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Re-Drawing Your Future, The Existing of Dynamic the Firm's Competitive Advantage in Hyper Competition

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[From the sex doll in the doll hotel in the 2018 World Cup Season: the globalization context](#)

Phan Thi Hong Xuan

Sex is an important part of life, but at the same time, it is especially essential for the family and society. The appearance of "The Doll Hotel" in Russia in the 2018 World Cup forces us to look back at the concept of sexuality, equality and ethical boundaries in the modern urban environment. From the...

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[Incorporating entrepreneurship education into curriculum: case studies from the University of Surabaya, Indonesia and Tokai University, Japan](#)

Adi Prasetyo Tedjakusuma, Joniarto Parung, Jun Kumamoto

One of the happening topics discussed in various seminars, workshops and even echoed by the government is creating new entrepreneurs, especially from university graduates. The problem is even business schools are not focused on equipping students with entrepreneurial knowledge and skills. This problem...

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Valuation model using a mixed real options method: a review on Singapore and Indonesia digital startups

Deny Rahardjo, Mr. Sugiarto

Startup is drawing a lot of attention given the growth potential for both entrepreneurs and investors. One of the important aspects of this venture is a fair valuation for both parties. Traditional valuation model such as Berkus comparison methods, risk factor summation, and even the usual Discounted...

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Female entrepreneurs in MSM enterprises- Mojokerto district - East Java

Elsye Tandelilin, Idfi Setyaningrum

The purpose of this study is to explore and provide knowledge about female entrepreneurs in Micro, Small, and Medium Enterprises (MSMEs) in Mojokerto District - East Java. The focus of this research is on female entrepreneurs because Indonesian people are patrilineal people who value male more than female...

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The effect of prior knowledge and business idea alertness to entrepreneurial opportunity in Indonesia

Prita Ayu Kusumawardhany, Juliani Dyah Trisnawati

Today's digital era offers ease of information that causes fierce competition. An individual may conclude that trying to start a new business is a worthwhile thing to do. On the other hand, the opportunities for entrepreneurship are not easily achieved. By using prior knowledge as cognitive factors and...

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Financial inclusion on small medium enterprise

Agus Zainul Arifin, Mr. Yanuar, Ni Nyoman Sawitri

This study aims to examine the influence of Social Capital, Financial Attitude, and Financial Self Efficacy on Financial Inclusion. This research was conducted on Micro, Small, and Medium Enterprises (MSME) in Jakarta in 2018. The sampling method is incidental sampling. The subject of this research was...

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Factors affecting company's cash holding

Arif Herlambang, Werner R. Murhadi, Devia Cendrati

This study aims to analyze the factors affecting several companies' cash holdings. Some of the factors were net working capital (NWC), cash flow, capital expenditure, leverage, and market-to-book. The samples used in this study were 318 non-financial companies listed in the IDX in 2013-2017. The approach...

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Company performance before and after a merger

Cicilia Beverly, Bertha Silvia Sutejo, Werner R. Murhadi

This study aims to compare the financial performance of non-finance companies listed on the Indonesia Stock Exchange for the 2010-2014 period before and after a merger and acquisition. This study used the long-term pre and post-merger financial data to investigate the long-term performance. The present...

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A study on the effects of good corporate governance – gender diversity on the company performance

Clara Claudia Gunawan, Werner R. Murhadi, Mudji Utami

This research aimed at evaluating the effect of Female Directors and Independent Director towards the performance of a company measured by accounting-based and market-based. This research used a sample of 1720 years of observation consisting of 344 companies listed in the Indonesian Stock Exchange. The...

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Analysis of government financial performance: allocation of capital costs

Eni Wuryani, Yuninigsih Yuninigsih

The study aims to analyze the financial performance of local government to the allocation of capital expenditure. Variable financial performance used consists of the ratio of regional financial independence (RFI), the ratio of the effectiveness of local revenue (ELR) and the degree of contribution of...

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Ambiguity and inconsistency of investor buying behavior

Ferdinandus Yohanes Nugraha Sutrisno, Putu Anom Mahadwartha

This study aims to examine the effect of Investor's "baper (highly sensitive)" character on purchasing behavior in Indonesia. This study used a quantitative approach with respondents who have "baper" character and never invested in IDX shares. The data source used was primary data by spreading the questionnaire....

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The effect of board gender diversity on firm risk

Fiona Nathaniel, Endang Ernawati, Putu Anom Mahadwartha

This research aims to analyze the effect of board gender diversity on firm risk with the annualized standard deviation of monthly stock return as a proxy. The independent variables used were board gender diversity, board size, profitability, and firm size. This research used a quantitative approach with...

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The effect of good corporate governance on capital structure in financial sector firms listed on the Indonesia stock exchange over the period of 2012-2016

Gladys Vashella Kumalasari, Werner R. Murhadi, Liliana Inggrit Wijaya

The purpose of this study is to examine the effect of board size, managerial ownership, institutional investors, profitability, size, and growth as the independent variables on the capital structure of all non-financial companies listed on the Indonesia Stock Exchange. This study used a quantitative...

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Internationalization, firm performance, and capital structure: an empirical study in Indonesia

Joshua Hendra Edward, Deddy Marciano

The objective of this study is to examine the impact of internationalization, firm performance, and capital structure: an empirical study in Indonesia. This research used industrial manufacturing companies listed on the Indonesian Stock Exchange over the 2012-2016 period. The dependent variable in this...

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The effect of good corporate governance on dividend policy

Kania Ester Gunawan, Werner R. Murhadi, Arif Herlambang

This study aims to determine the effect of good corporate governance on dividend policy. The study used a sample of all non-financial companies listed on the Indonesia Stock Exchange. This research also used control variables of firm size, profitability, leverage, firm growth, and free cash flow. The...

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A review of creating shareholder value through the financial management decision

Maryam Mangantar, Joubert B. Maramis, Ivone S. Saerang

In modern companies, financial management decisions (financing, investment, and dividends), can function as a tool to control management behavior by the owner in order to create common goals in achieving profit maximization and owner's wealth. Shareholder value in theory and empirical evidence can be...

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GCG disclosure and risk profile on bank performance: case studies on state-owned banks

Mr. Sutrisno

This study aims to examine the effect of corporate governance disclosures and risk profiles on bank performance where bank performance was measured by return on assets (ROA) and corporate governance disclosures were measured by a self-assessment conducted by the bank. Moreover, the risk profile consists...

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Risk based bank rating and stock return a case study on state-owned bank in Indonesia

Sutrisno, Bagus Panuntun

The purpose of this research is to examine the effect of bank soundness as measured by risk based bank rating on stock returns. Risk based bank rating consists of risk profile (credit risk-NPL and liquidity risk-LDR), GCG disclosure, earnings (return on assets-ROA and operating expense to income ratio-OEIR),...

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A study on short momentum phenomenon

Werner R. Murhadi, Dita Yohana Putri Abrianto

This study aimed at examining the phenomenon of short-term momentum in the Southeast Asian capital market. The sample capital markets were Singapore, Thailand, and Indonesia, with years of observation over the 2014 to 2016 period. Tests were carried out using the one-sample t-test to test whether there...

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Islamic religiosity integration in maintaining auditor professional ethics

Dewi Fortuna Sam, Mr. Sumarlin, Mr. Suhartono

This study utilizes qualitative methods with a critical approach. Data collection is conducted through interviewing techniques and other secondary data support. Data analysis method uses critical constructivism by testing the validity of data based on data triangulation and theory. The results of the...

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Empowering active ageing into labor market: a new alternative human resource for employment in Taiwan

Jenn-Jaw Soong

Ageing becomes general phenomenon in the world that shapes population structure and economic development, especially great impacts on dependency ratio and labor market. Taiwan is one of the serious ageing societies in the world and that, consequently, has heavily hit Taiwan's economy and labor force...

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Determinants of knowledge sharing studies: organizational contexts in the social perspective

Maria Elizabeth Lanny Kusuma Widjaja

Knowledge has been recognized as an intangible asset that is critical for the organization. Knowledge Management (KM) practices, in turn, will vary based on differences in organizational context. Successful KM activities are believed to be related to organizational design and structuring of knowledge...

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Exploring theory of spiritual leadership : constructing a model

Ms. Nurlasera

The objective of this paper is to describe the spiritual leadership theory that originated from the theory of rationalization and continues to evolve into various styles of leadership, namely transactional leadership, transformational leadership, directive leadership, empowering leadership, ethical leadership,...

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Psychological well-being and workplace relations gaps on generational differences

Norse Indraswati Ardiansyah, Noviaty Kresna Darmasetiawan

This research is done to gain a picture of relationships and communications between staffs and higher-ups, problems that arise in workplace, the problem-solving connected with the generational differences and effects on psychological well-being. Gaps in work relation due to generational differences if...

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The effect of competence, emotional quotient, and financial quotient on the business performance of small and medium enterprises in Surabaya, Indonesia

Siti Mujanah, Tri Ratnawati, Amiartuti Kusmaningtyas

This study aims to analyze the effect of competence, emotional quotation, and financial quotient on the business performance of Small and Medium Enterprises (SMEs) in Surabaya, Indonesia. The study was conducted on 75 SMEs in Surabaya that run food and handicraft businesses, have about 10 to 50 employees...

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Cinderella complex on working women

Vania Chastine, Noviaty Kresna Darmasetiawan

The goal of this research is to explore the Cinderella complex phenomenon on working women. Women with Cinderella complex tendency can feel that they are in an unrescueable condition, need men to save them, and ultimately limit their potential. The questions from this research are (1) why does the Cinderella...

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The effects of integrity, entrepreneurship, knowledge, leadership to succession in first generation family business

Andreas Wijaya, Brendi Wijaya

Family businesses have important contributed in Indonesia, this survey is supported by PWC of 95% of companies in Indonesia are family companies. Several researcher has underlie the reasons why family companies fail to maintain the long-term business, but the most problem discuss in family business failure...

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An analysis on the influence of customer loyalty program and service quality on customer loyalty with trust as a mediation variable on Samsung mobile phone

Andhika Surya Bagaskara, Murwanto Sigit

This study aims to determine the effect of customer loyalty programs and service quality on customer loyalty with trust as a mediation variable on Samsung mobile phone products. Variables in this research are customer loyalty program, service quality, trust, and customer loyalty. Respondents of this...

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Redrawing the future of travel agent: examining the existence of online travel agents among young consumers

Andhy Setyawan, Tuwanku Aria Auliandri

Over the past decade, the rapid development of the internet has changed the business scope of many industrial sectors, including the tourism sector. The existence of the internet eases young travelers to choose tourist destinations, accommodation, and transportation that are used through Online Travel...

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The effects of assortment and utilitarian motive to purchase decision in supercenter

Andreas Wijaya

This research studied about the effect of assortment and utilitarian motive to purchase decision in Transmart Supercenter Cempaka Putih. Indicator of purchase decision was measured by: problem introduction, search information, alternative evaluation, purchase decision, post purchase behaviour, indicator...

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The influence of brand communication, brand image, brand satisfaction, and brand trust on brand loyalty

Annisa Dieni Eka Putri, Ms. Indarini, Dudi Anandya

The purpose of the study is to analyze and determine the influence of brand communication, brand image, brand satisfaction, and brand trust on brand loyalty of Teh Pucuk Harum in Surabaya. This study used 170 respondents who are residing in Surabaya, minimum education level of high/vocational school,...

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The effect of green brand on green product purchase intention in Indonesian communities

Erna Andajani

The issue of plastic waste in Indonesia is a national and chronic problem. The non-green materials are still often used for product packaging. Western people have environmental concerns by using green products, but that is not the case for Indonesian people. This study aims to examine the effect of green...

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The effect of e-mass customization in the dimension of consumer's perceived value on satisfaction and loyalty of luxury brand consumers in Indonesia

Gregorius Kevin Soesilo, Dudi Anandya, Ms. Indarini

This study aims to analyze the effect of dimensions of Consumer's Perceived Value on Satisfaction and Loyalty of luxury brand consumers in Indonesia. This research data processing used Structural Equation Modeling (SEM) with Statistical Package for Social Sciences program (SPSS) version 18 and LISREL...

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The effect of green packaging and green advertising on brand image and purchase decision of Teh Kotak product

Hayuning Purnama

The research aims to determine the direct and indirect effects of green packaging and green advertising on brand image and purchase decision of Teh Kotak product. This research is explanatory research using a sample of 100 Teh Kotak consumers in Surabaya. The analysis technique used was path analysis...

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Explanatory study of factors affecting purchase intention of low-technology innovation of local products in Surabaya

Jeremy Jethro, Silvia Margaretha, Christina R. Honantha

The purpose of this study is to examine the effect of consumer doubt, skepticism, familiarity, value for money, information seeking, and aesthetic design on purchase intention of low-technology innovation of the local product. There are 7 variables used for this research, namely consumer doubt, skepticism,...

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The influence of perceived price, perceived quality, brand image, and store image on the purchase intention of Hypermart private label

M. Dwiki Ramadhan, Muchsin Muthohar

Private label is well known as one of the strategies to expand the market as well as strengthen brand image and store image within stiff competition of retail business. Due to its lower price, the private label could harm perceived quality and affect customer purchase intention. This study aims to examine...

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The influence of perceived quality, perceived value, and customer satisfaction on future intention of Indonesian basketball spectators in Surabaya

Stephanie Yolanda, Christina Rahardja Honantha, Andhy Setyawan

This study examines the relationship of perceived quality, perceived value, and customer satisfaction on the future intention of a basketball event. Quantitative and causal type research was adopted for this study. The questionnaire used was adopted from Ferran Calabuig Moreno et al. (2014). The purposive...

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Analysis of Arsenal FC debit card in Bank Muamalat Indonesia

Sugeng Hariadi, Dea Switani Juniar, Irzameingindra Putri Radjamin

Football is considered one of the most popular sports in the world. As a result, a reputable football club is deliberated to be a promising partner as it has many fans. Today, football is widely used by companies as the brand of products, including the financial sector in Indonesia. Several well-known...

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The influence of innovativeness, involvement and use of social media to travel content creation for Surabaya's traveler

Ulfi Olivia Luthfatul Latifah, Veny Megawati, Fitri Novika Widjaja

The purpose of this research is to find out and analyze the use of social media to share tourist information through online content. The results of this study show the influence of making social media on travel content, innovativeness, and involvement of Surabaya travelers in sharing tourist information...

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The impact of interactivity of electronic word of mouth, e-quality of the website, decision support satisfaction on customer loyalty of Mataharimall.com

Yunita Corazon Agino Pioh, Innocentius Bernarto

Nowadays, companies are required to act swiftly, being decisive and accurate in running the business as well as making decisions to face the growing competition in the business environment that moves dynamically and filled with uncertainty. The purpose of this study is to analyze and test the positive...

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Balanced scorecard on accountability of government institution performance

Dr. Suyanto, Ludhityan Bagus Riadi



This study aims to determine the role of balanced scorecard as a moderation of the correlation between budget target clarity, internal control, and reporting systems on performance accountability of government agencies in the Ministry of Marine Affairs and Fisheries Republic of Indonesia using five variables,...

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[Food waste management program design using a comprehensive benchmarking method: a case study in Bytedance Inc, Beijing, China](#)

Eddo Natalion Wijaya Putra

The objective of this research is to design the food waste management program as a part of reverse logistics using a comprehensive benchmarking method in order to answer the main question posed by the researcher on how can company design a system that minimizes the environmental impact and upgrades the...

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[The relationship between out of stocks and total settlement in Coca Cola Official Distributor at Betro-Surabaya](#)

Raka Prameswara, Stefanus Budy Widjaja Subali, Markus Hartono

Coca Cola is a company that produces one of the biggest Non Alcoholic Ready to Drink (NARTD) in its market, but The DIFOTAI (Delivery In Full On Time and Accurate Invoice) in Coca Cola Official Distributor (COOD) at Betro is under the standard which is 95%. As the out of stocks is the first internal...

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[The concept of knowledge management in the application of migrant workers protection using SECI model](#)

Rangga Sidik, Deden Abdul Wahab, Yeffry Handoko Putra, Leonardi P. Hasugian, Yusrila Y. Kerlooza

The purpose of this research is to create the implementation design concept for the government to give the protection of Indonesian migrant workers. The concept of knowledge management adapted from SECI Model mechanism gives a wide picture of how migrant workers should be. In this research, a qualitative...

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Companies in Indonesia in the vortex of global economic disruption

Ahmad Zafrullah Tayibnapi, Lucia E. Wuryaningsih, Radita Gora

The best alternative for companies in Indonesia to survive in the midst of global economic uncertainty is by transforming their business and human resources, given that changes in business concepts are highly driven and patterned by advances in information technology that are exponentially increasing...

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The impact of R&D, competition, and market share on productivity of Indonesian chemical firms

Dr. Suyanto, Yenny Sugiarti

This study examines the impact of research and development (R&D), competition, and market share on the productivity of Indonesian chemical firms. There were 568 firms under this study for the period of 13 years so that the total observation was 7,384. The estimation of the firm-level data is conducted...

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Investigation on the influence of green economy, social benefit, and economic benefit on business development and performance of sharia SME

Dr. Mahyarni, Astuti Meflinda

Sharia SME has a very important role in the economy and is one of the supporting factors in the development of the tourism sector. This study aims to examine and analyze the influence of green economy on business development and performance, the influence of social benefit on business development and...

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The eminence of the 4th industrial revolution: how it transformed management accountants

Siti Zaleha Abdul Rasid, Sarah Athirah Saruchi, Rina Salwani Mohd Tamin

The awakening of modern technologies in the era of this 4th Industrial Revolution (4IR) has tremendously affected the whole landscape around the globe including the business sector. To be aligned with the technological advancements, management accountants have to keep proactive and prepare for any unexpected...

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Management commitment to service quality and service recovery performance of customer service officer at PT. Bank Central Asia, Tbk Surabaya-Indonesia

Liem Siu Lan, Joseph Lodovicus Eko Nugroho

The purpose of this study is to determine the effect of Management Commitment to Service Quality (MCSQ) on service recovery performance in the bank, by mediating organizational commitment and job satisfaction. Recovery efforts for service failures in banks are a very important factor because a bank is...

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Effect of food quality, service quality, atmospherics, other customers and emotions on loyalty at De Soematra 1910 Restaurant Surabaya

Natasya Lienovia Kuandy, Juliani Dyah Trisnawati, Veny Megawati

This study aims to measure the variables of food quality, service quality, atmospherics, other customers, and positive & negative emotions on customer loyalty. An empirical study was conducted by distributing a questionnaire to 150 respondents who are De Soematra 1910 Restaurant Surabaya customers. The...

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The effect of gastronomy and destination attractiveness on satisfaction and behavior intention in traditional cuisines in Yogyakarta

Siti Rahayu

The study aims to provide an integrated model to explain the effect of gastronomy and destination attractiveness on tourist behavior. The survey was conducted in Yogyakarta with the target of domestic tourist respondents. Analysis of Structural Equation Modeling (SEM) was used to test the hypothesis...

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Effect of service quality on the satisfaction of low-cost carrier service users in Indonesia

Winni Handayani, Fitri Novika Widjaja, Veny Megawati

This study aims to reveal the effect of service quality on the satisfaction of Low-Cost Carrier (LCC) service users in Indonesia. The purpose of this study is to determine the effect of service quality through tangible features, flight schedules, service provided by ground staffs, service provided by...

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Digital disruption in print media: challenges of convergence and business models

Freddy Mutiara, Ambang Priyonggo

Disruption in information technology has caused newspapers experiencing a significant decline in revenue in terms of the number of customers and advertising. However, the efforts of print media companies in Indonesia to expand their customer base and revenue by expanding into online media platforms have...

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Trust, collaboration, and quality management in model of agro-tourism kampung Salak Bojonegoro

Noviaty Kresna Darmasetiawan, Joseph Lodovicus Eko Nugroho, Dessy Alphatonia Christy, Choirul Anam

Alteration strategy from competitive strategy to collaborative strategy is one tough challenge exclusively when it comes to business problems and enactment to similar business, including agribusiness. The research questions proposed in this research are: (1) Why do entrepreneurs who play a role in the...

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Succession role of indigenous and non-indigenous family business in Indonesia to achieve business sustainability

Sofi Hidayah

This study aims to conduct a deeper study of the succession stages that occur in the family business through the stage of pre-succession (introduction/initiation) and the stage of the succession process (integration and involvement in management) to see how the succession of family business is able to...

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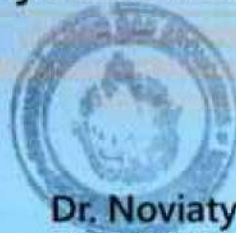
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L. B. Riadi

Universitas Pancasila, Jakarta, Indonesia

ABSTRACT: This study aims to determine the role of balanced scorecard as a moderation of the correlation between budget target clarity, internal control, and reporting systems on performance accountability of government agencies in the Ministry of Marine Affairs and Fisheries Republic of Indonesia using five variables, namely budget target clarity (X1); internal control (X2); reporting systems (X3); and performance accountability of government agency (Y) with balanced scorecard (X4) as the moderating variable.

The results of the study show that budget target clarity, internal controls, and reporting systems partially had a positive and significant effect on the performance accountability of government agency. However, the balanced scorecard as a moderating variable is not able to moderate the relationship between budget target clarity, internal control, and reporting systems with performance accountability of government agency.

Keywords: performance accountability, budget, internal control, reporting, balanced scorecard

1 INTRODUCTION

In regards to the application of Balanced Scorecard (BSC), there has been a phenomenon of performance management changes which has led to an assessment of the Government Agency Performance Accountability System by the Ministry of Administrative Reform and Bureaucratic Reform towards the Ministry of Marine Affairs and Fisheries with a better achievement. This phenomenon is also supported by the theory that BSC translates organizational vision and strategy into a comprehensive set of measures that provides a framework for measurement and strategic management systems, Kaplan and Norton (1996) and as stated by Ittner and Larcker (1998), (Harini, 2014) that performance measurement in public organizations can increase accountability and improve the decision-making process, so this study will empirically examine whether the application of BSC that ends in the reporting systems can act as a moderator, which ultimately influences the budget target clarity, internal control, and reporting systems

within the Ministry of Marine Affairs and Fisheries (Niven, 2006).

The objectives of this study are: (1) to prove and analyze whether budget target clarity has an effect on performance accountability of government agency; (2) to prove and analyze whether government internal control has an effect on performance accountability of government agency; (3) to prove and analyze whether the reporting system has an effect on performance accountability of government agency; (4) to prove and analyze whether the application of balanced scorecard is able to moderate the relationship between budget target clarity and performance accountability of government agency; (5) to prove and analyze whether the application of balanced scorecard is able to moderate the relationship between government internal control and performance accountability of government agency; (6) to prove and analyze whether the application of balanced scorecard is able to moderate the relationship between reporting systems and performance accountability of government agency.

2 RESEARCH METHODS

This research is categorized as empirical research using quantitative methods and multiple regression analysis. The object of this study was the Ministry of Marine Affairs and Fisheries.

The total population was approximately 260 officials/employees, using Purposive Sampling with the number of samples was 120 officials/employees that handle planning, budget management, internal control, reporting, and performance measurement.

This research used quantitative data through primary data sources. Data collection technique carried out by researchers was questionnaires.

3 RESULTS AND DISCUSSIONS

Respondents in this study were officials / staffs who work in the field of program and budgeting, monitoring and evaluation, activity and performance reporting, and the Government Internal Supervisory Apparatus (APIP), namely the Strategic Planning Compilation Team, Balanced Scorecard and IKU Compilation Team, Plan Compilation Team Work and Budget, Performance Measurement Team, LAKIP Compilation Team, Internal Control System Unit (SPIP), and Echelon III and IV Officials in the Program and Performance Report of the Ministry of Marine Affairs and Fisheries. The questionnaires were directly distributed to 120 officials/employees. Of all the questionnaires distributed, 116 questionnaires were returned and 4 were unreturned because the 4 respondents were out of the office, thus, the response rate was 96.7%.

The questionnaires distributed to respondents have been tabulated and seen in the assessment of indicators in the performance measurement of reporting systems variable with an average score of 4.22 or the highest value, while the indicator in risk assessment of internal control variable has an average score of 3.79 which is the lowest value.

Partial influence can be seen from the results of the t test, where the t count of each independent variable (budget target clarity, internal control, and reporting systems) is greater than the t table value at a significance level below 0.05 so that the decision H₀ is rejected and H₁ is accepted. This means that budget target clarity, internal control, and reporting systems had a positive and significant effect on performance accountability of government agency in

the Ministry of Marine Affairs and Fisheries (Bastian, 2007).

Through the residual test, it can be seen the moderating effect, which shows that the balanced scorecard variable cannot moderate the relationship between budget target clarity, internal control, and reporting system with performance accountability of government agency in the Ministry of Marine Affairs and Fisheries that can be seen from the significance level of p value above 0.05.

3.1 *Effect of Budget Target Clarity on performance accountability of government agency*

T test was used to test the effect of the variable of budget target clarity on performance accountability of government agency and the result shows the 5% significance level that indicates budget target clarity has a positive and significant effect on the performance accountability of government agencies. This result is contradictory to Herawaty's (2010) study, which shows budget target clarity variable did not affect performance accountability of government agency in the Regional Government of Jambi city. However, it is in line with the previous studies by Khairunyah, Yulia Efni (2018); Fitrawati, Abdul Kahar, Muh. Iqbal A (2017); Nurul Fathia (2017); Reyhan Hady Fauzan (2017); Ni Made Mega Cahyani, I Made Karya Utama (2015); M. Ali Zakiyudin, Suyanto (2015); Afillu Hidayatullah & Irine Herdjino (2014); Harini Susilowati (2014); Reni Yulianti (2014); Ummu Kaltsum, Abdul Rohman (2013); and Eko Setiawan (2013) that show budget target clarity has a positive and significant effect on Performance Accountability of Government Agency.

3.2 *Effect of government internal control on performance accountability of government agency*

Partially, internal control has a positive and significant effect on performance accountability of government agency in the Ministry of Marine Affairs and Fisheries. This is proven through the t test with a significance level of 5% which shows that the greater the involvement and concern of the leadership, and stakeholders in the preparation of internal controls, the higher the performance accountability of government agency in the Ministry of Marine Affairs and Fisheries.

These results are also in accordance with those stipulated in Government Regulation No. 60 of 2008

concerning the Government Internal Control System, Article 35 Paragraph 1 that states the leadership of government agencies must determine and review performance indicators and measurement, therefore, the role of the leadership of SAKIP agencies and controllers is very much needed in the process of performance accountability of government agency in the Ministry of Marine Affairs and Fisheries.

3.3 Effect of reporting systems on performance accountability of government agency

The effect of the variable of reporting systems on performance accountability of government agencies was tested using t test and the result shows reporting systems has a positive and significant effect on performance accountability of government agency. It indicates the relationship between reporting systems and performance accountability of government agencies variables is quite strong and significant.

This result is in line with the opinion of Reyhan Hady Fauzan (2017); Nurul Fathia (2017); Ni Made Mega Cahyani, I Made Karya Utama (2015); M. Ali Zakiyudin, Suyanto (2015); Dina Afrina (2015); Afilu Hidayattullah, Irine Herdjiono (2014); Reni Yulianti (2014); and Netty Herawaty (2011) which show that the reporting system has a positive and significant effect on performance accountability of government agency. However, this statement is in contradictory to Khairunsyah, Yulia Efni (2018) and Eko Setiawan (2013) who state that reporting systems have no effect on performance accountability of government agency (in Nurul Fatiah, 2017).

3.4 Effect of the balanced scorecard as a moderating variable

The balanced scorecard is not able to moderate the relationship between budget target clarity, internal control, and reporting systems with performance accountability of government agency. This is evidenced by the results of the residual test carried out in this study with a p value above 0.05 so that H₀ is accepted. Whereas when the t test for the balanced scorecard variable was carried out as an independent variable on performance accountability of government agency, the results also show no significant effect because of the tcount <ttable

(0.394 <1.982) and the significance value 0.694 > α 0.05.

This result is quite interesting because it is in accordance with the phenomenon that occurs in the Ministry of Marine Affairs and Fisheries in the past seven years concerning an increase in SAKIP values after using balanced scorecard-based performance management. In this research, the balanced scorecard variable itself was only used as a moderating variable and the result shows the balanced scorecard is not able to moderate and influence the independent variables on performance accountability of government agencies. Thereby, it signifies that budget target clarity, internal control, and reporting systems can stand alone without being influenced by the balanced scorecard performance management to make an increase in the value of performance accountability of government agencies in the Ministry of Marine Affairs and Fisheries.

4 CONCLUSION

Based on data analysis, hypothesis testing, and research discussion, the following conclusions can be drawn: (1) The first hypothesis (H1) was accepted and it can be concluded that budget target clarity had a significant effect on performance accountability of government agency; (2) the second hypothesis (H2) was accepted and it can be concluded that internal control had a significant effect on performance accountability of government agency; (3) the third hypothesis (H3) was accepted and it can be concluded that the reporting system had a significant effect on performance accountability of government agency; (4) the fourth hypothesis (H4) was rejected and it can be concluded that the application of the balanced scorecard is not able to moderate the influence between budget target clarity and performance accountability of government agency; (5) the fifth hypothesis (H5) was rejected and it can be concluded that the application of the balanced scorecard is not able to moderate the influence between internal control and performance accountability of government agencies; (6) the fourth hypothesis (H6) was rejected and it can be concluded that the application of the balanced scorecard is not able to moderate the influence between the reporting systems and performance accountability of government agency.

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