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# PROCEEDING

## The 13<sup>th</sup> Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIIGEMA) 2012

### “ASIA EMERGING ECONOMY TOWARD GLOBAL ECONOMIC INTEGRATION”

Organized by

Faculty of Economics  
Sriwijaya University

Palembang, October 18-20, 2012

Co Organizer:



UKM



IPB



UNSYIAH



UNPAD



UNIB



UMS



UNI



IITP YAI



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STIE YAI

## *Greetings from Dean of Faculty of Economics, Sriwijaya University*

Dear participants of the Miicema 13th - 2012 Conference,

On behalf of the Faculty of Economics, Sriwijaya University, we would like to welcome you to Palembang, Indonesia for the Miicema 13th Conference, 18th-20th October 2012.

We are excited organize our thirteenth Miicema conference in Palembang at Sriwijaya University. Sriwijaya University is States University in South Sumatera, has 10 faculties and 2 campuses. One is located at Bukit Besar in Palembang and another campus is located on 712 ha area of Indralaya, Ogan Ilir. This conference is really support us to be a “world class university”.

The conference bring together scholars and practitioners who interested to present theirs papers in area of economics, management and accounting. Participants found an excellent opportunity for presenting new research, exchanging information and discussing current issues. We believe that this conferences will improve further the development of knowledge in our fields. This opportunity could be used as a way to broadening their international networks.

We regret that we were unable to accept more paper than we have. In this conference, 163 papers were presented. In addition, based on the contribution of the paper to the field, the Miicema Committee has selected three papers for the best paper award.

Finally, I would like to thank our sponsors for their generous financial support and valuable collaboration. I would also thank all of the presenters, participant, board members, and keynote spreakers.

I hope you enjoy the conference and wish a pleasant and memorable stay in Palembang.

Best Regards,  
Dean of Economic Faculty,  
Sriwijaya University

Prof. Syamsurijal AK, Ph.D

## MESSAGE FROM CONFERENCE CHAIR

Welcome to The 13<sup>th</sup> Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIICEMA) 2012

The Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIICEMA) aims to stimulate interest in economics, management and accounting research and to encourage discussion on those related issues with special reference to ASEAN countries. The conference has been held for 13 times in this year. As time goes on, the number of MIICEMA members increase and it also tries to broaden the scope of collaboration to include academic matters amongst others.

The 13<sup>th</sup> MIICEMA 2012 is hosted by Faculty of Economics, Sriwijaya University in collaboration with UKM, IPB, UNPAD, UNSYIAH, UNIB, UMS, UNJ, UNILA, UPI (YAI) AND STIE (YAI). of MIICEMA and. The association aims to play supportive role in promoting Palembang as an international city.

MIICEMA has been successfully organizing annual conferences in collaboration with those higher learning institutions mentioned. The support from academicians, researchers and business practitioners is clearly evident from the increasing number of papers received by organizers this year. This year a total of more than 220 abstract and 163 full papers were received and most of them will be presented.

I would like to thank and congratulate the Rector of Sriwijaya University, Dean of Faculty of Economics for their support, Ministry of Finance of Republic of Indonesia for their support financially, South Sumatera Government, Palembang City Municipal and other sponsors i.e PT. BUKIT ASAM, PT. SEMEN BATURAJA, PT. PUSRI, BANK MANDIRI, BANK SUMSELBABEL, BANK BNI, MITRA ADIGUNA, AJB BUMIPUTERA, for their finance support. Last but not least I would like to thank to paper writers, participants and organizing committee for your support.

Isnurhadi, Ph.D  
Conference Chair  
October, 2012

## PANEL OF REVIEWERS

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Sriwijaya University

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La Trobe University

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University of Diponegoro

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Singapore Management Univ

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La Trobe University

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University of Andalas)

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Lim Kok Wing University

Dr. Zakaria Wahab  
Sriwijaya University

Nor Asiah Omar, Ph.D  
University Kebangsaan Malaysia

Martinus Rusli Sulistio, Ph.D  
PPM

Dr. Kitima Tamalee  
Rajabat University, Thailand



**Editors:**

- 1. Isnurhadi**
- 2. Zulkarnain Ishak**
- 3. Kitima Tamalee**
- 4. Hasni Yusrianti**

**THURSDAY, 18th OCTOBER 2012**

**TIME: 13.00-14.30**

Room 1				
Finance				
Moderator:				
MIICEMA UnSri-1	TESTING THE VALIDITY OF CAPITAL ASSET PRICING MODEL (CAPM) AND ARBITRAGE PRICING THEORY (APT) IN PREDICTING THE RETURN OF STOCKS IN AN EMERGING MARKET: Evidence from Indonesia Stock Exchange (IDX) 2008-2010.	Shintabelle Restiyanita M. & Zainul Kisman	STEKPI	Indonesia
MIICEMA UnSri-72	DIVERSIFICATION, PERFORMANCE, AND FIRM VALUE	nikmah, fitrawati ilyas; mike ayuningtiyas	Bengkulu University	Indonesia
MIICEMA UnSri-16	THE ROLE OF CASH WAQF IN PROVIDING CAPITAL FOR SUSTAINABLE DEVELOPMENT	Magda Ismail Abdel Mohsin	INCEIF	Malaysia
MIICEMA UnSri-18	THE EFFECT OF CHANGES IN WORLD OIL PRICES, FOREIGN STOCK INDEX AND FACTORS OF MONETARY TOWARD MOVEMENT JCI, PERIOD 2005-2011	Darmawan Achmad, Ishak Ramli	Tarumanagara University	Indonesia
MIICEMA UnSri-19	The Effect of Microfinance on Entrepreneurial Quality and Small Business Growth: A Conceptual Model	Syamsuriana Sidek, M. Mohd Rosli	Universiti Malaysia Kelantan	Malaysia
Room 2				
Accounting				
Moderator:				
MIICEMA UnSri-134	ANALYSIS OF SOCIAL RESPONSIBILITY DISCLOSURE IN ISLAMIC BANKS: FULL ISLAMIC BANKING SYSTEM AND DUAL BANKING SYSTEM	Widya Gustifaurina, Inten Meutia ; Emylia Yuniarti; Dewi Rina Komarawati	Sriwijaya University	Indonesia
MIICEMA UnSri-337	Role of Public Accounting Control in Public Sector Organizations in South Sumatera	Yulia Djahir, Sofendi	Sriwijaya University	Indonesia
MIICEMA UnSri-13	The Effect of Economic Value Added, Market Value Added and Corporate Social Responsibility Disclosure to the Stock Return in Companies Listed on Indonesia Stock Exchange	Kurnia Widya Oktarini, Mukhtaruddin, Aryanto	Universitas Sriwijaya	Indonesia

MIICEMA UnSri-339	BALANCED SCORECARD PERSPECTIVE PERFORMANCE ANALYSIS IN PUBLIC SERVICE ENTERPRISES OF GENERAL HOSPITALS IN PALEMBANG	Ika Sasti Ferina, Didik susteyo	Sriwijaya University	Indonesia
MIICEMA UnSri-353	INFLUENCE OF DISTRIBUTIVE JUSTICE AND PROSEDURAL JUSTICE PERCEPTION ON BUDGETARY SLACK: STUDY EXPERIMENT ON PARTICIPATORY BUDGETING CONTEXT	Deli Maria	Lampung University	Indonesia
<b>Room 3</b>				
<b>Finance</b>				
<b>Moderator:</b>				
MIICEMA UnSri-184	STOCK MARKET AND THE INSTABILITY OF ECONOMY	Hendri tanjung	Universitas Ibnu Khaldun Bogor	Indonesia
MIICEMA UnSri-189	Firm Performance in the Craft Industry: Mediating Role of Entrepreneur's Competencies	M. Mohd Rosli, Mohd Rafi Yaacob and Rosman Mahmood	Universiti Malaysia Kelantan, Universiti Teknologi Mara	Malaysia
MIICEMA UnSri-195	Valuing Banks	Dr Jagdish Joshipura	Som Lalit Institute Of Management	India
MIICEMA UnSri-200	'Validity' Issues in Qualitative Research in Social Sciences: View from Two Angles, Have a Better Look	Ashfaq Ahmad Khan	University of New England	Australia
MIICEMA UnSri-301	The Effect of Iran Oil Sanction on The European Stock Market	Hanieh Sharif, Ruzita Abd Rahim	UKM, Malaysia	Malaysia

<b>Room 4</b>				
<b>Economics</b>				
<b>Moderator:</b>				
MIICEMA UnSri-6	THE SINGLE CURRENCY PROPOSAL FOR ASEAN-5 COUNTRIES	Dimas Bagus Wiranata Kusuma and Muhammad Iqbal Fauzi	International Islamic University Malaysia	Malaysia
MIICEMA UnSri-60	DOES THE LOCAL ECONOMIC GOVERNANCE IN INDONESIA PERFORM AN IMPROVEMENT?	Haryo Kuncoro	State University of Jakarta	Indonesia
MIICEMA UnSri-137	MONEY DEMAND IN MALAYSIA: PRE- AND POST-CRISES ANALYSIS	Uma Devi Vadiveloo and Zarinah Yusof	University Malaya	Malaysia



MICEMA UnSri-145	ECONOMIC STUDY ON THE PARTICIPANTS HOUSEHOLD OF NON REVITALISATION RUBBER DEVELOPMENT PROGRAM IN TAPIN REGENCY OF SOUTH KALIMANTAN	Yusuf Azis, Nuri Dewi Yanti; Athaillah Mursyid	Faculty of Agriculture, University of Lambung Mangkurat	Indonesia
MICEMA UnSri-157	Survey The influences of establishing Academic centers in women's wealth	Sedighe hasani ahmadie, Rouhollah tavakolizadeh, Rouhollah cheraghpour	Islamic Azad University - Kahnooj Branch	Iran

Room 5				
Economics				
Moderator:				
MICEMA UnSri-318	Determinant of Profit Efficiency of Rice Farmers in Bengkulu	M. Mustopa R, dkk	Sriwijaya University, Indonesia	Indonesia
MICEMA UnSri-336	Performance and Reconstruction Strategy of Rice Granary in South Sumatera Indonesia	Dessy Adriani, Henny Malini	Sriwijaya University	Indonesia
MICEMA UnSri-328	Income Disparity in ASEAN 2000-2010	Sisca Octavia Sentosa, Taufiq Marwa, Azwardi	Sriwijaya University	Indonesia
MICEMA UnSri-330	Profit efficiency of rainfeed rice farming system in Bengkulu: stochastic profit frontier approach	evada dewata, M. Muhammad Mustofa Romdon, Hadi Jauhari	Politeknik Negeri Sriwijaya	Indonesia
MICEMA UnSri-331	The Role of Human Capital in the Rubber Smallholders Productivity in Kabupaten Banyuasin, South Sumatera	Muhammad Yusuf, Jamalludin Sulaiman	Politeknik Negeri Sriwijaya	Indonesia

Room 6				
Marketing				
Moderator:				
MICEMA UnSri-181	ANALYSIS OF CELLULAR PHONE PURCHASE DECISION: CASE STUDY FOR ESIA CELLULAR PHONE IN GUNADARMA UNIVERSITY	Desi Asrianty, Henny Medyawati	Gunadarma University	Indonesia
MICEMA UnSri-203	The Influence of Entrepreneurial Orientation and Market Orientation on Small Firm Business Performance (A Study in Food Processing Industry in South Kalimantan)	Marijati Sangen, Meiske Claudia	Lambung Mangkurat University	Indonesia

MIICEMA UnSri-95	Consumers Ethnocentrism Towards Globalization	Dewi Fadila	Politeknik Negeri Sriwijaya	Indonesia
MIICEMA UnSri-111	Effects of Customer Dissatisfaction in Social Online Networks	Richard Lackes, Erik Frank, Patrick Lübbecke	TU Dortmund	Germany
MIICEMA UnSri-307	The Impact of Brand Personality and Promotional Mix to Brand Equity of MUBA Regent Candidates 2011	Siska Marleni, Isnurhadi	Ramania College of Economics Sekayu, Indonesia	Indonesia

<b>Room 7</b>				
<b>Human Resource</b>				
<b>Moderator:</b>				
MIICEMA UnSri-14	Internet Job Search and Labor Market Outcomes	Hazrul Shahiri	University of Arizona	America
MIICEMA UnSri-36	Participatory Ergonomic: Mechanism to Improve Workers Productivity	Mohd Nasir Selamat	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-52	Role Models' Influence on Academic Career Choice	JAKARIA DASAN, MOHD NASIR SELAMAT	Universiti Malaysia Sabah	Malaysia
MIICEMA UnSri-306	People Risk and Human Capital Attributes : An Exploratory Study in Islamic Bank	Aisyah Abd Rahman, Ph.D, dkk	UKM, Malaysia	Malaysia
MIICEMA UnSri-117	PERFORMANCE ANALYSIS OF LECTURERS FACULTY ECONOMIC UNIVERSITY RIAU	jumiati sasmita	Riau University	Indonesia
MIICEMA UnSri-188	The Influence of Integrity, Competence, and Loyalty Leadership to the Trust of Subordinates in the Strategic Business Unit of PT Pusri Palembang	Elvia Zahara	Universitas Sriwijaya Palembang	Indonesia

<b>Room 8</b>				
<b>Accounting</b>				
<b>Moderator:</b>				
MIICEMA UnSri-4	Background of the Degree in Public Accounting	José G. Vargas.Hernández	University center for economic and Managerial sciences, University of Guadalajara	Mexico
MIICEMA UNSri-322	The Importance of Forensic Auditing to Combat Fraud in Indonesia	Lukluk Fuadah	Unsri, Indonesia	Indonesia
MIICEMA UnSri-23	GOODS AND SERVICES TAX (GST) COMPLIANCE COST AMONG SMALL AND MEDIUM ENTERPRISES	Mohd Rizal Palil,Rosiati Ramli,Ahmad Fariq Mustapha,Nurul Syuhada Abu Hassan	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-24	External auditor's reliance on the work of internal audit function, audit committee characteristics and audit report lag in Jordan	Noor Azizi Ismail, Faudziah Hanim Fadzil, Ghassan Saeed Bagulaidah	Univeristi Utara Malaysia	Malaysia
MIICEMA UnSri-33	FIRM LIFE CYCLE AND THE VALUE RELEVANCE ON INTANGIBLE ASSETS: THE CASE OF AUSTRALIAN FIRMS	Hartini Jaafar, Hazianti Abdul Halim	Universiti Pendidikan Sultan Idris	Malaysia

<b>Room 9</b>				
<b>Accounting</b>				
<b>Moderator:</b>				
MIICEMA UnSri-41	The Effect of Financial Ratios, Prior Audit Opinion, and Growth on the Auditors' Going Concern Opinion	Erly Sherlita, Elok Tika Puspita	Widyatama University	Indonesia
MIICEMA UnSri-42	The Impacts of Malaysian Code of Corporate Governance on the Quality of Reported Earnings of KLCI Components	Rizwana Md Yusof	UITM Shah Alam	Malaysia
MIICEMA UnSri-64	THE EFFECT OF CORPORATE GOVERNANCE ON INCOME STATEMENT DISCLOSURE COMPLIANCE IN THE STATE OWNED ENTERPRISES	Abdul Kharis	Muhammadiyah University of Surakarta	Indonesia
MIICEMA UnSri-344	Earnings Management, Underinvestment and Value Relevance of Accounting Information	Mohammad Sabri Jassan, Norman Mohd Saleh, Aulia Fuad Rahman, Zaleha Abdul Shukor	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-352	The Effect of Good Corporate Governance Disclosure and Earnings Management to the Information Asymmetry	Citra Jatiingrum	Lampung University	Indonesia

<b>Room 10</b>				
<b>Accounting</b>				
<b>Moderator:</b>				
MIICEMA UnSri-135	The Influence of The Quality of Board of The Council on Local Finance (APBD) with Good Governance as The Moderating Variables	Rosalina Pebrica Mayasari, Prof. Syamsurijal, Drs. Burhanuddin	Tridinanty University	Indonesia
MIICEMA UnSri-138	Auditor Choice of Indonesian Listed Firms: Do Ownership Concentration and Family Control Matter?	Salim Darmadi	Indonesian Capital Market and Financial Institut	Indonesia
MIICEMA UnSri-143	The Role of professional accounting association in direct companies to regard accounting standards.	Rouhollah tavakolizadeh, Maryam Mazaheri; Mahdi sharifi; mansour alemzadeh	Islamic Azad University	Iran
MIICEMA UnSri-159	THE FACTORS THAT EFFECT TO THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY IN MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE	Verawaty, Citra Indah Merina	Bina Darma University	Indonesia
MIICEMA UnSri- 204	WESTERN CULTURAL VALUES AND ITS IMPLICATIONS ON MANAGEMENT PRACTICES	A. M. INUN JARIYA	South Eastern University of Sri Lanka	Sri Lanka

**THURSDAY, 18th OCTOBER 2012**

**TIME: 15.00-16.30**

<b>Room 1</b>				
<b>Finance</b>				
<b>Moderator:</b>				
MIICEMA UnSri-26	Strength Measurement of Bid & Ask in Individual Stocks: Intra-Day Evidence from UMA in Indonesia	Deddy P. Koesrindartoto, Felisca Oriana Surjoko	Institut Teknologi Bandung	Indonesia
MIICEMA UnSri-31	The Influence of Cash Flow Changing and Profit Accounting to Stock Return in Manufacturing compaies listed on the Indonesia Stock Exchange	Debby Novianti, Mukhtaruddin, Rina Tjandrakirana	Sriwijaya University	Indonesia
MIICEMA UnSri-34	Finding Market Leaders among Institutional Investors: Case of Indonesia Government Bond Market	Isabelle Aranditha Gusdinar, Deddy P. Koesrindartoto	Institut Teknologi Bandung	Indonesia
MIICEMA Unsri-35	LOCALIZATION OF ZAKAT DISTRIBUTION, RELIGIOSITY, QUALITY OF LIFE AND ATTITUDE CHANGE (PERCEPTIONS OF ZAKAT RECIPIENTS IN MALAYSIA)	Hairunnizam Wahid, Radiah Abdul Kader (PdD), Sanep Ahmad (PhD)	National University of Malaysia	Malaysia

MIICEMA UnSri-38	Developing a Customers' Oriented Ar-Rahnu (Islamic Pawn Brokeing) Model for Cooperatives in Micro Financing in Malaysia- Providers' Perspectives	Mohd Rafi Yaacob, Ghazali Ahmad, Mohamed Dahlan Ibrahim	University of Malaysia Kelantan	Malaysia
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Room 2				
Finance				
Moderator:				
MIICEMA UnSri-89	THE COMPARATIVE OF PREDICTING BANKRUPTCY MODELS IN BANKING WHICH LISTED IN BURSA EFEK INDONESIA (BEI)	Meisita Sari, Tirta Ibat Rainbow; Rini Indriani	Bengkulu University	Indonesia
MIICEMA UnSri-90	MANAGEMENT CONTROL SYSTEM, COOPERATION AND THE PERFORMANCE OF PROFIT AND LOSS SHARING FINANCING	ATAINA HUDAYATI, SOFIAH MD AUZAIR	INDONESIAN ISLAMIC UNIVERSITY	Indonesia
MIICEMA UnSri-94	THE INFLUENCE OF COUPON BOND AND BOND MATURITY TO BOND YIELD IN INDONESIA STOCK EXCHANGE	Richard Andrew, Andi Wijaya	Tarumanagara University	Indonesia
MIICEMA UnSri-327	Corporate Demand For Islamic Insurance (Takaful) In Malaysia	Prof.Mohamad Abdul hamid	UKM	Malaysia
MIICEMA UnSri-124	FACTORS THAT INFLUENCE COMPANY DECISION MADE SHARE REPURCHASE	R. Ryan Wijaya Mulya, Eddy Suranta, Pratana Puspa Midiastuty	Bengkulu University	Indonesia

**THURSDAY, 18th OCTOBER 2012**

**TIME: 15.00-16.30**

Room 3				
Finance				
Moderator:				
MIICEMA UnSri-174	The Impact of Legal Origin Toward Shariah Governance	Ince Nopica, Prof. Abdul Ghafar Ismail	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-175	Risk Return Tradeoff For Jakarta Islamic Index: Does The Link Exist?	Farra Munna Harun	Universiti Kebangsaan Malaysia	Malaysia

MIICEMA UnSri-178	THE EFFECT OF INVESTMENT OPPORTUNITY SET (IOS) TO EARNINGS MANAGEMENT: REAL ACTIVITIES AND ACCRUAL MANIPULATION	Dewi Kusuma Wardani	Faculty of Economics, Universitas Sarjanawiyata Tamansiswa	Indonesia
MIICEMA UnSri-354	THE OPTIMALISATION OF PORTFOLIO OF BASE AND CHEMICAL INDUSTRY SECTOR COMPANIES WITH TRADE SERVICES AND INVESTMENT SECTOR COMPANIES REGISTERED IN BEI (A Study of Companies Registered in Bursa Efek Indonesia)	Winda Rika Lestari	Informatics & Business Institute Darmajaya	Indonesia
MIICEMA UnSri-67	EARNINGS MANAGEMENT PRACTICES ON COMPANIES IN THE SHARIAH INDEX (The comparative studies between STDAM and LTDAM in Indonesian stock exchange during 2004-2010 period)	Noer Sasongko, Happy Purbasari	Muhammadiyah University of Surakarta	Indonesia

Room 4				
Economics				
Moderator:				
MIICEMA UnSri-335	Indonesia Discourage Worker Performance in Agriculture-Rural and Industri-Urban Sector	Nurlina Tarmizi, DessyAdriani	Sriwijaya University	Indonesia
MIICEMA UnSri-162	Emissions, energy and economic growth in an environmental Kuznets curve: Pooled mean group estimations of developed, developing, and least-developed countries	Mohd Adib Ismail, Mawar Murni Yunus	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-166	The impact of globalization on the consumption pattern of households with a family case songket producers as a single parent mothers	Lisnini, Purwati, Neneng Miskiyah	Politeknik Negeri Sriwijaya	Indonesia
MIICEMA UnSri-172	THE PRODUCTION FACTORS PATTERN IN INCREASING PALEMBANG TRADITIONAL FOOD MANAGERS INCOME IN PALEMBANG	Esya Alhadi, Yusleli Herawati, Nirwan Rasyid	Politeknik Negeri Sriwijaya	Indonesia
MIICEMA UnSri-193	Economic Instability and Financial Crises in a Capitalist Financial System: Empirical Evidence from the UK	Dr Ashfaq Ahmad Khan, Mr. Waqar Ahmad	University of New England, Armidale, NSW 2351	Australia

MIICEMA UnSri-202	FOOD SECURITY AND POVERTY IN RURAL OF SOUTH SUMATERA, INDONESIA	Faharuddin, Prof. Dr. Ir. Andy Mulyana, M.Sc.	Sriwijaya University	Indonesia
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**THURSDAY, 18th OCTOBER 2012**  
**TIME: 15.00-16.30**

<b>Room 5</b>				
<b>Accounting</b>				
<b>Moderator:</b>				
MIICEMA UnSri-70	THE UTILIZATION OF INFORMATION TECHNOLOGY, THE USER SATISFACTION OF ACCOUNTING INFORMATION SYSTEM AND TASK COMPLEXITY: Study in Banking Industryat Bengkulu city	sriwidharmanely, darman usman; hery aprizal	Universitas Bengkulu	Indonesia
MIICEMA UnSri-77	BASIC MATH AND LANGUAGES SKILL UPON ACCOUNTING STUDENTS ACADEMIC ACHIEVEMENT IN UNIVERSITY BENGKULU	Lisa Martiah Nila Puspita, Muhammad Firmansyah	Bengkulu University	Indonesia
MIICEMA UnSri-78	Corporate Governance Quality, Performance and Firm Value : Evidence from Selected Corporate Governance Perception Index.	Triyono	Universitas Muhammadiyah Surakarta	Indonesia
MIICEMA UnSri-87	THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY TO FIRM VALUE WITH PROFITABILITY AND LEVERAGE AS A MODERATING VARIABLE	Febi Susanti, Fenny Marietza; Rini Indriani	Bengkulu University	Indonesia
MIICEMA UnSri-142	THE OF BUDGET QUALITY ON BUDGET CONTROL : KNOWLEDGE OF BUDGET AS MODERATING VARIABLE	Robinson	Bengkulu University	Indonesia

Room 6				
Accounting				
Moderator:				
MIICEMA UnSri-93	the value relevance of the alternative accounting performance measures: empirical study in Indonesia	Felicia Julita, Nikmah; Sriwidharmanely	Bengkulu University	Indonesia
MIICEMA UnSri-101	Ratio of Bank and Divestment PT Bank Mutiara, Tbk post-taken over by LPS	Marieska Lupikawaty Neneng Miskiyah, Elisa, Fetty Maretha	Politeknik Sriwijaya	Indonesia
MIICEMA UnSri-125	SHARE REPURCHASE DECISION: FREE CASH FLOW HYPOTHESIS OR SIGNALING THEORY	Endah Jati Purwanti, Eddy Suranta, Pratana Puspa Midiastuty	Bengkulu University	Indonesia
MIICEMA UnSri-131	THE INFLUENCE OF ORGANIZATIONAL COMMITMENT, DECENTRALIZATION, ORGANIZATIONAL CULTURE ON THE RELATIONSHIP BETWEEN BUDGETARY PARTICIPATION AND BUDGETARY SLACK	ismacoryanata	Bengkulu University	Indonesia

Room 7				
Accounting				
Moderator:				
MIICEMA UnSri-173	AUDIT COMMITTEE CHARACTERISTICS AND ENTERPRISE RISK MANAGEMENT OF INDONESIA PUBLIC LISTED BANKING COMPANIES	Husaini	Bengkulu University	Indonesia
MIICEMA UnSri-177	EARNINGS MANAGEMENT AND FIRM VALUE WITH INVESTMENT OPPORTUNITY SET (IOS) AS MODERATING VARIABLE: COMPARATIVE STUDY IN INDONESIA AND MALAYSIA	Dewi Kusuma Wardani, Sri Hermuningsih	Faculty of Economics, Universitas Sarjanawiyata Tamansiswa	Indonesia
MIICEMA UnSri-180	Board Structure and Earnings Quality: Malaysian Evidence	Redhwan Ahmed AL-Dhamari and Ku Nor Izah Bt Ku Ismail	uum university, malaysia	Malaysia
MIICEMA UnSri-182	Voluntary disclosure of intangibles in annual reports: An analysis of capital-raising companies in Malaysia	Hazianti Abdul Halim, Hartini Jaafar	Universiti Pendidikan Sultan Idris, 35900 Tanjung Malim, Perak	Malaysia
MIICEMA UnSri-185	AUDIT COMMITTEE AND TIMELINESS OF FINANCIAL REPORTING: Malaysian Public Listed Companies	Sharinah Puasa, Mohd Fairuz Md Salleh and Azlina Ahmad	Universiti Kebangsaan Malaysia	Malaysia



<b>Room 8</b>				
<b>Human Resource</b>				
<b>Moderator:</b>				
MIICEMA UnSri-303	Performance Appraisal for Civil Servant in Department of Public Works Cipta Karya of South Sumatera	Dr. Agustina Hanafi, Afriadi Cahyadi, SE, MM	Unsri, Indonesia	Indonesia
MIICEMA UnSri-194	EFFECTIVENESS OF TALENT MANAGEMENT STRATEGIES IN DEVELOPING EMPLOYEE POTENTIAL AND REDUCING TURNOVER INTENTION	FATIMAH PAWAN, NURITA JUHDI, RAMMILAH HANSARAM, SIMRANPREET KAUR AND NORIZAN MOHD KASSIM	Universiti Teknologi Malaysia	Malaysia
MIICEMA UnSri-324	Awareness and Socialisation of Consumer Rights among UKM Students	Doris Padmini Selvratnam, Tan Kok Jing, Norlaila Abu Bakar, Wook Endut, Rika Fatimah	UKM, Malaysia	Malaysia
MIICEMA UnSri-85	Market Potential Analysis Service of Forerunner Air Transport in Pagar Alam as Feeder Line National Air Transport in South Sumatra Province	Hanifati Intan	Politeknik Negeri Sriwijaya	Indonesia
MIICEMA UnSri-170	SOCIAL CAPITAL AS CORPORATE KNOWLEDGE	Felix Ferryanto Lukman, M.M.	Prasetya Mulya Business School	Indonesia

<b>Room 9</b>				
<b>Marketing</b>				
<b>Moderator:</b>				
MIICEMA UnSri-108	E-commerce adoption by Small Medium Enterprises and Firm Performance	Rita Rahayu, John Day	Huddersfield University	England
MIICEMA UnSri-110	The effects of Brand Status on Brand Attitude and Willingness to Pay a Price Premium on Generation Y in Indonesia	Arief Budiman	Lambung Mangkurat University (UNLAM)	Indonesia
MIICEMA UnSri-321	The Influence of Visual Merchandising on Impulse Buying	Efendi, Martin	Atmajaya Univerity	Indonesia
MIICEMA UnSri-320	Increasing Number of Tourists by Means of Building Tourist Values	Didin Syarifuddin	ARS International Institute of Tourism, Bandung, Indonesia	Indonesia
MIICEMA UnSri-348	SUCCESS FACTORS OF ACEHNESE ENTREPRENEURS IN MALAYSIA	Jullimursyida Ganto, Amru Usman	University of Malikussaleh	Indonesia

Room 10				
Marketing				
Moderator:				
MIICEMA UnSri-141	The Effect Of Ability Vendor on Consumer Trust in e-commerce (Study Business Retail Online)	Seprianti Eka Putri	university of bengkulu	Indonesia
MIICEMA UnSri-22	How Social Network Media Influences University's Brand Image	Bambang Sukma Wijaya, Dianingtyas M. Putri	Bakrie University	Indonesia
MIICEMA UnSri-342	Analysis of Market Potential Preference of By Product from Traditional Food Product to Enhance Competitiveness in Globalization	Yusleli Herawati, Dewi Fadila, Nirwan Rasyid	Sriwijaya University	Indonesia
MIICEMA UnSri-343	The Dimension of Bengkulu City's Development Using Tourism Satisfaction Approach	Muhartini Salim, Anggarwati	Bengkulu University	Indonesia
MIICEMA UnSri-349	SERVICE FAILURE AND SWITCHING BEHAVIOUR IN THE INDONESIAN SERVICE INDUSTRY	Lizar Alfansi, Roosemarina A. Rambe, Rahmatu Chairina	Bengkulu University	Indonesia
MIICEMA UnSri-350	SERVICE QUALITY, EMOTIONAL RESPONSES, AND CUSTOMER SATISFACTION IN FAST-FOOD RESTAURANTS IN INDONESIA	Fachri Eka Saputra Sugeng Susetyo Paulus Kananlua	Bengkulu University	Indonesia

**FRIDAY, 19th OCTOBER 2012**

**TIME: 8.30-10.00**

Room 1				
Finance				
Moderator:				
MIICEMA UnSri-15	Early Aftermarket mispricing of Initial Public Offering Across Market Condition: Malaysian Evidence	Cheedradevi Narayanasamy	UKM	Malaysia
MIICEMA UnSri-133	THE INFLUENCING OF RISK FACTORS, MANAGEMENT ENTRENCHMENT, AND CORPORATE GOVERNANCE QUALITY ON EQUITY RISK PREMIUM	Saiful, Ph.D	Bengkulu University	Indonesia
MIICEMA UnSri-146	Survey the usual & ethic ways to decrease eBanking fraud	kamal javanmard, Rouhollah tavakolizadeh; Maryam Mazaheri ; Ali Tavakolizadeh	Islamic Azad University, Kahnooj Branch.	Iran
MIICEMA UnSri-152	The Impact of Shari'ah Boards on Islamic Bank Performance	Majdi Anwar Quttainah	College of Business Administration, University of Kuwait	Kuwait
MIICEMA UnSri-155	Unobservable Effects and Firms' Capital Structure Determinants in Malaysia	Matemilola B.T, Bany Ariffin, A.N and Azman-Saini, W.N.W	University Putra Malaysia	Malaysia

<b>Room 2</b>				
<b>Finance</b>				
<b>Moderator:</b>				
MIICEMA UnSri-308	An Analysis of Factors Influencing Underpricing in Initial Public Offering at the Indonesian Stock Exchange year 2007-2010	Ridwan Nurazi, Y Hernitha	UKM, Malaysia	Malaysia
MIICEMA UnSri-310	The Effect of Public Ownership on Financial and Operation Performances and Sustainable Competitive Advantage Based on Accounting Reputation Measure in Indonesia's States Owned Enterprises	Dr. Haryadi, Dr. Tona Aurora Lubis	Jambi University	Indonesia
MIICEMA UnSri-313	The Opportunity of Sukuk al-intifa'a For Financing Infrastructure Projects in Indonesia	Izzuddin Abd Manaf, Hendro Wibowo	SEBI School of Islamic Economics, Indonesia	Malaysia
MIICEMA UnSri-316	Corporate Governance Mechanisms and Privatized Companies Performance in Jordan	Ahnaf Ali Al Smadi	UKM, Malaysia	Malaysia
MIICEMA UnSri-326	Investment, Capital Structure, Dividend Policy, and Firm Performances: Evidence Indonesia Listed Companies	Darmawati Muchtar	Univ.Malikusaleh/ UKM, Malaysia	Malaysia

<b>Room 3</b>				
<b>Finance</b>				
<b>Moderator:</b>				
MIICEMA UnSri-40	Global Financial Crisis, Islamic Stock Markets Integration: A Case Study of Selected Asian Countries	Zahoor Khan, Prof. Dr. Jamalludin Sulaiman	University Sains Malaysia	Malaysia
MIICEMA UnSri-43	Price Impact of Block Trades and Price Behavior Surrounding Block Trades in Indonesian Capital Market (Case Study : Stocks in LQ45)	Moh.Rickki Yantriolatu, Deddy P. Koesrindartoto	Institut Teknologi Bandung	Indonesia
MIICEMA UnSri-45	Financial literacy in Malaysia: A review and future research opportunities	Hawati Janor (PhD)	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-47	DETERMINANT OF CREDIT CRUNCH IN BANKING CREDIT LOAN (Case Study In Indonesia Banking 2005-2010)	Sulaeman Rahman Nidar, Noviana Puspita Sari	Padjadjaran University	Indonesia

MIICEMA UnSri-59	Does Large Price Change Have A Predictable Pattern? : Emperical Evidence LQ45 Stock Index	Yudy Putra Agung, Deddy Priatmodjo Koesrindartoto	School of Business and Management ITB	Indonesia
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<b>Room 4</b>				
<b>Finance</b>				
<b>Moderator:</b>				
MIICEMA UnSri-317	The Technical Analysis For Buying And Selling Decisions : A Case Study of Astra International (ASII) Stock	Iskandar Zulkarnain	UNIB	Indonesia
MIICEMA UnSri-338	Google Search Traffic And it's Influence on Bid/Ask Spread	Berto Usman, Paulus S Kananlua, Sugeng Susetyo	UNIB	Indonesia
MIICEMA UnSri-123	INDONESIA STOCK EXCHANGE'S ANOMALY: THE RAMADHAN EFFECT	Bregita Amatory, Eddy Suranta; Pratana Puspa Mdiastuty	Bengkulu University	Indonesia
MIICEMA UnSri-311	Ownership Structure And Bank Performance During Economic Crisis In Indonesia	Hamdi Agustin, SE, MM	University of Islam Riau, Universiti Utara Malaysia	Indonesia

<b>Room 5</b>				
<b>Marketing</b>				
<b>Moderator:</b>				
MIICEMA UnSri-80	Entrepreneurial Orientation and Business Success of Malay Entrepreneurs: Religiosity as Moderator	Mohamad Zulkifli Bin Abdul Rahim	Universiti Malaysia Kelantan	Malaysia
MIICEMA UnSri-10	ETHNOCENTRISM, ANIMOSITY AND COUNTRY OF ORIGIN IMAGE TOWARD INDONESIAN PRODUCT IN MALAYSIA	ISMI RAJANI, AZAH ABDUL AZIZ	Universiti Teknikal Malaysia Melaka	Malaysia
MIICEMA UnSri-20	CUSTOMER SATISFACTION AND THE PURCHASE DECISION IN THE FINANCIAL INDUSTRY: A CONCEPTUAL MODEL	Noormariana Mohd Din, M. Mohd Rosli	Universiti Malaysia Kelantan	Malaysia
MIICEMA UnSri-39	Entrepreneurial Characteristics Amongst Cooperatives in Malaysia – A Pilot Study (UPDATE: - Preliminary Evidence)	Ghazali Ahmad, Mohd Rafi Yaacob, Mohamed Dahlan Ibrahim	University of Malaysia Kelantan	Malaysia

MIICEMA UnSri-334	FRANCHISEE AS ENTREPRENEUR: A CHARACTERISTIC APPROACH	Mohd. Hizam Hanafiah	Universiti Kebangsaan Malaysia	Malaysia
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<b>Room 6</b>				
<b>Economics</b>				
<b>Moderator:</b>				
MIICEMA UnSri-5	Prospect of Iran Natural Gas Export Projects	hedayat omidvar	National Iranian Gas Company	Iran
MIICEMA UnSri-55	Fiscal Policy, External Shocks, and Macroeconomic Fluctuations: A SVAR Modeling of Indonesia	Putri Bintusy Syathi, Zulkefly Abdul Karim ; Dr Mohd Azlan Shah Bin Zaidi; Prof Madya Dr Noor Aini Khalifah	UKM and UNSYIAH	Malaysia, Indonesia
MIICEMA UnSri-7	BRIDGES ACROSS CRITICAL INTERNATIONAL SHIPPING WAYS: A STUDY OF THE PROPOSED STRAIT OF MALACCA BRIDGE	Mohd Hazmi bin Mohd Rusli	Universiti Sains Islam Malaysia	Malaysia
MIICEMA UnSri- 28	Revitalization Cooperative in the area of globalization	Karuniana Dianta A. Sebayang	State University of Jakarta	Indonesia
MIICEMA UnSri-32	MODELING THE SUCCESS FACTOR OF COOPERATIVE IN KELANTAN	RASMANI A.GHANI, M.MOHD ROSLI	Univeristi Malaysia Kelantan	Malaysia
MIICEMA UnSri-197	TRADE BARRIERS FCING BY MALAYSIAN FISHERIES SECTOR TO PENETRATE INTERNATIONAL MARKET	SITI MARIAM ALI, NOR HALAWAH AHMAD, ROS ANITA YAHYA	Universitas Teknologi MARA	Malaysia

Room 7				
Economics				
Moderator:				
MIICEMA UnSri-309	Analysis of Determinant Factor Influencing Cinnamon Export and Prices in Indonesia	Sutarmo Iskandar, Evada Dewata, dkk		Indonesia
MIICEMA UnSri-312	The Impact of Human Capital on Economic Growth - The Case of Selected Arab Countries	Atif Awad, dkk	National University of Malaysia	Malaysia
MIICEMA UnSri-314	Proposing Women Economic Empowerment Model to Contribute in Emerging "From Local to Global" Economy	Sari Lestari Zainal Ridho, SE, M.Ec	Politeknik Negeri Sriwijaya, Indonesia	Indonesia
MIICEMA UnSri-315	Analysis Effect of Price and Non Price Determinants Toward Procurement of Rice From Regional Rice Production by Badan Urusan Logistik Divisi Regional of South Sumatera	Idham Alamsyah	Faculty of Agriculture, UNSRI, Palembang	Indonesia
MIICEMA UnSri-332	Analysis Of Swamp Land Use Change Related To Factors That Affect Housing Growth	Reini Ilmiaty, RH.Sutanto B.Setiawan, FX Suryadi, ES.Nugraha	Universitas Sriwijaya	Indonesia

Room 8				
Accounting				
Moderator:				
MIICEMA UnSri-186	a quantitative measure to analyze shariah compliance	raleena thassim junkeer	international centre for education in islamic finance	Malaysia
MIICEMA UnSri-187	Convergence to IFRS and Timeliness of Financial Reporting : Investigating the Governance of Malaysian Audit Firms	Sharifah Milda Amirul, Dr. Mohd Fairuz Md. Salleh, En.Ismail Upawi	Universitas Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-190	The Role of Professional Accounting Association in Direct Companies to Regard Accounting standards	rouhollah tavakolizadeh, mansour alemzade, Mahdi sharifi, Maryam Mazaheri	Islamic Azad University	Iran

MIICEMA UnSri-191	THE REAL EARNINGS MANAGEMENT PRACTICES (The comparative studies between shariah index (JII) and conventional index (LQ-45) in Indonesian stock exchange during 2004-2010 period)*	Rina Trisnawati, Suhestiningsih	Economics Faculty, Magister Management Program, Muhammadiyah University of Surakarta	Indonesia
MIICEMA UnSri-196	EFFECT OF COMPETENCE, UNDERSTANDINGS SYSTEM ACCOUNTING AND UNDERSTANDING REGIONAL FINANCE MANAGEMENT OF THE FINANCIAL MANAGEMENT PERFORMANCE EMPLOYMENT UNITS THE REGION IN THE CITY BENGKULU	Lismawati, Rena Apriyani	Bengkulu University	Indonesia

Room 9				
Accounting				
Moderator:				
MIICEMA UnSri-201	THE EFFECT OF COMPETENCE, INDEPENDENCE, AND MOTIVATION ON THE QUALITY OF THE OPERATIONAL AUDIT, THIS IS PERFORMED BY THE INSPECTORATE INSTITUTION OF BENGKULU PROVINCE TO CONTROL REGION FINANCIAL	Elvira Hertika, Fachruzzaman; Hega Alde Purisyra	Bengkulu University	Indonesia
MIICEMA UnSri-153	The Availability of IFR (Internet Financial Reporting) through E-Government as Public Transparency, Participation, and Accountability Means In Indonesia	Verawaty	Bina Darma University	Indonesia
MIICEMA UnSri-302	The Earning Management Practice among Shariah Compliant Companies in Malaysia	Zuraidah Mohd Sanusi, dkk	Universiti Teknologi MARA, Malaysia	Malaysia
MIICEMA UnSri-319	The Effect of Application of Good Governance to Organizational Performance with Intervening Variable Consumer Trust	Sri Fadilah	Unisba, Indonesia	Indonesia
MIICEMA UnSri-323	The Effect of Budgetary Participation, Asymmetry Information, Budget Emphasis and Commitment Organization to Budgetary Slack at SKPD Governmental of Bengkulu City	Nila Aprila, Selvi Hidayani	Bengkulu University, Indonesia	Indonesia

<b>Room 10</b>				
<b>Finance</b>				
<b>Moderator:</b>				
MIICEMA UnSri-73	The Long Run Performance of IPOs and SEOs Listed on Bursa Malaysia	Zarina Mohd Zaki	Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri-83	Is the January effect alive in IPO market?	Chan Siew Llan	Graduate School of Business UKM	Malaysia
MIICEMA UnSri-84	STOCK MARKET OVERREACTION AND GENERAL ELECTION EFFECT IN MALAYSIA	Chong Sok Fong, Rafidah Othman	Graduate School of Business, UKM	Malaysia
MIICEMA UnSri-163	MARKET TIMING PERFORMANCE MEASURE – DOES THIS MATTER?	RAFIDAH OTHMAN	Graduate School Of Business, Universiti Kebangsaan Malaysia	Malaysia

**FRIDAY, 19th OCTOBER 2012**

**TIME: 10.30-12.00**

<b>Room 1</b>				
<b>Human Resource</b>				
<b>Moderator:</b>				
MIICEMA UnSri-88	TRANSFORMATIVE SERVICE TO IMPROVE WELL-BEING OF SOCIETY (1 MCA MEDICAL FOUNDATION)	Chong Sok Fong	Graduate School of Business, UKM	Malaysia
MIICEMA UnSri-304	Relationship Motives, Personality, and Organizational Citizenship Behavior in Academic Staffs in Indonesia	Dorothea Wahyu Ariani	Atmajaya University, Indonesia	Indonesia
MIICEMA UnSri-9	KNOWLEDGE SHARING INTENTION ON KNOWLEDGE WORKER: EXAMINING THE ROLE PSYCHOLOGY FORCE, ORGANIZATIONAL CLIMATE AND CHANNEL RICHNESS	Rahab, Devani Laksmi Indyastuti	Jenderal Soedirman University	Indonesia



MIICEMA UnSri- 341	Effect of Competence and Organizational Commitment to Customer Orientation of The Employees PT. Fertilizer Iskandar Muda Aceh	Agustina Hanafi, Likdanawati	Sriwijaya University	Indonesia
MIICEMA UnSri- 161	LECTURERS EFFECTIVENESS AND STUDENT PERFORMANCE IN TWO POLYTECHNICS IN PERAK MALAYSIA	Nek Kamal Yeop Yunus, Salomawati Ishak, & Ahmad Razman Dahari	Universiti Pendidikan Sultan Idris, Sultan Azlan Shah Polytechnics, Cator Avenue Primary School	Malaysia

Room 2				
Human Resource				
Moderator:				
MIICEMA UnSri- 148	RISK ASSESSMENT AND EFFECTIVE RISK MANAGEMENT: THE MEDIATING ROLE OF ORGANIZATIONAL CULTURE SUPPORT	Irzan Bin Ismail, Nik Mutasim Nik Ab Rahman, Mohamad Abdul MBA Hamid, Fazil Idris	Universiti Teknologi MARA, Universiti Kebangsaan Malaysia	Malaysia
MIICEMA UnSri- 340	An Evaluating of Business Performance through Supply Chain Management Implementation	Inda Sukati, Abu Bakar Hamid, Rohaizat Baharun	Universiti Teknologi Malaysia	Malaysia
MIICEMA UnSri- 351	THE IMPACT OF PERFORMANCE EVALUATION FORMALITY ON TRUST, WITH TENURE AND TASK UNCERTAINTY AS A CONTROL VARIABLE	Neny Desriani Pigo Nauli Anuar Sanusi	Lampung University	Indonesia
MIICEMA UnSri- 347	FACTORS AFFECTING PERFORMANCE OF TEACHERS OF MATHEMATICS IN IMPLEMENTING COMPETENCY-BASED CURRICULUM IN SENIOR HIGH SCHOOLS IN PALEMBANG.	Dr. Agustina Hanafi, MBA  Leonita Putri, SE,	Sriwijaya University	Indonesia

Room 3				
Accounting				
Moderator:				
MIICEMA UnSri-66	CORPORATE GOVERNANCE IN BANKING AND FINANCE INDUSTRY: THE ROLE OF SUPERVISORY BOARD	Zaitul	University of Bung Hatta	Indonesia

MIICEMA UnSri- 346	THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY COST TO ASSETS TURNOVER IN COMPANIES LISTED IN INDONESIA STOCK EXCHANGE	Hasni Yusrianti, SE, MAAC, Ak, Heri Chandra	Sriwijaya University	Indonesia
MIICEMA UnSri-333	Boro: The Mobility of Tegalombo Community, Seragen	Tjipto Subadi	Universitas Muhammadiyah Surakarta	Indonesia
MIICEMA UnSri-61	THE PRACTICE OF EARNINGS MANAGEMENT : SHORT TERM AND LONG TERM DISCRETIONARY ACCRUAL APPROACH MODEL (Empirical Studies in LQ - 45 During The period of 2004-2010)	Wiyadi, Lina Ayu Safitri	Muhammadiyah University of Surakarta	Indonesia
MIICEMA UnSri-65	Commissioner Board Diversity and Company Value in the Emerging Market	Desi Ilona, Dr. Shamharir Abidin and Nurwati Ashikkin Ahmad-Zaluki	Universiti Utara Malaysia	Indonesia
MIICEMA UnSri-128	ARBITRAGE PRICING THEORY MODEL TESTING ON SHARES IN INDONESIA BANKING SECTOR	Fida Muthia, Isnurhadi Banaluddin	Sriwijaya University	Indonesia

**NOTE:**

**ROOM 1-5:** PRESENTED IN MAGISTER MANAGEMENT BUILDING

**ROOM 6-10:** PRESENTED IN POSTGRADUATE (PASCA SARJANA) BUILDING ( behind Magister of Management)

## The Impact of Globalization on the Consumption Pattern of Households with a Family Case Songket Producers as a Single Parent Mothers

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### Abstract

The research was conducted to examine the consumption patterns of mothers of single parents in the village of craftsmen songket 30ilir which is the center of the city of Palembang songket industry. The population size is songket 94 craftsmen, from the number of samples was taken using a purposive sampling technique. The results showed that the consumption patterns of mothers of craftsmen more food consumption amounting to Rp606,653.223,- compared to non-food consumption, in which non-food consumption is an independent variable does not include non-food consumption will be decreased by Rp11.341.966,-. Food consumption will decline if education and increased investment, while non-food consumption will be reduced if women artisans to increase investment. Conclusion The results of this study of food consumption was higher than non-food consumption.

Keywords: consumption, single parents, songket, Sumsel.

### 1. Introduction

Family consumption is one of the family's economic activities to meet the various needs of goods and services. Of the commodity that is consumed, the family will have its own satisfaction and to believe that human life is always evolving needs in line with the demands of the times, not just to meet the biological needs alone, but also about other needs such as clothing needs, housing, education, health and other so on.

There is a correlation between income and consumption, which, according to Keynes (Sukirno, 2000: 339-340), consists of three things. First, he argued that consumption is a positive function of income, the higher income tend to consume more and more to do. Second, if income increases, the level of consumption will also increase but at a smaller amount of increased revenue. Third, although a person or family has no income, they still do the shopping consumer.

Broadly speaking, public consumption expenditure can be classified into two groups use (Dumairy, 1999: 119). First, spending on food that consists of spending on staple foods such as cereals, tubers, side dishes, food, beverages and tobacco or cigarettes. Second, non-food expenditure consists of housing, fuel, cost of education, health, clothing, durable goods, taxes, insurance premiums, and miscellaneous goods and services.

Consumption expenditure made setting each day either in the form of food and non food in a family is dominated by the role of a woman or a housewife.

The role of a woman who are married according to the Saadah in Sajogyo (1999). can be viewed from two sides: (1) the role of women as wives, homemakers, and (2) the role of women as breadwinners. Specifically the role of women as wives and homemakers closely related to work performed relating to women's household manager, including educating and raising children. The second role is as the breadwinner is the outpouring of work that women can make money (wages) in various activities.

The second relates to the role of breadwinner is a woman, the very heavy burden of a woman in this "mother" if a single parent in the family to meet the needs of everyday life. In general, the amount of consumption expenditure per person will vary depending on many factors. In addition to the income, family size and education levels also affect consumption expenditure.

One form of activity that can be done as a single parent mothers are working in the informal sector. One of the economic activity and are characteristic of Palembang Palembang songket is a craft. This work can be done at home so that a mother can run two functions simultaneously: (1) as a housewife, and (2) as the main breadwinner of the family. Kelurahan 30 Ilir Kecamatan Ilir Barat II Kota Palembang is a craft industry center, where most people become craftsmen songket. Every house in the village was used as a home industry, there are a businessman songket, and make various kinds of souvenirs. But not a few members of his family households only receive wages for weaving songket or create a variety of souvenirs. The second thing is what is mostly done by women and young women in the industrial area.

Based on the issues raised above, there are two issues that need to be reviewed are: (1) how the consumption patterns of households where the mother's role songket producers as well as the head of the family breadwinner (single parent) and (2) How does the income mothers as artisans songket, maternal education level, and number of family members against family consumption patterns.

## 2. Conceptual Framework

Framework of this research is how the variables influence of maternal income, maternal education, and number of family members for family consumption patterns (the mother as the head of the family as well as the support of family life / primary breadwinner).

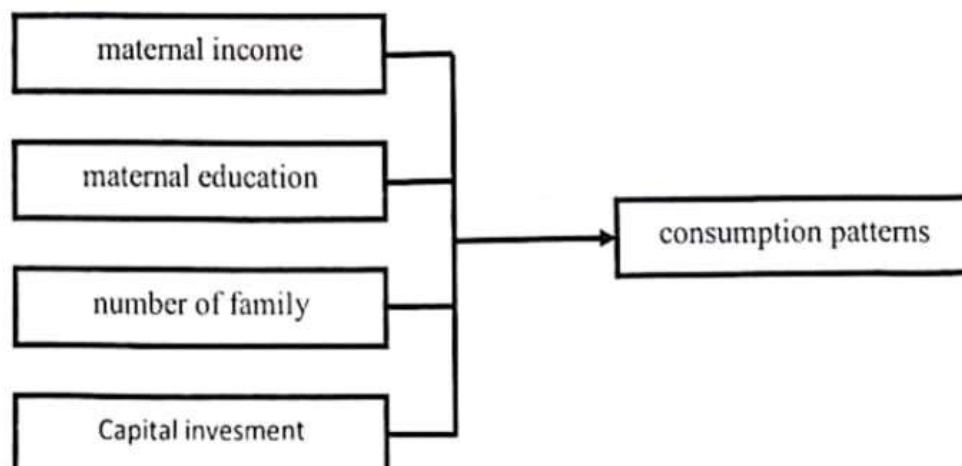


Figure 1: Conceptual Framework

Hypotheses to be tested or alleged to be proved, namely:

1. The higher the income level of capital expenditure for the proportion of non-food consumption greater than the consumption of food.
2. The higher the mother's educational level the proportion of expenditure on non-food consumption greater than the consumption of food.
3. The more the number of dependents, the greater the consumption expenditure for food and non food.
4. The greater the amount of income that is invested, the smaller the amount of expenditure for food and non food consumption.

## 2. Reader review

Economic influence is an important factor in explaining the probability that a woman engaged in economic activities (Elfindri, 2004: 41). Under normal conditions, the secondary role of women as workers is critical in the family economy as economic support. But if the woman is in a double role as the family heads of households as well as the main breadwinner then she will work to meet family needs both food and non food needs. Conditions like these make a lot more women working in non formal and not a few who work in the formal sector.

Consumption expenditure is part of a person's income is spent. According Dumairy (1999: 114), differences between communities that have been established and that have not been established between the developed and developing countries not only lies in the comparison of the relative size of the MPC and MPS, but also in the pattern of consumption itself.

Consumption patterns of individual and society depends on individual earnings and incomes. In the event of changes in income, and assuming a fixed price, then the income is consumed will be amended (Pindyck, 1999: 108). It can be shown by the curve of the consumption-income (income consumption curve), where the curve shows the maximum utility of a combination of goods with other goods at every level of income.

In the case of  $Y_1$  and  $Y_2$  are two items with price comparison  $X_1$  and  $X_2$  are determined by the slope of the budget line  $I_0$  and maximum utility is achieved at the point  $P$  by taking  $Y_1$  at  $Y_{10}$ . In the event of an increase in income will shift the  $I_0$  to  $I_1$  parallel to the right and the maximum utility is achieved at the point  $Q$ . With the shift of the budget line, the point of balance is also shifting.

Curve that connects the various points of the consumer balance is called the income consumption curve as shown in Figure 1.

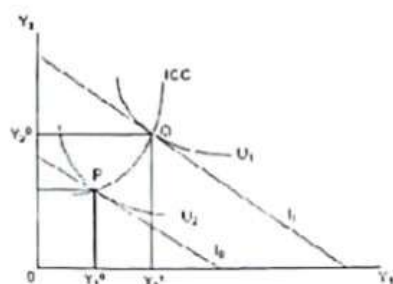


Figure 1 Income Consumption Curve

Source: Pindyck (1999: 107)

Consumption expenditure is also greatly influenced by the price. Salvatore (1992: 86) states that the price change will not only cause changes in the position of the budget line, but also will cause a change in the slope of the budget line. Price-consumption curve shows a combination of maximum utility of the goods with other goods, in this case food and non food items of every price.

Price changes reflect changes in income. Therefore, Engel (Nicholson, 1989: 134) connecting the balance amount of goods bought by consumers at various income levels. Engel expenditures for consumption goods distinguish between normal goods and inferior goods. for luxury goods, the curve shows an increase in spending is greater with increasing income (Figure 2 and Figure 3).

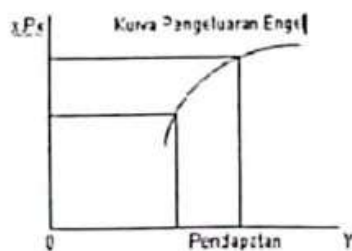


Figure 2: Expenditure Engel curve (X = normal goods)  
Sources: Nicholson (1989: 134)

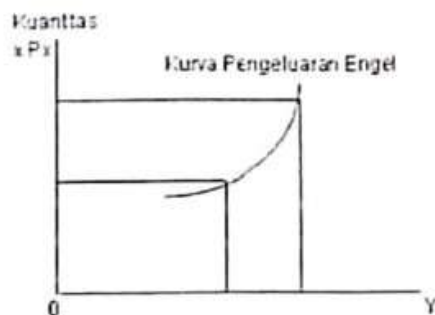


Figure 3: Expenditure Engel curve (X = luxury)  
Sources: Nicholson (1989: 134)

While for goods that are inferior Engel expenditure curve shows a negative direction. This means that the higher the income level of spending will decrease, which is shown in Figure 4.

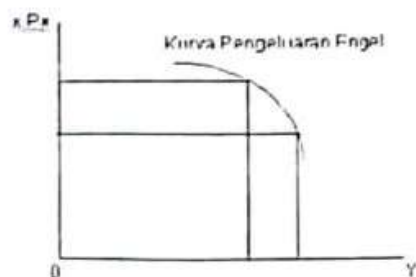


Figure 4: Expenditure Engel curve (X = inferior)  
Source: Pindyck (1999: 112)

The theories above show the effect of income (also influence the price) on the allocation of expenditure for food and non food. In addition to income, education and family size also affects the size of the expenditure. Study conducted by some researchers put the variable in question.

Several studies on household consumption patterns have been made among others by Sutarno (1990), Zulfanetti (2001), Akmal (2003), and Miskiyah (2006). The results of this research showed that these five factors that most influence on income family consumption patterns. Can be described in detail as follows.

Sutarno by taking research in underdeveloped villages Wonogiri, obtaining results that household consumption patterns are influenced by the level of household income, family size and age of family head. This is shown by the R<sup>2</sup> value of 0.876. While Zulfanetti who conducted the study with the object of oil palm farming families in the District of Jambi Province Sarolangun Bangko coefficient of determination to get the results of food consumption amounted to 0.730, and for non-food consumption is 0.707.

The same thing is expressed also by Akmal who conducted a study of families in the district of Makassar Tallo. The results showed that when family income is less than or equal to Rp 450.000/bulan, the allocation of expenditure on food by 30.27 per cent of total expenditure, while for a family income greater than Rp 450.000/bulan only amounted to 5.76 percent.

While doing research on the family Miskiyah underemployment in the case of teachers in the Elementary School Kecamatan Ilir Barat II Palembang. The results showed that for the case of underemployment in category I (ie working less than 35 hours per week) obtained the result (a) income respondents (teachers) and family income have a significant effect on food consumption expenditure, while for non-food consumption only income families that have a significant effect, (b) taking into account respondents' income, number of dependents was showed significant results against the consumption of food and non food. Conversely, when considering the number of dependents in family income affects only the non-food consumption, (c) education was not significantly influence the consumption of food and non food, either by considering the respondents' income and family income.

For the case of underemployment in category II (ie work more than or equal to 35 hours per week but earning less) obtained the results of (a) using income respondents were all independent variables had no significant both for food and non food consumption (b) when using the family income was significantly affected, this suggests that when family income rose 1 percent of the food consumption will increase by 13.5 percent; (c) for non-food consumption, all independent variables are not affected significantly.

Overall, the results showed that the income of the most influential, as did the number of family members to the proportion of expenditure. However, it is very difficult for households to convert to a lower consumption patterns, although there is a change (decrease) in revenue. Every household tend to maintain and even improve the consumption patterns that have been achieved. In an effort to record the value of investments made in a given year, which is classified as an investment (or capital formation or investment) includes spending / shopping the following:

1. Purchase various types of capital goods, namely machinery and other production equipment to set up various types of industries and companies.
2. Shopping for building homes, office buildings, factory buildings and other structures.

3. Value-stock items are not sold, raw materials and goods are still in the process of production by the end of the calculation of national income.

The sum of all three types of investment component is called the gross investment, ie it includes investments to increase production capacity in the economy and replace depreciated capital goods. If gross investment is reduced by the appreciation of the value of net investment will be obtained.

According to Joseph Schumpeter Allois autonomous investment is affected by the developments that occurred in the long run such as:

1. Investment profit rate is predicted to be obtained.
2. The rate of interest.
3. Forecasts of future economic circumstances.
4. Technological advances.
5. Level of national income and changes.

Profits derived by these companies.

### 3. Method

The research was conducted in Palembang with the object of research is in the songket producers Kelurahan 30 Ilir. The population in this study were all artisans in songket as many as 94 craftsmen Kelurahan 30 Ilir, Kecamatan Ilir Barat II, while the selected sample is all a mother's role as family patriarch and breadwinner. Based on the data obtained by distributing questionnaires by 28 respondents, or single parent status as the head of the family Sampling was done by using purposive sampling.

The data used are the primary data and secondary data collection techniques performed in this study is by distributing questionnaires to all the craftsmen songket songket as many as 94 craftsmen in the Kelurahan 30 Ilir Palembang.

Techniques of data analysis in this study will use qualitative and quantitative descriptive analysis (Kuncoro, 2003). To analyze the function of household consumption craftsmen songket with family cases as a single parent mother used Engel functions by entering the variables considered to affect the pattern of household consumption (dependent variable).

The magnitude of these parameters are estimated by using regression analysis by the method of least squares (OLS = Ordinary Least Square). To test the effect of its significance of each independent variable used t test (t-test) by comparing the t-value calculated by the t-table. To test the significance of the influence of all independent variables simultaneously used the F test (F-test).

### 4. Results and Discussion

The results of testing the validity of the analysis show that mother's income ( $x_1$ )  $x_1$  results obtained for  $r$  0.560, maternal education ( $x_2$ ) of 0.322, the number of family members ( $x_3$ ) of 0.668, and investment capital ( $x_4$ ) of 0.464. While the table is 0.2497  $r$ , said variable condition valid if the results  $r > r$  table. The results of the calculations show that  $r$  ( $x_1$ ,  $x_2$ ,  $x_3$  and  $x_4$ )  $> 0.2497$ , and thus valid variable declared valid and fit for use for the study of Household Consumption Pattern Craftsmen Craftsman Songket.

Next is to determine whether the variables used reliable or not, so it can be done by comparing the alpha obtained for each variable must be greater than  $r$  table. The results of calculations that  $r$  alpha for each free variabel Capital Income (0.314), mother of Education (0.537), number of family members 0(0.537), and Capital Investments (0.263) is greater than  $r$  table (0.2497), indicating that person's answers to questions are



consistent or stable over time. Thus, four variables to measure the consumption pattern of Craftsmen Songket otherwise reliable.

The results of regression analysis showed that the value of Adjusted R Square for food consumption patterns of 0.728, meaning that the food consumption patterns are influenced by the level of maternal income, maternal education, family size and maternal investment amounting to 72.8% of households. While that is influenced by factors other than the model of 27.2%. For non-food consumption patterns influence of independent variables on the dependent variable of 44.7% and the remaining 55.3% due to other factors outside the model. From the analysis showed that independent variables greater effect on food consumption patterns compared to non-food. Thus meaning mothers are more likely income artisans used to everyday basic needs.

ANOVA test results showed that the calculated F value of 19 111 for the pattern of food consumption and for non-food consumption patterns at 6.458 with a significance level of 0.000. Because the probability (0.000) is much smaller than 0.05, then the regression model can be used to predict the pattern of consumption for households single parent.

Regression results obtained for a constant value or Rp 606,653.223 606,653.223, - and thus the independent variables such as income when the mother (X1), maternal education (X2), the number of family members (X3), and maternal investment (X4) is assumed not to there is a pattern of food consumption housewife Rp 606,653.223, -. While non-food consumption patterns would be reduced by Rp 11341.96, -, this may be due to income earned on food alone is not sufficient. Although prices are relatively expensive songket but the wages earned are insufficient for their daily needs.

Based on the results of the study also show that when revenue rose Rp 1, - then the pattern of food consumption will increase by Rp 0.257 -, and non-food consumption patterns of Rp 0.173, -, but if education is improved it will reduce food consumption patterns of Rp 57.083,241 , - and non-food consumption patterns have increased by Rp 11.390,32, -. Whereas if the number of family members increases, the pattern of food consumption will increase by Rp 11.763,022, - and non-food consumption patterns of increased Rp 110.475,53, -. Further enhanced when investing Rp 1, - then the pattern of food consumption will decrease by Rp 0.03, - as well as non-food consumption patterns will be a decrease of Rp 0.03, -.

Food consumption patterns more spent on everyday needs such as purchase of rice, vegetables and spices (salt, flavors, turmeric, ginger, etc.). Non-food consumption patterns issued to buy fuel, pay the electricity and piped water. As demand continues to increase in the price of both food and non food, will increase the burden of living expenses they have to shoulder. Conditions forced them to try even harder, and the role of government will be required to existing policies that favor the low-income communities (eg, with a salary below the minimum standard).

## 5. Conclusion

This study concluded that the independent variable (maternal income, maternal education, family size, and investment) greater effect on food consumption patterns compared to non-food. More food expenditure is spent to buy rice, salt, and spices, while non-food use for the cost of electricity, fuel, and running water.

The role of the government is needed to figure out how to join efforts to improve the income housewife mother of an industrial craftsman songket Palembang in Kelurahan Ilir 30 an effort to maintain the typical weaving South Sumatra. The

government should also think about the sustainability of the skills that are assets owned by local craftsmen, so as to change their fate let alone deal with the uncertain economic situation at this time.

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