (Universitas Jember)
	"Exploratory research: Problems and Solutions Competitive Advantage SMES Leather Craft in Yogyakarta, Indonesia" Dyah Sugandini, Istiana Rahatmawati, Rahajeng Arundati (UPN Veteran Yogyakarta)	"Purchase Intention of Pirated CDs/DVDs: The Influence of Moral Intensity, Risk Perceptions, Moral Judgment and Consumer Motive" Firsan Nova (Univ. of Dharma Persada, Ellena N Handayani (Univ. of Dharma Persada), Hanny Nurlatifah (Univ. of Al-Azhar Indonesia)	"PROFILING ORGANIC RICE CONSUMERS IN INDONESIA" Mei le, Hetty Karunia Tunjung Sari (Universitas Tarumanagara)	"Construction Model of Financing with Profit Sharing System and Linkage Program Among Sharia Financial Institutions for Micro, Small, Medium Enterprise in Jember Regency" Ahmad Roziq (University of Jember), Yulinartati (University of Muhammadiyah Jember), Norita Citra Y (University of Muhammadiyah Jember)	"PENGARUH LINGKUNGAN INDUSTRI PESAING, PEMASOK, DAN PELANGGAN TERHADAP KEBERHASILAN USAHA INDUSTRI KECIL DAN MENENGAH DI KOTA MALANG (Studi pada Kelompok Industri Material Dasar dan Logam)" Budi Wahono, Ronny Malavia Mardani, M. Amin (Universitas Islam Malang)
	"MAPPING THE POTENTIAL OF CULINARY INDUSTRY IN MALANG MUNICIPALITY" Stefanus Yufra Menahen Taneo, Yudi Setyaningsih, ASL Lindawati (Ma Chung University)	"Brand Awareness: Study in Education Institution FISIP Hang Tuah University" Herman (Hangtuh University Surabaya)	"The Representation of Male Gaze in Indonesian Women's Song Lyrics" Hapsari D. Sulistyani (Diponegoro University)	"CORPORATE SOCIAL RESPONSIBILITY (CSR) IN PT BUKAKA TEKNIK UTAMA TBK AND PT ADHI KARYA TBK" Sri Suryaningsum (UPN Veteran Yogyakarta)	"PENGARUH MOTIVASI KERJA TERHADAP ORGANIZATIONAL CITIZENSHIP BEHAVIAOR (OCB) KARYAWAN PT. PELINDO III (PERSERO) CABANG TANJUNGPERAK SURABAYA" Hesty Dwi Febriani, Rini Fatmawati, Winarto (Universitas Hang Tuah Surabaya)
	"ANALYSIS OF INDONESIAN AUTOMOTIVE COMPONENT EXPORTS AND IMPORTS TRADE WITH FOUR COUNTRIES IN ASEAN USING BI-PILOT ANALYSIS" Dedy Sugianto, Triwulandari S. Dewayana, Dorina Hetharia, Tiena Gustina A (Trisakti University)	"Key Performance Indicators as an Essential Factor of ZIS (Zakat, Infq and Shodaqoh) Institutes, based on Mustahiq Perspectives" Yolanda Masnita, Yuswar Zainul Basri, Hermien Triyowati (Trisakti University)	"POOR SOCIETY ECONOMIC EMPOWERMENT MODEL IN ZAKAH INSTITUTION: MAQASHID SHARIA FRAMEWORK" Raditya Sukmana, Tika Widiastuti, Meri Indri Hapsari (Airlangga University)	"Development of Corporate Strategy Through Horizontal Link, Link Vertical And Mixed Link: Investigations on Indonesian Listed Firm" Nurmaala Ahmar, Diyah Pujiati (STIE Perbanas Surabaya)	"KINERJA JANGKA PANJANG PENAWARAN UMUM PERDANA SAHAM DAN FAKTOR-FAKTOR YANG MEMPENGARUHINYA: STUDI DI BURSA EFEK INDONESIA" Gatot N Ahmad, Suhernman (UN)

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

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

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

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

INDEX

Rector's Welcome	iii
Speech from Dean	iv
Keynote Speech	v
Patrons	vi
Program	vii
Index	xviii

INVESTIGATING THE EFFECTS OF KNOWLEDGE AND RELIGIOSITY ON YOUNG MUSLIM FEMALE CONSUMERS' ATTITUDE TOWARDS HALAL COSMETICS

Andrian Haro_____1

ISU DAN TANTANGAN PEMBELAJARAN BAHASA ARAB DI MALAYSIA

Anuar bin Sopian_____2

THE RISK LEVEL OF VIET NAM HOTEL AND ENTERTAINMENT INDUSTRY UNDER FINANCIAL LEVERAGE DURING AND AFTER THE GLOBAL CRISIS 2009-2011

Dinh Tran Ngoc Huy_____3

ASSORTATIVE MATING IN THE ONLINE MARKET FOR SPERM DONATION

Stephen Whyte and Benno Torgler_____4

MANAGEMENT DISCUSSION AND ANALYSIS, CORPORATE GOVERNANCE PERCEPTION INDEX AND MARKET REACTION

Lindrianasari ,Sondang Berliana Gultom,Liza Alvia_____5

AN ANALYSIS OF FUNDS ZAKAT MODEL IN EMPOWERMENT POOR CITY URBAN THROUGH COMMUNITY BASED DEVELOPMENT (CBD) IN LAMPUNG

Nedi Hendri_____6

MANAJEMEN LABA, STRUKTUR KEPEMILIKAN DAN PERUBAHAN TARIF PPH UNDANG-UNDANG NO. 36 TAHUN 2008 (Studi Empiris pada Perusahaan Keluarga dan Non-Keluarga di BEI Tahun 2007-2010)

Sri Suranta, Bandi, Eko Arief Sudaryono_____7

WASTA: THE GOOD, THE BAD AND THE UGLY

Ameen Ali Talib_____8

EXPERIMENTAL STUDY: NEGATIVE FRAMING, RIGID THINKING AND COMMITMENT ESCALATION IN MAKING DECISIONS

Andi Irfan_____9

FAITH-BASED CIVIL SOCIETY AND SELF-RELIANCE DEVELOPMENT: A CASE STUDY OF PESANTREN ULUMUL QURAN, AT BOJONGSARI, DEPOK, WEST JAVA, INDONESIA

Hari Zamharir, Suprihatin_____10

THE ROLE OF HEALTHY SCHOOL ENVIRONMENT AND CANTEEN AS CHILDREN'S SOURCE OF CONSUMER LEARNING

Anna Triwijayati , Etsa Astridya Setiyati¹ Yudi Setianingsih, Maria Lucia Luciana_____11

INFLUENCE ANALYSIS OF PRICE FLUCTUATIONS AND LABOR COSTS, AGAINST REVENUES POTATO FARMERS IN THE VILLAGE PINANGSUNGKULAN MODOINDING SUBDISTRICT, SOUTH MINAHASA, NORTH SULAWESI (2012-2014)

Lenny Leorina Evinita_____12

DETERMINANTS IMPLEMENTATION SAK ETAP: CREATIVE INDUSTRIES IN MALANG

Nur Diana_____13

RECONSTRUCTION OF BUSINESS FAILURE CLASSIFICATION MODEL FOR SMALL MEDIUM ENTERPRISES (SMEs)

Nekhasius Agus Sunarjanto, Herlina Yoka Roida, Agnes Utari Widyaningdyah_____14

LEGAL FRAMEWORK OF SHARI'AH CORPORATIONS IN MALAYSIA; SPECIAL REFERENCE TO WAQF CORPORATION"

Hartinie binti Abd Aziz, Zuhairah Arif Abd Ghadas_____15

MODEL PRAKTIK AKUNTANSI DALAM RANGKA MENINGKATKAN AKSES PEMBIAYAAN KUR PADA UMKM DI KOTA PALU

Jurana, Ni Made Suwitri, Parwati_____16

BEHAVIOUR OF RISK NEUTRAL INDIVIDUAL INVESTORS IN THE INDONESIAN STOCK EXCHANGE

MF. Arrozi Adhikara_____17

EARLY DETECTION OF SYSTEMIC RISK THROUGH ENDOGENOUS RISK ON INDONESIAN ISLAMIC BANKING

Alfiana, Muhammad Yusuf_____18

DETERMINE THE ECONOMIC, SOCIO-CULTURAL RELATIONS AS WELL AS SONGKET CRAFTSMEN WORKING SYSTEM IN SOUTH SUMATRA

Tien Yustini, Lasmiana_____19

IMPLEMENTING CHANGE INITIATIVES IN THE CROSS CULTURAL ORGANIZATIONS: CHANGE LEADERSHIP

Peyman Bashar Doost_____20

DETEKSI DINI RISIKO SISTEMIK PADA PERBANKAN SYARIAH DI INDONESIA MENGGUNAKAN MODEL PROBIT BERDASARKAN RISIKO ENDOGEN

Alfiana and Erizal_____21

COMMUNITY DEVELOPMENT AGENCY IN THE DEVELOPMENT IN THE VILLAGE IN THE DISTRICT LAMONGAN

Abid Muhtarom , Rizal Nur Irawan_____22

THE ROLE OF CUSTOMER RELATIONSHIP MANAGEMENT IN BUSINESS INDONESIA

Erna Andajani, Nurul Badriyah_____23

THE INFLUENCE OF TRAINING AND REWARD ON THE WORK PERFORMANCE OF PT KIMIA FARMA (PERSERO) TBK EMPLOYEES

Theresia Destiara CY, Ferryal Abadi_____24

COLLABORATIVE DYNAMICS OF CREATIVE TEAMS: MODELING CREATIVE PROCESS
IN ADVERTISING DESIGN

Wisal Ahmad, Mark Stufhaut, Nancy Johnson, Joe Labianca_____25

REVIEW OF THE IMPLEMENTATION OF GOVERNMENT REGULATION NO. 46 YEAR
2013: CONTRIBUTIONS AND CONSTRAINT FOR SMES

Andi Iswoyo, Yuli Ermawati, R. Wilopo_____26

PUBLIC PRIVATE PARTNERSHIP MODEL IN IMPROVING QUALITY OF HOSPITAL
SERVICES

Woro Utari, Hidayat, Andi Iswoyo_____27

EFFECT OF PRODUCT QUALITY, PERCEIVED PRICE AND BRAND IMAGE ON PURCHASE
DECISION ON PRODUCT BRAND OF COUNTRY OF ORIGIN WHICH MEDIATED BY
CUSTOMER TRUST .

Lily Suhaily, Syarief Darmoyo_____28

ANALYSIS OF THE EFFECT THIRD PARTY FUNDS AND NON PERFORMING FINANCING
TOWARD RETURN ON ASSETS OF SHARIA RULAR BANK (BPRS) IN INDONESIA IN THE
YEAR 2014 TO JUNE 2016

Uus Ahmad Husaeni, Irpan Jamil, Agus Slamet Riadi_____29

INSTITUTIONAL AND FINANCIAL MANAGEMENT MODEL OF KARAWO CRAFTERS IN
GORONTALO, INDONESIA

Niswatin , Irawaty Igrisa, Hanisah Hanafi, Muhtar Ahmad_____30

THE LEADERSHIP WAY OF KYAI ABDUL GHOFUR

Muhamad Ahsan, Armanu Thoyib, Nur Khusniyah Indrawati_____31

INCORPORATING LIFE SKILLS ELEMENTS INTO CLASSROOM: AN ESP PERSPECTIVE
AND PROTOTYPE

Abdul Ghofur, Uzlifatul Masruroh Isnawati_____32

PENTINGNYA KURIKULUM PENDIDIKAN PROFESI AKUNTANSI BERBASISKAN
MAKNA (MORAL, AKHLAQ DAN NASIONALISME)

Jurana, Unti Ludigdo, Ali Djamhuri, Yeney Widya Prihatiningtias _____33

DEVELOPING A MODEL OF EFFICIENCY LEVEL MEASUREMENT OF THE PRIVATE
UNIVERSITIES AS A LEARNING ORGANIZATION

Hasyim, Rina Anindita_____34

ANALYSIS OF PERFORMANCE EFFICIENCY MEASUREMENT
FOR PRIVATE UNIVERSITIES' PROGRAM

Rina Anindita, Taufiqur Rahman_____35

MODEL DEVELOPMENT ATTITUDE ENTREPRENEURSHIP EFFECT ON THE
PERFORMANCE OF BUSINESS ENTREPRENEURS CERAMIC INDUSTRY PULUTAN
DISTRICT MINAHASA

Bambang Hermanto, Robert Richard Winerungan_____36

EFFECTS OF KNOWLEDGE SHARING AND ABSORPTIVE CAPACITY ON THE
ORGANIZATIONAL PERFORMANCE

Saeed Allam Mousa_____37

INNOVATION CONSOLIDATION NEXUS: EVIDENCE FROM INDIA'S MANUFACTURING SECTOR

Beena Saraswathy_____38

DO SMALL FISH FARMERS PERFORM PRODUCT INNOVATION?: SOME FINDINGS FROM KELANTAN

M. MohdRosli, Nik Nurul Aniesha, Nurul FitriahWahab, Zuraimi Abdul Aziz, Wan Mohd Yussuf Wan Ibrahim, Nora'Ani Mustapha, Suria Baba, Mohd Shahril Nizam Md Radzi, Siti Nabilah Rosdi, Rosmaizura Mohd Zain_____39

THE IMPACT OF SOLVENCY RATIO AND LIQUIDITY RATIO TOWARD THE COMPANY'S PERFORMANCE BANK LISTED 'OON THE INDONESIAN BANKING STATISTIC PERIOD 2010-2015

Kartika Wulandari, Ronny Wijaya Zulkarnain_____40

CRITICAL REVIEW ON PERFORMANCE BASED REGIONAL BEHAVIORAL FINANCE PUBLIC SECTOR IN THE PROVINCE OF NORTH SULAWESI

Johny Manaroinson_____41

CAN SYSTEM REDUCE STUDENT DISHONEST BEHAVIOUR?

Adrie Putra, Taufiqurahman_____42

DEVELOPMENT OF CORPORATE STRATEGY THROUGH HORIZONTAL LINK, LINK VERTICAL AND MIXED LINK: INVESTIGATIONS ON INDONESIAN LISTED FIRM

Nurmala Ahmar, Diyah Pujiati_____43

AN INTEGRATED MODEL OF USER SATISFACTION AND TECHNOLOGY ACCEPTANCE OF VIRTUAL LEARNING ENVIRONMENTS (VLES): A LITERATURE REVIEW

Anton A.P. Sinaga, Winarto_____44

FACTORS AFFECTING NON PERFORMING FINANCING AND PROFITABILITY SHARIA COOPERATIVE AT INDONESIA

Oyong Lisa_____45

AUTOMOTIVE PRODUCT PURCHASE DECISION ON CREATIVE INDUSTRY IN INDONESIA

Jatmiko_____46

MARKET DISCIPLINE MECHANISM: A QUANTITATIVE APPROACH (THE STUDY OF ISLAMIC BANKING IN INDONESIA 2011-2014)

Ayub Wijayati Sapta Pradana, Hariri, Junaidi_____47

THE EFFECT OF PROFITABILITY, FREE CASH FLOW AND INVESTMENT OPPORTUNITY SET TO CASH DIVIDEND BY QUALITY VARIABLE GAIN AS MODERATION (EMPIRICAL STUDY ON MANUFACTURING COMPANY DIVIDE THE CASH DIVIDEND REGISTERED IN BEI 2010-2014)

Nani Rohaeni, M.F. Arrozi Adhikara_____48

OTHER COMPREHENSIVE INCOME: AN INVESTIGATION OF NEW ACCOUNTING INFORMATION ACCOUNT IN INDONESIAN LISTED FIRMS

Nurmala Ahmar, JMV Mulyadi_____49

GOVERNANCE, TRANSPERANCY, AND SHAREHOLDER VALUE OF INDONESIAN LISTED COMPANIES

Saiful_____50

THE OPPORTUNITIES OF WOMEN ENTREPRENUER IN INDONESIA

Kurnianing Isololipu_____51

THE IMPACT IMPLEMENTATION OF MAPPING MODEL OF CORPORATE SOCIAL RESPONSIBILITY FUNDS IN BALI

Gede Adi Yuniarta, Trianasari, Gusti Ayu Purnamawati_____52

IMPLEMENTING RISK MANAGEMENT IN ISLAMIC BANKING INDUSTRY IN INDONESIA

Tasriani, Andi Irfan_____53

FORECASTING FOR LEATHER PRODUCTION WITH TRIPLE EXPONENTIAL SMOOTHING AT UD. R&D LEATHER MAGETAN

Siti Nurul Afiah, Sapto Hutomo_____54

CONCEPTUAL FRAMEWORK OF ISLAMIC BRAND IMAGE FOR HOTEL INDUSTRY IN MALAYSIA

Nor Azlina Kamarohim, Nadiatul Natasha Mohd Fawzi, Manisah Othman_____55

DESIGNING ONLINE MARKETPLACE TO RESOLVE MARKETING PROBLEM FOR SMALL AND MEDIUM ENTERPRISES (SMEs)

Aditya Hermawan, Aniek Murniati_____56

ANALYSIS OF FACTORS AFFECTING THE COMPANY DOING AUDITOR SWITCH

Mathius Tandiontong, Tika Rema Pratiwi_____57

THE NEED OF AFFIRMATIVE ACTION FOR PEOPLE WITH DISABILITIES IN INDONESIA

Sri Wahyu Wiajaynti_____58

MODEL AND CHARACTERISTICS OF MICRO FINANCE INSTITUTIONS BASED ON SME WOMEN IN BATU CITY

Ike Kusdyah Rachmawati_____59

PENDIDIKAN KEWIRAUSAHAAN DALAM UPAYA MEWUJUDKAN UNIVERSITAS NEGERI JAKARTA SEBAGAI ENTREPRENEURIAL UNIVERSITY

Dedi Purwana E.S., Umi Widyastuti, Ati Sumiati_____60

INDONESIAN ENTREPRENEURSHIP PROFILE IN TERM OF ECOSYSTEM AND ACTIVITY: POTENCY AND CHALLENGE

Gandhi Pawitan, Catharina Badra Nawangpalupi, Maria Widyarini_____61

KESEIMBANGAN PASAR DEPOSITO DAN PASAR KREDIT DI INDUSTRI PERBANKAN INDONESIA

Sugiyanto, SaptoJumono_____62

AMORTIZED LIQUIDATION COST AS DETERMINANT OF STOCK RETURN

Erna Garnia, Rachmat Sudarsono, Dian Masyita, Ina Primiana_____63

FINANCIAL LITERACY, LOCUS OF CONTROL, AND CREDIT CARD USER BEHAVIORS

Njo Anastasia, Mariana Ing Malelak, Gesti Memarista_____64

WET LAND CONVERSION AND IMPACT ON RICE PRODUCTION IN WEST JAVA

Lies Sulistyowati, Sri Fatima, Maman H Karmana_____65

MODEL STUDENT LEARNING STYLE PREFERENCES AND UNDERSTANDING
ACCOUNTING AT UNIVERSITY IN JAKARTA

Abdurrahman_____66

THE INFLUENCE OF MARKET CONCENTRATION RATIO ON PROFITABILITY IN
INDONESIAN BANKING INDUSTRY

Sapto Jumono, Chajar Matari Fathmala_____67

BRAND INTENTION, BRAND RELIABILITY, AND BRAND AFFECT: AN EXAMINATION
OF TABLET PCS MARKET TRENDS IN INDONESIA

Sri Rahayu, Mugi Harsono_____68

RESONANT LEADERSHIP, KNOWLEDGE SHARING AND THE IMPACT TO TEACHER
PERSONALITY

Dian Alfia Purwandari_____69

THE CONCEPT OF GOVERNMENT SPIRITUAL ENTREPRENEURSHIP AS EFFORTS TO
REDUCE UNEMPLOYMENT AND POVERTY WITH IMPROVEMENT THE DISTRICT OWN
SOURCE REVENUE (STUDIES ON THE BATU CITY GOVERNMENT)

Whedy Prasetyo_____70

DISCRETIONARY-BASED DISCLOSURE: THE RELATIVE VALUE RELEVANCE OF
STAKEHOLDER AND SHAREHOLDER OF ENVIRONMENTAL ACCOUNTING POLICY

Sri Handayani, Yosevin Karnawati_____71

CITRA PERUSAHAAN, KEGIATAN CSR, LOYALITAS DEBITUR DENGAN MEDIASI
KEPUASAN DAN KEPERCAYAAN DEBITUR

Merry Natalia, Lina Salim_____72

THE INFLUENCE OF SOCIAL CAPITAL AND KNOWLEDGE SHARING TO THE SMALL
MEDIUM ENTERPRISE'S PERFORMANCE AND SUSTAINABILITY STRATEGIES

Mahyarni, Henni Indrayani, Astuti Meflinda, Hesty Wulandari_____73

FACTOR ANALYSIS OF HUMAN CAPITAL AND ORGANIZATIONAL LEARNING
AGAINST PERFORMANCE

Astuti Meflinda, Mahyarni, Hesty Wulandari_____74

THE EFFECT OF WORK FAMILY CONFLICT ON ORGANIZATIONAL COMMITMENT
WITH MEDIATION OF JOB SATISFACTION

Lia Amalia, Lista Meria_____75

EFFECT OF PERSONAL NOSTALGIA THROUGH EMOTION, AND VALUE
EXPERIENTIAL TO PURCHASE INTENTION A TRADITIONAL DRINK FOR GEN Y

Widi Dewi Ruspitasari_____76

THE INFLUENCE OF CORPORATE GOVERNANCE AND EARNINGS QUALITY ON
FINANCIAL REPORTING FRAUD

Husaini, Saiful, and Marta Yulia Putri_____77

ANALYSIS OF FACTORS AFFECTING THE EXPORT COMPANY PERFORMANCE IN NORTH SULAWESI

Stanny Sicilia Rawung, Aditya Ch. N. Pandowo_____78

RED CHILI AGRIBUSINESS ENTREPRENEURSHIP MODEL (CASE STUDY IN GAPOKTAN KISINGASARI, KAWALI DISTRICT, CIAMIS REGENCY, WEST JAVA)

Hepi Hapsari, Yayat Sukayat, Neni Rostini_____79

EFFICIENCY ANALYSIS OF WORKING CAPITAL, LIQUIDITY AND SOLVENCY OF PROFITABILITY IN COMPANIES LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2010 – 2015

Sukma Irdiana_____80

CONTRUCTION MODEL OF FINANCING WITH PROFIT SHARING SYSTEM AND LINKAGE PROGRAM AMONG SHARIA FINANCIAL INSTITUTIONS FOR MICRO, SMALL, MEDIUM ENTERPRISE IN JEMBER REGENCY

Ahmad Roziq, Yulinartati, Norita Citra Y_____81

WHY HAS THE GOVERNMENT INTERNAL CONTROL SYSTEM HAS NOT BEEN EFFECTIVE YET?

Arief Hadiano_____82

THE EFFECT OF ACCOUNTING STUDENT PERCEPTIONS OF THE WORKING ENVIRONMENTS OF PUBLIC ACCOUNTANT AND PUBLIC ACCOUNTANT PROFESSION ETHICS ON THE CHOICE OF HIS CAREER AS A PUBLIC ACCOUNTANT IN UNIVERSITAS ESA UNGGUL

Yosevin Karnawati_____83

THE INFLUENCE OF LOCAL REVENUE (PAD), GENERAL ALLOCATION FUNDS (DAU), SPECIAL ALLOCATION FUNDS (DAK) AND THE MORE / LESS BUDGET FINANCING (SILPA) TO CAPITAL EXPENDITURES IN DISTRICTS AND CITIES OF EAST JAVA PROVINCE

Khoirul Ifa_____84

THE IMPACT OF ORGANIZATIONAL CULTURE TO ENVIRONMENTAL STRATEGIC AND ITS CONSEQUENCE ON ENVIRONMENTAL DISCLOSURE AND PERFORMANCE INDONESIAN LISTED COMPANIES

Nurna Aziza, Andi Agus_____85

ORGANIZATIONAL CULTURE EFFECTS ON KNOWLEDGE MANAGEMENT AND ITS IMPLICATION ON PERFORMANCE OF STUDY PROGRAM

Sri Sundari_____86

REVITALIZATION OF ENTREPRENEURS OF COFFEE MODEL TRADITIONAL MARKETS THROUGH COMPETITIVE ADVANTAGES AND CUSTOMER VALUE

A Ahsin Kusuma M_____87

THE HONG KONG, THAILAND, AND INDONESIA CAPITAL MARKET RESPONSS TOWARD THE “BREXIT” PHENOMENA

Tarsisius Renald Suganda, Kadek Ernawan, Gerrinko Giffari Wurintara_____88

THE EFFECT OF PSYCHOLOGICAL AND MARKET IMAGE FOR CONSUMER BUYING INTENTION AGAIN PASAR TERAPUNG IN KALIMANTAN SELATAN

Maryono, Utomo Setio, Irwansyah_____89

MEDIA MANAGEMENT INFORMATION REPTILE (SNAKES) DEVELOPMENT THROUGH ELECTRONIC ALBUM

Ari Anggarani Winadi Prasetyoning Tyas, Ernawati, Fransiskus Adikara_____90

THE ROLE OF VALUE CREATION TOWARD ORIENTED STRATEGY SUSTAINABLE DEVELOPMENT IN MANUFACTURING INDUSTRY

Emma Budi Sulistiarini, Sudjito Suparman, Purnomo B. Santoso, Ishardita Pambudi T____91

THE EFFECT OF CORPORATE GOVERNANCE AND POLYTICAL COST TOWARDS USEFULNESS OF ACCOUNTING INFORMATION AND MARKET RESPONSE

Muhammad Miqdad_____92

MEDIATING ROLE OF MEMBERS PARTICIPATION AND SENSE OF BELONGING IN THE EFFECT OF SERVICE QUALITY AND CO-OPERATIVES PERFORMANCE

Nur Hidayati, Hafid Aditya Pradesa, Rifki Hanif, Hadi Sunaryo_____93

TRI HITA KARANA CULTURAL VALUE, ORGANIZATIONAL COMMITMENT, AND PROFESSIONAL COMMITMENT AS DETERMINANT OF WORK ROLE PERFORMANCE : CASE OF NON-ACADEMIC STAFF IN PRIVATE UNIVERSITY

Ida Bagus Agung Dharmanegara, Djony Harijanto_____94

PREDICTING ORGANIZATIONAL CITIZENSHIP BEHAVIORS IN POST-MERGER ORGANIZATION : THE ROLE OF ORGANIZATIONAL JUSTICE DIMENSION AND AFFECTIVE COMMITMENT

Yunus Handoko, Hasrudy Tanjung_____95

THE EFFECT MARKETING AUDIT TO COMPETITIVE ADVANTAGE OF HIGHER EDUCATION IN BANDUNG

Prihartono Aksan Halim, Resanti Lestari_____96

GREEN ENTREPRENEUR IN INCREASING FAMILY'S INCOME

Yosini Deliana, Rani Andriani B. Kusumo, Dini Rochdiani_____97

DETECTION FINANCIAL DISTRESS ON BULLISH AND BEARISH MARKET CONDITION AS EARLY WARNING TOOLS BANKRUPTCY IN INDONESIA

Eka Bertuah, Rina Indistuti, Sulaeman Rahman Nidar, Aldrin Herwany_____98

INDICATORS INVESTIGATION MODEL OF CORPORATE FAILURE IN INDONESIA

R.A.Nurlinda, Eka Bertuah_____99

OPTIMAL CAPITAL STRUCTURE THAT MAXIMIZES THE FIRM'S VALUE: PANEL THRESHOLD REGRESSION

Leni Susanti_____100

SUPPLY CHAIN AGRIBUSINESS OF SHALLOTS AND STRATEGIES ITS DEVELOPMENT IN KUNINGAN, WEST JAVA.

Tuti Karyani , Ganjar Kurnia_____101

COMMUNITY-BASED ECOTOURISM DEVELOPMENT IN JATIGEDE RESERVOIR REGION IN SUMEDANG REGENCY

Djuwendah, E, Tuhpawana, Kusnadi, E, M.Arief_____102

DETERMINANTS OF INTERNATIONAL RESERVES IN BANGLADESH: AN ARDL APPROACH

iftekhar Uddin Ahmed Chowdhury, leema Sen Gupta_____103

LEADERSHIP AND ORGANIZATIONAL CULTURE AS EMPLOYEES INTRAPRENEURSHIP
BEHAVIOR DRIVERS IN ORGANIZATIONS

Rojuaniah_____104

FRAUDULENT USE OF ACCOUNTING PRACTICE IN PT. XYZ

Hariri, Sarwi, Khalikussabir_____105

EFFECT OF ENVIRONMENTAL ACCOUNTING IMPLEMENTATION AND
ENVIRONMENTAL PERFORMANCE AND ENVIRONMENTAL INFORMATION
DISCLOSURE AS MEDIATION ON COMPANY VALUE

Mohammad Iqbal, Ni Made Suwitri Parwati_____106

THE PASSION OF YOUNG CUSTOMERS TOWARD BRAND COMMITMENT IN
INTERNATIONAL FRANCHISE RESTAURANT: THE ROLE OF BRAND PASSION AS AN
MEDIATION VARIABLE

Aditya Chris Nuardhana Pandowo, Nova Christian Mamuja_____107

DEVELOPMENT OF PROFESSIONAL SECRETARY

Ika Suhartanti Darmo_____108

DEFINING ISLAMIC SOCIAL ENTERPRISE

**Nurul Aini Muhamed, Nathasa Mazna Ramli, Nur Syazwani Mohamed
Nasrudin, Muhammad Iqmal_____109**

HEALTH CARE DEVELOPMENT STRATEGY FOR POOR BASED ON JUSTICE

Nugroho Mardi Wibowo, Yuyun Widiastuti, Dwi Lesno Panglipursari_____110

IMPACT CHARACTERISTICS OF ENTREPRENEURSHIP AND LOCAL WISDOM ON
ENTREPRENEURSHIP ACTION IN BATIK CRAFTSMEN GROUP

Yuyun Widiastuti, Nugroho Mardi Wibowo, Dewi Suprobawati_____111

SOCIAL ENTREPRENEURSHIP ATTITUDES AND ACTIVITY IN INDONESIA

Maria Widyarini, Gandhi Pawitan, Fiona Ekaristi_____112

PERFORMANCE IMPROVEMENT OPERATIONS MANAGEMENT INDUSTRY
USES SUPPLIER SELECTION ONLINE

Denny Trias Utomo_____113

KEMAMPUAN SELF ESTEEM MEMEDIASI PENGARUH MOTIVASI DAN BUDAYA
ORGANISASIONAL TERHADAP KINERJA

Tri Mardiana, Sucahyo Heriningsih_____114

EXAMINING LEADERSHIP AND KNOWLEDGE SHARING ROLE ON SMALL AND
MEDIUM ENTERPRISES INNOVATION CAPABILITIES

Joseph P. Kambey, Nikolas F. Wuryaningrat_____115

EFFECT OF ISLAMIC WAY OF ADVERTISEMENTS ON CONSUMERS' ATTITUDE TOWARD
ADVERTISEMENTS

Ghani, U, Aziz, S, Niazi, M.A.K_____116

DAMPAK ASEAN CHINA FREE TRADE AREA (ACFTA) TERHADAP KINERJA UMKM
BATIK

Nurhajati, Abdul Wahid Mahsuni, Agus Salim_____117

KERAGAAN BALANCED SCORECARD MODEL PADA KOPERASI PONDOK PESANTREN
DI KABUPATEN JEMBER

Lilis Yuliati, Siti Komariyah_____118

ANALISIS TINGKAT KEPUASAN PELANGGAN RESTORAN MISTER BASO

(Studi Kasus Pelanggan Mister Baso Ciledug)

Sukardi_____119

OTONOMI DAERAH DAN DINAMIKA SPASIAL INVESTASI ASING LANGSUNG DI
INDONESIA TAHUN 2000-2012

Jamzani Sodik, Jj. Sarungu_____120

KEPATUHAN TERHADAP NILAI-NILAI SYARIAH ISLAM PADA KREDIT PROPERTI
SYARIAH (THE COMPLIANCE WITH THE VALUES OF ISLAMIC SHARIA ON SHARIA
PROPERTY LOAN)

Aleria Irma H, Astri Natalia P, Dwi Kurniawan E._____121

EX-MIGRANT WORKER: AN ASSESSMENT PROBLEM (STUDY IN THE DISTRICT TULUNG
AGUNG)

Sayekti Suindyah D_____122

SPATIAL PLANNING AROUND MOUNT SLAMET BASED ON GEOPHYSIC STUDIES AS
PREVENTIVE WAY TOWARDS VOLCANIC DISASTER

Reza Prima Yanti, Agus Santosa, Indriati Retno Palupi, Wahyu Hidayat_____123

PREVENTIVE TOWARD EARTHQUAKE'S DISASTER IN WEST SUMATERA BASED ON
GEOPHYSIC ANALYSIS

Reza Prima Yanti, Suharsono, Indriati Retno Palupi, Wahyu Hidayat_____124

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

Titik Kusmantini, Muhammad Irhas Effendi_____125

THE EFFECT OF PROFIT SHARING ON PERFORMANCE OF ISLAMIC BANK IN MUSLIM
COUNTRIES

Ely Masykuroh_____126

TRIPPLE BOTTOM LINE: TOWARD BUSINESS ACTIVITIES RESPONSIBLE TO EARTH,
HUMAN, AND BUSINESS ENTITY

Daniel S. Stephanus_____127

PERKEMBANGAN DAN TANTANGAN LAPORAN KEUANGAN PARTAI POLITIK
DI INDONESIA

Sujatmika, Marita_____128

MODELING OF STOCK RETURNS EXPECTATION BASED ON SPILLOVER EFFECT OF
SYSTEMATIC RISK FACTOR

Bahri, Sukriah Natsir, Mansur, V. Santi Paramita_____129

EFFECT OF MEANINGFULL OF WORK AND PSYCHOLOGICAL EMPOWERMENT ON
ORGANIZATIONAL COMMITMENT MEDIATED BY WORK ENGAGEMENT IN HOSPITAL
EMPLOYEES YOGYAKARTA

Winarno_____130

PENGARUH VARIABEL-VARIABEL STRESSOR TERHADAP KINERJA

Anis Siti Hartati, Tri Mardiana_____131

SCENARIO PLANNING IN FUNDING ENGINEERING: STUDY ON MUNICIPAL BONDS OF
KABUPATEN SITUBONDO

Putu Indrajaya Lembut, Dian Wijayanti, Stefanus Yufra Menahen Taneo_____132

POTENTIAL REGIONAL DEVELOPMENT STRATEGY: OVOP (ONE VILLAGE ONE
PRODUCT) APPROACH CASE STUDY ON CRYSTAL SUGAR INDUSTRY IN KABUPATEN
BANYUMAS

Sri Hermawati, Yusye Milawaty_____133

EXPLORATORY RESEARCH: PROBLEMS AND SOLUTIONS COMPETITIVE ADVANTAGE
SMEs LEATHER CRAFT IN YOGYAKARTA, INDONESIA

Dyah Sugandini, Istiana Rahatmawati, Rahajeng Arundati_____134

PURCHASE INTENTION OF PIRATED CDS/DVDS: THE INFLUENCE OF MORAL
INTENSITY, RISK PERCEPTIONS, MORAL JUDGMENT AND CONSUMER MOTIVE

Firsan Nova, Ellena Nurfazria Handayani, Hanny Nurlatifah_____135

PENGARUH TINGKAT PENGETAHUAN DAN PEMAHAMAN WAJIB PAJAK, SANKSI
PAJAK DAN TINGKAT PELAYANAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK
DAN PENDAPATAN ASLI DAERAH KOTA ADMINISTRASI JAKARTA TIMUR

Sri Ari Wahyuningsih, Atik Isnawati, Ahmad Basid Hasibuan_____136

PRIORITY MAPS TOURISM: AN EMPIRICAL ON MARGOMULYO, BOJONEGORO
REGENCY

Sri Kussujaniatun, Teguh Kismantoroadji, Hari Kusuma Satria Negara_____137

REVITALISASI FUNGSI BMT DAN KOPERASI DALAM PENGEMBANGAN EKONOMI
SYARIAH

Ach. Baihaki_____138

DAMPAK IMPLEMENTASI PSAK 50 DAN PSAK 55 PADA LAPORAN KEUANGAN
PERBANKAN

Sri Luna Murdianingrum, Marita_____139

PROFILING ORGANIC RICE CONSUMERS IN INDONESIA

Mei Ie, Hetty Karunia Tunjungsari_____140

**PACKAGING AND PRODUCT QUALITY ISSUES IN ORGANIC RICE DISTRIBUTION IN
INDONESIA**

Hetty Karunia Tunjungsari, Mei Ie, Didi Widya Utama_____141

MAPPING THE POTENTIAL OF CULINARY INDUSTRY IN MALANG MUNICIPALITY
Stefanus Yufra Menahen Taneo, Yudi Setyaningsih, Asl Lindawati_____142

BRAND AWARENESS: STUDY IN EDUCATION INSTITUTION FISIP HANG TUAH
UNIVERSITY

Herman_____143

THE REPRESENTATION OF MALE GAZE IN INDONESIAN WOMEN'S SONG LYRICS
Hapsari D. Sulistyani_____144

ANTECEDENT FINANCIAL PERFORMANCE IN FISCAL STRESS EVENT TO INCREASING ECONOMIC GROWTH (MUNICIPAL GOVERNMENT IN EAST JAVA)

Moh. Cholid Mawardi, Nur Diana, N. Rachma_____145

PENGARUH KEPUASAN KERJA DAN KETIDAKAMANAN KERJA TERHADAP TURNOVER INTENTION DAN DAMPAKNYA PADA KINERJA KARYAWAN OUTSOURCING PT. WIRA BUANA ARUM SUKODONO SIDOARJO

Nindiaviva Basthyanita Miranti, Setya Prihatiningtyas_____146

PENGARUH UKURAN DEWAN, KEPEMILIKAN SAHAM OLEH DIREKTUR, DAN JENDER TERHADAP KINERJA KEUANGAN PERBANKAN

Umi Mardiyati, Yunika Murdayanti_____147

KINERJA JANGKA PANJANG PENAWARAN UMUM PERDANA SAHAM DAN FAKTOR-FAKTOR YANG MEMPENGARUHINYA: STUDI DI BURSA EFEK INDONESIA

Gatot Nazir Ahmad, Suherman_____148

PENGARUH MOTIVASI KERJA TERHADAP ORGANIZATIONAL CITIZENSHIP BEHAVIAOR (OCB) KARYAWAN PT. PELINDO III (PERSERO) CABANG TANJUNG PERAK SURABAYA

Hesty Dwi Febriani, Rini Fatmawati, Winarto_____149

CORPORATE SOCIAL RESPONSIBILITY (CSR) IN PT BUKAKA TEKNIK UTAMA TBK ANDPT ADHI KARYA TBK

Sri Suryaningsum_____150

ANALYSIS OF INDONESIAN AUTOMOTIVE COMPONENT EXPORTS AND IMPORTS TRADE WITH FOUR COUNTRIES IN ASEAN USING BIPLLOT ANALYSIS

Dedy Sugiarto, Triwulandari S. Dewayana, Dorina Hetharia, Tiena Gustina A_____151

PENGEMBANGAN MODEL SISTEM INFORMASI KOPERASI SYARI'AH BERBASIS TEKNOLOGI INFORMASI

Ronny Malavia Mardani dan Budi Wahono_____152

PENGARUH LINGKUNGAN INDUSTRI PESAING, PEMASOK, DAN PELANGGAN TERHADAP KEBERHASILAN USAHA INDUSTRI KECIL DAN MENENGAH DI KOTA MALANG (Studi pada Kelompok Industri Material Dasar dan Logam)

Budi Wahono, Ronny Malavia Mardani, M. Amin_____153

KEY PERFORMANCE INDICATORS AS AN ESSENTIAL FACTOR OF ZIS (ZAKAT, INFAQ AND SHODAQOH) INSTITUTES, BASED ON MUSTAHIQ PERSPECTIVES

Yolanda Masnita, Yuswar Zainul Basri, Hermien Triyowati_____154

THE LEADING INDICATOR OF FINANCIAL CRISIS IN 6 ASIAN COUNTRIES, AS EARLY WARNING SYSTEM (EWS) (PANEL FIXED EFFECT LOGIT MODEL)

Nuning Trihadmini, Telisa A. Falianty_____155

POOR SOCIETY ECONOMIC EMPOWERMENT MODEL IN ZAKAH INSTITUTION: MAQASHID SHARIA FRAMEWORK

Raditya Sukmana, Tika Widiastuti, Meri Indri Hapsari_____156

**ANALYSIS OF FACTORS AFFECTING THE COMPANY ON PERFORMING
AUDITOR SWITCH**

Mathius Tandiontong

Tika Rema Pratiwi

(Faculty of Economics - Maranatha Christian University - Bandung)

m_tandiontong@yahoo.com

ABSTRACT

A financial report is one of the components required to measure the performance of a company and evaluate the financial statements related to Auditors. Auditor substitution is a phenomenon that occurs and is driven by several factors. The aim of this study is to analyse the factors that affect a company in doing an auditor switch. Independent variables in this study consists of public accountant firm's size, client size, management changing, audit opinions and audit fee. In addition, the dependent variable is the Auditor Switch.

The sample in this study uses purposive sampling methods. The data are audited financial statements in communications, property, and real estate which are listed in Indonesia Stock Exchange period 2008-2012. Data analysis method is logistic regression analysis.

The results show that the change of management i.e., change of directors has an influence to auditor switch, while the other factors show no effect on auditor switch.

Keywords: Auditor Switch, Change in Management, Audit Opinion, Public Accountant Firm's and Client Size

PREFACE

In order to fulfil a company responsibility, they have built sections in which their functions have been regulated into a criteria or standard as agreed. One of the sections that plays an important role is management. The role and function of management inside a company is to provide financial statements that will be used by policy makers in order to make decisions. This report could be potentially influenced by personal interests, meanwhile the third hand which is the external parties as the financial statements are very concerned on getting statements that can be trusted. This is where the role of public accountants as an independent party to mediate on both sides (the agent and the principal) within those different interests (Lee, 1993 in Damayanti and Sudarma 2007) which is to give an appraisal and stating opinion towards the equity of financial statement given.

Auditor independency is the main key and auditory profession includes on evaluating the equity of financial statement. Generally, there are two forms of auditor independency, which are: independence in fact and independence in appearance. Independence in fact requires an

auditor to form an opinion in an audit report as if an auditor is a professional observer, not biased. Independence in appearance requires an auditor to avoid situation that can make others think that he does not maintain fair thoughts (Porter *et al.*, 2003 in Nasser *et al.*, 2006).

Flint (1988) in Nasser *et al.* (2006) concluded that independency will disappear if an auditor involves into a personal relationship with their client because it affects their stance and opinions. Such threat is called the long tenure audit. He concludes that a long tenure audit can cause an auditor to develop a “cosy relationship” as well as a strong loyal or emotional relationship with their clients, which could lead to a stage in which an auditor independency is threatened. Long audit tenure also results in high familiarity and consequently, the quality of work and competence can be decreased when they start making invalid assumptions and not an objective evaluation.

Indonesia is one country that requires accountant office replacement and audits partner applied periodically. Government has set obligation on auditory rotation with the decision from the Ministry of Finance of the Republic of Indonesia number. 359/KMK.06/2003 verse 2 about “Service Public Accountant”. (changes made by the decision of the Ministry of Finance number 432/KMK.06/2002). These regulations were then renewed and amended by Ministry of Finance of the Republic of Indonesia number 17/PMK.01/2008 about “Public Accountants Service”. Changes that were made among them are first, general audit services are given six years in a row by the office accountant and three years in a row by public accountants to one same client. (article 3 verse 1). Secondary, public accountant and office accountant may receive assignments back after one year report that doesn’t provide audit services to the clients as stated above (article 3 verse 2 and 3).

In such cases where the auditor rotation happens voluntarily, the main attention is directed towards the client side (for example, financial difficulties, failed management, ownership alteration, initial public offering, etc). On the contrary, if the rotation is required as happened in Indonesia, the main attention is then shifted to the auditor (example, audit fee, audit qualities, and etc). Researchers would like to prove that the main attention of switching auditor in Indonesia restricted by rotation policy is situated on the substitute auditee, no the client.

Motivation of this study is to examine factors that affects the company in Indonesia to shift to KAP.

Identification of the problem

Formation of the problem in this study intends to examine relationship size KAP, client size, management alteration, audit opinion, and audit fee with auditor switching into a company in Indonesia?

Purpose and use of this study

Purpose of this study is to collect empirical evidence whether the size of KAP has an impact towards switching auditor, client size, management alteration, audit opinion in the company field of communication services, property and real estate in Indonesia in the year 2008-2012.

This study is expected to be able to provide benefit to the Public Accountant Profession into giving information to PAA about auditor switching practices made by the company,

regulator became one of the sources for regulators regarding the practice of KAP displacement by go public company is closely related with UUPT and UUPM and for academic results of this study it is expected to provide views and insights on the development of auditing particularly regarding auditor switching.

LITERATURE REVIEW

Decisions by Ministry of Finance of the Indonesian Republic number 359/KMK.06/2003 verse 2 about “Accountants Public Service”

Nowadays, the issue of auditor independence has become increasingly important on the aspect of giving audit services by the public accountant. Government as a regulator is expected to facilitate interests of all parties, as well as the company, accountants, and external parties. Formation of government on the issue of independency is that there are rules requiring auditory rotation or audit working period (audit tenure).

In Indonesia, rules on the audit tenure are established according to the decision made by the Ministry of Finance Republic of Indonesia number 359/KMK.06/2002, these rule changes were decided by the Ministry of Finance number 423/KMK.06/2002, arranged that the provision of general audit services of financial report and an entity can be made by the KAP at its most for five years in a row and by a public accountant for as longest 3 years in a row.

Those rules were then reconstructed and issued by the Ministry Finance of the Republic of Indonesia number 17/PMK.01/2008 about the “Public Accountant Service”. This regulation was made in order to arrange the general audit service on financial report and an entity made by KAP longest for six years in a row, and a public accountant for as long as 3 years in a row. Public accountant and office accountant can receive an assignment back after one year of not stating audit service to the client as stated above. This study uses a basic decision by Indonesian Minister of Finance Decree No. 359/KMK.06/2003 Article 2 on “Public Accountant services” because the setting of this study is on the year 2008-2012.

Theory regarding Audit Tenure

Audit tenure is the length of service by Accountant Public office on providing audit services towards their client. Provision concerning the audit tenure has been described in the Decree by the Ministry of Finance of the Republic of Indonesia number 359/KIVIK.06/2003 Article 2 that the length of service for KAP is due longest for five years in a row.

There are advantages and weakness on the obligations of having auditor rotation. Brody and Moscovice (1998) on Adibowo (2009) state that auditor rotation would improve audit quality and audit independency through a reduction in the influence of the client against the auditor. Lack of effect may occur from the risk of losing clients if the auditor disapproves the selection of managerial financial statement. (*Farmer et al.1987 on Adibowo, 2009*). Moreover, Knapp (1991) on Adibowo (2009) expresses a point of view that an audit quality positively relates to the length of auditory service only if the length of service of an auditor and the client determined for five years. In contrast, the audit quality will have negative effect if connected with the auditory length of service with tenure more than five years.

Regulatory agencies in several countries have issued regulations to set auditor term limits on auditing an entity or client. In Indonesia, the government have arranged auditor rotation duties issued by the Ministry Finance of Republic of Indonesia number 359/kmk.06/2003 Article 2 about “Accountant Public Services” (amendments by Ministry of Finance Republic of Indonesia number 423/KMK.06/2002) which provides that the provision of general audit services of the financial statement of an entity carried out by KAP is due longest at five years in a row and by public accountant for as long as three years in a row.

These regulations were then renewed by the release of Regulatory Ministry of Finance in the Republic of Indonesia number 17/PMK.01/2008 concerning the “Public Accountant Public” article 3. These rules arranges that given general audit on financial statement of one entity performed by KAP is longest for six years bookkeeping in a row and by a public accountant for as long as three years in a row.

Theory regarding Auditor Switching

Auditor switching is an auditor displacement (KAP) conducted by the client company. Agency theories is a concept that describes the contractual relationship between principals and agents. Principal party is the party that gives a mandate to the other party involved, which is the agent to perform all the activities on behalf of the principals on his capacity as decision making. (Jensen and Smith, 1984).

The aim of agencies theory are firstly, to increase individual’s ability (both principal and agent) on evaluating the environment where decisions must be taken (the belief revision role). Secondary, to evaluate the result of decision that have been taken in order to facilitate the allocation results between the principals and agent correspondent to the employment contract (the performance evaluation role). Agency theory are categorized into two groups (Eisenhardt, 1989), which are the positive agency research and principal agent research. Positive agent research focuses on identifying situation in which the agent and principals have conflicting goals and control mechanism that is limited to only maintaining self-serving agent behaviour. Exclusively, this group only gives notice on conflicts between the owner (stockholder) and the manager. Meanwhile, principal agent research focuses on optimal contract between the behaviour and the result, the outline is that emphasis on relationship of the principal and agent. Principal agent research reveals that the relationship of agent-principal can be applied wider, (for example, to describe the employee relationship and the employer, lawyer and the client, auditor with the auditee).

Kadir (1994) states that two approaches that can be used to explain why a company shifts into KAP, is that the perspective from the auditors and the company. Similar to Kadir (1994), Mardiyah (2002) also states that two factor that affects the company shifting inti KAP is a factor from the client (Client-related Factors) which are: financial difficulties, management failure, changes in ownership, initial public offering (IPO) and auditor factor (Auditor related factors) namely: audit fee and quality.

Auditor substitution obliged to voluntary could be distinguished on the basis in which the parties becomes focus of attention from the issue. If an auditor substitute happens voluntarily the main concern is on the client side. Conversely, if the change occurs on mandatory basis the main attention shifts to the auditor. (Febrianto, 2009). As the client replaces the auditor when

there are no rules that requires replacement to be done, what happens are one of the two: auditor resigns or the auditor is dismissed by the client. If anything in between those two happens, the attention is to the reason why such incident and where the client would shift. If the reason of replacement is due to disagreement over certain accounting practices, it is expected that client would move to an auditor that may agree with them. Thus, the researcher focus of attention are towards the client.

On the contrary, while the auditor replacement happens because of the regulations limiting the tenure, such as the case that happened in Indonesia, therefore the main attention shifts to the auditor substitute and is no longer to the client. On the mandatory basis, there happens to be separation obliged by the regulations. While the client is searching for a new auditor, at that time the information that the client own is greater than that is held by the auditor. This asymmetry information is logical because the client would choose an auditor whom is most likely to agree on their accounting practice. Meanwhile, an auditor may not have a complete information about the client, then if the auditor is willing to accept a new client this could be caused by an auditor having enough information about their new client or for other reasons such as financial aspects.

Thought Framework

Diagram of Thought Framework

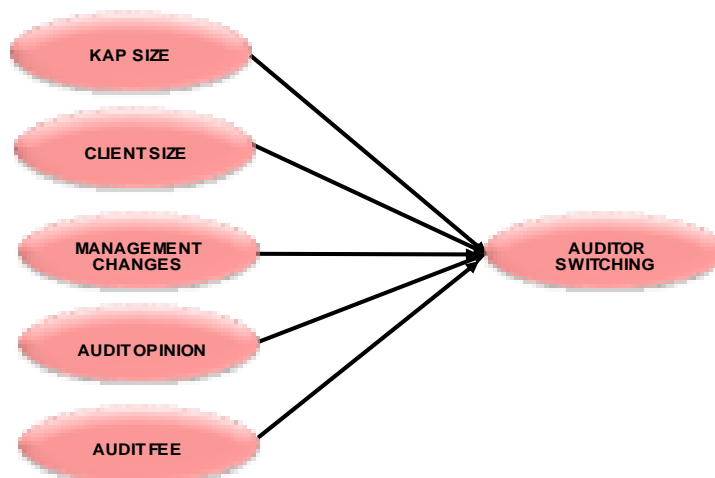


Figure 2.1

Research framework in this study is about analysing the impact on KAP size, client size, management changes, audit opinion and audit fee towards auditor switching. Figure 2.1 shows a framework for the development of the hypothesis in this study. This study replicates the study of Nasser et al. (2006), and as a comparison that is Damayanti and Sudarma Research (2007) with a research variable which is the independent variable of size KAP, client size, growth rate client, financial distress, management changes, audit opinion, and audit fee. Whereas the dependent variable that is used is auditor switching.

Influence on KAP size towards Auditor Switching

Company would search KAP with high credibility to increase the credibility of financial report on the user eye of the financial report (Halim, 1997 on Damayanti and Sudarma, 2007). Expertise KAP is one attribute on KAP huge services. (Mardiyah, 2002). Expertise factor determines auditor changes made by the company in which the company then chooses larger KAP. Eichenseher and Shield on Kartika (2006) developed a phenomenon that perception on the expensiveness / high cost of an accountant office will determine the success of a client.

It has been proposed by literature that larger KAP (Big 4) are usually considered capable of maintaining adequate level of independence than their smaller partners because they usually provide several services for client in large amounts, thereby it reduces their dependency to certain clients (Dopuch, 1984; Wilson and Grimlund, 1990 on Nasser et al., 2006). Other than that, bigger KAP are generally considered as high audit quality providers and enjoys high reputation in the business environment and for that, it attempts to maintain their independency to preserve their image (DeAngelo, 1981; Dopuch, 1984; Wilson and Grimlund, 1990 on Nasser et al., 2006). Furthermore, larger KAP is also considered to be more dependent than their smaller partners on resisting management pressure when conflict occurs they normally have more clients and capable of submitting some of their difficult clients. (Chow and Rice, 1982). Therefore, H1 is stated as below:

H1: KAP size influences negatively towards auditor switching to companies in Indonesia.

Influence of Client size towards Auditor Switching

In addition to the possible effects of KAP types on the length of audit tenure, audit company choices can be related to the size of auditee and services types needed. Larger auditee, due to the complexity of their operation and increased on separation between management and ownership, in need of KAP to reduce agency cost (Watts and Zimmerman, 1986 on Nasser et al., 2006) and on the importance of personal auditor (Hudaib and Cooke, 2005). During the time, as the increasing size of company, it is likely that the total of agencies conflict would increase and may increase requests to differentiate auditor qualities (Palmrose, 1984 on Nasser et al., 2006).

According to the argument above, audit tenure on larger client is longer than smaller client. In other words, tendency to shift auditor is lower on larger clients than to their smaller partners. This leads to hypothesis as stated below:

H2: Client size influence negatively towards auditor switches to companies in Indonesia.

Influence Management replacement towards Auditor Switching.

Changes on company management can be followed by the policy changes on accounting field, finance, and KAP selection. Company will look for KAP which is aligned with the accounting policies and accounting reports (Nagy, 2005 on Damayanti and Sudarma, 2007). Management needs auditor that are more qualified and capable of fulfilling the company's

growth rapidly. If this is not fulfilled, possibilities are that the company would replace their auditor. (Joher et al., 2000 on Damayanti and Sudarma 2007).

H3: Management changes influences positively towards auditor switching at a company in Indonesia.

Influence of audit opinion towards Auditor Switching

If an auditor is unable to provide opinion without exception (not according to the company's expectation) the company might shift KAP that possibly could give opinion correspondent to the company's expectation (Tandirerung, 2006 on Damayanti and Sudarma, 2007). Management will dismiss their auditor based on opinions that are not expected from the company by financial reports and expected to receive a more pliable auditor (Carcello and Neal, 2003 on Damayanti and Sudarma, 2007). Chow and Rice (1982) receives empirical evidence in which company tends to shift KAP after receiving qualifies opinion over the financial reports. That is to be stated:

H4: Audit opinion influences negatively towards auditor switching at a company in Indonesia.

Influence of fee audit towards Auditor switching

Krishnan and Ye (2005) on Damayanti and Sudarma (2007) states that KAP designation by company, represented by shareholders, related with total fees that they pay. The urge to move to KAP can be caused by audit fee that is relatively high offered by one KAP at a company in which there is no agreement between the company and KAP on the amount of fee audit and can motivate company to shift to other KAP. (Schwartz and Menon, 1985).

H5: Fee audit influences negatively towards auditor switching at a company in Indonesia.

RESEARCH METHODOLOGY

This study has several independent variable and one dependent variable that is switching auditor. Dependent variable on this study involves KAP size, client size, management changes, audit opinion and audit fee. Population and sample of this research are companies corporate services on communication field, property and real estate that is the issuer in *Bursa Efek Indonesia* (BEI) during the period of 2008-2012. Sampling method that is used is purposive sampling. *Bursa Efek Indonesia* until the year of 2008 consisted of 53 company services on property and real estate field, and as many as 12 company services on communication field registered as issuers in BEI. Collected samples obtained were found as much as 9 company services on the field of property and real estate does not have a complete data during the research period thus it is excluded from the sample. According to the usage criteria, the total of samples obtained are as much as 58 sample company services on communication, property and real estate field. Analysis tools that is used in this study is logistic regression.

RESULT AND DISCUSSION

Descriptive Statistics Analysis

Descriptive statistics is used on giving description to a data that is observed by average (mean), standard deviation, and maximum-minimum. The mean is used to predict population average from a sample. Standard deviation is used to rate average dispersion from a sample. Maximum-minimum is used to observe minimum and maximum rate from a population. These things are needed to be done to see an overall picture of the sample collected and fulfil the requirements to be used as sample research.

Table 1
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SWITCH	230	,00	1,00	,2043	,40410
KAP_SIZE	230	,00	,00	,0000	,00000
FEE	230	,00	,00	,0000	,00000
CEO	230	,00	1,00	,0696	,25497
OPINION	230	,00	1,00	,0957	,29476
CLIENT_SIZE	230	25,26	33,43	28,3981	1,67936
Valid N (list wise)	230				

Source: SPSS Output

Analysis result using descriptive statistics towards auditor switching shows minimum amount as much as 0, maximum amount as much as one with an average of 0,20. Result analysis using descriptive statistics towards the size of KAP shows minimum amount as much as 0, maximum amount as much as 0. This shows there isn't any significant influences viewing from the criteria thus variable size KAP does not show any nominal rate. Analysis result using descriptive statistics towards audit fee shows minimum amount as much as 0, maximum amount as much as 0 with an average of 0. This shows that there isn't any significant influence viewing from the criteria determined, thus the audit fee variable does not show any nominal rate. Analysis result using descriptive statistics towards management changes (CEO) shows minimum amount as much as 0, maximum amount as much as 1 with an average of 0,0957. Analysis result using descriptive statistics towards client size shows minimum amount as much as 25, 26 shows minimum amount as much as 25, 26 and maximum amount of 33, 43 with an average as much as 28, 3981.

Overall Model Fit

Table 2
Overall Model Rate
 Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients			
		Constant	CEO	OPINI	CLIENT_SIZE
1	218,909	,205	1,766	-,381	-,052
2	216,243	,820	1,996	-,703	-,081
Step 1 3	216,196	,949	2,013	-,822	-,086
4	216,196	,952	2,013	-,830	-,086
5	216,196	,952	2,013	-,830	-,086

Initial -2 Log Likelihood: 232,931

Source: SPSS Output

According to the table above, information obtained are the testing were made by comparing values between -2 Log likelihood (-2LL) at the beginning (Block Number =0) with a value of -2 Log likelihood (-2LL) at the end (Block Number=1). Initial Value -2LL at the beginning amounts to 232.931. After entering five independent variable, value -2LL at the end decreases up to 216.196. Likelihood (-2LL) reduction shows a better regression model or in other words a model that is hyphotised model fits the data.

Coefficient Determination Test Results (*Nagelkerke R. Square*)

The value of determination coefficiency on a logistic model is shown by Nagelkerke R.Square value are as much as 0,110 which means that the variability of dependent variable can be explained by the independent variable which is as much as 11% while the remaining 89% is explained by other variables other than the research model. Table 3 below presents the test results of the determination coefficient (Nagelkerke R.Square):

Table 3
Determination Coefficient
 Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	216,196 ^a	,070	,110

Source: SPSS Output

Examining the eligibility on Regression Model

Feasibility regression models are assessed by using Hosmer and Lemeshow Goodness for Fit Test. Tests showing the Chi-square values as much as 5,016 with a significance value (p) as much as 0,756. Based on these results, as the significant results are higher than 0, 05, thus the model can be concluded capable of predicting the value of observation. Table 4 below presents the result on the eligibility of regression model test:

Table 4
Examining the eligibility on Regression Model
Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	5,016	8	,756

*Source: SPSS Output

Examining Multicollinearity

Table 5
Multicollinearity Test Results
Conearrrelation Matrix

	Constant	CEO	OPINI	CLIENT_SIZE
Step 1				
Constant	1,000	,003	-,063	-,998
CEO	,003	1,000	,082	-,025
OPINI	-,063	,082	1,000	,047
CLIENT_SIZE	-,998	-,025	,047	1,000

Source: SPSS Output

Proper regression model is a regression without any strong correlation symptoms in between independent variables. This test uses matrix correlation among variables to see the amount of correlation among independent variable. The results does not show any coefficient value between variables whose value are greater than 0,8, which means there aren't serious multicollinearity symptoms among independent variables.

Matrix Classification

Table 6
Matrix Classification

Observed		Predicted		
		SWITCH		Percentage Correct
		,00	1,00	
Step 0	SWITCH ,00	183	0	100,0
	1,00	47	0	,0
	Overall Percentage			79,6

Source: SPSS Output

Matrix classification shows the predictive power of the regression model to predict the possibility of shifting from KAP conducted by the company. The predictive power of the regression model is to predict the possibilities of companies making KAP replacement is equal to 0. This shows that by using regression model used, there would not be companies undertaking KAP replacements. The predictive power of model company that does not conduct shifting KAP

are as much as 79, 6% which means that the regression model used are as much as 183 (79, 6%) predicted not to shift KAP.

Logistic Regression Model Formed

Table 7
Logistic Regression Coefficient Test Results
Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
CEO	2,013	,551	13,344	1	,000	7,489
Opinion	-,830	,766	1,172	1	,279	,436
Client Size	-,086	,102	,716	1	,397	,917
Constant	,952	2,897	,108	1	,742	2,590

Source: SPSS Output

Test results on the coefficient of regression produces these following models:

$$\text{SWITCH} = 0,952 + 2,013\text{CEO} - 0,830\text{OPINI} - 0,086 \text{ Client Size}$$

CONCLUSION:

Test results and discussion for five years (2008-2012), observations on the previous section could be concluded as:

1. In an enterprise, company, property and real estate, KAP size does not significantly influence the auditor switching. KAP big four is considered to have higher quality if compared with non-Big Four KAP. DeAngelo (1981) on Tate (2006) states that larger KAP provides higher KAP size. Test results shows companies that have used KAP Big Four services are less likely to shift KAP.
2. In an enterprise, company, property, and real estate, the size of the client does not significantly influence auditor switching. According to the result on Afrinsyah and Siregar research (2007), clients with a total of small assets tend to move to KAP that is not classified as Big 4, while issuers with larger total asset will still choose KAP Big 4 as their auditor that reflects the suitability size between KAP and their clients.
3. In an enterprise, communication, property and real estate, management changes significantly influences the auditor switching. This shows that earlier policies and report on KAP accounting still can be in accordance with the policies on new management in a way by negotiating between two parties. The existence of such phenomenon is closely related to the state of public companies in Indonesia in which majority are controlled and run together with people in one family.
4. In an enterprise, communications, property and real estate, audit opinion does not significantly influence auditor switching. Failed test results discovered significant influence caused by company's general sample have received unqualified opinion. In addition, company that uses KAP Big Four causes the company to not have the flexibility to perform auditor switching if the KAP assignment by management is considered inappropriate. Substitution of KAP class of Big Four is concerned to cause negative sentiment from the market participants towards the quality of financial reports

of a company. On the contrary, KAP class substitution to Big Four is concerned that it can lead to the absence of possibility to obtain unqualified opinion because of consideration on better audit's quality.

5. In an enterprise, communication, property and real estate, audit fee does not significantly influence auditor switching. Results on Dies and Giroux (1996), Tate (2007) research states that on the year in which auditor switching happens, audit fee tends to be lower than the previous year. Test results that shows support towards previous research shows that suitability factor on price are the main factor that causes Client Company to perform auditor switching.

BIBLIOGRAPHY

- Adibowo, S. 2009. *Effect of Audit Firm Tenure, Audit Firm Size and Industry Specialization its implication to Earning Quality*. Thesis is not Published, Department of Accounting Faculty of Economics, University of Diponegoro, Semarang..
- Afriansyah, Z. dan S.V.N.P. Siregar. 2007. *Audit Market Concentration in Indonesia*. National Symposium Accounting 10, Makassar..
- Chi, W. dan H. Huang. n.d. *Discretionary Accruals, Audit-Firm Tenure and Auditor Tenure: An Empirical Test in Taiwan*. Department of Accounting National Taiwan University.
- Chow, C.W. dan S.J. Rice. 1982. *Qualified Audit Opinions and Auditor Switching*. The Accounting Review, Vol. LVII, No. 2, pp. 326-335.
- Damayanti, S. dan M. Sudanna. 2007. *Factors Affecting the Company Switching public accounting firm*. National Symposium Accounting 11, Pontianak.
- Divianto. *Factors Affecting the Company's Auditor Doing SWITCH*. Journal of Economics and Accounting Information, Vol. 1, No. 2, May 2011.
- Febrianto, R. 2009. *Substitution Auditor and Public Accountant Office*. [http:// rfebrianto.blogspot.com / 2009/05 / turn-auditor-and-office akuntan.html](http://rfebrianto.blogspot.com/2009/05/turn-auditor-and-office-akuntan.html). accessed May 23, 2014.
- Ghozali, I. 2012. *pplications Multivariate Analysis with SPSS Program*. Semarang: Diponegoro University Publishers Agency.
- Hudaib, M. dan T.E. Cooke. 2005. *The Impact of Managing Director Changes and Financial Distress on Audit Qualification and Auditor Switching*. Journal of Business Finance & Accounting, Vol. 32, No. 9/10, pp. 170339.
- Lubis, F. 2000. *Relationship Two Directions (Simultaneous) between the Audit Opinion Substitution Accountant*. Journal of Business and Accounting, Vol. 2, No. 2, pp. 171-

181.

- Mardiyah, A.A. 2002. *Influence Factor and Factor Client Auditor to Auditor Changes: An Approach to Model Contingency RPA (Recursive Model Algorithm)*. Media Research Accounting, Auditing and Information, Vol 3, No. 2, pp. 133-154. Minister of Finance, 2003, the Minister of Finance Decree No. 423 / KMK 06/2002 Jo 359 / KMK. 06/2003 on "Public Accountant Services", Jakarta.
- Minister of Finance, 2003, *The Minister of Finance Regulation No. 17 / PMK 01/2008 Article 3 of the "Service Public Accountant"*, Jakarta.
- Rudyawan, A.P. and I.D.N. Badera. 2008. *Going Concern Audit Opinion: Assessment by Prediction Models Bankruptcy, Company Growth, Leverage, and Reputation Auditor*.
- Schwartz, K.B. dan K. Menon. 1985. *Auditor Switches by Failing Firm*. The Accounting Review, Vol. LX, No. 2, pp. 248-261.
- Setyarno, E.B., I. Januarti, and Faisal. 2006. *Effect of Audit Quality, Financial Condition, Prior Year Audit Opinion, rapid growth rate of the Company on Going Concern Audit Opinion*. National Symposium Accounting 9, Padang.
- Sinarwati, N. 2010. *Why Manufacturing Companies Listed on the Stock Exchange did Substitution public accounting firm*. Accounting National Symposium 13. Purwokerto.
- Sinason, D.H., J.P. Jones, dan S.W. Shelton. 2001. *An Investigation of Auditor and Client Tenure*. Mid-American Journal of Business, Vol. 16, No. 2, pp. 31-40.
- Suparlan, and W. Andayani. Substitution 2010. *Empirical Analysis of the Public Accounting Firm Audit Rotation After No Liability*. 13. Accounting National Symposium Purwokerto.
- Tate, S.L. 2006. *Auditor Change and Auditor Choice in Non-Profit Organizations*. Department of Accounting and Finance University of New Hampshire.
- Woo, E.S. dan H.C. Koh. 2001. *Factors Associated with Auditor Changes: A Singapore Study*. Accounting and Business Research, Vol. 31, No.2, pp.133-44.