

3rd International Conference on Accounting, Management, and Economics (ICAME 2018)

Digital Era: Challenges and Opportunities on Human Capital Qualities

Advances in Economics, Business and Management Research
Volume 92

Makassar, Indonesia
4-5 November 2018

Editors:

**Andi Reni
Abdul Razak Munir
Musran Munizu
Chaiwat Phuakkhong**

**Nor Hayati Ahmad
Sulaman Hafeez Sidiqui
Kabiru Maitama Kura**

ISBN: 978-1-5108-9259-0

Printed from e-media with permission by:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571



Some format issues inherent in the e-media version may also appear in this print version.

Copyright© (2019) by Atlantis Press
All rights reserved.
Copyright for individual electronic papers remains with the authors.

For permission requests, please contact the publisher:

Atlantis Press
Amsterdam / Paris

Email: contact@atlantis-press.com

Conference Website: <http://www.atlantis-press.com/php/pub.php?publication=icame-18>

Printed with permission by Curran Associates, Inc. (2019)

Additional copies of this publication are available from:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571 USA
Phone: 845-758-0400
Fax: 845-758-2633
Email: curran@proceedings.com
Web: www.proceedings.com

TABLE OF CONTENTS

SESSION: PAPER PRESENTATION I

CALLING AND MEMBERSHIP IN INTRINSIC MOTIVATION-BASED LEADERSHIP FOR INCREASING ORGANIZATIONAL COMMITMENT AND PRODUCTIVITY	1
<i>M. Nadjib Usman, Romi Ilham, Agus Samekto</i>	
FACTORS INFLUENCING CORRUPTION ACTIONS WITH PARLIAMENTARY BEHAVIOR AS MODERATING VARIABLES (POLEWALI MANDAR REGENCY DPRD STUDY)	15
<i>Jamaluddin M, Mediaty, Harryanto, Abdul Hamid Habbe, Lili Aprilianti</i>	
THE EXTENT OF VOLUNTARY DISCLOSURE BEFORE AND AFTER IFRS CONVERGENCE IN INDONESIA	27
<i>Totok Budisantoso, Maria Eliza Suryanto</i>	
DOES THE CHANGE OF COMPANY NAME MATTER FOR THE INVESTORS? EVIDENCE FROM INDONESIA	36
<i>Bambang Sutrisno, Azimah Hanifah</i>	
CLIMATE OF ORGANIZATIONAL ETHICS TO BUSINESS SATISFACTION (STUDY OF SME IN SOUTH SULAWESI)	42
<i>Muhammad Idrus Taba, Muhammad Ismail, Muhammad Sobarsyah, Tasrim</i>	
EXCHANGE RATE FORECASTING AND VALUE-AT-RISK ESTIMATION ON INDONESIAN CURRENCY USING COPULA METHOD	49
<i>Kevin Bastian Sirait, Batara Maju Simatupang</i>	
THE FACTORS AFFECTING INCOME OF GO-JEK DRIVERS IN SOUTH TANGERANG	63
<i>Nazifah Husainah, Azizatul Munawaroh</i>	
INTEGRATION OF BALANCED SCORECARD AND ANALYTICAL HIERARCHY PROCESS AS A TOOL FOR DETERMINING THE PRIORITY OF THE PROGRAM STRATEGY: CASE STUDY IN DR. TC. HILLERS MAUMERE HOSPITAL	71
<i>Yosefina Andia Dekrita, Rita Yunus, Andi Batary Citta, Muhammad Yamin</i>	
THE FACTORS OF FRAUD TRENDS IN PUBLIC SECTOR IN MAKASSAR CITY	85
<i>Arman Kamal, Diah Ayu Gustiningsih, Mediaty, Abdul Hamid Habbe, Arifuddin</i>	

SESSION: PAPER PRESENTATION II

TESTING THE MONDAY EFFECT IN THE BANKING SECTOR IN INDONESIA STOCK EXCHANGE	95
<i>Agus Arman, Dwi Ayu Lestari</i>	
THE WOMAN EMPOWERMENT MODEL THROUGH ENTREPRENEURSHIP IN DEPOK AND BOGOR	101
<i>Hasanah, Nurul Sriminarti</i>	
THE EDUCATION MEASUREMENT SPECIFIC EFFECT ON SUSTAINABLE DEVELOPMENT: AN EXPERIENCE OF INDONESIA	110
<i>Abdur Razzaq, Sari Lestari Zainal Ridho</i>	
SWOT ANALYSIS OF FINANCIAL TECHNOLOGY IN THE BANKING INDUSTRY OF SOUTH SULAWESI: BANKING SURVEY IN SOUTH SULAWESI	119
<i>Andi Batary Citta, Yosefina Andia Dekrita, Rita Yunus, Ahmad Ridha, Hartina</i>	
POVERTY REDUCTION MODEL THROUGH EMPOWERMENT PEOPLE'S ECONOMY ACCORDING TO ISLAMIC PERSPECTIVES (STUDY ON ISLAMIC VILLAGE IN SIKKA-FLORES DISTRICT)	127
<i>Rita Yunus, Yosefina Andia Dekrita, Muhammad Yamin, Andi Batary Citta</i>	
INDIVIDUAL INTELLIGENCE AS ONE OF COMPETENCY ASSESSMENTS AND PERFORMANCE OF EMPLOYEES IN STATE-OWNED CEMENT ENTERPRISES	137
<i>Andi Ririn Oktaviani, Siti Haerani, Muh. Asdar, Muh Ismail</i>	
ENTREPRENEURSHIP IN THROUGH ISLAM PERSPECTIVE	146
<i>Vebby Anwar, Sofyan Hamid, La Ode Hidayat, Andi Harmoko Arifin</i>	
THE EFFECT OF XBRL ADOPTION ON THE INVESTORS' TRADING BEHAVIOR IN INDONESIA STOCK EXCHANGE	156
<i>Linda Arisanty Razak, Grace T. Pontoh, Haliah, Muhammad Yamin</i>	

THE INFLUENCE OF THE CREDIT CHANNELING AND UTILIZATION OF ASSETS AGAINST THE ADEQUACY OF CAPITAL AT PT. BANK BRANCH NORTH SUMATRA MEDAN ISKANDAR MUDA.....	163
<i>Novien Rialdy, Laster Jujanwar Bacin</i>	
ENTREPRENEURSHIP DEVELOPMENT THROUGH TOURISM VILLAGES IN THE PERSPECTIVE OF DEFENSE ECONOMIC (STUDY CASE: PENTING SARI, SLEMAN, YOGYAKARTA).....	173
<i>Andhika Alfathanah Putra Pandu Pratama, Supandi Halim, Sulistiyanto, Dony Setiawan</i>	

SESSION: PAPER PRESENTATION III

THE EFFECT OF DEBT TO EQUITY RATIO AND TOTAL ASSET TURNOVER ON RETURN ON EQUITY IN AUTOMOTIVE COMPANIES AND COMPONENTS IN INDONESIA	182
<i>Asrizal Efendi, Linzzy Pratami Putri, Shinta Dungga</i>	
THE ROLE OF SAFETY-SPECIFIC TRANSFORMATIONAL LEADERSHIP IN REDUCING NEAR MISS INCIDENTS, USING SAFETY CLIMATE AS A MEDIATOR	189
<i>Ahmad Shahrul Nizam Isha, Muhammad Zeeshan Miza, Sundas Azeem, Muhammad Zahid</i>	
MOSLEM ENTREPRENEUR BEHAVIOR AND ITS EFFECT ON KNOWLEDGE, NETWORK AND PERFORMANCE	196
<i>Wiwik Lestari, Sri Lestari K, Djoko Budhi Setyawan, Achmad Saiful Ulum</i>	
THE EFFECT OF HUMAN CAPITAL ON THE ROLE OF THE BOARD OF COMMISSIONERS	203
<i>Makaryanawati</i>	
BRAND RELIGIOSITY IMAGE : A CONCEPTUAL REVIEW OF ISLAMIC MARKETING	215
<i>Munadi Idris, Nuraeni Kadir, La Ode Hidayat, Nur Rahmah</i>	
THE INFLUENCE OF ORGANIZATIONAL CULTURE AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB) ON THE PERFORMANCE OF HOTEL EMPLOYEES IN BATAM CITY WITH ORGANIZATIONAL COMMITMENT AS INTERVENING VARIABLES	221
<i>Wasiman</i>	
TANAH LIEK BATIK'S INDUSTRY IN WEST SUMATRA (A STUDY OF DEVELOPMENT PROBLEMS)	228
<i>Rose Rahmidani, Armiati, Dessi Susanti</i>	
EFFECT OF FRAMING AND LOCUS OF CONTROL ON COMMITMENT ESCALATION IN INVESTMENT DECISIONS.....	237
<i>Linda Arisanty Razak, Haliah, Abd. Hamid Habbe, Mediaty, Arifuddin</i>	
LINKING HUMAN RESOURCE MANAGEMENT PRACTICES TO ORGANIZATIONAL PERFORMANCE IN NIGERIA EDUCATION SECTOR.....	247
<i>Malam Salihu Sabiu, Kabiru Maitama Kura, Andi Reni</i>	
INNOVATION OF DIGITAL START UP BUSINESS MODEL WITH 4AS MARKETING APPROACH AND ITS APPLICATION IN SMALL AND MEDIUM-SIZED ENTERPRISES IN SOUTH SULAWESI	258
<i>Abd. Rahman Kadir, Najmi Kamariah, Nina Fapari Arif</i>	

SESSION: PAPER PRESENTATION IV

PERFORMANCE ENHANCEMENT STRATEGY THROUGH BUSINESS ENVIRONMENT, PRODUCT INNOVATION AND COMPETITIVE ADVANTAGES.....	268
<i>Maat Pono, Andi Reni, Isnawati Osman, Meutia, Rahmawati Harisa</i>	
VILLAGE DEVELOPMENT PLANNING DISCUSSION IN INDONESIA: IS IT WORKING?	273
<i>Syarifuddin, Ratna Ayu Damayanti</i>	
EFFECTIVENESS OF THE BOARD OF COMMISSIONERS ROLE: REVIEW OF RESOURCES DEPENDENCE THEORY.....	286
<i>Makaryanawati, Sriyani Mentari, Fatmawati Zahroh, Ria Zulkha Ermayda</i>	
THE COMPANY EFFICIENCY INCREASING STRATEGY IN MAKASSAR CONTRACT TERMINAL USING QUANTITATIVE STRATEGIC PLANNING MATRIX	296
<i>Siti Haerani, Muhammad Yunus Amar, Muhammad Iskandar, A. Sugeng S. Aji</i>	
MEDIATING EFFECT OF SOCIAL MEDIA ON THE CONSUMER BUYING BEHAVIOUR OF COSMETIC PRODUCTS.....	301
<i>Kabiru Jinjiri Ringim, Andi Reni</i>	

THE EFFECT OF REPORTING CHANNEL AND MORAL REASONING ON INTENTION TO REPORT THE FRAUD IN PROCUREMENT PROCESSES IN THE GOVERNMENT SECTOR	319
<i>Nayang Helmayunita, Dian Fitria Handayani, Abel Tasman</i>	
RELATIONSHIP BETWEEN FUNDAMENTAL SIGNALS AND CASH FLOW INFORMATION ON STOCK RETURN AFTER THE CONVERGENCE OF IFRS	329
<i>Ramly, Ismail Rasulong, Buyung Romadhoni, Diah Ayu Gustiningsih, Alamsjah, St. Ramlah</i>	
THE INFLUENCE OF WEBSITE SERVICE QUALITY TOWARDS CONSUMER SATISFACTION BY USING WEBQUAL 4.0 METHOD: STUDY ON GRAB USERS IN BANDUNG.....	336
<i>Febri Hikmah Haryanti, Retno Setyorini</i>	
MEASURING ASEAN RICE NON-TARIFF MEASURES (NTMS) AND ITS IMPACT ON INDONESIAN FOOD (RICE) SECURITY	344
<i>Iwan Hermawan</i>	
THE INFLUENCE OF LEADER'S ISLAMIC WORK ETHIC ON EMPLOYEE PERFORMANCE AND ORGANIZATIONAL COMMITMENT.....	354
<i>Wardhani Hakim, Siti Haerani, Haeriah Hakim, Asriani Ansar</i>	

SESSION: PAPER PRESENTATION V

TAX AVOIDANCE DYNAMICS ACROSS FIRM'S LIFE CYCLE.....	365
<i>Yenni Mangoting, Monica Valencia Nugroho, Avelia Yanuar</i>	
HRM PRACTICES IN HOTEL INDUSTRY	373
<i>I Wayan Gede Suharta Dewantara, Siti Haerani, Nurdjanah Hamid</i>	
DETERMINANTS OF BANKING EFFICIENCY AND ITS IMPACT ON BANKING COMPETITIVE ADVANTAGE.....	381
<i>Andi Ruslan, Cepi Pahlevi, Syamsu Alam, Mursalim Nohong, Andi Reni</i>	
IMPLEMENTATION OF E-BUDGETING AS AN EFFORT OF THE ENHANCEMENT OF TRANSPARENCY AND ACCOUNTABILITY IN THE GOVERNMENT OF BINJAI CITY IN NORTH SUMATRA	390
<i>Anggi Pratama Nasution, Atika</i>	
WOMEN AND WHISTLE-BLOWING: GENDER IN REPORTING CHANNEL AND MORAL REASONING TO REPORT THE FRAUD IN PROCUREMENT PROCESSES IN THE GOVERNMENT SECTOR	401
<i>Dian Fitria Handayani, Nyang Helmayunita</i>	
ONLINE DISCLOSURE OF UNIVERSITY ENVIRONMENTAL RESPONSIBILITY: A CASE OF INDONESIA	411
<i>Alia Ariesanti, Aftoni Sutanto, Utik Bidayati</i>	
SPENDING STANDARD ANALYSIS MODEL IN BUDGET FAIRNESS (AN EMPIRICAL STUDY ON WAJO REGENCY)	420
<i>Rasyidah Nadir, Andi Khaerul Nasruddin, Sabri Wahab</i>	
BOARD STRUCTURES AND MANAGERIAL OWNERSHIP IN IDENTIFYING THE FINANCIAL DISTRESS LIKELIHOOD.....	429
<i>Hatane Hatane, Nathalia Chandra, Josua Tarigan</i>	
THE INFLUENCE OF PRESSURE IN DETECTING FINANCIAL STATEMENT FRAUD	445
<i>Mia Angelina Setiawan</i>	

SESSION: PAPER PRESENTATION VI

ROLE OF BANKING INCLUSION IN REDUCING POVERTY IN EASTERN INDONESIAN REGION, SULAMPUA (KTI).....	452
<i>Marsuki, Sabir, Munawwarah S.M, Muhammad J.T</i>	
THE EFFECT OF CELEBRITY ENDORSER AND HALAL BRAND IMAGE ON CUSTOMERS' PURCHASING DECISIONS OF WARDAH COSMETICS	464
<i>Sandi Salere, Abdul Razak Munir, Nurdjanah Hamid</i>	
THE MEDIATING ROLE OF EFFORT IN THE RELATIONSHIP BETWEEN JOB INVOLVEMENT AND JOB PERFORMANCE. A CASE STUDY OF PRIVATE HIGHER EDUCATION INSTITUTES IN EASTERN INDONESIA.....	475
<i>Muhammad Akhsan Tenrisau, Siti Haerani, Haris Maupa, Muhammad Ismail Pabo</i>	
THE ROLE AND PERFORMANCE OF SUSTAINABLE MICROFINANCE INSTITUTIONS (MFIS)	481
<i>Gagaring Pagalung, Kartini, Jusni, Afdal</i>	

MODERATING EFFECT OF CAPITAL OUTFLOW MONITORING MANAGEMENT (COMM) ON CREDIT RISK AND LOAN PERFORMANCE	487
<i>Muhammad Irfai Sohilaui, Muhammad Ali, Murselim Nohong</i>	
INNOVATION STRATEGY FOR CREATING SUCCESSFUL SMALL AND MEDIUM BUSINESSES	517
<i>Wihalminus Sombolayuk, Ria Mardiana Yusuf</i>	
FAIRNESS IN PROFIT SHARING OF BUSINESS IN CAPTURE FISHERIES IN MUSLIM COMMUNITY AT SOUTH SULAWESI	537
<i>Alimuddin, M. Christian Mangiwa, Muallimin</i>	
ANALYSIS THE INFLUENCES OF FOOD PRICES (VOLATILE FOOD) IN SOUTH SULAWESI 2011-2017	545
<i>Anas Iswanto Anwar, Sri Undai Nurbayani, Putri Rezky Indria</i>	
THE EFFECTS OF ECONOMIC GROWTH, MICRO FINANCE INSTITUTION, AND MICRO AND SMALL ENTERPRISES TO INCOME INEQUALITY IN SOUTH SULAWESI	553
<i>Anas Iswanto Anwar, Muhammad Agung Ady Mangilep</i>	

SESSION: PAPER PRESENTATION VII

MANUFACTURING STRATEGY IN GERABAH BUSINESS	557
<i>Anwar, A. Ratna Sari Dewi</i>	
FACTORS AFFECTING BUSINESS DEVELOPMENT OF WARUNG TEGAL: THE CASE OF WARUNG TEGAL IN JABODETABEK	564
<i>Tri Susanto, Mirsa Diah Novianti, Rene Johannes, Holila Hatta, Aurino Djamaris Rilman, Adi Budipriyanto</i>	
EFFECT OF THE CONTENTS OF INFORMATION ON THE ACCOUNTABILITY OF THE IMPLEMENTATION OF THE REGIONAL REVENUE AND EXPENDITURE BUDGET AGAINST THE RE-ELECTION OF INCUMBENTS	575
<i>Darmawati, Gagaring Pagalung, Mediaty, Ratna Ayu Damayanti</i>	
WOMEN AND POVERTY (A STUDY IN FOREIGN TKW IN TULUNG AGUNG REGENCY)	586
<i>Sayekti Suindyah Dwiningwarni, Andi Reni, Titin, Tatik Mulyati, Muhammad Yusuf</i>	
ANALYSIS OF GENDER EMPOWERMENT IN BUILDING A FAMILY ECONOMY: A CASE STUDY OF A GROUP OF WOMEN OF RECEIVING CREDIT FROM THE SAVE AND LOAN PROGRAM IN THE PNPM PROGRAM AT MAROS DISTRICT, SOUTH OF SULAWESI	595
<i>Muhammad Yunus Amar, Humriati, Alimuddin Unde</i>	
PERFORMANCE IMPROVEMENT THROUGH INTERPERSONAL COMMUNICATION AND JOB SATISFACTION (EMPIRICAL STUDY OF NURSES IN PUSKESMAS/COMMUNITY HEALTH CENTER) IN MAKASSAR, INDONESIA	601
<i>Fauziah, Isnawati Osman, Dian A. S. Parawansa, Jumidah Maming</i>	
COMPETITIVE SUSTAINABILITY OF FOOD AND BEVERAGE SMES IN SOUTH SULAWESI	608
<i>Muhammad Toaha, Haris Maupa, Nurdin Brasit, Idrus Taba, Andi Aswan</i>	
THE ECONOMIC DEVELOPMENT OF BAU-BAU CITY AND THE STRENGTHS OF ITS HINTERLAND	616
<i>Muhammad Agung Ady Mangilep, Anas Iswanto Anwar, Adelia Undangsari Ady Mangilep</i>	
PERSPECTIVE FROM GOVERNMENT OFFICER: ECOTOURISM FOR CITY BRANDING OF PINRANG REGENCY, SOUTH SULAWESI	624
<i>Eli Jamilah Mihadja, B. P. Kusumo Bintoro, D.M. Putri, T. Widiastuti, P.M. Agustini, F. Adriati</i>	
ANALYSIS OF INDIVIDUAL ENTREPRENEURIAL ORIENTATION AND SELF-ESTEEM TOWARD ENTREPRENEURIAL INTENTION (CASE OF BUSINESS PROGRAM STUDENTS AT TELKOM UNIVERSITY)	628
<i>Kristina Sisilia, Nizar Sabiq</i>	

SESSION: PAPER PRESENTATION VIII

PSYCHOLOGICAL EMPOWERMENT, INNOVATIVE WORK BEHAVIOR AND JOB SATISFACTION	636
<i>Nasir, Halimatussakhidiah, Irma Suryani</i>	
SOCIAL CAPITAL CAPABILITIES TOWARDS IWAPI BUSINESS PERFORMANCE OF SOUTH SULAWESI PROVINCE	644
<i>Nurmadhani Fitri Suyuthi, Muh. Kafrawi Yunus, Siti Haerani, Idayanti Nursyamsi, Nurdjanah Hamid</i>	

BREAK-OFF ENVIRONMENTAL CAGING: AGENDA TO ENCOURAGE THE BIRTH OF LOCAL GOVERNMENT BIODIVERSITY REPORTING IN INDONESIA	650
<i>Ratna Ayu Damayanti, Syarifuddin, Rahmawati H.S</i>	
INFLUENCE OF MARKETING STRATEGY, BRAND IMAGE AND CUSTOMER SATISFACTION PRODUCT PURCHASING DECISIONS "WE" AT BULOG SUBDIVRE MAKASSAR	664
<i>Siti Mardati Milka P, Jumidah Maming, Harry K, Andi Reni, Ahmad Daeng GS</i>	
THE ANALYSIS OF MICRO BUSINESS EMPOWERMENT POLICY IMPLEMENTATION IN MAKASSAR CITY, INDONESIA	681
<i>Muhammad Guntur, Henni Zainal, Aslinda</i>	
STRATEGY ORIENTATION TRANSFORMATION FROM MARKET ORIENTATION TO INNOVATION ORIENTATION AND THE EFFECT ON MARKETING PERFORMANCE OF WOVEN INDUSTRY IN WAJO DISTRICT, SOUTH SULAWESI PROVINCE	689
<i>Nurhilalia, Abd.Rahman Kadir, Mahlia Muis, Jusni</i>	
THE INFLUENCE OF FINANCIAL LITERACY ON ENTREPRENEURIAL INTENTION	700
<i>Benediktus Elnath Aldi, Irine Herdjiono, Gerzon Maulany, Fitriani</i>	
VALUE CHAIN ANALYSIS TO COST EFFICIENCY	704
<i>Swandani, Anita De Grave, Alimuddin, Grace T. Pontoh</i>	
SECTORAL ICORS OF SOUTH SULAWESI PROVINCE	713
<i>Muhammad Agung Ady Mangilep, Fitriwati Djam'an, Retno Susanti, Adelia Undangsari Ady Mangilep</i>	
WOMEN'S ROLE IN THE DEVELOPMENT OF SOUTH SULAWESI'S SMALL AND MEDIUM ENTERPRISES HOME INDUSTRY THROUGH SOCIAL MEDIA	720
<i>Jumidah Maming, Abdul Razak Munir, Nuraeni Kadir, Andi Reni</i>	
Author Index	