



Ministry of Research, Technology, and Higher Education
Faculty of Economics Universitas Andalas

Book of Abstracts



The 4th
International
Conference
on Business
and Economics

*“Business Growth and Sustainable Development Goals
in Emerging Market Economies”*



November 11th - 12th, 2019
Padang, West Sumatera - Indonesia

Foreword

Rector of Universitas Andalas

Assalamualaikum warahmatullahi wabarakatuh,

First of all, I would like to welcome you all to Andalas University Padang, West Sumatra, Indonesia. We are delighted to have you here to participate and attend the 4th International Conference on Business and Economics (ICBE) in 2019. Thank you for coming, many of you travel long distances serves to remind us how important this event.

This great event facilitates interaction among academics, researchers and policy makers in this region through plenary sessions, lectures and parallel paper presentations. I am delighted to know that the conference theme “Business Growth and Sustainable Development Goals in Emerging Market Economy” is in line with our university concern about sustainability. We hope that, some papers will inspire us to achieve our goal. Hopefully, everyone will benefit from this event through sharing paper and experiences.

I would like to thanks the Dean of Faculty of Economics and the Organizing Committee that have been working hard for the preparation of this international academic event. Lastly, let me thank also the conference scientific committee.

Finally, let me reiterate my warm welcome to all of you to the university and I wish you all a very successful conference. Thank you.

Rector
Prof. Dr. Tafdil Husni, SE, MBA

Foreword

Dean of Economics Faculty

Assalamualaikum warahmatullahi wabarakatuh,

Excellencies Keynote Speakers, and Participants of the 4th International Conference on Business and Economics (The 4th ICBE). On behalf of the Faculty of Economics, Universitas Andalas, we welcome you in Padang to participate in the 4th ICBE Conference.

Faculty of Economics, Universitas Andalas, consistently motivates its staffs to improve their research on current issues in economics, business and accounting. This aims to enhance their contribution in learning how the issues like information technology and sustainability affect all fields in economics. The 4th ICBE aims to make research collaborations and networks to take further research in business growth and sustainable development goals in emerging Economies. We really appreciate for the idea and practices shared by all keynote speakers. Please allow us to send an appreciation all participants who will present their research in this conference. We hope there will be our significant contribution for literature and applied business economics and business activities. Welcome to Padang. Please enjoy the natural beauty of Minangkabau land.

Finally, we would like to thank to all committees who have prepared the conference.

Thank you.

Dean
Dr. Harif Amali Rivai, SE, M.Si

Foreword

Conference Chair

Welcome all delegates to Padang, the beloved city.

It is an honour to welcome all of you here to the 4rd International Conference on Business and Economics (ICBE) 2019, held by Faculty of Economics, Andalas University. The theme of our four conference is “Business Growth and Sustainable Development Goals in Emerging Market Economy”.

We are very grateful to mention that we have received papers from all over the country and from abroad. Total papers to be presented are 104 papers, i.e. 29 are from economics, 37 from managements, and the other 38 are from accounting.

I would like to extend my sincere appreciation to the Steering and Organizing Committee for their untiring efforts in staging this extremely worthwhile event.

We hope that all participants enjoy the conference, building an academic collaboration and networking, and gain the other benefit out of it.

Regards

Dr. Fauzan Misra, SE, M.Sc , Ak, CA

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CONFERENCE ON BUSINESS AND ECONOMICS
(ICBE) 2019**

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17. Dr. Fajri Muharja, M.Si (Universitas Andalas)

Rundown

Times	Activities	PIC	Venue
08.00 - 09.00	Registration	OC, Students	
09.00 - 09.30	Opening Ceremoni: <ol style="list-style-type: none"> a. National Anthem b. Prayer c. Traditional Dance d. Forework from Chair of Conference e. Welcoming Remark from The Dean of Faculty of Economics f. Opening Speech from Rector of Universitas Andalas 	MC, OC, Dancer	Ballroom
09.30 - 09.45	Coffee Break	OC	Ballroom
09.45 – 10.30	Keynote Speech: Prof. Dr. Haim Hilman Bin Abdullah: <i>“The Role of Business Education in Digital Economy”</i>	MC, OC	Ballroom
10.30 – 12.30	Parallel Session: <ol style="list-style-type: none"> 1. Irfa Ampri, Ak., CA., MA., Ph.D.: <i>“The Impact of Bilateral And International Cooperation on Economic Growth in Emerging Market”</i> 2. Dian Lumban Toruan: <i>“The Utilization of</i> 	MC, OC	Ballroom

	<p><i>Technology to Develop Digital Economy”.</i></p> <p>3. Endrizal Ridwan, ME, Ph.D: <i>“Online Motorcycle Taxi and Home Economy”.</i></p>		
12.30 – 13.30	Lunch		Ballroom
13.30 – 15.30	Parallel Session 1 (5 rooms)	OC, Track Chair	Parallel room
15.30 – 17.30	Parallel Session 2 (5 room)	OC, Track Chair	Parallel room
17.40- 18.00	<p>Awarding dan Closing Ceremony</p> <ul style="list-style-type: none"> - Best Paper Award - Closing Speech: The Dean of Faculty of Economics 		Bollroom
18.00- 20.00	Dinner		Restaurant

Parallel Session 1, Room 1

Marketing Management		Track Chair: Dessy Kurnia Sari, Ph.D, M. Buss
No	Name	Title
1	Wan Khairy Wan Ibrahim, Mohd Rafi Yaacob.	Investigating the Effectiveness of Location Selection for the Construction of Swiftlet Bird House (SBH) Using Google Maps
2	Dessy Kurnia Sari*, Donard Games	A Study on Mobile Marketing in Food Products Targeting Children
3	AHMAD FADHIL IBRAHIM , YULIA HENDRI YENI	THE INFLUENCE OF INTERNAL MARKETING AND EMPLOYEE'S JOB SATISFACTION ON PERCEIVED ORGANIZATIONAL PERFORMANCE: CASE OF GOVERNMENT OWNED BANKING INDUSTRY IN PADANG CITY
4	Anggola Anisya & Syafrizal	THE EFFECT OF ELECTRONIC LIFESTYLE ON THE LOYALTY OF SMARTPHONE USERS IN PADANG
5	Berri Brilliant Albar	Repositioning Brands in Wahana Wisata Sawahlunto In Accordance with the Unesco World Heritage Site
6	Verinita, Yanti, Astri Jamal	MEASURING CONSUMER PREFERENCES AND CONSUMER VALUE IN SHARIA COMPLIANT HOTEL IN WEST SUMATRA
7	Irwan, Dessy Kurnia Sari*, Danny Hidayat	AN EVALUATION OF PERCEIVED ADVERTISING VALUE OF SMEs SOCIAL MEDIA ADVERTISING IN WEST SUMATERA
8	Sri Wahyuni, Mesra B, Akhyar Lubis, Indri Sulistianingsih	Packaging Design Technique of Salted Fish as an Effort to Increase the Income of the Bagan Deli Society
9	Bayu Tri Cahya, Etha Widyarani, Farida Rohmah, Umi Hanifah, Irma S. Lubis	THE URGENCY OF GOOGLE MAPS-BASED E-MARKETING ON THE BUSINESS SUSTAINABILITY OF MUSLIM ENTREPRENEURS (STUDY IN DEMAK REGENCY)
10	Ranny Fitriana Faisal, Ratni Prima Lita, Meuthia, Devi Yulia Rahmi, Debby Shintya Dewi, Ulfahmi	The Influence Factors of Buying Intention on Kubang Weaving H. Ridwan BY in Lima Puluh Kota Regency
11	Arina Rahmi ¹ Hanan Laras Sabrina ² Leli Sumarni ³	Social Media as a Tool for Branding Food Tourism

Parallel Session 1, Room 2

Financial Management & HRM		Track Chair: Donard Games, Ph.D, M.Buss
No	Presenter Name(s)	Article Title
1	Ratih Rachmasari	Attaining Business Sustainability by Building the Organization Health Index in Organization Behavior: Case Study in Indonesia Private Clinical Laboratory
2	Lulu Nurul Istanti	Working Capital of SMEs Kampoeng Batik Jetis Sidoarjo East Java
3	Fauji Sanusi, Agus David Ramdansyah	Measuring SMEs Awareness on Fintech Instruments in Banten
4	Yindrizal, Sri Suwitri, Nufransa Wira Sakti, Hartuti Purnaweni	INFLUENCE OF USE ACADEMIC INFORMATION SYSTEMS TOWARDS THE QUALITY OF ACADEMIC STUDENT SERVICE IN UNIVERSITAS ANDALAS PADANG
5	Fajri Adrianto	Young Investor Behaviour in Building Stock Portfolio
6	Hendra Lukito, Harif Amali Rivai, Rebi Fara Handika, Velia Meidilisa, Kartika Azana Put	WORK ENVIRONMENT AND ORGANIZATIONAL CULTURE ON PERFORMANCE WITH MOTIVATION AS MEDIATING VARIABLES IN ACADEMIC STAFF AT FACULTY OF ECONOMIC, ANDALAS UNIVERSITY
7	Budi EkoSoetjipto, Puji Handayati, Rosmiza Bidin, FredyDwi Prasetyo	THE EFFECTS OF ORGANIZATIONAL CULTURE AND INTERNAL BRANDING ON ORGANIZATIONAL COMMITMENTS IN HALAL INDUSTRY (A study on SMEs Based in East Java)
8	Nur Ellyyanawati ER	Penerapan Kepemilikan Sertifikasi Kompetensi dalam Seleksi Penerimaan Frontliners untuk mendapatkan tenaga kerja yang kompeten
9	Yuliharsi, Mona Ariestia	THE RELATIONS BETWEEN MONITORING AND EVALUATION BASED ON THE IMPLEMENTATION OF CLINICAL PERFORMANCE MANAGEMENT DEVELOPMENT SYSTEM (ICPMDs) WITH THE NURSING DOCUMENTATION IN THE INPATIENT ROOM IN PADANG CITY HOSPITALS
10	Maulidia amerannisa*, Tafdil Husni, Rida R ¹²³	Impact of Executive Compensation, Ownership, Independent Board, and Annual Meeting Frequency on Firm Performance: a study of listed banks in Indonesia

Parallel Session 1, Room 3

Public Sector Accountig and Taxation		Track Chair: Rita Rahayu, Ph.D
No	Presenter Name(s)	Article Title
1	Yuli Agustina	TAX AVOIDANCE PROPERTY AND REAL ESTATE OBSERVED FROM THE LEVERAGE AND PROFITABILITY
2	Ridhya Dwi Andriani, Dra.Husna Roza	THE ANALYSIS OF THE UNDERSTANDING AND AWARENESS LEVEL OF TAXPAYER TOWARD HOTEL TAX (BOARDING HOUSE CATEGORY)
3	Josiah Zentaluary Lanapu, Dahlia Sari	Transfer Pricing Practices at Multinational Companies in Indonesia and the Role of Audit Committee Quality
4	Suhairi, Fauzan Misra	Performance Planning: Some Problems and its Impact on Target Determination and Indicative Budget
5	Firdaus, Edi Herman, Ratih Ariyani	Analysis of the Use of School Operational Assistance Funds for High Schools in West Sumatra
6	Lely Indriaty, Gen Norman Thomas	The Effect of Exchange Rates, Profitability and the Bonus Mechanism in the Decision of Transfer Pricing at Consumption Goods Industry
7	Aji Ahmadi Sasmı	PROPOSED DEVELOPMENT OF THE PROGRAM AND BUDGET INFORMATION SYSTEM USING E-COMPONENTS IN THE DKI JAKARTA GOVERNMENT ASSET MANAGEMENT AGENCY
8	<i>B. Isyandi</i>	Analisis Belanja Langsung APBD Provinsi terhadap Pelayanan Dasar dalam Upaya Peningkatan Kualitas Sumber Daya Manusia di Provinsi Riau
9	Rahmat Kurniawan, Denny Yohana, Hermansyah, Fauzan Misra	Designing Taxation Information System: Integration Between Tax Invoice (e-Faktur) and Point of Sales Application

Parallel Session 1, Room 4

Financial Accounting, GCG		Track Chair: Dr.Asniati Bahari,MBA
No	Presenter Name(s)	Article Title
1	Trisetia Wijjayanti	Hedging Risk Management and Its Factors
2	Yolanda Wirawan, Niki Lukviarman	AUDIT COMMITTEE CHARACTERISTICS AND COMPANY PERFORMANCE: EVIDENCE FROM INDONESIA
3	Munawaroh, Imam Ghozali, Fuad	The Multinationality in High Competitive Market,Corporate Governance and Sustainability Performance
4	Gen Norman Thomas, Aryusmar	The Effect of Effective Tax Rates, Leverage, Litigation Costs, Company Size, Institutional Ownership, Public Ownership and the Effectiveness of Audit Committees in Accounting Conservatism at Public Companies LQ45
5	Elvira Luthan & Warnida	The Description Analysis of Social & Environmental Performance Through the Complexity of Corporate Sustainability Reports.
6	Annisaa Rahman Dian Yuni Anggreini	The Analysis Readability of Audit Report Findings of Supreme Audit Institution (BPK) of West Sumatra Regional Office
7	Indah Permata Suryani, SE.,M.Sc	How Firm and Industry Characteristics affect Capital Structure of Unlisted SMEs: UK Empirical Evidence
8	Neva Novianti, Siti Rahmi, Zaitul	Effect of Corporate Governance on Corporate Social Responsibility and Firm Values
9	Syahril Ali, Rayna Kartika	Transparency, Financial Management Accountability and Stakeholders' Trusts: An Empirical Study on Financial Statement in Indonesia's Private Universities
10	Rahmi Desriani	IT GOVERNANCE AND COMPANY PERFORMANCE

Parallel Session 1, Room 5

Economics		Track Chair: Dr.Fajri Muharja, M.Si
No	Presenter Name(s)	Article Title
1	Endang Lastinawati, Andy Mulyana, Imron Zahri, Sriati	Risk Analysis of Rice Price in Related to Ceiling Price of Rice Regulation in South Sumatra Province
2	Angelina Ika Rahutami, Murti Lestari	The Influence of Excise Tariff of Tobacco Products towards Cigarettes Industry in Indonesia: Elasticity Approach
3	Fery Andrianus, Asrinaldi	Do village funds increase community welfare? (objective and subjective approach)
4	Abdul KHALIQ	Is Income Inequality a Threat to Indonesian Democracy?
5	Bintang Rizky Abdullah Majo Saibah	COMPETITIVENESS AND TRADE LIBERALIZATION IN INDONESIA'S MANUFACTURING INDUSTRY
6	Ilfindri, delfia Tanjung Sari, Wirzon	women labour supply in west sumatra, a multi years analysis
7	Besti Novianda	The Effect of Credit Access to the Women's Working Hours in West Sumatera
8	Indah Maya Sari	Success Factors Of Women Entrepreneurs in West Sumatra
9	Hefrizal Handra, Neng Kamarni	The Demand For Micro, Small and Medium Enterprises (MSMEs)
10	Wahyuni Eloisa Marinda, SE, ME Amra Ausri, SE, M.Si	Gender Dimensions in Disaster Situation (Case Study: The Role of Women in Flood Prone Areas in Padang City)
11	Fashbir Noor Sidin	Market Condition: Satisfaction and Welfare

Parallel Session 2, Room 1

Strategy and Innovation		Track Chair: Fajri Adrianto Ph.D,M.Buss
No	Presenter Name(s)	Article Title
1	Juni Hartati, Yulia Windy Tanjung, Anugrah Sri Widiasyih	Strategy in Developing in of Salak Processing atUD Salacca through Business Model Canvas Approach
2	Meuthia, Chairunnisya, Ratni Prima Lita	Young Millennial vs Old Millennial: A Comparison Study of Push and Pull Travel Motivation of Indonesian Travelers
3	Mayang Larasati, Berri Brilliant Albar	Consumer Ethnocentrism on Repurchase Decision of Local Cosmetic Products
4	Laela Susdiani, Dian Rani Yolanda, Rysa Hariani Yocha Febriendi	<i>Analysis The influence of Inovation to Micro, Small and Medium Enterprise's Performance of Creative Industri In West Sumatra</i>
5	Toti Srimulytati, Yuhandri Yunus, Herry, Budiwirman	DIGITAL CATALOG DESIGN OF BATIK MINANG MOTIFS, WEB-BASED
6	Donard Games, Eka Candra Lina, Prima Fithri	What could be done to enhance SME Innovation Implementation in Nagari?
7	Dian Rani Yolanda, Laela Susdiani	INCREASING TOURIST VISIT TO WEST SUMATRA THROUGH ISLAMIC ATTRIBUTES, DESTINATION SECURITY GUARANTEE AND DESTINATION IMAGE
8	Agestayani, Devi Yulia Rahmi (Presenter), Annisa Firdausy Agusta	Information Technology Innovation as a Determinant Marketing Performance of Merchant Product in Payakumbuh City
9	Venny Darlis	Determinants of Digital Payment Usage on Nascent Entrepreneurs in West Sumatera Indonesia
10	Musbatiq Srivani, Lukman	THE ECONOMIC VALUATION OF THE MANDEH TOURISM AREA
11	Fajri muharja Rini Rahmahdian S Musbatiq Srivani	THE IMPLEMENTATION OF CASHLESS PAYMENT SYSTEM IN MODERN MARKET IN ORDER TO IMPROVE DIGITAL FINANCIAL LITERATION IN PADANG CITY

Parallel Session 2, Room 2

Innovation, Tourism, Islamic Economy		Track Chair: M. Fany Al Farisi, Ph.D,M.Fin
No	Presenter Name(s)	Article Title
1	Sari Lenggogeni	The Role of Emotions in Travel Plan Behaviour of Travellers with Health Problem
2	Mohamad Fany Alfarisi, Danny Hidayat	The Linkage between Education and Islamic Financial Literacy: A Quasi-Experimental Approach
3	Rika Desiyanti, Aza Azlina Md Kassim	Financial Literacy Among SMEs Owners in Sumatera, Indonesia: The Role of Parents Motivation and Experience
4	Mesra B, Sri Wahyuni, Dewi Nurmasari Pane	FOSTERING THE ENTREPRENEURSHIP FOR THE GROUP OF HOUSEWIVES IN KLAMBIR LIMA KEBUN VILLAGE
5	Shah Aburojak dan Maisaroh, SE., Msi	Kewirausahaan Sosial, Upaya Pebisnis Membantu Mengatasi Permasalahan Sosial Di Masyarakat (Studi Kasus : Praktek Kewirausahaan Sosial CV Agradaya Minggir Sleman Yogyakarta)
6	Donard Games, Agriqisthi	Organizational Preparedness of Earthquake and Resiliency after Ten Years of West Sumatra's Earthquake
7	Riyadi Aprayuda ¹ , Rida Rahim* ² , Tafdil Husni ³ , Rizki Fadhel Dwipananda ⁴	Zakat, Infaq, Shadaqoh (ZIS), Un-Employment, and Inflation For Proverty: Economic Growth as a moderating Variable
8	Winny Alna Marlina	SIX SIGMA IN RINA PAYAKUMBUH FOR MINIMIZING DEFECT OF CRISPY CHIP PRODUCTS
9	SOSMIARTI, M. NAZER	ANALYSIS OF NATURAL DISASTER ASSISTANCE ON COMMUNITY ECONOMIC RECOVERY (Earthquake Case Study)
10	Rayna Kartika, Yessy Andriani, Donard Games	What could be done to enhance University's Innovation Performance: The case of Universitas Andalas
11	Sri Maryati, Viona Rahmadhani, Nabila Basya	POTENTIAL AND CHALLENGES OF HALAL TOURISM DEVELOPMENT IN PADANG

Parallel Session 2, Room 3

Behavioral and Management Accounting		Track Chair: Dr.Elvira Luthan, M.Si
No	Presenter Name(s)	Article Title
1	Febryandhie Ananda, Doni Marlius	Indications Of <i>Machiavellianism</i> In Ethical Decision Of Senior Accountants
2	Riwayadi	The Influence of Financial Performance on Publishing the GRI Standard-Based Sustainability Report
3	Sri Dewi Edmawati	The Study of Implementation Traditional Management Accounting Techniques and Strategic Management Accounting Techniques for Operating Firm in West Sumatra
4	Fauzan Misra, Rahmat Kurniawan, Ihsani Mazelfi	Budget Ratcheting in Governmental Budgeting: An Empirical Investigation
5	Rita Rahayu, PhD	DETERMINANT FACTORS OF CUSTOMER'S INTENTION TO USE E-PAYMENT SYSTEM: EVIDENCE FROM INDONESIA
6	Yessy Andriani, Rayna Kartika, Donard Games	The Impact of Electronic Money on Money Demand and MSMEs : The Case of Padang Cashless Society
7	Suharyono	The Effect Of The Law Of Repetition On Student Performance
8	Fivi Anggraini, RestiYulistia Muslim, Arie FrinolaMinovia	The Importance of University's Intellectual Capital: A comparative study on the Perception of Lecturers of State and Private Universities in West Sumatra
9	Husna Roza, Suhernita	Audit Quality : Partner Level Analysis

Parallel Session 2, Room 4

Islamic Acctg, Auditing		Track Chair: Dr.Rahmat Febrianto M.Si, Ak
No	Presenter Name(s)	Article Title
1	Suci Toviny Nur	Evaluation and Recommendation for Implementing the Internal and External Assessment (Standard 1300: Quality Assurance and Improvement Program)(Case Study in PT X)
2	Bayu Tri Cahya, Nur Kholis, Muslim Marpaung	ISLAMIC SOCIAL REPORTING, SHARIA-BASED COMPANY VALUE AND COMPANY CHARACTERISTICS IN INDONESIA IN THE STRUCTURAL MODEL OF GENERALIZED STRUCTURED COMPONENT ANALYSIS (GeSCA)
3	Fitri Zulvina, Sukrisno Agoes	Internal Control Mechanism In Mitigating Fraud Risk (Case Study On Account Representative And Tax Auditor In X Primary Tax Office)
4	Dian Yuni Anggraeni, Rayna Kartika, Anisa Mursalina, Aksa Rahayulia	MUSLIM CEO AND ISLAMIC SOCIAL REPORTING DISCLOSURE: EVIDENCE FROM INDONESIA
5	Asniati Bahari, Amsal Djunid, Ilham Multama, Leli Sumarni, and Silvy Astari	ANALYSIS OF INFORMATION SYSTEM IMPLEMENTATION OF HIGHER LEARNING INSTITUTIONS IN WEST SUMATERA
6	Verni Juita, Firdaus, Tria Najla Purnama Hermanto, Hilma khairia	The Study of User's behavior in adopting Financial Technology (FINTECH) services in Indonesia : Perceived Risk and Benefit Model
7	Yurniwati and Vima Tista Putriana	Determinants of Zakat Payers' Preference of Zakat Distribution Channels
8	Riza Reni Yenti, Aza Azlina Md Kassim, Astri Yulia	The Effect of Familiarity and Reputation of Badan Amil Zakat Nasional (BAZNAS) and Lembaga Amil Zakat (LAZ) on Zakat Payers' Trust
9	Nini Syofriyeni, Denny Yohana and Rinaldi Munaf	Disclosure of Environmental Accounting, Environmental Performance, Corporate Values, Shareholder Value and Market Value of Manufacturing Companies in Indonesia
10	Vima Tista Putriana, Silvy Astari and Annisa Rahman	Assessing the Effectiveness of Zakat Community Development: the Case of Tanah Datar District
11	Hadi Rahadian and Adila Adisti	The Impact of Zakat toward Human Development Index and Income Inequality

Parallel Session 2, Room 5

Economics and Development		Track Chair: Endrizal Ridwan, Ph.D
No	Presenter Name(s)	Article Title
1	Hasdi Aimon, Zul Azhar, Hari Setia Putra	The Efficiency and Economic Profit of Gambir Product: Case of Gambir Farmers in Kecamatan IV Jurai West Sumatera Province
2	Hefrizal Handra, Fery Andrianus, Leli Sumarni	What is the impact of village funds on welfare and income inequality ? (the case of village resettlement and non-resettlement)
3	RINI RAHMAHDIANS, FAJRI MUHARJA, MUSBATIQ SRIVANI	MEASURE THE IMPACT OF TRADITIONAL MARKET REVITALIZATION TOWARDS ECONOMIC RESILIENCE OF TRADERS IN PADANG CITY
4	Amra Ausri, Wahyuni Eloisa Marinda	Revitalizing Traditional Villages Through Rural Tourism in the Context of Strengthening Community Economy in Nagari Balimbing, Tanah Datar District
5	Leli Sumarni, Laksmi Dewi, Asniati	Micro, Small and Medium Enterprises (MSMEs) and Economics Growth in Indonesia: A Panel Data Analysis
6	Hefrizal Handra, Fery Andrianus	What is the impact of village funds on welfare and income inequality (the case of village resettlement and non-resettlement)
7	Delfia Tanjung Sari	A literatur review on social capital in education
8	Yusrizal Yulius	the influence of female labour force : participation on human development index (HDI) in indonesia : a case of the :2012 - 2016 period
9	Bintang Rizky Abdullah Majo Saibah	PROGRAM KELUARGA HARAPAN (CONDITIONAL CASH TRANSFER PROGRAM) IN REDUCING POVERTY AND CHILD LABOR
10	Syaiful Anwar	Should Public Transportation be Free? Case Study: Trans(metro) Padang
11	Laksmi Dewi and Yessy Andriani	The Impact of Exchange Rate Uncertainty on Indonesia's Export in Currency War

No	Title & Author
ACCOUNTING	
1	Audit Committee Characteristics and Company Performance: Evidence from Indonesia Yolanda Wirawan, Niki Lukviarman
2	Hedging Risk Management and Its Factors Trisetia Wijjayanti
3	Tax Avoidance Property and Real Estate Observed from the Leverage and Profitability Yuli Agustina
4	Analisis Belanja Langsung APBD Provinsi terhadap Pelayanan Dasar Dalam Upaya Peningkatan Kualitas Sumber Daya Manusia di Provinsi Riau B. Isyandi
5	Indications of Machiavellianism in Ethical Decision of Senior Accountants Febryandhie Ananda, Doni Marlius
6	The Importance of University's Intellectual Capital: A Comparative Study on the Perception of Lecturers of State and Private Universities in West Sumatra Fivi Anggraini, Restiyulistia Muslim, Arie Frinolaminovia
7	The Multinationality in High Competitive Market, Corporate Governance and Sustainability Performance Munawaroh, Imam Ghozali, Fuad
8	Proposed Development of the Program and Budget Information System Using E-Components in the Dki Jakarta Government Asset Management Agency Aji Ahmadi Sasmu
9	Effect of Corporate Governance on Corporate Social Neva Novianti, Siti Rahmi, Zaitul

10	The Effect of Effective Tax Rates, Leverage, Litigation Costs, Company Size, Institutional Ownership, Public Ownership and the Effectiveness of Audit Committees in Accounting Conservatism at Public Companies LQ45 Gen Norman Thomas, Aryusmar
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ACCOUNTING

Audit Committee Characteristics and Company Performance: Evidence From Indonesia

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Abstract. This research aim at investigating the effect of audit committee characteristics on the company's performance. The sample consists of 119 non-financial companies listed on the Indonesia Stock Exchange (IDX) for the period of 2015-2017. Empirical analysis was carried out using panel regression fixed effect model. The result shows that audit committee size, audit committee independence, and audit committee experience have a significant-positive relationship with firm's performance, whereas gender diversity on audit committee has significant-negative association. There is no evidence about the effect of frequency of meetings of audit committee on the company's performance. The results contribute to the managers and boards of companies in making appropriate choices about audit committee characteristics and corporate governance tools. Furthermore, it might assist board of commissioners in structuring the effective audit committee by considering audit committee characteristics that could improve company performance and protect the shareholders' interests.

Keywords: Corporate governance, Audit Committee Characteristics, Company's Performance, Indonesia

Hedging Risk Management and Its Factors

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Abstract. Risk management theory provides several explanations regarding a company's use of derivatives as a means of hedging, in an attempt to reduce fluctuations in cash flows, profits, and firm value. The purpose of this study, therefore, is to identify some variables that are capable of encouraging companies in Indonesia to conduct hedging activities, which reduces financial risks. Data analysis employed logistic regression, with the dependent variable being a hedging decision, meanwhile the independent variables include firm size, opportunities for growth, leverage, and liquidity. Moreover, logistic regression showed only one of the four variables, which is the size of the firm, affected the probability of utilizing the derivative instruments in hedging activities, while growth opportunities, leverage, and liquidity have a significant negative effect.

Keywords: Hedging, Firm Size, Growth Opportunities, Leverage, Liquidity.

Tax Avoidance Property and Real Estate Observed from the Leverage and Profitability

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Abstract. This study was conducted quantitative ely using multiple linear regression analysis. The independent variables were leverage (X_1) and profitability (X_2), while the dependent variable was tax avoidance (Y). The population included 48 property and real estate companies listed on the IDX for the period 2011-2017 and the purposive sampling technique was used to select 20 companies. The data obtained were analyzed using descriptive statistical with frequency distribution percentage and multiple linear regression analysis. The result obtained showed that the company tax payment sampled was classified moderate while leverage and profitability were classified as low. Moreover, the hypothesis test result showed there was a significant negative effect of leverage on tax avoidance and a significant positive effect of profitability on tax avoidance.

Keywords: leverage, profitability, tax avoidance

Analisis Belanja Langsung APBD Provinsi terhadap Pelayanan Dasar dalam Upaya Peningkatan Kualitas Sumber Daya Manusia di Provinsi Riau

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Abstract. *Various studies show that fiscal policy instrument used by the local authorities in order to perform a public service, who poured in Budget income and Expenditure area (BUDGETS) can encourage economic growth, improve the welfare of society and continue to cultivate the development in various sectors. BUDGETS are planned each year with the approval of the regional people's representative Council (DPRD) basically indicate the sources of income of the area, how large the allocation of expenditures to implement programs/activities, as well as financing which appears if there is a surplus or a deficit. Regional sources of income surely still dependent upon the receipt of taxes and regional levies augmented with funds transfers from the Central Government. The results of this research to find a GRANT in Riau Province embraced the budget deficit that must be closed by financing sourced from the remaining More Calculation Aggaran (SiLPA). In addition, per capita income in the entire district and town in the province of Riau has decreased on average by 25 percent. The composition of the capacity expenditures on BUDGETS by 2015 in Riau Province is still dominated by Expenditure Clerks of 38.24% of the total allocation of the portion, it launched this cause reduced the flexibility of local governments in allocating funds on a budgets that can increase direct spending for basic services, while Riau Province obtaining fiscal capacity index value 1.1867 so capacity fiscal capacity fall into the category of highly.*

Keywords: Belanja Langsung, Kebijakan Fiskal dan Pelayanan Dasar.

Indications of *Machiavellianism* in Ethical Decision of Senior Accountants

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Abstract. This research is a continuation of previous research that found inconsistent results. The purpose of this research is to examine the *Machiavellianism* relationship with ethical decisions in profit management in Indonesia in two forms of manipulation, i.e. manipulation of operations and manipulation of accounting. The data collection method in this study used a total of 70 respondents. *Machiavellianism* not influence the ethical decision of profit management in the public accountant office in West Sumatera. This is because the customary system of ABS-SBK (Adat Basandi Syara' - Syara' Bersandi Kitabullah) in West Sumatera has an impact on the character of Senior Accountant, and there is a significant difference between manipulation of operations and manipulation of accounting.

Keywords: Senior Accountant, Machiavellian, Ethical Decision.

The Importance of University's Intellectual Capital: A Comparative Study on the Perceptions of Lecturers of Public and Private Universities in West Sumatra

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Abstract. This study was conducted to examine the lecturers' perceptions of the importance of intellectual capital at public and private universities in the province of West Sumatra, Indonesia. The sampled universities for the study comprised three public universities and six private universities, which were taken from the university rankings website www.4icu.org. The independent sample T-test was used to test the hypotheses. The findings proved that there were differences on the perception of lecturers concerning the importance of university's intellectual capital at public and private universities in West Sumatra. The public university lecturers gave a better perception on intellectual capital as compared to the private university lecturers. Concerning the individual elements of intellectual capital i.e. relational capital, they also showed different perceptions. Meanwhile, there is no difference perception between the lecturers at public and private universities concerning the human capital and structural capital. Generally, the findings suggested that private universities increase investment for managing their intellectual capital as it gains a fruitful performance for the university.

Keywords: Intellectual capital, human capital, structural capital and relational capital

The Multinationality in Highly Competitive Market, Corporate Governance and Sustainability Performance

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Abstract. This study explores the multinationality performance of companies in highly competitive market with their sustainability performance. The sampling technique chosen was purposive sampling to describe the penetration of foreign markets in the highly competitive markets, and so the data used was gathered from annual reports from the year 2012 to 2016 available through the Indonesia Stock Exchange (IDX), which focuses on the sector of Miscellaneous and Chemical Industries. Subsequently, multinationality was measured using **Herfindahl–Hirschman Index (HHI)** to explore the performance in the international market. The association between the multinationality and sustainability performance was explored through regression modelling. As a result, this study found that in a highly competitive market, multinationality did not have a significant effect on the sustainability performance positively. In addition, multinationality still showed insignificant when corporate governance was tested together with the sustainability performance. The quality of corporate governance mechanism was required to be implemented in every multinational company.

Keywords: Multinationality, Corporate Governance, Sustainability Performance.

Proposed Development of The Program and Budget Information System Using E-Components In The DKI Jakarta Government Asset Management Agency

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Abstract. This study aims to find out the program and budget accounting information system along with the application of e-Components in the DKI Jakarta Asset Management Agency. The research method used by the author is quantitative, and descriptive analysis, where the data obtained comes from 70 respondents and direct observations and interviews which are then analyzed by qualitative methods. The author observed the program and budget accounting information system using e-Components implemented by the DKI Jakarta government with the system limitations and the problems that occur in the implementation of the system.

The results of the study are expected to provide better system development and produce e-Component support system design to be active and efficient.

Keywords: Budgeting, Accounting Information System, e-Budgeting, e-Komponen, Budget and Program, DKI Jakarta

Effect of Corporate Governance on Corporate Social Responsibility and Firm Values

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Abstract. Corporate governance (CG) and corporate social responsibility (CSR) are no longer voluntary. However, it has become a mandatory for every company, especially in increasing the value of the company, although there are still many pros and cons. This study aims to investigate the effect of CG practices on CSR as well as the influence of CG and CSR on firm value. The object of this research is manufacturing companies (Basic Industry and Chemical and Miscellaneous Industry) which are listed on the Indonesia Stock Exchange in 2010-2018. Based on the process of sample selection (purposive sampling) 55 companies were obtained so there were 495 observations of research data. There are two research models tested in this study. First, it uses CG and CSR practices as independent variables and company value as the dependent variable. The second uses CG practice as an independent variable and CSR as the dependent variable. In the first model only CSR has a significant effect on the t-sig value of 0,000 (0,000 < 0.05). The second model shows that CG has no significant influence on CSR.

Keywords: corporate governance, corporate social responsibility and firm value

The Effect of Effective Tax Rates, Leverage, Litigation Costs, Company Size, Institutional Ownership, Public Ownership and the Effectiveness of Audit Committees in Accounting Conservatism at Public Companies LQ45

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Abstract. This study aims to analyze the effect of effective tax rates, leverage, litigation costs, company size, institutional ownership, public ownership and the effectiveness of audit committees in accounting conservatism at public companies LQ45. Data is taken from financial statements presented on the Indonesia Stock Exchange in 2013-2018. The sample was obtained by a sample of 24 companies with certain criteria from 45 LQ45 public companies. Panel data processing uses Eviews10 to obtain the fixed effect regression equation, t test (partial) and the sensitivity of the effect on public companies (individuals). The results revealed that accounting conservatism was significantly affected by litigation costs (-), company size (+), public ownership (+) and audit committee effectiveness. Accounting conservatism is not influenced by variables effective tax rate, leverage and institutional ownership. The highest positive sensitive effect was on BBNI and the lowest sensitive was on ADRO while the highest negative sensitive influence was on UNVR and the lowest sensitive was on PGAS. Therefore, this research can improve the quality of corporate financial reporting.

Keywords: Accounting Conservatism, Corporate Financial Reporting,
Public Company LQ45

Evaluation and Recommendation for Implementing the Internal and External Assessment (Standard 1300: Quality Assurance and Improvement Program) (Case Study in PT X)

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Abstract. Chief Executive Audit has a responsibility to ensure the activity of internal audit comply with the International Professional Practices Framework (IPPF) and Code of Ethics. Chief Executive Audit should develop and maintain the evaluation activities under *Quality Assurance* and Improvement Program. The objective of this study was to determine the internal and external assessment can fulfill the *quality* standard of internal audit department in accordance with the IIA Standard in PT X. This research used a descriptive comparative approach with the trend analysis research method from the study field. The result of this research shows that the implementing of internal and external assessment in PT X is used optimally as a *quality assurance* of Internal Audit Department under Standard 1300: *Quality Assurance* and Improvement Program. The internal and external assessment also used as evaluating tool to develop the competency of auditor internal for improvement program.

Keyword: Internal Audit, Internal Assessment, External Assessment, Quality Assurance

Islamic Social Reporting, Sharia-Based Company Value and Company Characteristics in Indonesia in the Structural Model of Generalized Structured Component Analysis (GeSCA)

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Abstract. Islamic Social Reporting (ISR) is social reporting that does not only involve the holistic expectations of the community regarding the role of the company in society but also in a spiritual perspective. This study aims to obtain empirical evidence about the effect of company characteristics that include company size, profitability, age and type of industry on Islamic Social Reporting and to determine the impact of ISR on firm value. To measure the level of Islamic Social Reporting, researchers use indexes that have been developed based on related rules and previous research. This study uses a purposive sampling method from companies listed in the Jakarta Islamic Index (JII) during 2015-2017. There are 51 companies that meet the criteria as research samples. Meanwhile, data analysis is done by Generalized Structured Component Analysis (GSCA). GSCA analysis is one of Structural Equation Modellings (SEM) based on components (Component Based SEM). The results of this study indicate that profitability has a positive effect on Islamic Social Reporting. However, company size, company age and industry type do not have a significant influence on Islamic Social Reporting. In addition, ISR is able to mediate the correlation of profitability against firm value.

Keywords: Islamic Social Reporting, Company Characteristics, Corporate Value

The Analysis of the Understanding and Awareness Level of Taxpayer toward Hotel Tax (Boarding House Category)

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Abstract. This research aims to analyze the level of taxpayer understanding of the socialization of taxation knowledge and the awareness of taxpayer as owner of boarding house toward hotel tax (especially boarding house) based on Regional Regulation No. 8 Year 2011 in Padang. This research is descriptive qualitative research that uses primary data. The data obtained by spreading the questioner and interview directly with taxpayer as owner of boarding house listed in The Regional Revenue Agency at Padang. The measurement is using Likert Scale to measure the understanding and awareness of taxpayer. The result of this study proved that the level of understanding of taxpayer is standard level that most of respondents understand about the boarding house tax and the level awareness is bad level that taxpayer less realize to importance paying the boarding house tax.

Keywords: Hotel Tax, Boarding House Tax, Understanding, Awareness of taxpayer.

The Effect of Exchange Rates, Profitability and the Bonus Mechanism in the Decision of Transfer Pricing at Consumption Goods Industry

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Abstract. This study aims to analyze the effect of exchange rates, profitability and the bonus mechanism in transfer pricing at consumption goods industry. Data is taken from financial statement presented on Indonesia Stock Exchange in 2014-2018. The sample was obtained a sample of 10 companies with purposive sampling method from 40 public companies. Panel data processing uses Eviews9 to obtain the fixed effect regression equation, t test (partially), F test (simultaneously) and the discussion of influence analysis. The result revealed that transfer pricing decision was significantly affected by profitability (-). The decision of transfer pricing was not influenced by exchange rate and bonus mechanism. F test states exchange rates, profitability and bonus mechanism simultaneously influenced significantly in the decision of transfer pricing. The highest and the lowest influence in changing of profitability was on HMSP and SKLT.

Keywords: Exchange Rate, Profitability, Bonus Mechanism, Transfer Pricing

Internal Control Mechanism in Mitigating Fraud Risk

(Case Study on Account Representative and Tax Auditor in X Primary Tax Office)

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Abstract. This study aims to identify the internal control mechanism at the X Primary Tax Office in mitigating fraud risk. The process of identifying internal control mechanisms is carried out using the concept of COSO Internal Control. The study was conducted at the position of Account Representative and Tax Auditor because these two positions have the potential for a greater risk of fraud compared to other positions at the X Primary Tax Office. The research method used the data obtained from reports at the X Primary Tax Office and interviews which are then analyzed using qualitative methods. From the data obtained, it is known that the X Primary Tax Office is still not optimal in carrying out internal control mechanisms. The results of the study are expected to enhance the development of internal control mechanisms so that fraud risk can be mitigated properly.

Keywords: Fraud, Internal Control, COSO Internal Control, Three Lines of Defence, Primary Tax Office

Transfer Pricing Practices at Multinational Companies in Indonesia and the Role of Audit Committee Quality

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Abstract. This research aimed at investigating whether differences between the tax rates applied in Indonesia and those applied in the home countries of related parties encourage transfer pricing practices at multinational companies in Indonesia. This research also examined the influence of audit committee quality on the execution of the transfer pricing scheme by the multinationals in Indonesia. This research was conducted on 53 IDX-listed multinational corporations for the period 2010–2017 by panel data methods. Audit committee quality was measured based on an index with three components: audit committee activity, audit committee size, and audit committee competency. The results showed some indications of the application of the transfer pricing scheme in the purchase transactions between the companies and their related parties. It was also revealed that audit committee quality undermined the transfer pricing scheme implementation in the purchase transactions with related parties.

Keywords: tax rate difference, transfer pricing, tax avoidance, related-party transaction, audit committee

The Effect of Law of Repetition on Students Performance

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Abstract. To prove that polytechnic graduates have qualified expertise in the field of accounting, then every student is required to follow the certification as a requirement of graduation. One of the competency units in the field of accounting that is regulated in the Indonesian National Competency Standards is to operate computer accounting applications. The purpose of this study was to find out the comparison of computer-based accounting certification passing grade level between before and after implementation of law of repetition. Participants who joined law of repetition activities amounted to 52 people. The results showed that the number of students who passed computer-based accounting certification after Participants who joined law of repetition activities amounted to 52 people was 24 people. These results increased 100% when compared before the implementation law of repetition. The independent sample t test showed a significance of 0%. The significance is smaller than p value of 5%, hence this means computer-based accounting certification pass rate after law of repetition has a significant difference when compared to computer-based accounting student certification graduation rate before law of repetition. The results of this study prove that law of repetition has an important role in helping prepare students in facing computer-based accounting certification test.

Keywords: computer, accounting, law, repetition, certification.

Muslim CEO And Islamic Social Reporting Disclosure: Evidence from Indonesia

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Abstract. Corporate social responsibility (CSR) has been attracting ever considerable attention from practice and academia, but the determinants of CSR remain unclear. The Islamic principles of vicegerency (khalifah) and brotherhood (ukhuwwah) is seen as closely connected to CSR, called Islamic Social Responsibility (ISR). Thus, this study aims to examine the presence of Muslim CEO on ISR disclosure. Using regression analysis, this empirical study covers a sample of firms which are listed in the Jakarta Islamic Index (JII) for the year 2016-2018. The result reveals that Muslim CEO has a positive and significant relationship with ISR disclosure. It suggests that the attribute of board (CEO) has an importance role to enhance ISR engagement among corporation, especially a religion background of CEO as Islam emphasises the relationship between Allah and man and Allah and the environment or the nature.

Keywords: CSR, ISR, stakeholder theory, religion, Muslim CEO, disclosure, corporate governance.

How Firm and Industry Characteristics Affect Capital Structure of Unlisted Smes: UK Empirical Evidence

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Abstract. This research aims to empirically examine how the firm and industry characteristics are influencing the capital structure of unlisted SMEs in the UK. This is the ideal topics to be discussed because SMEs play a vital role for the sustainability of economic growth in the country, especially in UK. The data has been collected from Financial Analysis Made Easy (FAME) database comprising financial information of public and private companies in UK and Ireland. OLS (ordinary least square) used to analyze 291,047 unlisted SMEs in the UK from 2008 to 2015. The results of this research shows that the firm characteristics such as size, asset structure and growth positively related to the capital structure of SMEs, while profitability shows the negative sign of relationship with the long term and short term debt as dependent variable. Overall, the results indicate that mostly the findings are followed Pecking Order Theory.

Keywords: Capital Structure , SMEs, Pecking Order Theory.

Analysis of Information System Implementation of Higher Learning Institutions in West Sumatera

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Abstract. The purposes of the study are to: (a) explore the characteristics of the implementation of the University's information system; (b) find out the Quality of Information Systems, Information Quality, Service Quality of University information systems; and (c) obtain information about Information Technology Governance Performance at Universities in West Sumatra. The variables tested included Implementation of Information Systems, Information System Quality, Information Quality, Service Quality, and IT Governance Performance. There are 519 respondents involved in this study. Data were collected by using questionnaire and analyzed using qualitative and quantitative descriptive analysis. The results showed that System Quality, Information Quality, Information System Contributions on Organization, Vendor Quality, Stakeholder Orientation, and The Application of Information Systems for Future Orientation are classified as good. The results of this study can be used to develop a high-quality information system that is supported by vendors to produce good quality information and improve IT Governance at universities.

Keywords: Institution of Higher Learnings; Information System Quality; Information Quality; Service Quality; and IT Governance Performance.

The Study of User's Behavior in Adopting Financial Technology (FINTECH) Services in Indonesia: Perceived Risk and Benefit Model

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Abstrak. This study aims to understand the reasons why the users want or reluctant to adopt Fintech services in Indonesia. In particular, it examines the positive factors (perceived benefits) and negative factors (perceived risks) that simultaneously affect user behaviors in adopting Fintech services. Furthermore, this research compares the impact of the perceived benefits and perceived risks between the users of different Fintech services. To attain those objectives, this study uses and tests the benefit-risk framework which integrates positive and negative factors associated with its adoption. Using printed and on-line structural questionnaires, this research survey around 450 respondents who have experienced to use Fintech services. The survey data is processed and analyzed using PLS Smart 2.0. It applies two-step method, namely the measurement model and structural model. This study found that the perceived benefits of using Fintech services outweigh its perceived risks. The results also suggest that convenience is the most beneficial factors determining the intention to use Fintech, while the legal risk is the most negative factors for the Fintech adoption intention.

Zakat Distribution Channels: Exploring Zakat Payers' Preferences

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Abstract. This research aims to explore determinants of zakat payers' preference in choosing zakat distribution channels. This research employs self-completion questionnaires to collect data and involves around 40 respondents in Padang. The result of this research help improve the existing conceptual framework developed based on the initial research undertaken in 2018. The findings of the research suggest that an important determinant to be included in the existing framework (i.e. accessibility of zakat institutions), besides zakat literacy, trust, and income level. Traditions should be considered more as a consequence of lacked of zakat literacy rather than determinant on its own. Moreover, the influence of zakat literacy and trust are actually moderated by income level. This research contributes to the development of literature on zakat in Indonesia by improving the existing conceptual framework for studying determinants of zakat payers' preference in Indonesia in choosing zakat distribution channels that can be tested in a larger population.

Keywords: Zakat, Zakat Payers' Preferences, Zakat Distribution, Determinants.

What Could Be Done to Enhance University's Innovation Performance: The Case of Universitas Andalas

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Abstract. While university has been widely expected as a source of innovation, there is little research that focuses on how to enhance university's innovation performance. This is unfortunate because universities in Indonesia need to find a strategic path to accelerate its innovation implementation. The objective of this paper is to investigate some strategies that lead to successful innovation implementation by analyzing the case of Universitas Andalas, West Sumatra, Indonesia. Most of the strategies are developed from innovation performance evaluation from Ministry of Education. It was identified that a holistic approach by distributing questionnaires to stakeholders such as researchers, students, and, more importantly, top management teams in the university. Actors in commercialization such as business incubator and science techno park are also important to be evaluated to obtain more insight about innovation performance. This paper uses a descriptive qualitative analysis method. The finding of this research is the actors are still need to improve the quality of innovation performance and are expected to fully express themselves especially in terms of assisting business startup and technology-based companies.

Disclosure of Environmental Accounting, Environmental Performance, Corporate Values, Shareholder Value and Market Value of Manufacturing Companies in Indonesia

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Abstract. This study aims to examine the relationship between environmental accounting disclosure, environmental performance, company value, shareholder value and market value of manufacturing companies in Indonesia. Today, financial statements are no longer the only information considered in investing. The urge to do eco-efficiency causes investors to demand additional disclosures to assess the state of the company. Some previous studies show the results that the disclosure of environmental accounting and environmental performance does not affect the company's financial performance. Therefore the researchers suspect that environmental disclosure and environmental performance affect the financial performance and market value of the company. By using 21 samples from manufacturing companies listed on the Indonesia Stock Exchange (IDX) that have followed PROPER (Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup) consistently in 5 years. The hypothesis will be tested using multiple regression analysis. This research is expected to provide an empirical evidence that shows the relationship between disclosure of environmental accounting, environmental performance,

company value, shareholder value and market value of manufacturing companies in Indonesia.

Keywords: Environmental accounting disclosures, environmental performance, corporate value, shareholder value and market value.

Determinant Factors of Customer's Intention to Use E-Payment System: Evidence From Indonesia

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Abstract. This study aims to investigate the determinant factors of customer's intention to use e-payment system. Six factors were identified based on previous study as the determinant factors, which are perceived usefulness, perceived ease of use, customer's perception toward e-payment, enjoyment, social influence and perceived securities. Data were gathered through online questionnaire and 381 respondents were participated in this study. Based on multiple regression analysis, it is found that perceived usefulness, customer's perception toward e-payment, enjoyment and social influence have a significance relationship with customer's intention to use e-payment system. While perceived ease of use and perceived security do not have a relationship with customer's intention.

Keywords: e-payment, customer's intention, determinant factors.

The Analysis Readability of The Audit Report Findings of Supreme Audit Institution (BPK) of West Sumatra Regional Office

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Abstract. This study aims to map the level of readability of the Audit Report Findings of Supreme Audit Institution (BPK) of West Sumatra Regional Office. This research was expanded by examining and analyzing the effect of readability of BPK's audit findings on the commitment to follow up the findings by auditee. Readability of the report is measured by several measures, i.e. Fog Index, Flesh Kincaid Readability Ease, Simple Measure of Gobbledygook Index (SMOG Index), Length and dimension of document. Commitment to follow up the findings is measured from various dimensions namely strategic plan, timeliness, reward and punishment, proper assignment of human resources, and information and communication. This research can be used by BPK as the basis for compiling report formulations and languages that are more easily understood by users. The BPK needs to consider this research findings, because this disclosure information will be used by users for decision making. Difficult information conveyed by the BPK will lead to the distorted decisions made by the report users, which may have an impact on delays in achieving the country's goals.

Keywords: Readability, Commitment, Audit Report Findings.

Audit Quality: Partner Level Analysis Benefit Model

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Abstract. Behavioural researches consistently suggest association between auditors' personal attributes and audit quality. By using partner level analysis this study seeks to examine the effect of partner's tenure and busyness on audit quality. Using samples of all public company in Indonesia for the period of 2012 to 2018, we predict significant influence of partners' tenure and busyness on audit quality. We measured audit quality by using three measurements (absolute discretionary accrual, income increasing discretionary accrual and book-tax difference).

We gathered data from several sources. Partner's name were hand collected financial statement of samples companies. Financial data were obtained from Osiris database and data regarding partner name and tenure. Data were processed using STATA software. Hypotheses testing is done by using Ordinary Least Square (OLS) with fixed effects. This research contributes to the audit quality literatures with partner as a unit of analysis in the context of Indonesia as a developing market.

Keywords: Audit Quality, Partner, Accrual, Book-tax difference

The Effect of Familiarity And Reputation of Badan Amil Zakat Nasional (BAZNAS) and Lembaga Amil Zakat (LAZ) on Zakat Payers' Trust

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Abstract. This study examines the low payment of zakat through BAZNAS and LAZ which is the official zakat institutions established by the government. The purpose of this study is to examine the effect of familiarity and reputation of BAZNAS and LAZ on zakat payers' trust. The study was conducted using a survey method. The data obtained was from 1,000 zakat payers that participated in the Mass Islamic Lecture (*Tabligh Akbar*) in six (6) cities in West Sumatra. Warp PLS 5.0 which is used for data analysis shows that the data meets the suitability of the model, the validity and the reliability test. The path coefficient indicates that familiarity increases trust by 9% while reputation increases trust by 71%. Overall findings are expected to serve as a basis for more effective governance policies and practices by BAZNAS and LAZ in maintaining and enhancing their reputation in order to gain the confidence of zakat payers towards the institutions.

Keywords: Audit Quality, Partner, Accrual, Book-tax difference.

Designing of Taxation Information System: Integration Between Tax Invoice Application (E-Faktur) and Point Of Sales Application

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Abstract. This study aims to build a support system as a means of taxable entrepreneurs reporting their value added tax into the E-Faktur system. This research focuses on the accounting information system software of Zahir Accounting, considering that Zahir Accounting is a popular accounting information system software in West Sumatra. The development of this support system uses the system development life cycle method, so that the development of the system is tailored to the conditions of the company. With this support system, it is expected to reduce operational costs and the efficiency of the company's operational business activities.

It Governance and Company Performance

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Abstract. This study aims to investigate the impact of IT governance on company performance, especially on banking companies. In this study, 20 banking companies have been chosen as samples based on purposive random sampling. Six indicators were used to measure company performance, which are Net Interest Margin (NIM), Return on Asset (ROA), Return on Equity (ROE), Capital Adequacy Ratio (CAR), Non-Performing Loan (NPL) and Loan to Deposit Ratio (LDR). Paired sample t-test was performed in order to see the differences on company performance before and after adoption of IT governance. Based on the test, it was found that among the six indicators, only NIM, LDR, ROA and ROE that significantly differed. In this regard, NIM and LDR tend to increase after the adoption of IT governance, while ROA and ROE tend to decrease after the adoption.

Keyword: IT Governance, Performance, Banking Company

Transparency, Financial Management Accountability and Stakeholders' Trusts: An Empirical Study on Financial Statement in Indonesia's Private Universities

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Abstract. The transparency and the accountability of financial management practices for the private universities in Indonesia are getting demanded by society. Therefore, private universities have to prepare and report the financial statements in accordance with the standards and regulation. This paper aims, firstly, to investigate the significance of transparency towards stakeholders' trusts. The transparency of private universities has been one of the indicators that the universities have applied good corporate governance. Secondly, this research also addresses the influence of financial management accountability towards stakeholders' trusts. The design of this research is a quantitative descriptive method by distributing questionnaires to the stakeholders of private universities. The data obtained will be analyzed by partial least square-structural equation modeling (PLS-SEM). Based on the hypotheses conducted, it is expected that the transparency and the accountability of financial management will influence the stakeholders' trusts, respectively.

Keywords: transparency, accountability, financial management practices, stakeholders' trusts.

Analysis of the Use of School Operational Assistance Funds for High Schools in West Sumatra

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Abstract. This study aims to evaluate the management of school operational assistance funds at Senior High Schools throughout West Sumatra. The research data comes from reports on the use of funds submitted to the West Sumatra Education Office. The analysis is done by measuring the effectiveness of the use of funds, the composition of the use of funds, comparing the effectiveness and composition in general and vocational high schools and looking at the relationship between effectiveness and composition with school accreditation ranking. The results of this study are expected to be the basis for formulating policies for the distribution of operational assistance funds to stakeholders in the future

Keywords: school operational assistance funds, effectiveness, composition, accreditation ranking

Assessing the Effectiveness of Zakat Community Development Program: Case Study of Baznas Tanah Datar District

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Abstract. This research aims to assess the effectiveness of Zakat Community Development (ZCD) program undertaken by the Local Zakat Board of Tanah Datar District. The program is intended to develop a breeding center of a superior goat so called 'Boerka'. 'Boerka' is a cross breeding between Boer goat originally comes from South Africa and local goat so called Kacang (i.e. Hainan goat). The establishment of the center is expected to contribute to the increase welfare of participants of the program. Moreover, the center was also planned to supply the needs of high quality goat breeds of the local market of Tanah Datar and neighboring districts. This study was designed as a case study research, taking an interpretive approach. The case site is Nagari Andaleh – Batipuh Sub District. The methods of data collection used in this study include: in-depth interviews with program participants, observations and documentary analysis. The data was collected at three stages: December 2018, January– March 2019 and September 2019. This study concluded that ZCD program undertaken by the local Zakat Board of Tanah Datar District, is indeed a promising program to reduce poverty. Participants of the program did show a high hope that the program can bring a better future for them and their family. However, the implementation of the program, is hampered by certain challenges that can influence the effectiveness of the program. The challenges includes lack of funding, unsustainable supports in terms of trainings and coaching, and weak monitoring and evaluation of the program. The lack of funding for instance has caused the program did not achieve the very reason of establishing the program and considerably long time needed by participants to achieve the point where they are turned into muzakki.

Keywords: Zakat Community Development, poverty reduction, Boerka goat, and effectiveness.

The Influence of Financial Performance on Publishing The GRI Standard based Sustainability Report

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Abstract. The aim of this research is to obtain the empirical evidence about the impact of financial performance measured by profitability, liquidity, and solvability on sustainability report publication. The research is a quantitative research using the secondary data obtained from annual report for period 2013 - 2017. The research subject is all manufacturing firms listed at Indonesian Stock Exchange. The population is the sustainability reports published by the manufacturing firms for period 2013 – 2017. Samples are determined using purposive sampling. Hypothesis testing is undertaken by using t-test and F-test. The research found that liquidity partially have significant influence on sustainability report publication while profitability and solvability partially have no significant influence on sustainability report publication. However, profitability, liquidity, and solvability simultaneously have significant influence on sustainability report publication. The sustainability report publication is influenced by profitability, liquidity, and solvability for 42,49% while the remaining of 57,51% is influenced by other factors.

Keyword: Sustainability report, GRI Standard, profitability, liquidity, solvability

Budget Ratcheting in Governmental Budgeting: An Empirical Investigation

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Abstract. Previous literature has documented various aspects of behavior in the budgeting process. Behavioral problems that are often discussed include budgetary slack and opportunistic behavior that occurs due to agency problems. However, there is little attention to behavioral problems in previous studies called ratcheting behavior. This study investigates such behavior in a governmental budgeting setting. Besides, this study extends by testing ratchet behavior when local government adopts a well-known budget control mechanism, called analysis on standardized expenditure. To accomplish this purpose, study participants role-played as the budget preparer on a government budgeting task. The experiment used a web-based instrument that involved 51 participants. Results showed that budget preparer engaged in a ratchet behavior when setting their budget. Furthermore, budget ratcheting did not happen when preparer using an analysis of standardized expenditure. However, this situation only remains for 1 year. In the next year, preparer engaged in a ratchet behavior, at a lower intention. These findings underscore the importance of analysis of standardized expenditure in a government budgeting process environment. As a practical contribution, these findings suggest that using and monitoring for the adoption of analysis on standardized expenditure should be maintained continuously.

Keywords: Budgeting, Budget Ratcheting, Control, Analysis of Standardized Expenditure.

Performance Planning: Some Problems and its Impact on Target Determination and Indicative Budget

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Abstract. The purpose of this research is to develop a mechanism and model of program performance target determination and indicative budget highest limit target. The research was conducted towards 9 cities/regencies in West Sumatera. Besides using questionnaires, this research was also conducted by having an interview with consultants who prepared Mid-Term Local Development Planning (MTLDP) and Local Government Development Planning Agency (LGDP) officers. The result of questionnaires indicates that program performance target determination and indicative budget highest limit have not yet employed a particular model. The number of respondents, 28,57% stated that determination was based on the LGDP policy, 7,14% was based on OPD's suggestion, 64,29% was based on the evaluation of OPD as suggested by LGDP. Based on an interview with consultants of MTLDP preparation and LGDP officers, mechanism and model of program performance target determination and the indicative budget highest limit target can be formulated by considering program performance and program expenditure realization of the past 5 years. The model is implemented by Excel application so that the simulation of the priority of program policy change can be fast analyzed.

Keywords: Performance Planning, MTLDP, Target Determination, Indicative Budget

The Study of Implementation Traditional Management Accounting Techniques and Strategic Management Accounting Techniques for Operating Firm in West Sumatra

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Abstract. The purpose of this research is to find the answer to how operating firms in West Sumatra use Traditional Management Accounting Techniques and Strategic Management Accounting Techniques. After studying the implementation of both techniques, this research examines the effect of both Management Accounting techniques for firm financial performance. International Federation of Accountants has stated that the evolution of Management Accounting running from first phase Cost Determination and Financial Control; second phase Information for Management Planning and Control; third phase Reduction of Resource Waste in Business Process, and forth phase Creation Value through the effective use of resources. Most research has found that firm adopts management accounting techniques by different phases. There was no research state on how operating firms in West Sumatra using these techniques. The categories of research are descriptive and empirical research. The research object is 104 operating firms in West Sumatra. Sampling techniques used cluster random sampling. Primary data were collected through hard and soft questionnaire by google form. Primary respondents were manager accounting department and secondary respondent middle manager in the finance department. The research variable Traditional Management Accounting Techniques (21 items) and Strategic Management Accounting Techniques (21 items); and firm financial performance can be measured by sales, operating profit, net profit, NPM, ROA. Instrument testing methods used validity test and reliability test. Data testing methods used classic assumption test and hypothesis test. The result has found that operating firm in West Sumatra has used Traditional Management Accounting Techniques for high-frequency level; and the other side, Strategic Management Accounting Techniques for medium

frequency level. The effect of implementation Traditional. Management Accounting Techniques on firm financial performance are negative significant. If the company used these techniques for the high-frequency level, then firm financial performance can be down. The effect of implementation Strategic Management Accounting Techniques on firm financial performance is positively significant. The high-frequency level by using these techniques can be raise firm financial performance. Research has stated that the operating firm in West Sumatra should be adopted Strategic Management Accounting Techniques for long term survival. The accounting manager should encourage firm management to implement these techniques fully.

Keywords: Traditional Management Accounting Techniques, Strategic Management Accounting Techniques, Firm Financial Performance.

Management

Investigating the Effectiveness of Location Selection for the Construction of Swiftlet Bird House (SBH) using Google Maps

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Abstract. This research discuss the best possible way of selecting locations to build the Swiftlet Bird House (SBH). The biggest challenge among the Swiftlet farming entrepreneurs is the selection of location with a large number of Swiftlets. It is common that Swiftlet farms entrepreneurs are prone to choose the insignificant location for the birdhouses as there is no systematic and organized process of selecting the location for the construction of Swiftlet microhabitat. Accordingly, this research identified an efficient way of location selection through mapping using the Google Maps (G) mapping method. This method was implemented in 18 different locations for the construction of SBH. It was found that almost all SBH built on the location that employed this method is successful. The research found that food source of Swiftlet is an essential factor in selecting the location. This finding proves that the construction of SBH requires a strategic location and owning just a piece of land does not guarantee success.

Keywords: Swiftlet Farming Entrepreneur, Location, Swiftlet Location, Google Maps Application

Working Capital of SMEs Kampoeng Batik Jetis Sidoarjo East Java

Lulu Nurul Istanti

Abstract. The purpose of this study was to examine the source and use of working capital. It was conducted using a qualitative descriptive method. The results therefore showed that the source of working capital at SMEs Kampoeng Batik Jetis Sidoarjo was mainly personal, such as family money, savings, and ploughing back profits. Funders and formal financial institutions such as banks did not play significant roles in financing SMEs financing due to the complexity of credit procedures and requirements. The use of working capital was limited to the purchase of raw materials and wage payment only.

Keywords: Working Capital, SMEs, Kampoeng Batik Jetis Sidoarjo

Financial Literacy among SMEs Owners in Sumatera, Indonesia: The Role of Parents' Motivation and Experience

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Abstract. Financial literacy is the ability of an individual to obtain financial information and take effective actions or decisions to manage any financial matters. The owners of SMEs should manage their financial business effectively to avoid financial problems. In 2013, the financial services authority (OJK) has conducted a financial survey and the result indicated that only 21.8% people understand about finance and in 2016, the percentage has increased for about 8% to 29.66%. Low level of financial literacy gives bad effect on financial decisions, including less saving, opting for more leverage and involved in unprofitable investments. This paper aims to analyze the influence of parents' motivation and parents' experience on financial literacy. Questionnaire survey has been distributed among SME owners in Sumatera, Indonesia. Based on a sample of 60 respondents, the result shows that parents' motivation do affect financial literacy. Nevertheless, financial experience by the parents have no effect on financial literacy.

Keywords: parents' motivation, parents' experience, financial literacy

Measuring SMEs Awareness on Fintech Instruments in Banten

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Abstract. The purpose of this study is to analyze awareness and perceptions of SMEs palm sugar in Lebak district, Banten province-Indonesia on Fintech model such as Peer-to-Peer lending and crowd funding in developing their business. By using survey method to 115 palm sugar SMEs in Lebak district who has implemented e-commerce. Descriptive analysis is applied by using Microsoft Office Excel data processing. Frequency distribution and central size are used for data analysis. The results shows that awareness level of the most respondents is still insufficient on Peer-to-Peer lending and crowd funding as alternative financing instruments. However, the majority of them have a positive perception of FinTech development. This is indicate that there are needs to increase awareness level of palm sugar SMEs by related parties such as the government.

Keywords: Awareness, Perception, FinTech, SME, Sugar Palm.

The Effects of Organizational Culture and Internal Branding on Organizational Commitments in Halal Industry

(A Study on SMEs based in East Java)

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Abstract. The purpose of this study is to analyze current organizational culture practices, internal branding that has been carried out and determines whether these practices affect organizational commitment in SMEs engaged in the halal industry. This research is a quantitative study. The population is SME companies in six cities in East Java, namely Malang, Probolinggo, Mojokerto, Sidoarjo, Kediri and Gresik and the total sample of 200 respondents. Small and medium enterprises which participate in this study are in the field of food and beverage, fruit chips, salted eggs, and textile. The findings show the significant effect of organizational culture on organizational commitment. Internal brands have no significant effect on organizational commitment. This is according to part-time employees, they are not bound by the vision, mission, and goals set by the organization (company). However, if the organizational culture is juxtaposed with an internal branding, it will affect the organizational commitment.

Keywords: organizational culture, internal branding, organizational commitment, SMEs.

Fostering the Entrepreneurship for the Group of Housewives in Klambir Lima Kebun Village

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Abstract. Community service aimed to help in solving problems faced by groups of housewives, namely by providing entrepreneurial training that they would use later in the business. The form of training was given in the form of training in strengthening the entrepreneurial spirit first and continued with entrepreneurship training by demonstrating the processing of local commodities, namely pumpkin into *wajik*, *dodol* and chips. The service activities carried out on the group of housewives showed that housewives already had skills in producing products made from pumpkins. The products consisted of *wajik*, *dodol*, and chips. It was hoped that the presence of these products would increase their income in the welfare of the family. Thanks to the Ministry of Research, Technology and Higher Education of the Republic of Indonesia for providing financial support through the 2019 budget year service program, the University of Pembangunan Panca Budi, the Group of Housewives in Klambir Lima Kebun Village as well as those involved in this community service activity.

Keywords: Housewife Group, Entrepreneurship

Packaging Design Technique of Salted Fish

as an Effort to Increase the Income of the Bagan Deli Society

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Abstract. The purpose of the Program Kemitraan Masyarakat Stimulus (PKMS) in Bagan Deli society is to be able to utilize technology in carry out business strategies. Good product packaging design will make salted fish products more durable and easier in deliver to other areas, these thing is a good impact on the wives of fishermen in increasing sales and income. Funded by the DPRM Kemenristek DIKTI, The main target of service is to implement the technique of packaging design for UKM Desi as one of the salted fish makers in Bagan Deli Village, which later will be an model for the wives of other salted fish makers.To actualizethis, were collaborated with the government, UKM Desi and salted fish makers that is the wives offishermen. The dedication was carried out for 6 months, beginning with observation and then implementing the program and monitoring to ensure the program ran continuously. This dedication resulted in a fresh salted fish packaging with Brand Design, and later a P-IRT and Halal clearence would be arranged. With P-IRT and Halal SaltedFish Label, optimistically can reach supermarkets and digital market.

Keywords: Salted Fish, Packaging Design, PKMS.

Exploring the Role of Market Analysis and Industry Involvement in Developing R&D Strategy. A Case Study of R&D Government Institution

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Abstract. R&D government institution has its capacity as a driver of the national innovation system. It is expected that the institution can contribute more in supporting science and technology-based industries which has an impact on economic development. Empirical data shows that currently, the contribution of government research institutions is still scarcely sufficient to support the industry. The research intended to investigate the role of market analysis in the development of R&D projects in order to have greater impacts for the industries and to reduce the gap between government R&D institutions and industries. The research also explored the current situation of the Indonesian R&D government institutions in the context of market analysis awareness in developing R&D projects. The findings provide an explanation of the problem that there are still a few outputs of R&D projects funded by the government adopted by domestic industries.

Keywords: R&D project, market analysis, industry involvement.

The Urgency of Google Maps based E-marketing on The Business Sustainability of Muslim Entrepreneurs (Study in Demak Regency)

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Abstract. The digital world is predicted to be a crucial point for all human activities, including business. Some indicators that can be used today include the increase of expenditure on digital advertising, and the growth of smartphone usage, which provides easy internet access. This article analyzes the impact of the emergence of new entrepreneurs who utilize the digital world as a form of electronic marketing (e-marketing). This research uses phenomenological approach in the context of qualitative research. The researchers serve as facilitators who contribute to the reality constructed by the subject of the research. The purpose of this article is to uncover the urgency of Google Maps implementation for sustainable business. The research findings proved that the implementation of e-marketing based on Google maps conducted by Muslim entrepreneurs gives a positive impact on the increase of income. The entrepreneurs deem that the role of technology (Google Maps-based e-marketing) in the industrial revolution 4.0 era facilitates and guarantees the business sustainability of Muslim entrepreneurs.

Keywords: E-Marketing, Google Maps, Business, Entrepreneurs

Kewirausahaan Sosial, Upaya Pebisnis Membantu Mengatasi Permasalahan Sosial di Masyarakat (Studi Kasus: Praktek Kewirausahaan Sosial CV Agradaya Minggu Sleman Yogyakarta)

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Abstrak. Tren kewirausahaan sosial juga terus meningkat dalam dekade terakhir. Hal ini ditandai dengan banyaknya wirausahawan muda yang bukan hanya sekadar mencari keuntungan, tapi juga sekaligus ikut menjawab permasalahan sosial yang ada di masyarakat. CV Agradaya Indonesia (Agradaya) adalah salah satu perusahaan sektor agrobisnis di Yogyakarta, yang bergerak di bidang pengolahan, pengembangan, dan pemasaran tanaman rempah-rempah menjadi produk minuman, obat, dan kosmetik. Perusahaan ini berlokasi Minggu, Sleman-Daerah Istimewa Yogyakarta. Dari awal berdirinya, CV agradaya memposisikan bisnisnya dalam kategori bisnis sosial, dimana pendiri dari perusahaan ini memiliki visi untuk memberdayakan petani-petani lokal, dan berusaha membantu petani keluar dari masalah-masalah penjualan paska panen yang selama ini dihadapi, serta membantu mereka meningkatkan kesejahteraan hidup keluarganya. Dengan pendekatan kualitatif, melalui observasi dan wawancara, peneliti mencoba mendeskripsikan praktek kewirausahaan sosial yang dilakukan CV Agradaya, dampak dan kendala yang dihadapi.

Hasil penelitian menunjukkan bahwa ada dua jenis program kewirausahaan sosial yang dilakukan perusahaan, yaitu program agribisnis berkelanjutan dengan membangun jaringan manajemen rantai pasokan yang melibatkan petani-petani di perbukitan menora sebagai pemasok bahan mentah perusahaan, dan program pemberdayaan masyarakat melalui proses edukasi dan pelatihan bagi seluruh lapisan masyarakat sekitar untuk mencintai dan menciptakan bisnis berbasis pertanian. Dampak dari program ini dirasakan baik oleh internal perusahaan maupun eksternal perusahaan. Secara internal, program ini berdampak pada penciptaan brand image yang positif bagi perusahaan. Secara eksternal program ini berdampak pada penguatan posisi tawar petani, masyarakat menjadi melek teknologi dan internet, serta peningkatan pendapatan serta kesejahteraan masyarakat.

Keywords: Kewirausahaan sosial, agribisnis, kewirausahaan bisnis

The Influence of Internal Marketing and Employee's Job Satisfaction on Perceived Organizational Performance: Case of Government Owned Banking Industry in Padang City

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Abstract. This research was made with the purpose of identifying the influence of internal marketing and employee job satisfaction on perceived organizational performance as well as using the employee job satisfaction as the mediator between internal marketing and perceived organizational performance on banking industry in Padang City. The aim of this research was to fill the hole in the gap about the lack of studies of internal marketing in banking industry as well as the lack of studies of internal marketing in Padang City. The sample criteria in this research are employees of government owned banks, who are having at least one year of experience in the workplace in which they are currently working in. with sample collected is 120 respondents. The sampling technique of this research is Non-Probability Sampling with Purposive sampling method. This research used questionnaire to collect the data by using Ordinal Scale with five point Likert Scale type. The data was processed by using Smart PLS 3.0 version as well as Microsoft Excel and SPSS 25.0 for the descriptive analysis. The result of this research indicates that internal marketing, with the focus on the dimensions of reward, development, and vision can have a positive influence on employee job satisfaction and employee perceived organizational performance. Also, employee job satisfaction have a positive influence on employee perceived organizational performance. And internal marketing with focus on dimensions of reward, development, and vision have a positive influence on employee perceived organizational performance when mediated by employee job satisfaction.

Key words: Internal Marketing, Employee Job Satisfaction, Employee Perceived Organizational Performance, Banking Industry, Government Owned Banks, Reward, Development, Vision

Penerapan Kepemilikan Sertifikasi Kompetensi dalam Seleksi Penerimaan Frontliners untuk Mendapatkan Tenaga Kerja Yang Kompeten (Studi kasus di Bank Syariah Anak Perusahaan Bank BUMN dan UUS Bank BUMN di Yogyakarta)

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Abstract . Industri perbankan di Indonesia tumbuh semakin pesat seiring perkembangan aktivitas bisnis yang membutuhkan keberadaan bank dan semakin beragamnya kebutuhan masyarakat terhadap produk-produk perbankan. Hal inilah yang menjadi peluang bisnis bagi bank untuk dapat meningkatkan layanan dan memenangkan persaingan bisnis perbankan. Seiring dengan peningkatan layanan bank memerlukan tenaga kerja yang kompeten sehingga mampu memberikan kontribusi positif bagi kemajuan bank. Saat ini pemerintah telah mendorong perbankan untuk lebih memprioritaskan tenaga kerja terampil, sehingga akan lebih mudah menjalankan pekerjaan yang akan menjadi tugasnya. Selain itu perusahaan tidak perlu mengeluarkan biaya pelatihan yang besarnya signifikan. Untuk mendapatkan tenaga kerja yang kompeten, perbankan dapat mensyaratkan kepemilikan sertifikasi kompetensi dalam proses penerimaan tenaga kerja. Kompetensi keahlian karyawan ini harus ditunjukkan lisensinya yaitu melalui sertifikasi kompetensi. Penelitian ini bertujuan mengetahui penerapan kepemilikan sertifikasi kompetensi dalam seleksi penerimaan frontliners untuk mendapatkan tenaga kerja yang kompeten. Pendekatan yang digunakan peneliti adalah dengan deskriptif-kualitatif. Sumber data diperoleh dalam penelitian ini melalui melalui penyebaran kuesioner,

wawancara dan observasi. Bank Syariah yang dijadikan penelitian adalah Bank Syariah Anak Perusahaan Bank BUMN dan UUS Bank BUMN di Yogyakarta. Hasil penelitian menunjukkan pada tahun 2019 dalam proses seleksi penerimaan frontliners belum mensyaratkan kepemilikan sertifikasi kompetensi. Namun apabila pelamar memiliki sertifikat kompetensi di bidang frontliners, maka pelamar tersebut akan lebih diprioritaskan dibanding pelamar lain. Karena bagi bank, kepemilikan sertifikasi kompetensi profesi memiliki manfaat yaitu bank bisa mendapatkan tenaga kerja yang kompeten dan siap kerja, bank dapat mengurangi biaya pelatihan tenaga kerja, bank dapat dengan segera mencapai target-target yang ditetapkan oleh manajemen baik dalam hal jumlah rekening, layanan kepada nasabah, maupun target laba.

Keywords : Proses Penerimaan Karyawan, Frontliners, Sertifikasi Kompetensi, Kompetensi Keahlian

Strategy in Development in of Salak Processing at UD. Salacca Through Business Model Canvas Approach

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Abstract. This study aims to analyze business model, internal external environment and formulate alternative strategies in UD. Salacca based on Business Model Canvas. This research was conducted in March-November 2019, with the location of West Angkola District, South Tapanuli Regency. The methods of research used are descriptive qualitative method. The data was obtained through secondary data and primary data. Data collected through depth interviews, observation and focus group discussion. The sampling method used was purposive sampling. Data were analyzed using the Strengths, Weaknesses, Opportunities, Threats (SWOT) and Business Model Canvas (BMC). The results showed that SWOT identification in the formulation of strategies at BMC is UD. Salacca has Strengths (S), South Tapanuli is the salak production center in North Sumatra. Strategic weaknesses (W) such as some products are not always available and cannot meet large-scale demand or exports; venture capital, technology and labor are still limited; there is no official cooperation contract with suppliers, customers and distributors. Therefore, BMC now needs to be improved by utilizing strategic opportunities (O) including the assistance from the Government in the form of counseling, training and mentoring of the production machinery business; product promotion facilities at trade shows festivals and also trade sites; other than that the product has been in demand by domestic and foreign tourists; The business already has a link to export products. So as to be able to face the threat (T) of many competing products that use substitute raw materials and more sophisticated production technology resulting in consumers not loyal. The resulting alternative strategies are increasing consumer reach and business scale; improvement

of production facilities and infrastructure; improving services with consumers; partnerships with distributors and souvenir vendors; increase capital, technology and labor.

Keywords: *Salak, BMC, SWOT*

Influence of Use Academic Information Systems Towards the Quality of Academic Student Service in Universitas Andalas Padang

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Abstract. The purpose of this study was to determine the effect of the use of academic information systems on user satisfaction at Universitas Andalas. Quality academic information systems can provide maximum service to users and create effective and efficient services. The research method is a qualitative method with a descriptive format, in which researchers make observations to get patterns of relationships between concepts that have not been determined previously. The informants of this study were Universitas Andalas students with backgrounds who had taken at least 1 year of education. The results of the study stated, the academic information system was quite effective in helping the academic administration of students. The use of academic information systems is not yet supported by computers that can be used by students and the ability of administrators to provide excellent service; therefore the use of academic information systems needs to be evaluated to produce services that are in line with user expectations.

Keywords: Academic Information System, Service Quality, Student Satisfaction

The Influence Factors of Buying Intention on Kubang Weaving H. Ridwan BY in Lima Puluh Kota Regency

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Abstract. The handicraft industry is a type of creative industry which also enlivens national and global markets with a variety of creative and innovative products. The purpose of this study was todetermine what factors influence consumer purchase intention on Kubang H. Ridwan BY Weaving in Lima Puluh Kota regency. This research uses descriptive type to find out and be able to explain the characteristics of the variables studied in a situation, with a sample size of 135 respondents. Unit of analysis in this study is consumers who have or have never dealt with Kubang H. Ridwan BY Weaving but are familiar and know about Kubang H. Ridwan BY Weaving. The frequency distribution of research data is processed using Microsoft Office Excel 2007. The results of the study provide several implications in the form of a recommended program to the Weaving Kubang H. Ridwan BY. The goal is to increase consumer purchase intention for the products offered.

Keywords: Brand Awareness, WOM, Product Innovation, and Purchase Intention.

Six Sigma in Rina Payakumbuh for Minimizing Defect of Crispy Chip Products

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Abstract. Payakumbuh is a city in West Sumatra, which is famous for micro small and medium enterprises, which increases every year. The largest food industry in Payakumbuh is a chip industry by 44%. A kind of chips that are mostly produced by micro small and medium enterprises is a crispy chip. Crispy chip is made from cassava. One of the crispy chips produced in Payakumbuh is Rina. The production system at crispy chip's Rina is still simple in its processing, so there are defective products every month. The cause of crispy chip Rina's defective products is packaging, expired products, and human error. In minimizing defects in crispy chip products using the Six Sigma methodology, which includes Define, Measure, Analyze, Improve dan Control (DMAIC). The crispy chip Rina Product damage classification consisted of 32% due to packaging, 29.8% due to expired products, and 38.2% due to technical issues. Technical errors cause the most significant product defect, so Rina should have to provide training to employees to minimize the number of defective products to increase company profits.

Keywords: Six Sigma, Quality Control, DMAIC

Young Investor Behaviour in Building Stock Portfolio

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Abstract. The “Yuk Nabung Saham” campaign has attracted young investors to involve in stock trading. Most of them invest directly by open their stock account through investment banks called Anggota Bursa (AB), instead of investing in mutual fund. This study aims to examine these investors behaviour in trading, especially in making portfolio. We surveyed 100 young investors who are domiciled in Sumatera and Java. We find that almost 36 percent of our respondents only hold one firms, and 64 percent of them have 2-5 shares in their portfolios. They are more likely to hold stocks under Rp1,000 stocks. Statistically, we find the role of demography in portfolio behaviour. Male investors tend to have more firms in their portfolio than female investors. We also find significant relationship between information shared by AB representatives and trading behaviour. Young investors who routinely read information from their AB tend to diversify their investments in more stocks. Investors who come to seminars and trainings with their AB are more likely to spread their money in more assets, due to their higher confidence after getting information from AB. Those results suggest the important of AB in influencing young investors behaviour.

Keywords: Portfolio, Stock, Investment Behaviour, Trading Behaviour

Young Millennial vs Old Millennial: A Comparison Study of Push and Pull Travel Motivation of Indonesian Travelers

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Abstract. This study aims to investigate the push and pull motivation of millennial generation in their travel decision-making. A total of 120 respondents were divided into two categories consisting of young and old millennial being the sample of the study. One sample T-test and mean ranking were conducted to test the hypotheses. The result of one sample T-test revealed that both push and pull factors are being significantly importance for Indonesian millennial travelers. The mean ranking showed a beautiful natural landscape are being a major pull factor for both young and old millennial. On the other hand, push motive derived from fulfilling prestige to visit a place that has not visited before is the main reason for young millennial to visit a tourist destination. While gaining knowledge to learn something interesting is the top push motive for old millennial. Consequently, this study provides policy-makers and practitioners with a brief insight to develop a proper strategy in order to improve the travel motivation for Indonesian millennial travelers.

Keywords: Push and pull motivation, millennial travelers, T-test, and mean ranking

Information Technology Innovation as a Determinant Marketing Performance of Merchant Product in Payakumbuh City

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Abstract. The success of a business in the world of globalization depends on the innovations made by the businessman. Innovation as a process within an organization to utilize skills and resources to develop new products or services or to build new products and operational systems to be able to answer customer needs. This study aims to examine the effect of information technology innovation on the marketing performance of merchant products in the City of Payakumbuh. This study uses an explanatory approach to answering hypotheses. A total of 60 questionnaires were distributed to traders in the City of Payakumbuh who were selected as samples in this study. The results of the regression analysis showed that information technology innovations carried out by traders have a positive and significant impact on improving the marketing performance of merchant products in the City of Payakumbuh. The results of this study have contributed to the improvement of marketing performance, namely through increased information technology innovation used by traders in the City of Payakumbuh.

Keywords: Innovation Technology Information, Marketing Performance, Product Merchant

Work Environment and Organizational Culture on Performance with Motivation as Mediating Variables in Academic Staff at Faculty of Economic, Andalas University

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Abstract. This research has an objectives to determine the impact of work environment, organizational culture on the academic staff performance at Faculty of Economics, Andalas University which is mediated by motivation. Type of this research is a quantitative and sources of data are primary data, which data obtained directly from questionnaires. Data processing was using structural equation modeling (SEM) with the SmartPLS. The populations in this research were 95 academic staff and used a census technique. Results of hypothesis testing indicate that work environment and organizational culture have a positive and significant effect on motivation, work environment has a positive but not significant effect on performance, organizational culture has a positive and significant effect on performance, motivation has a positive and significant effect on performance, motivation have partial mediates to influence relationship between work environment and performance, motivation have not mediates relationship between work environment and performance on academic staff.

Keywords: work environment, organizational culture, motivation, performance

The Effect of Electronic Lifestyle on the Loyalty of Smartphone Users in Padang

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Abstract. The rapid development of information technology has triggered the growth of new lifestyle in the society that is called as electronic lifestyle. This study aims to investigate the effect of electronic lifestyle on the loyalty of smartphone users in Padang. A survey method was performed to 230 undergraduate students in Universitas Andalas. Research instruments were adapted from previous literatures. A structural equation modelling technique was used to analyzed the data of this research. This study found that electronic lifestyle has significant effect on the loyalty of smartphone users.

Keywords: electronic lifestyle, loyalty, smartphone user, information technology.

Repositioning Brands in Wahana Wisata Sawahlunto in Accordance with the Unesco World Heritage Site

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Abstract. PT Wahana Wisata Sawahlunto as local-owned company that oversees brands like The Unique Waterboom, Taman Satwa Kandi, Sawahlunto 4D Cinemas, and Wahana Tour and Travel need repositining to increased profits and awareness. The Search for new positioning implemented through point of parity (POP) and point of difference (POD) analysis from 200 purposive sampling consumers through surveys, observations, and focus group discussions with relevant stakeholders. The result, repositioning brands on PT Wahana Wisata Sawahlunto based on POD as an area that has been confirmed as a Unesco World Heritage Site with the image of the Old City and Mining and applied to marketing mix strategy.

Keywords: Repositioning, Brand

Consumer Ethnocentrism on Repurchase Decision of Local Cosmetic Products

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Abstract. This study aims to analyze the influence of consumer ethnocentrism on the repurchase decision of local cosmetic products. Type of research is causal associative research to measure the relationships between research variables or is useful for analyzing how a variable influences other variables. Respondents in this study were the people who had purchased local cosmetic products. The number of samples is taken as many as 267 people to be used as respondents. The collected data was analyzed using linear regression with Statistical Package for the Social Sciences (SPSS). The results of the study prove that: Ethnocentrism has no significant effect on repurchase decision of local cosmetic products.

Keywords: Ethnocentrism, Repurchase Decision

The Role of Emotions in Travel Plan Behaviour of Travellers with Health Problem

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Abstracts. While travel behaviour -centre on risk perception- are of growing research focus in the field of Tourism Crises and Disaster Management, limited studies discussed on how travel risk potentially formed based on their emotions. Besides, most studies have observed on general tourist segment only, and tend to exclude the values of vulnerable traveller market such as travellers with disability or travellers with health problem. This study aims to untangle the flow of factors influencing traveller travel plan behaviour by looked at the emotion role in shaping travel risks from Indonesian domestic travellers with health problem. Using a semi structured interview from 20 interviewee, this study provides the role and flow of emotions in shaping tourist future behaviour. Result and implications are discussed.

Keywords: emotions, travel risks, travel behaviour, crises and disaster tourism.

Measuring Consumer Preferences and Consumer Value in Sharia Compliant Hotel in West Sumatra

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Abstract. The Province of West Sumatra has been designated as one of the main sharia tourism destinations in Indonesia. There are four priority sharia tourism products, namely hotels, restaurants, travel agents and sharia-based spa businesses. Sharia-based hotels show a fairly rapid development in West Sumatra. The community of West Sumatra is expected to provide support for the development of sharia-based hotels so that they have good preferences and understanding of sharia-based hotels. This study aims to determine consumer preferences and customer value for sharia-based hotels in the province of West Sumatra. The variables in this study are consumer preferences and customer value. This type of research is an explanatory research that is time horizon using a quantitative approach. The sampling technique using purposive sampling method is the criteria of respondents who know about the concept of sharia-based hotels and are 17 years old. By using a sample of 190 respondents. Data were analyzed using SPSS (Statistical Product and Service Solutions) by measuring the frequency distribution of the two variables. The results of the study revealed that respondents gave the highest customer preference on items statement that consumers felt more comfortable staying at sharia-based hotels because they used the Islamic principle. The second highest preference value is that consumers prefer to stay in sharia-based hotels compared to conventional hotels. Consumer ratings are highest on the statement that respondents feel comfortable with the Islamic atmosphere in sharia-based hotels. The lowest customer value given by the respondent in the item statement that when staying in a sharia-based hotel the respondent felt he had a positive feeling. The results of this study indicate that the customer preferences and customer value of respondents towards sharia-based hotels are relatively good. Recommendations for future research need to socialize the existence of Islamic hotels as an alternative stay that provides innovative services so

that consumer preferences are higher and consumer value will provide optimal benefits.

Keywords: Sharia compliant hotels, customer preferences, consumer value, innovative services

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An Evaluation of Perceived Advertising Value of Smes Social Media Advertising in West Sumatera

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Abstarct. Small Medium Enterprises (SMEs) have a limitation in their budget and ability to reach the market. People are more attached to social media because they have less and less time to meet up in a 'real' social world. More marketers use this opportunity to advertise their products by creating an informative and attractive message with various images for their target market. This study, therefore, attempts to learn about consumer responses toward social media advertising of SMEs', in West Sumatera, Indonesia. N=200 respondents participated with 100 percent response rate. The study evaluates respondents' responses toward advertising of Rendang Gadih Payakumbuh as an object in this study because its business owner uses social media to advertise their products. In this study, the results show that once consumer perceived that the ads are useful then customers would be more likely to repost the ads. Findings of this study would be relevant for marketers in creating more effective advertising contents targeting consumers in an emerging market economy.

Keywords: Social Organism Response, Social Media Advertising, Small Medium Enterprises, Advertising Content, Intention to Repost

The Linkage Between Education and Islamic Financial Literacy: A Quasi-Experimental Approach

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Abstract. The issue of consumer financial literacy has appeared to be an important topic to be discussed particularly in the aftermath of Global Financial Crisis (GFC) 2008 (Abdullah & Chong, 2014; Huston, 2010). The GFC 2008 had cost governments and financial institutions across the world trillions of dollars for recovery. Moreover, the world economy has undergone the worst recession since the Great Depression 1933. Almost everybody experienced declining in assets value. The industry needed to scale-back their operations to respond the decreasing in global demands for goods and services. Nevertheless, consumers particularly those who are in the middle and bottom level of population pyramid are the most suffering group. The objectives of the present study are: (1) to measure the level of Islamic financial literacy index of university students before and after taking Islamic finance training. (2) to analyze the effectiveness of Islamic finance training and Islamic financial literacy of university students using a quasi-experimental design.

Keywords: Islamic financial literacy, experimental approach

Analysis The Influence of Inovation to Micro, Small and Medium Enterprise's Performance of Creative Industri in West Sumatra

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Abstract. The purpose of this study is to report the effect of inovation to company's performance. The inovation is measured by four type inovation: product, process, marketing and organization inovation. While company's performance is measured by four type performance: financial, consumer, internal business process and learn/growth performance. The study sample are 106 micro, small and medium enterprise of creative industri in Padang City, West Sumatra. The data had been analized by multiple regression method. The result of this research reveals that organisation inovation has influence the four types company's perfomances while process inovation has no influence. However, marketing inovation has influence learn (growth) and internal business process performance. Finally, the research also shows product inovation only influence learn and growth performance.

Keywords : *Inovation, Company's Performance, and UMKM (micro, small, and medium enterprise)*

Determinants of Digital Payment Usage on Nascent Entrepreneurs in West Sumatera Indonesia

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Abstract. This paper aims at examining determinants of digital payment usage on nascent entrepreneurs in West Sumatera, Indonesia. Digital payments have been improving individuals' quality of life through providing ease of payment for online transactions. While nascent entrepreneurs are people who are engaged in creating new ventures, usually less than 5 years. This study employs cross section data techniques. It also scrutinizes determinants that play an important role on digital payment usage, such as; age, gender, education level, income level, and financial literacy. Primary data is obtained from distributing questionnaires to nascent entrepreneurs. The samples include 160 nascent entrepreneurs located in West Sumatera. Mainly applying quantitative analysis, the study uses logistic regressions. The study finds that only age and education level that have significant effect on digital payment usage. Conversely, other determinants like gender, income level, and financial literacy have insignificant effect on digital payment usage. Then, nascent entrepreneurs are expected to increase their access on digital payment usage. The study also recommends that the government should put in place policies that encourage digital payment services are more accessible for nascent entrepreneurs. Finally, several policy implications of the findings are discussed in light of the study's limitations and suggestions for further research indicated.

Key words: Digital payment, Nascent entrepreneurs, Financial technology

Digital Catalog Design of Batik Minang Motifs, Web-Based

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Abstract. A digital catalog is a digital document created to make it easier for someone to learn a product or service interactively. Digital catalog is also a promotional medium for a multimedia-based product. The digital catalog of Minang Batik motifs was developed as a tool to make it easier for someone to learn about Minang Batik motifs and philosophies contained in these motifs. The method used in making a digital catalog of Batik Minang motifs is Rapid Application Development (RAD). The stage of RAD that has been carried out is the stage of gathering needs which include data, information and interface requirements. The Minang Batik Motif Digital Catalog was created using the PHP programming language with a MySQL database. This Minang Batik Motif Digital Catalog contains 24 Minang Batik Motifs and can be accessed online at the website address <http://batik-minang.com/katalog>.

Keywords: Digital Catalog, Batik Minang, RAD, PHP, MySQL

The Relations Between Monitoring and Evaluation Based on the Implementation of Clinical Performance Management Development System (ICMPDS) with The Nursing Documentation in The Inpatient Room in Padang city Hospitals

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Abstract. Improperly documenting nursing affects other nursing care components and it is associated with patient safety. This will only be corrected by monitoring and evaluating in accordance with the Performance Management Development System. The general objective of this research is to obtain an analyse of the implementation of Monitoring and Evaluation based on the Application of Clinical Performance Management Development System with the Implementation of Nursing Documentation. The type of this research is analytical descriptive with cross sectional study design. Technique of sampling with proportional simple random sampling was counted 83 respondents. Data analysis was done univariate and bivariate to see the relation of dependent variable and independent variable using Chi Square test. The result of the research showed that 49,4% of respondents were not good in conducting monitoring activity, 42,2% not good in evaluation and 42,2% less good in nursing documentation. There is a correlation between monitoring activities with nursing documentation and there is a correlation between evaluation activities and nursing documentation. It is concluded that less than one of the activities of

monitoring, evaluation, and nursing documentation are performed poorly. It is suggested that the hospital monitoring of ICPMDS still needs to be implemented to overcome the problems that arise in the implementation of nursing care practices. Evaluation of ICPMDS also needs to be implemented in order to enforce discipline of nursing performance in charge.

Keywords: Monitoring, Evaluation, Documentation of Nursing

Organizational Preparedness of Earthquake and Resiliency after Ten Years of West Sumatra's Earthquake

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Abstract. The Mw 7.6 earthquake that occurred on 30 September 2009 in West Sumatra has caused major physical, economic, and social effects on business organizations including small and medium enterprises (SMEs) in Padang, West Sumatra, Indonesia. However, there is no research that provides comprehensive understanding regarding the current SMEs situation in dealing with earthquakes. This paper presents the results of a survey conducted in September 2019, which is done ten years after the West Sumatra's earthquake occurred. Sampled organizations include 120 SMEs in Padang that have been affected by the earthquake. The objective of this paper is to see whether ten years after the earthquake; SMEs are well-prepared to deal with possible future earthquake and are resilient in dealing with the previous earthquake impacts. It is important to have organizational preparedness for possible future events and resiliency as these would determine the SME's readiness as business organization in a disaster-prone area. It was found that there are some items that indicate some issues in both preparedness and resiliency. This finding gives some perspectives that can be useful for SME owners and policy makers.

Keywords: Preparedness of earthquake; resiliency, SME, Minangkabau, Minangkabau entrepreneurship

A Study on Mobile Marketing in Food Products Targeting Children

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Abstract. Marketers need to cleverly design their marketing strategy to be able to stand out in a crowded marketplace. Advertisements for food products targeted at children bring a special attention to parents since it has different characteristics as compared to other food product category. In a communal society like Indonesia, nowadays people tend to use mobile devices to interact with each other. Thus, the present study attempted to evaluate advertising value in mobile marketing as a key factor in products targeting children. As many as 100 parents whose children are aged below ten years old are recruited as respondents in this research. This study evaluates consumers' responses toward social media advertising of "Rendang for Kids" in West Sumatera, Indonesia, as the study object. This study found that children and parents absorb the food products advertised and the fun associated with them. Responses of respondents is analysed to formulate a marketing strategy for small business food owners, especially those who implement social media marketing in attracting their consumers.

Keywords: Mobile Marketing, Social Media Advertising, Advertising Value, Indonesia, Product for Children

What could be done to enhance SME Innovation Implementation in Nagari?

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Abstract. Small and Medium Enterprise (SME) has become an important issue in Indonesia as an emerging market economy. The literature reviews show that SME innovation contributes positively to SME innovation performance which is an important achievement in an intensely competitive market in Indonesia. However, there is little research that investigates SME innovation in terms of nagari (village) in Minangkabau. For a long time, SMEs in nagari are seen as “backward” and “laggards”. This is unfortunate because nagari has been expected to become a new source of economic growth in West Sumatra. In addition, nagari has been identified as a manifestation of Minangkabau values which directly implements Minangkabau wisdom. The present study examines the relationship between innovation-related concepts (i.e. organizational structure, creativity, and risk taking) and SME innovation implementation. It was found that creativity has a strong link with SME innovation implementation. This may indicate the importance of SME policies that provide opportunities for creativity in nagari.

Keywords: SME; SME innovation; innovation implementation, nagari, SME policy

Increasing Tourist Visit to West Sumatra Through Islamic Attributes, Destination Security Guarantee and Destination Image

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Abstract. Study aims to examine the effect of islamic attributes, destination security guarantee, and destination image on visit decision. This study uses quantitative approach through online survey to 110 respondents who have visited tourism destination in West Sumatra but resides outside West Sumatra, especially in Sumatra and Java island The tool of analysis is linear and multiple linear regression. The data is processed by SPSS.The results show that there is a significant effect of islamic attributes on visit decision, security guarantee on destination image and visit decision, as well as destination image on visit decision. Meanwhile there is no significant effect of islamic attributes on destination image. Based on the results, tourism managers should consider to accomodate the separation of swimming pools between men and women to strengthen the islamic attributes, add more value to tourism destination, and collaborate with the local government to create a more reliable security system.

Keywords: Islamic Attributes, Destination Security Guarantee, Destination Image, Visit Decision

Zakat, Infaq, Shadaqoh (ZIS), Un-Employment, and Inflation for Proverty: Economic Growth as a moderating Variable

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Abstract. This study aims to analyze to see the effect of the amount of Zakat, Infaq, Shadaqoh (ZIS) funds channeled to the community, Unemployment Rate, Inflation on poverty levels with economic growth as a moderating variable. The sample of this study was 18 BAZNAS districts/cities in West Sumatra for 8 years with a data period (2011-2018) of 144 total observations. The method of analysis of this study uses a fixed-effect (FEM) model. The results showed that ZIS funds and Economic Growth had a significant negative impact on poverty levels, while Unemployment and Inflation rates did not affect poverty levels. Moderating variables Economic growth can strengthen the relationship between the Zis Fund and the level of poverty. This research has a limitation that is only looking at the ZIS Fund as a whole and the general poverty level. This study provides a perspective that the role of ZIS funds distributed to the community can show its consistency and succeed in reducing poverty levels so that ZIS funds can become the main strategy to reduce poverty levels.

Keywords : ZIS, Un-Employment, Inflation, Poverty, Economic Growth

Impact of Executive Compensation, Ownership, Independent Board, and Annual Meeting Frequency on Firm Performance: a study of listed banks in Indonesia

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Abstract. This study aims to examination the impact of the executive compensation, ownership (insiders), independent board, and annual meeting frequency on firm performance of listed banks in Indonesia from 2014 to 2018. The samples are 40 listed banks in Indonesia during 2014-2018. The sampling method used is purposive sampling with the characteristics are listed banks in Indonesia, completed annual report for research period, and provide executive compensation/remuneration data. The regression uses generalized least square with unbalanced panel data. This study used Eviews (Econometric Views) version 9 as the tool for examination the data. The finding reveal that executive compensation has positive and significant impact on firm performance, insiders ownership has positive on firm performance but could not make significant effect, independent board has negative and not provide significant effect on firm performance, and annual meeting frequency has negative and not significant on firm performance to listed banks in Indonesia during 2014-2018.

Keywords: Indonesia, executive compensation, ownership, independent board, annual meeting frequency, firm performance, bank

ECONOMICS

Risk Analysis of Rice Price in Related to Ceiling Price of Rice Regulation in South Sumatra Province

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Abstract. Rice is a basic need of Indonesian people which are sensitive in case of price changes. Various price policies have been implemented by the Government to ensure the stability of rice prices. The aim of this research was to analyse the risk of rice prices before and after the stipulation of rice ceiling price. The research was conducted in South Sumatra Province as one of the national food barns. Price risk was measured using the coefficient of variation analysis and the lower price limit. The data used were the time series data of 78 weeks before and 78 weeks after the stipulation of rice ceiling price. The results show premium rice had a higher price risk than medium rice before stipulation of rice ceiling price. But after the establishment of rice ceiling price, medium rice actually has a higher price risk than premium rice.

Keywords: risk of price, premium and medium rice, ceiling price.

The Efficiency and Economic Profit of Gambir Product: Case of Gambir Farmers in Kecamatan IV Jurai West Sumatera Province

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Abstract. The study aims to explain the added value, cost, and revenues of gambir farmers in order to improve the welfare of farmers. It's uses primary data and makes farmers of gambir as a source of information related to concepts in research. The analysis model uses the production model, cost model, revenue model, and economic profit model. The results showed that the production of gambir not optimal yet (constant return to scale) and production cost has not been efficient so that economically farmers have not profitable. Accordingly, this study recommends to the policy makers in order to provide guidance to the gambir farmers to not only produce gambir but also other derivative products that are economically profitable and welfare farmers of gambir.

Keyword: Cost Agriculture, Output of Gambir, and Revenues of Gambir Agriculture.

The Influence of Excise Tariff of Tobacco Products towards Cigarettes Industry in Indonesia: Elasticity Approach

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Abstract. The cigarette industry was a national strategic sector that made a significant contribution to the economy, mainly government revenue. On the other hand, the cigarette industry had a big challenge from the health side. All this time, the government used excise tariffs as one of the ways to control the growth of production. This policy had an impact on the economy and of course, on the cigarette industry itself. This study was aimed to analyze the impacts of cigarette excise through the elasticity approach. Secondary data from 2011 and primary data that got from the focus group discussion was used on the analysis. The result showed that the increase of cigarette excise tariff was intended not only to reduce smoking prevalence but also to meet the target of the government budget. The continuous increase of cigarette excise was indicated to bring impacts on medium and small-scale factories that were supposed to be supported by the government.

Keywords: Cigarette industry, excise tariff, economic impact, government revenue

Potential and Challenges of Halal Tourism Development in Padang

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Abstract. Halal tourism is tourism that puts forward the values and norms of Islamic Sharia as a basic foundation. As a new concept in the tourism industry, halal tourism requires efforts and development strategies as well as a comprehensive understanding of how to accommodate Islamic values in tourism activities. The purpose of this research is to analyze the potential and challenges in developing halal tourism in Padang, one of the National Priority Halal destinations in Indonesia. This study is based on literature review and The halal tourism dimension is adapted from indicators applied by the Global Muslim Travel Index (GMTI).

Keywords: Halal tourism, Potential and Challenges, The Global Muslim Travel Index.

What is The Impact of Village Funds on Welfare and Income Inequality ? (The Case of Village Resettlement and Non-Resettlement)

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Abstract. One of the government's efforts to improve the welfare of the community and equitable distribution of development results is the village fund allocation policy. Based on Law No. 6 of 2014 concerning village fund allocation. The government has implemented the policy. However, the results of studies on the allocation of village funds indicate that there is a tendency for the use of village funds to focus more on infrastructure than community empowerment. This study tries to analyze how the impact of village funds on community welfare by comparing 2 villages with different population backgrounds. In West Sumatra the village is known as the Nagari. Nagari used as samples and research objects are Nagari resettlement and original Nagari. This study uses a quantitative descriptive analysis in examining the condition of community welfare as the impact of allocating village funds in the two villages. This study examines the condition of people's welfare by using an objective and subjective indicator approach. Then also analyzed the income inequality experienced by the community by comparing the conditions of the two villages using the Gini ratio

Keywords: welfare, village funds, gini ratio

Do Village Funds Increase Community Welfare? (Objective and Subjective Approach)

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Abstract. After the regional autonomy policy was not optimal in realizing the improvement of community welfare, in 2015 the government issued a policy on village fund allocation based on Law No. 6 of 2014. To implement this policy, the government has prepared regulations for guidelines for all stakeholders involved starting from the central government until the village government. It is hoped that with the regulation that backs up this law the allocation of village allocation funds can really be done to reduce poverty, unemployment and improve the welfare of the villagers. But the results of the study showed that many people were unaware of the allocation and villages. So that the benefits of village funds are not optimal. This study tries to examine how the community's understanding of these village funds and their impact on their well-being. This study uses a qualitative approach, using a sample of households in the Sitiung District which is a resettlement village

Keywords: welfare, village funds, resettlement

Is Income Inequality a Threat to Indonesian Democracy

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Abstract. What do we know about income inequality and Indonesian democracy? Is income inequality a threat to democracy stability in Indonesia? This paper ratifies the effect of income inequality on the stability of democracy in Indonesia. The study applies some methods of dynamic panel data estimation such as generalized method of moments (GMM) estimation procedure for linear autoregressive first-differences GMM (AB-GMM or FD-GMM) and GMM (Sys-GMM or BB-GMM) system and Quasi Maximum Likelihood (DPDQML) as well as Maximum Likelihood (DPDML) of dynamic panel data models. The results reshape DPDQML and DPDML are substantially more efficient estimators than the FD-GMM and Sys-GMM methods and it also presents better finite sample behavior. Unquestionably, for a sample of 33 provinces in the 2009-2018 period, the empirical results approve a political theory suggesting an increasing income inequality can decline democratic stability in Indonesia. These conclusions are robust between several levels of income inequality and the numerous dimensions of democracy. This entails to emphasize the political democracy stability is critical to shrink income inequality in Indonesia.

Keywords: Income Inequality, Democracy, Dynamic Panel Data

JEL: D63, D72, C22

The Impact of Electronic Money on Money Demand and MSMES : The Case of Padang Cashless Society

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Abstract. The presence of electronic money (e-money) has made the payment system easier and more practical. Its presence is expected to significantly reduce cash transactions and have a multiplier impact on the economy. The use of e-money can reduce the cost of printing money and simplify transactions. Ease of transactions will increase the volume of transactions that directly increase sales of goods and services including products of Micro, Small and Medium Enterprises (MSMEs). Thus the implementation of e-money can realize the cashless society and strengthen the people's economy (MSMEs). This study aims to evaluate the impact of the implementation of e-money on money demand and community economic development in Padang. Does the use of e-money have been able to reduce cash transactions significantly? how e-money affects the volume of transactions and demand for money? and how the application of e-money affects small and medium enterprises (MSMEs)? These questions become interesting because e-money is now starting to become a life style. Is the presence of e-money becoming a necessity or just a recent trend?. The study found that e-money has negative impact on money demand but has positive impact on transactions. The study also found that the application of e-money had a positive influence on MSMEs.

Keyword: e-money, cashless society, MSMEs, transaction

Measure the Impact of Traditional Market Revitalization Towards Economic Resilience of Traders in Padang City

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Abstract. This study is aimed to analyze the effectiveness and the success of traditional market revitalization programme in Padang City especially 'Pasar Raya'. One of indicators to see the success of this programme is the increased in turnover or in other words the increase in selling that will make the welfare improvement. Not only the primary data are used in this research but also the deep interview with the traders located in Pasar Inpres Block I,II, III and IV. The result shows that the turnover in average tend to decrease because of this revitalization, for example the decrease of consumers and the new place or location that are not strategically located as before. However, the revitalization programme can give more comfortable, more feasible, more safe, more orderly, to traders as a whole. The strong regulation regarding to this revitalization programme is really needed to make the prosperity getting better.

Keywords: Revitalization, traditional market, economic resilience

Competitiveness and Trade Liberalization in Indonesia's Manufacturing Industry

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Abstract. Various protections to the national industry in the last few decades are apparently not a solution to increase the competitiveness of the global market. Elimination of high-cost economies, simplification of export-import procedures, and ease of investment are seen as the key factors to increase the efficiency of national industries. This study aims to look at the performance of the domestic market due to trade liberalization. this contribution of trade liberalization will be explained by using import discipline hypothesis analysis. It states that import liberalization will affect domestic prices and eliminate profits that reflect the oligopoly market power of domestic companies. This study will use the economics method which utilizing four-digit International Standard International Classification (ISIC) industry panel data.

Keywords: Competitiveness, import discipline hypothesis, panel data .

The Implementation of Cashless Payment System in Modern Market in Order to Improve Digital Financial Literation in Padang City

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Abstract. This research is purposed to analyze the preference of Padang people in modern (retail) market towards the use of cashless payment system implementation. The backgrounds of this study is whether the Padang people prefer to use the cash payment system dominantly rather than cashless payment system. The data collected by doing a survey and (deep interview) to 100 respondents from 4 modern (retail) market in Padang. The result shows Padang people still likely to use cash-payment system than cashless payment system. Most of respondents have enough knowledge about cashless payment system and have payment tools to do so. Nevertheless, the use is relatively limited. Many factors affect this, for example, limited facilities and infrastructure support, security risk and efficiency. Eventhough, most of respondents are interested in using the cashless payment system later on or in the future.

Keywords: cashless payment, modern market, digital financial literation

The Impact of Exchange Rate Uncertainty on Indonesia's Export in Currency War

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Abstract. Exchange rate uncertainty has become a hot issue in the open economy, especially after the collapse of the Bretton wood system which causes the exchange rate to be flexible and tend to fluctuate. The fluctuations in exchange rates will increase risks and disrupt trade flows. However, the results of empirical evidence are ambiguous. A number of studies have found a significant negative relationship between exchange rate volatility and trading volume while many other studies have found a positive relationship. Since being hit by crisis in 1997, Indonesia has changed its exchange rate system from a fixed exchange rate to be flexible. Under flexible exchange rate system the rupiah often fluctuates and it may still be influenced by the ongoing currency war between America and China. Exchange rate fluctuation will also have an impact on Indonesian exports, which is one of the sources of economic growth. This research aims to investigate the impact of exchange rate volatility on export performance using the ARDL model. This study uses secondary data from 1998 quarter III to 2018 quarter IV. The results found that exchange rate volatility was positively related to both export performance in the short and long term, but not significantly.

Keywords: exchange rate uncertainty, trade flows, export, currency war

The Impact of Zakat Toward Human Development Index and Income Inequality.

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Abstract. The purpose of this study is to analyze impact of zakat distribution program on Human Development Index (HDI) and Income Equality. A survey conducted primary data from zakah recipient City of Padang. The analytical tool is used in this research is t-statistics, HDI and Gini coefficient. The result indicates that zakat program has significant affect into HDI through life expectation index, education index, purchasing power parity index. Zakat can significantly reduce income inequalities among the zakat beneficiaries.

Keyword : zakat, income inequality, human development index.

The Effect of Credit Access to The Women's Working Hours in West Sumatera

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Abstract. Along with the increasing financial inclusion in Indonesia and the higher level of women's education, researchers are tried to analyse the impact of increasing in credit access from Financial Institutions to the women's working hours especially for West Sumatera region. The data used in this research is Susenas s2014 by taking the data of women's working hours of 24-49 years whether they are married and unmerried womens in West Sumatera as a Dependen variable. The main independen variable is the number of credit access made by Women, age of women, number of children, last education of women, status of husband enough, household properties. The study applied a logistics model. The hypothesis of the study is as follows: the main independent variable i.e. credit access has a positive effect on women's working hours. Other independent variables as the women's last education, the number of dependents of the family, the age also positively affects the number of women's work hours, positive effect, while the status of husbands are negatively influential to the number of working hours Women.

Keywords: Access credit, women labour, logistics model

Success Factors of Women Entrepreneurs in West Sumatera

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Abstract. Overpopulation in one area will affect the labor market condition, which are characterized by increasing the number of unemployment in high population area. Entrepreneurship is one of the solutions that can help the economic condition. The entrepreneur can resolve the excess of labor or assist in reducing the number of unemployed. The large number of female population in West Sumatera every year is an immense potential, particularly in entrepreneurship. Success in entrepreneurship is the purpose of each woman in entrepreneurship. This research to see how the factors of education, age, experience, and the use of Information and Communication Technologies (ICT) such as the use of telephone, mobile phones, computers and the Internet in influencing the success of women in entrepreneurship. This study uses primary raw data of Susenas. The Result of the research shows education, use of mobile phones and computer affect the success of women entrepreneurs in West Sumatera.

Keywords: Women Entrepreneurship, education, ICT
Code JEL: J230

Social Media as a Tool for Branding Food Tourism

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Abstract. The tourism sector plays an important role in increasing state and local community income. In addition, this sector also has the potential to absorb labor. The use of technology is needed for the development of this sector. One of them is for food products, especially traditional foods of an area that can be one of the efforts to develop tourism, especially culinary tourism. From previous literature findings by Blanca Garcia Henche (2018), it is known that social media can be used as a communication strategy in tourism offerings as a form of tourism experience. This paper aims to fill the literature gap in food tourism branding using social media by analyzing previous research on online consumer behavior in food tourism and the potential of social media as a tool for food tourism branding.

Keywords: food tourism, social media branding, consumer behavior

The Demand For Micro, Small and Medium Enterprises (MSMEs) To Syaria Banking In West Sumatera

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Abstract. The demand for Islamic financing from Micro, Small and Medium Enterprises (MSMEs) is important to be analyzed since they have a significant role in employment and the source of living for community. Quantitatively, the income and profits of MSMEs have a big impact on the gross regional domestic product (GRDP) where the MSMEs are located. They can be one of the drivers of the real sector of economy to improve the welfare of the community. The islamic financing scheme is an alternative to strengthen the MSMEs and this is in line with the culture of the people of West Sumatra. This study aims to analyze the factors related to the demand for Islamic banking financing in helping micro, small and medium businesses to finance the capital expenditure in West Sumatra. The data used in this research is directly collected from the field. About 100 samples are chosen from 3,105 MSMEs that have already accessed capital financing from various Islamic Bank in West Sumatra. A crosstab analysis is used and tested using the Chi-Square method based on probability. One important finding of this study is that the bigger the size of capital financing, the bigger the probability of MSMEs to increase the income.

Keywords: *Islamic financing, MSMEs, Crosstab Analysis, Chi-Square test.*

Gender Dimensions in Disaster Situation (Case Study: The Role of Women in Flood Prone Areas in Padang City)

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Abstract. Natural disasters often occur in certain flood-prone areas in the city, which cause significant damage to households and the environment in which they live. This research to be carried out in six sub-districts which often experience floods, namely Lubuk Kilangan, Lubuk Begalung, Bungus Teluk Kabung, Koto Tengah, South Padang, and Pauh. In addition to the high intensity of rain, flooding is also due to overflow of the river upstream. The research objectives are to explore women's preparedness, risks and losses, cultural and conditional behavior, adaptability and recovery capacity from natural disasters. During disasters a kind of functional disorder is also created where women have to face different challenges from men. The result shows that women must faced the loss of livelihood opportunities, basic food sources, the possibility of sexual harassment and enjoy little space for participation in any response in existing disaster management. In addition, disasters also create conditions that produce a variety of positive and constructive impacts including women's transformative roles that are often not reported or not counted. Therefore policy makers should not only follow the principle of compensation but also the principle of restoration which is general in nature but policies that will provide more benefits to community groups in disaster prone areas by involving the role of women.

Keywords: Disasters, Women in disasters, Institutional responses to disasters, Gender sensitivity in disasters

Revitalizing Traditional Villages Through Rural Tourism in the Context of Strengthening Community Economy in Nagari Balimbing, Tanah Datar District

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Abstract. This study aims to analyze the strengths, weaknesses, opportunities and threats in the development of rural tourism objects in rural Balimbing and Kinawai in Balimbing nagari, Rambatan District, Tanah Datar District, West Sumatra. Then a strategy for development is formulated by minimizing weaknesses and threats, maximizing the utilization of opportunities and strengths. Data was collected through literature studies, observations and interviews with stakeholders such as the Department of Tourism, sub-district head, jorong head, nagari guardians, community leaders, nagari adat (KAN) institutions, indigenous peoples, the wider community and visitors. Data were analyzed descriptively later to determine the strategy for developing rural tourism objects in the two jorong carried out with a SWOT analysis. Based on the research results, it can be concluded that the strategy of developing rural tourism objects in both jorong includes revitalizing historic buildings, building infrastructure such as access roads, transportation equipment and accommodation facilities, making tourist attractions and promoting tourism objects, developing tourism products, and involving the community in management tour.

Keywords: Integrated rural tourism, Sustainable livelihood, Traditional village revitalization.

The Economic Valuation Of The Mandeh Tourism Area

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Abstract. Mandeh Region is one of Marine Tourism area which has potential for extraordinary natural wealth. Many tourists come to this area from domestic and foreign countries. This visits continuous to increase in recent years. This study is aimed to analyze and to estimate the carrying capacity of Mandeh Marine Tourism. This research tries to analyze from the demand and supply side of the Mandeh Marine Tourism. The primary data used for this study comes from 100 respondents by using random sampling method. The data will be analyzed by using the Travel Cost Method (TCM) and the Contingen Valuation Method (CVM).

Keywords: economic valuation,, Mandeh Marine Tourism,, TCM, CVM

Micro Small and Medium Enterprises (MSMES) and Economic Growth in Indonesia: (a Panel Data Analysis)

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Abstract. After the economic crisis in 1998, the number of Micro, Small and Medium Enterprises (MSMEs) in Indonesia tended to increase. In 2018, the number of entrepreneurs in Indonesia is 56,539,560 units. The number of MSMEs as many as 56,534,592 units or 99.99%, and the remaining around 0.01% or 4,968 units are large businesses (Statistics Indonesia, 2018). Along with the development of MSMEs in Indonesia, this study will analyze determinants of MSME growth and economic growth in Indonesia. This study investigates the relationship between the determinants of growth of Micro, Small and Medium Enterprises (MSMEs) on economic growth in Indonesia for the period of 2010 to 2018. This study uses panel data analysis in 33 provinces.

The results show that MSMEs have a positive effect on economic growth. Thus, the government must continue to provide support to MSMEs through direct spending that is focused on developing MSMEs that are effective, efficient and targeted to further enhance the growth of MSMEs. If MSME has developed, this will also affect economic growth.

Keywords: MSME, Economic Growth, Panel Regression, Indonesia

Analysis of Natural Disaster Assistance on Community Economic Recovery (Earthquake Case Study)

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Abstract. This study aims to identify the recovery time of the community's economy, examine the changes in average income received before and after a disaster, examine the distribution of community income and the suitability of the types of assistance provided during the recovery period to accelerate the economic recovery of disaster victims. The method used in this research is descriptive qualitative which utilizes all information from various sources. The results showed that the average household affected by a disaster could recover their economic conditions over a span of 1-4 years. The difference in recovery time occurs because of differences in the level of damage to the house, the type of work the respondent and the age of the respondent. The study also found that there had been a significant change in the average income of respondents according to employment after the disaster. Respondents who worked as traders and artisans had experienced a significant increase in average income after the disaster, while those who had decreased were respondents who worked as farmers, laborers and who worked in the private sector, while groups that did not experience a change in income were farmers and motorcycle driver. Changes in income experienced by households significantly affect income inequality. Activities undertaken by Nagari Tandikek households to improve income during recovery have been able to restore their welfare conditions after the disaster. Increased back to the post recovery phase because disaster relief received by households has started to decrease so that the community can meet their needs independently.

Keywords: Recovery Time, Changes in income and suitability of Disaster Relief

Market Condition: Satisfaction and Welfare Group Study M and K

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Abstract. Identification of market condition is interesting to explore. Related to consumer satisfaction and welfare of players. Group Study M and K of Faculty of Economics of Andalas University already visit some traditional markets at Padang City and many districts in West Sumatra close to their house. They found that traditional market condition and situation not satisfied. Also related to welfare cause of many cost and risk there. This is also related to level of attractiveness and decision to go there. They are also make some recommendations for government and market players.

Keywords: traditional market, condition, satisfaction, welfare Group Study M and K

Women Labour Supply in West Sumatra, a Multi Years Analysis

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Abstract. Goals number 5 of Sustainable Development Goals (SDG's) that has been stated by United Nation is gender equality, one of it is have the same right to participate in the labour market. Women's labor participation is influenced by their socioeconomic conditions such as educational level and marital status. By using Susenas data that processed using logistic regression, this study tries to find out the tendency of woman labour supply in West Sumatra Province. The labour supply of married women is lower than unmarried women. This tendency occurs because in general married women tend to spend more time doing domestic activities. Even if they work, they tend to choose work in the informal sector that working hours are more flexible. The implication of it is that to increase the participation of women in labour market, needs a further studies to mapping up the potential sectors that they tend to participate in.

Keywords: Woman Labour Supply, Gender Equality, SDG's, West Sumatra

A Literature Review on Social Capital in Education

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Abstract. Sustainable development goals (SDG's) mandate that every child has the right to get a lifelong education in accordance with their talents (Goal number 4). In the same time. In addition, SDGs also promote partnership in achieving the goals which are also part of SDG's 17. One form of partnership is to involve the community in efforts to achieve the goals. Community involvement known as social capital that consist of trust, norm and network. This literature review tries to look at the role of social capital in education, especially those related to SDG's achievement. The finding shows that social capital, especially network has a role to accelerate the educational program and fulfil its target. Therefore, it is strongly recommended to the government to involve the community, as a form of social capital, in planning and implementing educational programs. Especially the programs related to SDG's achievement.

Keywords: Social Capital, Education, SDG's. Study Literature

The Influence of Female Labour Force Participation on Human Development Index (HDI) in Indonesia: A Case of the 2012-2016 Period

Yusrizal Yulius

Abstract. The purpose of this study is to critically examine the influence of female labour force participation on the human development index (HDI) in Indonesia by applying quantitative as well as qualitative analysis. Both simple and multiple regression analyses have been applied for quantitative analysis by using panel data for the 2012-2016 period. The independent variables of the multiple regression analysis include GRDP (Gross Regional Domestic Product) per capita, FLFPRs (female labour force participation rates), PI (poverty index) and GR (gini ratios). Cross tabulation analysis has been applied to strengthen the qualitative analysis of the study.

Program Keluarga Harapan (Conditional Cash Transfer Program) in Reducing Poverty and Child Labor

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Abstract. Child labor is a disturbing problem, as the children has the right to obtain education, to receive protection, love and to enjoy his childhood. In many cases, poverty is the main reason of unpleasant childhood. Poverty makes the parents powerless to carry out their roles in the economic sector, and are forced to send their children to work. Working children will lose the opportunity to go to school thus will face difficulties in finding decent job in the future. Therefore, reducing child labor is an active intermediary in reducing poverty.

This paper aims to evaluate the impact of the conditional cash transfer program (CCT) on increasing the income of poor families. Every family that joined the CCT program are obliged to register and ensuring their children to receive education. This CCT regulation aims to decrease the number of the child labor,

Keywords: CCT, poverty, child labor.

Should Public Transportation be Free?

Case Study: Trans (metro) Padang³

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Abstract. This article tries to calculate advantages and disadvantages of public transportation with case study TransPadang. Using descriptive method analysis for qualitative data from direct users and non-users the paper found that key word to increase public transportation especially TransPadang usage in Padang City is designing the services according to users perspective related with each characteristics of them. Furthermore, after almost 5 years operation users still found that there are many weaknesses in the other words; disadvantages in their point of view. People who has car (s) at home will use their own than TransPadang but people who hasn't will use TransPadang not as a prefer choice but just because the cost, not benefit. This condition become worst when users found bus facilities that has broken and cashless policy sometime not familiar with citizen and visitor from other city or villages in West Sumatera. Of course we find some advantages of operationalization of TransPadang such as reducing of private car in the street, easing traffic jam even improving road dimension. Next, it can reduce air pollution and other environmental issues. This research suggest the need of differentiations in bus fee by time, not just by costumer like what have done at this moment, example student (not include university student) and common people.

Keywords : public transportation, Padang, differentiation.

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