



**SEABC 2018**  
**FACULTY OF ECONOMICS, UNIVERSITAS SRIWIJAYA**  
**PALEMBANG, 8 NOVEMBER 2018**  
**PARALLEL SESSION RUNDOWN**

**Economics (Room 201)**

**Session Chair: Prof. Mehmet Huseyin Bilgin,  
Ph.D.**

**Time: 13.30 s.d 16.00**

| No | Title  | Authors   |
|----|--|---|
| 1  | Cities Economic Performance in Indonesia: Impact Analysis of Smart City Concept Implementation   | Ayu Putri; Khoirunurrofik<br>Khoirunurrofik                           |
| 2  | Stakeholders Linkage in Biogas Use as the Application of Blue Economy Concept  | Izza Masrur   |
| 3  | The Analysis of Leading Subsector Paddy Commodities in South Sumatera Province (LQ Analysis)   | Siti Rohima; Anna Yulianita;<br>Nengsi Puspita Dewi                   |
| 4  | Economic and Socio-Demographic Factors of Labor Mobility in the Service Sector   | Imelda Imelda; Dina Anggraini;<br>Yunisvita Yunisvita                 |
| 5  | Effect of Capital Expenditure, Investments and Human Development Index to Gross Regional Domestic Product Provinces in Sumatra-Indonesia | Didik Susetyo; Zunaidah<br>Zunaidah; Anna Yulianita;<br>Wulan Lestari |
| 6  | How to Reduce Poverty in South Sumatera: Study Analysis The Impact of Economic Growth, Social Expenditure, Unemployment, and Inflation   | Mardalena Mardalena   |

**Accounting (Room 202 & 203)**

**Session Chair: Prof. Ahmet Faruk Aysan, Ph.D.**

**Time: 13.30 s.d 16.00**

| No | Title  | Authors  |
|----|--|--|
| 1  | Potential Implementation of Goods and Services Tax as A Substitute of Value Added Tax in Indonesia             | Khoirunurrofik Khoirunurrofik;<br>Naufalia Dinar Primacita |
| 2  | The Impact of Firm Characteristics on Mandatory Disclosure of Companies Listed on the Indonesia Stock Exchange | Fitriasuri Fitriasuri                                      |

*Contact:*

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id



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|---|---|---|
| 3 | The Effect of Workload, Experience, Personality and Professional Scepticism on The Accuracy of Giving Audit Opinion   | Fajri Ahadiansyah; Kencana Dewi; Lukluk Fuadah                                      |
| 4 | Personal Moral Philosophies and Ethical Judgment of Earnings Management: Credit Analysts Perspective  | Ahmad Subeki; Agil Novriansa; Tertiarto Wahyudi; Yusnaini Yusnaini; Aryanto Aryanto |
| 5 | Foreign Related Parties Transactions as Tax Avoidance Strategy in Indonesia: The Role of Corporate Governance   | Nuritomo Nuritomo; Sidharta Utama; Ancella Hermawan                                 |
| 6 | The Effect of Corporate Social Responsibility Performance, Board of Commissioners Effectiveness, And Women On The Board of Commissioners Towards CEO Turnover | Bulan Dwi Utami; Ancella Hermawan   |
| 7 | The Effect of Agency Problems on Cost Stickiness in the Banking Industry: The Role of the Board of Commissioners and the Audit Committee Effectiveness        | Miranti Djoko; Ancella Hermawan   |

**Financial Management and Accounting (Room 204)**

**Session Chair: Prof. Amine Tarazi, Ph.D.**

**Time: 13.30 s.d 16.00**

| No | Title   | Authors   |
|----|---|---|
| 1  | Do Young, Female, and Experienced Characteristics of Risk Oversight Committee Members Accommodate Bank Risk-Taking? Evidence from Indonesia   | Aulia Ampri; Ancella Hermawan                                     |
| 2  | Board of Directors Effectiveness, Integrated Reporting Quality, and Firm Risk   | Rita Sugiarti; Ancella Hermawan                                   |
| 3  | Co-movement in Asset Market: Does Global Financial Cycle Works? Empirical Evidence in Indonesia   | Sri Andaiyani; Saadah Yuliana                                     |
| 4  | Role of Fintech Services Providers and Stakeholders as Drivers in Digital Payment Ecosystems  | Ivany Rachmawati; Marcella Witanto; Adityo Nugroho; Peri A. Manaf |
| 5  | Behavioral accounting model of online shopping behavior, risk perception and entrepreneurial orientation of Micro Small and Medium Enterprises (MSME) creative economy in indonesia | Ratih Kusumastuti   |
| 6  | Is Financial Distress Cost Important For Determining Firm Performance   | Estu Widarwati; Dewi Sartika                                      |

Contact:

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id



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| 7 | How does investment in working capital effect the probability of manufacturing companies at Indonesian Stock Exchange? | Isni Andriana; Yuliani Yuliani;<br>K. M. Husni Thamrin; Taufik Saggaff |
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### Shariah Economics and Accounting (Room 205)

Session Chair:

Time: 13.30 s.d 16.00

| No | Title  | Authors  |
|----|--|--|
| 1  | Performance Analysis of Zakat Intitutions in Indonesia by using NZI and Data Envelopment Analysis (Study Case: BAZIS DKI Jakarta and BAZNAS Bogor, Depok, Tangerang, Bekasi) | Nadita Tri Hastutik  |
| 2  | Efficiency Analysis on Amil Zakat Institutions in Indonesia 2015-2016 using Data Envelopment Analysis (DEA)  | Millah Hanifah   |
| 3  | Efficiency, productivity and stability of Islamic banks in Indonesia   | Aam Rusydiana; Lina Marlina;<br>Solihah Rahayu                               |
| 4  | Potential of Bangka Belitung Tourism towards the World Halal Tourism Award through Tourist Perception with the PCA Method  | Devi Valeriani; Maya Yusnita;<br>Muhammad Faisal Akbar;<br>Hidayati Hidayati |
| 5  | The Effect of Islamic Financing, Indonesia Sharia Stock Index(ISSI), and Distribution of Zakah, Infaq and Sadaqah (ZIS) on Economic Growth in Indonesia                      | Fera Widyanata; Saadah Yuliana   |
| 6  | Islamic Banking Management's Perspectives and Practices on Stakeholders  | Achmad Soediro; Inten Meutia   |

### Accounting (Room 206)

Session Chair: Prof. Terry A. Marsh, Ph.D.

Time: 13.30 s.d 16.00

| No | Title  | Authors           |
|----|--|-------------------|
| 1  | Accrual-Based Accounting System Model Implementation in the State Budget and Treasury System with Technology Acceptance Model 3 Approach atThe Regional Office V | Ratih Kusumastuti |
| 2  | The Influence of Website Design toward Purchasing Airline E-Ticket   | Hendro Lukman     |

Contact:

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id



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| 3 | Role of Mediation Capital Intensity in the Relationship of Accounting Conservatism, Level of Financial Difficulties and Debt Levels in Indonesia                                      | Anton Arisman               |
| 4 | Analysis the Influence of Day of the Week, Monday, and Weekend Effect of on Seasonal Anomaly in in Stock Return: Evidence of Companies on LQ45 Indonesia in Indonesian Stock Exchange | Muslim Djalil               |
| 5 | Environmental management accounting, quality decision influence on environmental performance in Indonesia   | Lukluk Fuadah               |
| 6 | The Effect of Machiavellian Characteristics and Auditee Pressure on Ethical Decision Making of Government Auditors in Palembang Municipality  | Patmawati, Muhammad Hidayat |

**Management (Room 207)**

**Session Chair: Iisnawati, S.E., M.Si.**

**Time: 13.30 s.d 16.00**

| No | Title  | Authors   |
|----|--|---|
| 1  | Service Quality, Customer Satisfaction and Customer Loyalty: Preliminary Findings  | Abror Abror; Dina Patrisia; Yunita Engriani                                 |
| 2  | Does Destination Image and Perceived Destination Quality Influence Tourist Satisfaction and Word of Mouth of Culinary Tourism  | Heri Setiawan   |
| 3  | Aggregator Business as an Intermediary in Agriculture: A literature review   | Janita Meliala  |
| 4  | Analysis of Customer Perceived Value, Satisfaction, Loyalty and the Mediating Role of Customer Demographics: A Study of Indonesian Train Service                     | Efendi Efendi; Yasintha Soelasih; Erwin Karnadi                             |
| 5  | Is The Quality Of Business Incubator Programs Capable Of Boosting Entrepreneurial Orientation And Intention At Higher Education?                                     | Muhamad Ariza Eka Yusendra; Niken Paramitasari; Ribhan Ribhan; Ayi Ahadiyat |
| 6  | Government's Role in Promoting Tourism Destination in Jambi Province Through Increasing the Quality of Electronic Media and Its Effect on Visiting Tourist interests | Raja Patricia   |

Contact:

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id



**SEABC 2018**  
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**PALEMBANG, 9 NOVEMBER 2018**  
**PARALLEL SESSION RUNDOWN**

**Economics (Room 201)**

**Moderator: Dr. Yunisvita, S.E., M.Si.**

**Time: 08.00 s.d 11.00**

| No | Title  | Authors  |
|----|--|--|
| 1  | Leverage Of Number Of Population, GDRP, HDI, And Unemployment On Poverty Level In Six District In South Sumatera                                       | Erawati Agustini; Azwardi<br>Azwardi; Rosmiyati Chodijah                       |
| 2  | The Influence Of Economic Growth, The Minimum Wage, The Unemployment Rate Against Poverty Level In Regency/City In South Sumatra Province In 2011-2016 | Maya Tourina   |
| 3  | The Effect of Household Consumption and The Government Expenditure on Economic Growth in Indonesian  | Marfis Syafri, jr  |
| 4  | Analysis of Labor Absorption In Province of South Sumatera   | Leo Budiriansyah   |
| 5  | Reservations Wage of Young Workers in the Minimum Wage Perspective   | Imelda Imelda; Mutiara<br>Muslimah; Yunisvita Yunisvita                        |
| 6  | Market Integration of Palm Oil in South Sumatera   | Taufiq Marwa; Abukosim<br>Abukosim; Mukhtaruddin<br>Mukhtaruddin; Abdul Bashir |
| 7  | The pattern identification of rice pricing determination in the local farmer level   | Taufiq Marwa; Abdul Bashir; K.<br>M. Husni Thamrin; Azwardi<br>Azwardi         |

**Accounting (Room 202 & 203)**

**Moderator: Muhammad Hidayat, S.E., Ak.,  
M.Si.**

**Time: 08.00 s.d 11.00**

| No | Title  | Authors      |
|----|--|--------------|
| 1  | Relationship between Corporate Social Responsibility, Environmental Performance and Financial Performance at Mining Companies Listed in Indonesia Stock Exchange | Kencana Dewi |

*Contact:*

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id



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| 2 | The Effects of Organizational Commitment, Organizational Culture, Leadership Style, Functional Position and Motivation on Auditor Performance                  | Mella Handayani; Bernadette Robiani; Rina Tjandrakirana   |
| 3 | The Influence of Pentagon Fraud on The Financial Statements of Infrastructure Companies Listed in Indonesia Stock Exchange                                     | Emylia Yuniarti   |
| 4 | Financial Pressure, Firm Size, Asset Growth And Corporate Value: Mediation Effect Of Dividend Payout   | Tigor Sitorus, TS; Yani Huang; Ratlan Pardede   |
| 5 | Concentration Ratio, Advertising Intensity, Sales Growth, The Government's Regulation and Profitability in Indonesian Cigarette Industry                       | Yulia Saftiana, Bernadette Robiyani, Syamsurijal, and Suhel   |
| 6 | The Effects of Environmental Performance and Environmental Information Disclosure on Financial Performance in Companies Listed on the Indonesia Stock Exchange | Msy. Mikial; Taufiq Marwa; Lukluk Fuadah; Inten Meutia  |
| 7 | The Influence of the Internal Audit Unit, Participation in Budgeting and Intellectual Capital Against Good University Governance with Internal                 | Rulyanti Wardhani; Taufiq Marwa; Lukluk Fuadah; Saadah Siddik; Rita Martini; Ahmad Maulana; Nurkadina Novalia |

### Financial Management and Accounting (Room 204)

**Moderator: Muhammad Ichsan Hadjri, S.T., M.M**

**Time: 08.00 s.d 11.00**

| No | Title   | Authors  |
|----|---|--|
| 1  | The Effect Of Trading Frequency Of Stocks, The Value Of Company And Level Of Financial Performance On Stock Return (Empirical Study On Agribusiness Companies Registered In Indonesia Stock Exchange) | Padriyansyah Yansyah   |
| 2  | Service Quality towards Lazada's Customer Satisfaction based on Importance Performance Analysis Methods and Customer Satisfaction Index   | Dita Amanah; Ratih Hurriyati; Disman Disman; Vanessa Gaffar; Dedy Ansari Harahap |
| 3  | An analysis of service quality using importance performance analysis and gap analysis at at commercial banks in Indonesia   | Dedy Ansari Harahap; Ratih Hurriyati; Disman Disman; Vanessa Gaffar; Dita Amanah |

Contact:

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id



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| 4 | Career Adaptability Mediates Career Management and Organizational Support to Improve Career Success   | Efendi Efendi; Sylvia Purba; Bella Carissa                |
| 5 | Driving Factors, Innovativeness and Benefits of Social Entrepreneurships: Learning from Cases in Thailand, Vietnam and Indonesia                | Lieli Suharti; Roos Andadari; Somboon Panyakom            |
| 6 | Financial Performance Changes in the Digital Economy of Indonesian Retail Companies   | Yuliani Yuliani; Husnah Husnah; Ima Andriyani             |
| 7 | Technological Literacy, Spiritual Motivation, Compensation, Job Satisfaction, and Turnover Intention: A Case Study in Bank Sumsel Babel Syariah | Muhammad Ichsan Hadjri; Badia Perizade; Zunaidah Zunaidah |

**Economics (Room 205)**

**Moderator: Aslamia Rosa, S.E., M.Si.**

**Time: 08.00 s.d 11.00**

| No | Title   | Authors  |
|----|---|--|
| 1  | The Determinant of Willingness to Pay for Waste Management in Slum Area   | Imelda Imelda; Debby Sellyanne; Muhammad Subardin; Didik Susetyo; Deassy Apriani, Fachrizal Bachri |
| 2  | The Influence of Fiscal Autonomy and Local Expenditure Towards Economic Growth in Southern Sumatera, Indonesia  | Hendri Hendri  |
| 3  | The Analysis of Workforce Absorption in Food Industry of South Sumatera   | Dirta Atiyatna; Mukhlis Mukhlis; Rosmiyati Saleh   |
| 4  | Socio-Economic Characteristics of Informal Sector Women Workers in Palembang City                               | Mirna Taufik   |
| 5  | Analysis of Efficiency Investment by Using ICOR Approach to Economic Growth In All Provinces of Sumatera Island | Anna Yulianita, Feny Marissa, and Fera Widyanata   |
| 6  | Renewable Energy Consumption, CO2 Emissions and Economic Growth in Indonesia                                    | Hadi Jauhari; Evada Dewata, Dr   |
| 7  | The Influence of Infrastructure on The Economic Growth of Regencies/Cities In The Province of South Sumatera    | Dede Mardhian; Syamsurijal Kadir; Muhammad Subardin  |

Contact:

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id





**Shariah Economics and Accounting (Room 206)**

**Moderator: Ihsan Hamidi, SHI., M.Si.**

**Time: 08.00 s.d 11.00**

| No | Title   | Authors   |
|----|---|---|
| 1  | The influence of the General Allocation Fund, a Fund for the results and Fiscal Independence Against GDP Government regency/city in South Sumatera 2011-2016 Year | Nurul Aini, NA; Taufiq Taufiq; Rosmiyati Chodijah   |
| 2  | The Prospect of Sharia Hotel in Indonesia: A SWOT Analysis  | Ryan Al Rachmat; Didik Susetyo; Mukhtaruddin Mukhtaruddin   |
| 3  | The Mechanism of Zakat Productive Fund Management and Its Effect On The Income of Recipients of Zakat in Palembang City   | Ihsan Hamidi; Suhel Suhel; Nurkadina Novalia  |
| 4  | Liquidity risk of Islamic banking in Islamic and non Islamic countries  | Kharisya Ayu Effendi; Shelfi Malinda  |
| 5  | The Effect Of Macroeconomic Variables On Non Performing Financing In Shariah Commercial Banks   | Muslimah Harun  |
| 6  | Public Sector Financial Prototype Without Riba Based on Masjid Funds (Exploratory Study of Masjid Jogokarian Yogyakarta)  | Muhammad Farhan; Media Kusumawardani; Mukhlis Mukhlis; Achmad Soediro; Fardinant Adhitama; Anton Sufi Saputra |
| 7  | Sharia Supervisory Board Religious Compliance in the Islamic Banks: An Interpretive Approach  | Isni Andriana; Yuliana Sari   |
| 8  | Panel Data Regression Analysis of Partnership Contracts in Indonesian Sharia Banks  | Titin Vegirawati; Didik Susetyo; Inten Meutia; Lukluk Fuadah  |

**Financial Management and Accounting (Room 207)**

**Moderator: Iisnawati, S.E., M.Si.**

**Time: 08.00 s.d 11.00**

| No | Title   | Authors             |
|----|---|---------------------|
| 1  | Determinant of Profitability (Evidence of Government Bank in Indonesia)   | K. M. Husni Thamrin |
| 2  | The Influence of Audit Rotation, Audit Tenure and Workload on Audit Quality at Consumer Goods Sector Manufacturing Companies listed in Indonesia Stock Exchange | Eka Eka Julia Sari  |

Contact:

email: seabc@unsri.ac.id ÷ website: seabc.unsri.ac.id





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| 3 | The Impact of Fundamental Factors and Inflation on Abnormal Return On Registered Service Company On The Indonesia Stock Exchange                              | Yusmita Kumala   |
| 4 | Effect of Auditor Professionalism, Auditor Independence and Understanding of Auditor Professional Ethics on A Public Accounting Firm in The City of Palembang | Ira Flka Yumi  |
| 5 | An Antecedent of E-Invoice User Behavior with Behavioral Intention as an Intervening Variable   | Maya Qodarsi   |
| 6 | The Impact Accounting Information Characteristics on Manajerial Performance in Distance Learning Program Unit of Open University of Sriwijaya                 | Zein Ghazali   |
| 7 | Performance Measurement Analisisi with Balanced Scorecards Method   | Mariska Apriliya Putri   |
| 8 | Manpower Absorption in Fishcake, Crackers, and Fish Crackers Business in Palembang  | Septi Dwi Sari   |
| 9 | Management Commitment and Competencies of Asset Administrator on Asset Management: Study in The City Governments of South Sumatera Province                   | Kartika Rachma Sari; Didik Susetyo; Inten Meutia; Sa'adah Siddik |