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MARKET INTEGRATION IN ASEAN: SUSTAINABLE GROWTH AND CROSS - CULTURAL ISSUES

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**MARKET INTEGRATION IN ASEAN:
SUSTAINABLE GROWTH AND
CROSS CULTURAL ISSUES**

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Department on Management
Faculty of Business and Economics, University of Surabaya,
Surabesia

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MARKET INTEGRATION IN ASEAN: SUSTAINABLE GROWTH AND CROSS CULTURAL ISSUES

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FOREWORD

It is with deep satisfaction that I write this Foreword to the Proceedings of *THE 13TH INTERNATIONAL ANNUAL SYMPOSIUM ON MANAGEMENT (INSYMA)* held at University of Social Sciences and Humanities, Vietnam National University - Ho Chi Minh City, Vietnam, March 18 -20, 2016. The 13th Insyima aims to provide a forum for discussion among leading academics, researchers, students, and practitioners from all over the world, experts in economic and social sciences.

The theme for INSYMA 2016 is “**MARKET INTEGRATION IN ASEAN: SUSTAINABLE GROWTH AND CROSS CULTURAL ISSUES**”. This theme represent emerging and highly challenging and opportunities area of research and practice.

There has been tremendous number of researchers investigating the impact of market integration and cultural impacts on economy on several communities. Mainly they found a positive impact on the economic growth as a result on significant increasing of trading for products and services in its country member. Nevertheless, market distabilization is still main disadvantage of the regional integration. Regional community needed to developed the new model of market integration system that could minimize the disadvantages.

Hundreds of scientific papers are sent to the conference commitees in Indonesia and in Vietnam, and the results of a rigorous selection of 160 selected. This paper is derived from a variety of authors, both within and outside Indonesia and Vietnam, academics and practitioners. All the articles are then presented at the symposium and documented in this proceedings.

We thank all authors, participants, sponsors and co-hosts for their contributions and we hope that these proceedings can contribute to the development of science and business practices. Hopefully you can enjoy and gain valuable lessons from this article collection.

Ho Chi Minh, Vietnam, 18th-20th March 2016

CONTENTS

FOREWORD	iii
CONTENTS	v

FINANCE & ACCOUNTING

1. RISK TAKING AND PROFITABILITY: EVIDENCES FROM INDONESIA Abdul Mongid, Muazaroh	3
2. CAPITAL ADEQUACY RISK AND SYSTEMIC RISK: AN EFFORT TO ANTICIPATE BANKING CRISIS WITH SYSTEMIC IMPACT Alfiana	17
3. CD INDEX, A NEW METHODS FOR MEASURING BANKING CRISIS Amir Ambyah Zakaria, Musdholifah	33
4. THE EFFECT OF GOOD CORPORATE GOVERNANCE TO STOCK RETURN IN INDONESIAN MOST TRUSTED COMPANY FOR 2006 – 2013 PERIOD Andreas Kiky, Michael Chris Ardhitya	46
5. THE DETERMINANT OF INDONESIA’S ISLAMIC RURAL BANKING RISK TAKING Anggraeni	56
6. FREEDOM OF CONTRACT: RISK MANAGEMENT PRACTICES IN MANAGING FRANCHISE BUSINESS Aris Armuninggar	(Abstract only)
7. BUSINESS STUDENT’S FINANCIAL LITERACY IN SURABAYA: ARE THEY GOOD ENOUGH? Aulia Imiaf	(Abstract only)
8. THE IMPACT OF TRADE LIBERALISATION ON THE ECONOMIC PERFORMANCE OF ASEAN COUNTRIES Awan Setya Dewanta	70
9. FINANCIAL PERFORMANCE IMPACTS OF CORPORATE ENTREPRENEURSHIP Bertha Silvia Sutejo	85
10. FRAMING EFFECT TO INVESTOR REACTION BASED ON GENDER PERSPECTIVE: AN EXPERIMENTAL STUDY Caecilia Wahyu Estining Rahayu, Lukas Purwoto	97

11.	THE INFLUENCE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING TOWARD THE COMPANY PERFORMANCE AND STAKEHOLDERS Candra Sinuraya.....	111
12.	GENDER COLLABORATION ROLE IN ANALYZING AND MANAGING RISKS AT BODY REPAIR “X” IN MALANG Debby Andriani, Fidelis Arastyo Andono	120
13.	A SIMPLE STRESS TEST ON INDONESIAN ISLAMIC BANKING INDUSTRY Dece Kurniadi, Sutan Emir Hidayat.....	135
14.	THE INFLUENCES OF INVESTMENT OPPORTUNITIES AND PROFITABILITY ITS POLICIES DIVIDEND AT LQ45 COMPANY Dede Hertina	153
15.	INVESTMENT OPPORTUNITY SET BASED INDUSTRIAL GROWTH IN INDONESIAN MANUFACTURE Eka Handriani	169
16.	ILLIQUIDITY, MARKET CHARACTERISTIC AND STOCK RETURN (A STUDY AT INDONESIA STOCK EXCHANGE) Erman Denny Arfinto, Putri Nur Rositawati	188
17.	THE EFFECT OF CORPORATE GOVERNANCE MECHANISM ON FINANCIAL PERFORMANCE WITH AGENCY COST AS INTERVENING VARIABLE Finda Selli Anditya, Sutrisno	201
18.	BANKING INTEGRATION AMONG EMERGING AND DEVELOPED MARKET COUNTRIES: EVIDENCE FROM SOUTH EAST ASIA Ghalih R Viratama, Harjum Muharam.....	215
19.	IMPACT OF INTERNAL AND EXTERNAL FACTORS ON STOCK RETURN IN INDONESIA STOCK EXCHANGE Gusni.....	229
20.	THE EXAMINING CAPITAL STRUCTURE DETERMINANTS: EMPIRICAL ANALYSIS OF REGIONAL DEVELOPMENT BANKS IN INDONESIA Hamdi Agustin, Detri Karya, Suyadi	252
21.	ANALYSIS OF FACTORS AFFECTING THE PREDICTING BANKRUPTCY PRIVATE BANKS IN INDONESIA Hasrizal Hasan , Hamdi Agustin, Eva Sundari, Yul Efnita	266
22.	THE EFFECT OF ENTERPRISE RISK MANAGEMENT DISCLOSURE AND ACCOUNTABILITY OF FINANCIAL REPORT TOWARD FIRM VALUE (A CASE OF INSURANCE FIRMS LISTED IN	

	INDONESIA STOCK EXCHANGE)	
	Ifada Diah Ayu Rizka, Zaenal Arifin	277
23.	ANALYSIS OF FACTORS AFFECTING THE CAPITAL STRUCTURE IN INDONESIA STOCK EXCHANGE	
	Indira Kurniasari, Werner R. Murhadi, Mudji Utami	290
24.	STUDY OF FINANCIAL LITERACY ON MAGISTER MANAGEMENT STUDENTS: DEMOGRAPHIC REVIEW (not abstract)	
	Rr. Iramani	299
25.	ASYMMETRY INFORMATION AND CREDIT RISK EFFECT ON LOAN PRICING IN ASIA PACIFIC	
	Ivana Alim, Deddy Marciano, Liliana Inggrit Wijaya	312
26.	ANALYSIS OF THE DAY OF WEEK EFFECT, WEEK FOUR EFFECT, ROGALSKY EFFECT, AND JANUARY EFFECT ON STOCK RETURN IN INDONESIA STOCK EXCHANGE	
	Kartini, Meilya Dian Santika	326
27.	PERFORMANCE AND RISK ANALYSIS BETWEEN JAKARTA ISLAMIC INDEX AND LQ45	
	Luluk Kholisoh, Sulistyani Rahmah Indah, Utara	(Abstract only)
28.	THE EFFECT OF INTERNATIONALIZATION TO RISK IN INDUSTRIAL MANUFACTURING COMPANY THAT LISTED ON THE INDONESIA STOCK EXCHANGE 2010-2014 PERIOD	
	Mechiko, Deddy Marciano, Arif Herlambang	344
29.	BIAS REPRESENTATIVENESS WITH TREND AND SEQUENCES APPROACH: THE OVERVALUE/UNDERVALUE, MOMENTUM AND REVERSAL RETURN TEST	
	Putu Anom Mahadwartha, Bertha Silvia Sutejo	359
30.	RISK MANAGEMENT IN INDONESIA TO CREATE HEALTHY COMPANY IN ASEAN ECONOMIC COMUNITY	
	Rosemarie Sutjiati	383
31.	FINANCIAL LITERACY STUDY OF MAGISTER MANAGEMENT STUDENTS: DEMOGRAPHIC REVIEW	
	Rr. Iramani	(Abstract only)
32.	CORPORATE GOVERNANCE AND FIRM PERFORMANCE: THE MODERATING ROLE OF INVESTMENT	
	Siti Puryandani, Hartati Hadady	394
33.	FINANCIAL PERFORMANCE ANALYSIS OF PRE AND POST MERGER ON INDONESIAN COMMERCIAL BANK WHICH REGISTERED ON INDONESIAN STOCK EXCHANGE	
	Sri Mulyati, Bangkit Hermyan Siswara	410

34.	ANALYSIS OF READINESS FOR ISA (INTERNATIONAL STANDARD AUDITING) BASED IN AUDIT PLANNING (CASE STUDY AT LOCAL PUBLIC ACCOUNTANT “X” IN SURABAYA) Steffi Sunur, WiyonoPontjoharyo, Senny Harindahyani	430
35.	MEASUREMENT OF ISLAMIC BANK HEALTH USING SHARIA COMPLIANCE AND PERFORMANCE Sutrisno, R. Agus Basuki	450
36.	INTELLECTUAL CAPITAL DISCLOSURE AND FIRM VALUE: AN ANALYSIS WITH NON RECURSIVE MODEL Toni Heryana.....	461
37.	THE NEW CORPORATE GOVERNANCE MEASUREMENT AND ITS IMPACT ON FIRM VALUE Ulil Hartono, Musdholifah	(Abstract only)
38.	REAL EXCHANGE RATE MISALIGNMENT AND CURRENCY CRISIS: CASE OF INDONESIA Unggul Heriqbaldi	(Abstract only)
39.	THE INFLUENCE OF ENTERPRENEURSHIP ON FINANCIAL PERFORMANCE MEDIATED BY NON-FINANCIAL PERFORMANCE Uswatun Hasanah, Saniman, Faidal	487
40.	THE ROLE OF CORPORATE GOVERNANCE IN FAMILY CONTROL FIRMS: EVIDENCE FROM INDONESIA Yie Ke Feliana, Suwenda Liantina	499
41.	E-PAYMENT SYSTEMS IN SUPPORT ONLINE TRANSACTIONS (USER CASE STUDIES OF E-PAYMENT SERVICES IN MAKASSAR) Zikra Supri, Andi Rahmatullah Mangga, Mediaty	510

HUMAN RESOURCES

42.	THE EFFECT OF COMMITMENT CAREER TO THE SUCCESSFUL CAREER WITH EMOTIONAL PERCEPTION AS VARIABLE MODERATOR AT PT. PJB PUSAT SURABAYA Aninda Tri Cahyaningrum, M.E Lanny Kusuma Widjaja.....	525
43.	THE INFLUENCE OF THE ISLAMIC BUSINESS ETHICS AND SPIRITUAL INTELLIGENCE OF ISLAMIC LEADERSHIP AND PERFORMANCE MANAGER SHARIA BANK IN SURABAYA A Rochim Sidik	546
44.	EVALUATION OF EFFECTIVENESS ON DESIGN THINKING METHOD FOR THE DERGRADUATE STUDENTS (CASE STUDY ON LEADERSHIP COURSE IN PARAHYANGAN CATHOLIC	

	UNIVERSITY)	
	Annisaa Novieningtyas, Triyana Iskandarsyah, Rizka Nugraha Pratikna, Ivan Prasetya Tanimukti	562
45.	OPTION-BASED MODEL AND PROJECT-BASED CAREER MODEL AFFECT EMPLOYEE'S INTENTION TO STAY IN PROFESSIONAL SERVICES ORGANIZATION: KNOWLEDGE AND SKILLS AS MODERATOR Bagus Suropto, Gugup Kismono	575
46.	THE IMPACT OF KKNi (INDONESIAN QUALIFICATION NETWORK) IMPLEMENTATION TO HIGHER EDUCATION GRADUATES' QUALITY: A STUDY OF UNDERGRADUATE ALUMNI AT TANGERANG, BANTEN Dewi Wahyu Handayani, Anthony Halim	598
47.	ORGANISATIONAL CHANGE IN PUBLIC SERVICE: DECONSTRUCTING SECTORIAL EGO IN PUBLIC COLLABORATION Dian Ekowati.....	617
48.	WORKLOAD ANALYSIS FOR GOOD HUMAN RESOURCE PLANNING AT FACULTY Y IN UNIVERSITY X Endang Ernawati, Elsy Tandelilin	635
49.	THE APPLICATION OF INTERNAL CONTROL FOR THE WOMEN COOPERATIVE PERFORMANCE IN EAST JAVA Eni Wuryani, Dewi Prastiwi	649
50.	THE INFLUENCE OF THE QUALITY OF WOMEN'S COOPERATIVE PERFORMANCE TO GOOD CORPORATE GOVERNANCE (STUDI ON WOMEN'S COOPERATIVES IN EAST JAVA) Erlina Diamastuti, Ni Nyoman Alit Triani.....	661
51.	SUSTAINABLE GROWTH AND ETHICS A STUDY OF BUSINESS MANAGEMENT STUDENTS IN SURABAYA Erna Andajani	674
52.	REPUTATION ORGANIZATION DEVELOPMENT MODEL TO CREATE COMPETITIVE ADVANTAGE – A CASE STUDY IN TRANSMEDIA Indrianawati Usman.....	682
53.	PERFORMANACE MANAGEMENT APPROACH AS THE BEST CHOICE IN THE IMPLEMENTATION OF INDONESIAN NATIONAL QUALIFICATIONS FRAMEWORK Joseph L. Eko Nugroho	693
54.	ORGANIZATIONAL HEALTH AS A CORPORATE CULTURE AND FOUNDATION OF ORGANIZATIONAL DEVELOPMENT L. Verina H. Secapramana	704

55. ANALYSIS OF JOB COMPETENCIES ADVERTISED IN NEWSPAPERS AND THE CURRICULUM OF MANAGEMENT DEPARTMENT OF A SCHOOL OF BUSINESS
Laila Saleh Marta..... (Abstract only)
56. EMPLOYER BRANDING AND THE MEANING OF WORKING THEIR EFFECTS ON WORK PLAVE PREFERENCE - A COMPARATIVE STUDY ON WORK PERCEPTION BETWEEN LOCAL WORKERS AND EXPATRIATES WORKING WITHIN LOCAL AND MULTINATIONAL FIRMS IN BANDUNG AND EXTENDED AREAS
Maman Kusman, Dwinto Martri Aji Buana, Nugroho Hardiyanto (Abstract only)
57. COMPARISON OF CULTURAL VALUES IN THREE INDONESIAN SUB-CULTURES
Mirwan Surya Perdhana, Devia Arda..... 717
58. INFLUENCE OF WORK FAMILY CONFLICT, JOB SATISFACTION, AND TURNOVER INTENTION – THE CASE OF CV. STAR INTERNATIONAL
Mochamad Rizki Sadikin, Debby Ulfah 726
59. THE EFFECT OF INVOLVEMENT OF WORK AND DEMANDS OF WORK ON WORK-FAMILY CONFLICT WITH THE SOCIAL SUPPORT AS A MODERATING VARIABLE EMPLOYEES
Ninin Prastiwi, Dwiarko Nugrohoseno 734
60. THE ROLE OF MANAGEMENT SUPPORT ON CORPROATE ENTREPRENEURSHIP AND EMPLOYEE WORK OUTCOME
Nuri Herachwati, Yohana Dewi Anggur..... (Abstract only)
61. ASEAN ECONOMIC COMMUNITY IMPACT TO SOCIO-CULTURE TO INDONESIA BORDER AREA RIAU STATE
Nurman, Detri Karya, Zulkifli Rusby, Evizal Abdul Kadir..... 756
62. CONTRIBUTION LANGUAGE (ENGLISH) AND CULTURE TO MARKET INTEGRATION IN ASEAN
Seno H Putra, Desy Mardianti 768
63. THE INFLUENCE OF MOTIVATION AND WORK ENVIRONMENT TO LECTURER PERFORMANCE IN BATAM CITY
Sri Langgeng Ratnasari 773
64. THE IMPACT OF WORK FAMILY CONFLICT TOWARDS THE EMPLOYEE PERFORMANCE OF DEPARTMENT OF FORESTRY AND ESTATE CORPS IN BATANG REGENCY, CENTRAL JAVA, WITH THE JOB SATISFACTION AS THE INTERVENING VARIABLE
Suhartini, Tria Meidiantika 785

65.	ANALYSIS OF FACTORS AFFECTING THE INFORMATION TECHNOLOGY USER PERFORMANCE IN MAKASSAR GOVERNMENT'S PUBLIC BANKS Suhartono, Dewi Arvini Wisudawaty, Grace T. Pontoh.....	795
66.	CONCEPTUAL REVIEW ON THE NEEDS FOR COMPREHENSIVE INTEGRATED CASE STUDIES OF ORGANIZATION DEVELOPMENT, WHICH SUPPORT TALENT DEVELOPMENT AND LEADERSHIP PROGRAM T. Soemarman.....	812
67.	JOB AUTONOMY, SELF-EFFICACY, JOB PERFORMANCE AND RESISTANCE TO CHANGE (EMPIRICAL STUDY ON EMPLOYEE PT. UNITED WARU BISCUIT MANUFACTORY SIDOARJO) Tri Siwi Agustina, Nidya Ayu Arina.....	833
68.	ASEAN ECONOMIC COMMUNITY CHALLENGING AND OPPORTUNITY FOR INDONESIAN GRADUATE Zulkifli Rusby, Nurman, Hasrizal Hasan, Evizal Abdul Kadir	848

MARKETING

69.	THE EFFECT OF BRAND EQUITY ON PURCHASE INTENTION AND ITS IMPACT ON PURCHASE DECISION (CASE STUDY: MITSUBISHI MIRAGE BRAND) Aam Bastaman, Ilmi Dimas Rahma Pradana	863
70.	ANTECEDENTS AND CONSEQUENCE OF CUSTOMER SATISFACTION IN GLOBAL FAST FOOD RESTAURANT Anas Hidayat, Aulia Arifatu Diniyya, Muhammad Saifullah, Asmai Ishak	(Abstract only)
71.	DOES MESSAGE FRAMING MATTER? THE ROLE OF MESSAGE FRAMING AND INVOLVEMENT IN INFLUENCING ATTITUDES AND RESERVATION PRICE TOWARD ORGANIC PRODUCTS Andhy Setyawan.....	886
72.	THE IMPACT OF INSTITUTIONAL IMAGE AND STUDENT SATISFACTION ON ATTITUDINAL AND BEHAVIORAL LOYALTY – THE CASE OF UNIVERSITAS TERBUKA Andy Mulyana, Devi Ayuni.....	895
73.	THE CONSUMER INTEREST OF KEDAI MANGKOK MANIS BANDUNG: A STORE ATMOSPHERE PERSPECTIVE Ayuningtyas Y. Hapsari	905
74.	THE IMPACT OF FAIRNESS ON SERVICE RECOVERY TO BRI BANK CUSTOMERS SATISFACTION AND LOYALTY	

	ON PEMALANG BRANCH OF CENTRAL JAVA Chandra Arief Mauriat, Budi Astuti	917
75.	ACHIEVING STUDENTS LOYALTY THROUGH QUALITY OF SERVICES, STUDENTS SATISFACTION, AND REPUTATION Devi Ayuni, Andy Mulyana.....	930
76.	EFFECT OF LOW-PRICE AND HIGH-PRICE PRODUCTS DEPTH AND PROMOTION OPTIONS ON MESSAGE FRAMING AND NOMINAL PERCENTAGE DISCOUNT Dian Ambarwati, Dudi Anandya, Indarini.....	943
77.	CAUSE RELATED MARKETING: THE IMPORTANCE OF BRAND ENGAGEMENT TO WIN THE COMPETITION IN ASEAN ECONOMIC COMMUNITY Dorien Kartikawangi, Avianto Nugroho	950
78.	EFFECT OF PRODUCT INNOVATION, CORPORATE IMAGE AND QUALITY OF SERVICE TO CONSUMER SATISFACTION AND LOYALTY CATERING CUSTOMERS IN SURABAYA Eny Rochmatulaili	968
79.	MAYOR'S PERSONAL BRAND ACCELERATES THE EMERGENCE OF CITIZEN'S BRAND ATTITUDE Eriana Astuty, Sri Astuti Pratminingsih	984
80.	THE EFFECT OF LOYALTY FORMING FACTORS AMONG VISITOR AT BANDUNG CULINARY TOURISM Etik Ipda Riyani, Devi Ayuni, Andy Mulyana.....	994
81.	IMPLEMENTATION OF E-COMMERCE ON THE USE OF GOJEK SERVICE IN MAKASSAR Fajriani Azis, Nurlaila Hasmi, Mediaty	1011
82.	ANALYSIS INTENTION TO USERS OF ONLINE SHOPPING ON E-COMMERCE: REVIEW OF THEORY OF PLANNED BEHAVIOR Grace T. Pontoh, Ibrahim, Satriani	1029
83.	GENDER DIFFERENCES ON THE RELATION OF SATISFACTION-LOYALTY Gregorius Stanley Pratomo, Christina Rahardja Honantha, Liliana Ingrid Wijaya	1047
84.	MARKETING ANALYSIS, EXPERIENTIAL AND MARKETING CUSTOMER RELATION TO REALIZE CUSTOMER VALUE, AND IMPLICATIONS FOR CUSTOMER LOYALTY (SURVEY ON CUSTOMER STAR HOTELS 3, 4, AND 5 IN BANDUNG AREA) HennyUtarsih	1075

85.	ANALYSIS OF FACTORS QUALITY OF SERVICE E-COMMERCE AND ITS EFFECT ON CUSTOMER LOYALTY (SURVEY ON E-COMMERCE CUSTOMER IN WEST JAVA) Heppy Agustiana Vidyastuti	1101
86.	THE IMPACTS OF TRI HITA KARANA AWARD ON HOTEL ROOM RATES PERFORMANCE: AN EXAMINATION OF ITS APPLICATIONS ON HOTELS IN BALI BASED ON SEASONS AND RESORT AREAS I Ketut Surata, I Nyoman Sudiksa, Ida Bagus Made Wiyasha	1129
87.	THE IMPLEMENTATION OF THE STAKEHOLDER PERSPECTIVE TO SUPPORT SUSTAINABILITY ACTIVITIES AND THE ENABLING FACTORS Iin Mayasari, Devi Wulandari, Iyus Wiadi, Anita Maharani.....	1151
88.	THE EFFECT OF COUNTRY OF ORIGIN IMAGE ON BRAND EQUITY THROUGH THE MEDIATION OF BRAND ASSOCIATIONS, BRAND LOYALTY AND BRAND AWARENESS ON LG AIR CONDITIONER (AC) IN SURABAYA Ivana Haryanto, Silvia Margaretha, Dudi Anandya	1177
89.	ARE GENDER AND ETHNICITY MATTER IN IMPULSIVE BUYING BEHAVIOUR? A STUDY ON YOUNG ADULT CONSUMERS IN AUSTRALIA AND INDONESIA Made Pranadatha Gunawan, Mahestu N Krisjanti	(Abstract only)
90.	PASSPORT SERVICE QUALITY DEVELOPMENT BASED E-GOVERNMENT (E-PASSPORT) ON SATISFACTION USERS Mediati, Purnama Sari, Kartini, Muslimin.....	1191
91.	THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY AND SERVICE QUALITY TO PURCHASE INTENTION IN ISLAMIC BANKING Muchsin Muthohar, Merlin Rahmawati	1206
92.	EFFECT OF COUNTRY OF BRAND TO QUALITY PERCEPTION AND BRAND TRUST Muhammad Hasbi Zaidi, Nurman, Azmansyah	1218
93.	THE INFLUENCE OF CREATIVITY, PRODUCT INNOVATION,CUSTOMERS RELATIONSHIP MANAGEMENT TO THE PRICE DETERMINATION WHICH GRABS THE SUCCESS (THE RESEARCH ON SMALL MEDIUM BUSINESS UNITS (UKM) OF BATIK IN CENTRAL JAVA AND D.I. YOGYAKARTA PROVINCES) R. Adjeng Mariana Febrianti	1233
94.	ATTITUDE TOWARDS CIGARETTE ADVERTISEMENT Resi Permanasari.....	1255

95.	CRITICAL ANALYSIS ON MARKETING ACTIVITIES OF MUSEUMS IN BALI Rizal Hari Magnadi.....	(Abstract only)
96.	THE IMPACT OF THE QUALITY OF INTRINSIC AND EXTRINSIC ATTRIBUTES IN CREATING LOYALTY AND PURCHASE INTENTION Sofiana Dewi, Albari	1262
97.	DOES SOCIAL ADVERTISING IN TWITTER AND FACEBOOK WORK DIFFERENTLY? THE ROLE OF PROFIT ORIENTATION OF THE ORGANIZATION Sony Kusumasondjaja	1278
98.	ANALYSIS OF INTERNET BANKING BASED ON RISKS, BENEFITS, AND SIMPLICITIES ON THE CUSTOMERS TRUST Sri Nirmala Sari, Juniaty Ismail, Grace T. Pontoh	1287
99.	DETERMINANTS OF BRAND PRODUCTS SWITCHING ON SMARTPHONE (CASE STUDY ON WIDYATAMA UNIVERSITY) Sri Wiludjeng SP, Rudi Gunawan	1300
100.	INFLUENCE ON AWARENESS, PERCEIVED QUALITY, UNIQUENESS, SOCIAL IMAGE, AND HOME COUNTRY ORIGIN TO PRICE PREMIUM AND LOYALTY ON HÄAGEN DAZS PREMIUM PACKAGED ICE CREAM Sutrisno Hamdany, Indarini, Dudi Anandya.....	1309
101.	THE INFLUENCE OF SERVICE QUALITY AND TRUST ON LOYALTY CONSUMER OF CICENDO EYE HOSPITAL PERIOD 2014 Taufik Rachim, Adam Apriyadi Putra	1324
102.	STUDENT INTEREST TO PRESERVE DRAGON AND LION TRADITIONAL DANCE (AN INTERNAL FACTOR AND IMAGE OF BANDUNG SANTO CLUB PERSPECTIVE) Tezza Adriansyah Anwar, Galuh Boga Kuswara.....	1332
103.	THE EFFECT SERVICE QUALITY AND CORPORATE IMAGE ON LOYALTY WITH CUSTOMER TRUST AS A MODERATOR: A STUDY IN A PRIVATE UNIVERSITY Yasintha Soelasih, Efendi.....	1341
104.	EFFECT ATTRIBUTES SERVICES TO SATISFACTION USER SERVICES AND ITS IMPACT ON WORD OF MOUTH (STUDIES IN WIDYATAMAUNIVERSITY BANDUNG - INDONESIA) Yenny Maya Dora	1349
105.	THE INFLUENCE OF CUSTOMER RELATIONSHIP MANAGEMENT DAN SERVICE QUALITY ON CUSTOMER LOYALTY (CASE STUDY	

AT PT.BERJAYA ABADI TOUR AND TRAVEL) Zulganef, Sri Astuti Pratminingsih, Santy Hepty Hexiawaty	1373
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OPERATION

106. IMPROVING SERVICE QUALITY OF SECRETARIAL AND OFFICE MANAGEMENT STUDY PROGRAM, FACULTY OF VOCATIONAL, UNIVERSITAS AIRLANGGA BY INTEGRATING MATRIX IMPORTANCE PERFORMANCE ANALYSIS AND FISHBONE DIAGRAM Febriana Wurjaningrum, Ida Setya Dwi Jayanti.....	1385
107. PERBAIKAN KUALITAS LAYANAN “CALL CENTER” MENGUNAKAN METODE “DMAIC” DAN “SERVICE BLUEPRINT” Fino Wahyudi Abdul, Nining P.	1401
108. RESTAURANT ATTRACTIVENESS AND PSYCHOLOGICAL EFFECT OF UPLOADING FOOD PICTURE ON INSTAGRAM TO WILLINGNESS TO DINE OUT Hanz Christianto, Siti Rahayu, Prita Ayu Kusumawardhany	1416
109. RISK AND MITIGATION ANALYSIS OF SUPPLY CHAIN WITH HOUSE OF RISK APPROCH FOR A BUSINESS IN FREE TRADE ERA Indrianawati Usman, Rudati Ariani.....	1430
110. THE FOOTWEAR SMES VALUE ORCHESTRATION IN MOJOKERTO Juliani Dyah Trisnawati.....	1442
111. IMPROVING QUALITY OF SERVICES USING IMPLEMENTATION OF QFD TO WIN MARKET COMPETITION Ratna Widiastuti.....	1449
112. SUPPLIER SELECTION USING ANALYTICAL HIERARCHY PROCESS IN PT PELITA MEKAR SEMESTA Sharon Audrey Madeline Vriso, Stefanus Budy Widjaja, A. Budhiman S.	1456
113. THE EFFECTS OF DINING ATMOSPHERICS ON BEHAVIORAL INTENTIOS THROUGH SERVICE QUALITY AND FOOD QUALITY IN GOJUMONG RESTAURANT SURABAYA Shelli Rustam Moidady, Fitri Novika Widjaja, Dudi Anandya.....	1462
114. THE EFFECT OF SUPPLY CHAIN MANAGEMENT PRACTICES ON PERFORMANCE OF SMEs IN YOGYAKARTA Siti Nursyamsiah, Ninoury Ardaiva	1474
115. MOTIVATION OF STUDENTS IN HOSPITALITY AND TOURISM MANAGEMENT PROGRAMS Siti Rahayu	1491

116. THE IMPLEMENTATION OF SEVEN QUALITY MANAGEMENT TOOLS: EXPERIENCES FROM THREE ENTERPRISES IN EAST JAVA, INDONESIA
Stefanus Budy Widjaja, Anthonius Budhiman Setyawan..... 1503
117. IMPLEMENTATION OF QUALITY CONTROL BY USING PDCA AND STATISTICS TOOLS IN BREAD STORES OLIVIA BAKERY AT MOJOKERTO
Steven Anggriawan, Stefanus Budy Widjaja, Prita Ayu Kusumawardhany 1516
118. THE DEVELOPMENT OF EDUCATIONAL TOURISM IN THE AREA OF MOUNT PENANGGUNGAN THROUGH COMMUNITY EMPOWERMENT
Veny Megawati,Edna Sri Redjeki, Gunawan, Yoan Nursari Simanjuntak, Nanang Krisdinanto 1531
119. GREEN COMPANIES SCORECARD
Zainur Hidayah 1543

STRATEGIC & ECONOMICS

120. E-ASEAN JOB AS STRATEGY TOWARDS FREE LABOUR MARKET IN ASEAN ECONOMIC COMMUNITY (CASE STUDY INDONESIA)
Alfina Rahmatia, Resky Izzati Afiah, Nida' Al-Ulfah Untoro 1557
121. AN ANALISYS WORLD OIL PRICE MOVEMENTS AND THE G7 CAPITAL MARKETS
Dian Surya Sampurna..... (Abstract only)
122. BUILDING ASEAN EXCHANGE RATE UNIT (AERU) FOR MONETARY INTEGRATION IN ASEAN-5 COUNTRIES
Dimas Bagus Wiranatakusuma, Masyhudi Muqorobin, Imamudin Yuliadi, Alif Supriyatno 1569
123. THE ANALYSIS OF FACTORS INFLUENCING DEMAND FOR IMPORTED COFFEE MALAYSIA FROM INDONESIA 1993-2013
Eko Atmadji, Afik Beny Adam 1601
124. THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON COMPANY REPUTATION AND MARKET RISK
Fitri Ismiyanti 1612
125. INTERNATIONAL BUSINESS RELATION OF EMERGING INDONESIA WITH ASIAN NEIGHBOURS
Heri Sudarsono..... (Abstract only)

126. ASEAN ECONOMIC COMMUNITY (AEC) AND ECONOMIC STABILITY: A REVIEW FROM INDONESIA'S SIDE Hersugondo, Robiyanto, Gatyt Sari Chotijah	1629
127. BUSINESS STRATEGY ANALYSIS AND IMPLEMENTATION TO WIN COMPETITION (CASE STUDY AT SSM) Idris Gautama So, Fransisca Chatarina, Natalia	1638
128. ANALYSIS OF THE STRATEGY TO DEVELOP THE OLD TOWN ARRANGEMENT (SUNDA ETHNIC) USING THE CONCEPT OF THE NEW CITY IN BANDUNG WEST JAVA Keni Kaniawati	1647
129. DRIVERS OF COUNTRY'S EXPORT PERFORMANCE Masmira Kurniawat	1662
130. IMPROVING COMPETITIVENESS OF MICRO AND SMALL BUSINESS PRODUCT FACING GLOBAL MARKET (CASE ON MICRO AND SMALL BUSINESS FOOD AGROINDUSTRY IN GIANYAR REGENCY) Ni Wayan Sukartini, Ni Ketut Lasmini, Ni Made Sudarmini.....	1670
131. TIERED SME TRAINING IN SURABAYA: STRATEGY FOR STRENGTHENING SME COMPETITIVENESS TO FACE MARKET INTEGRATION IN ASEAN Noviaty Kresna Darmasetiawa	1681
132. ACCELERATING ECONOMIC DEVELOPMENT IN SURABAYA CITY TOWARDS ASEAN SINGLE MARKET Nurul Istifadah	1691
133. CORPORATE SOCIAL RESPONSIBILITY AND CULTURE: THE STUDY IN HOSPITALITY Nyoman Indah Kusuma Dewi, I Gusti Agung Bagus Mataram, I Wayan Siwantara	1702
134. THE ROLE OF THE STATE MANAGEMENT IN THE LABOR EXPORT IN SOUTHEAST ASIAN NATIONS TOWARDS THE ASEAN VISION 2025 (THE CASE-STUDY OF LABOR EXPORT IN VIETNAM AND THE ASEAN COUNTRIES) Phan Thi Hong Xuan.....	1712
135. CHARACTERISTICS AND IDENTIFICATION OF OBSTACLES FACED SMES, BASED SWOT ANALYSIS IN MALANG (CENTER FOR STUDIES IN INDUSTRIAL CERAMICS DINOYO) Ririt Iriani Sri Setiawati, Tri Mujoko	1723
136. ANALYSIS THEORY OF SPECIALTY AS A STEP IN ACCELERATING ECONOMIC GROWTH ASEAN COUNTRIES INCOME AT THE ASEAN	

ECONOMIC COMMUNITY (AEC) (CASE STUDY IN INDONESIA) Sumandi, Farhan Fabilallah, Heni Rahmawati, Mia Rosmiati	1730
137. REGIONAL TOURISM DEVELOPMENT STRATEGY (STUDIES ON DEVELOPMENT OF LOCAL GOVERNMENT TOURISM MADIUN COUNTY) Tatik Mulyati, Saraswati Budi Utami, Choirum Rindah Istiqaroh.....	1752
138. BUSINESS DEVELOPMENT OF SMALL AND MEDIUM ENTERPRISES (SMEs) IN THE CREATIVE INDUSTRY IN SUPPORTING REGIONAL ECONOMIC IMPROVEMENT THROUGH GROSS DOMESTIC REGIONAL PRODUCT (GDRP) REGION IN BANDUNG Wien Dyahrini.....	1776
139. TAX COMPLIANCE AND COMPLIANCE CONTINUUM: REVIEW OF CONCEPTS AND SOME SUGGESTIONS FOR THE MODEL OF COMPLIANCE MANAGEMENT IN SOUTHEAST ASIAN NATIONS IN THE CONTEXT OF ASEAN COMMUNITY Vo Tien Dung	1790

***VIETNAM'S ECONOMIC, SOCIAL AND CULTURAL ISSUES
IN THE ERA OF INTEGRATION***

140. POST-MODERN MANAGEMENT AND MANAGEMENT CULTURE IN EAST ASIA Nguyen Ngoc Tho	1801
141. ORGANIZATIONAL DEVELOPMENT Nhor Sanha.....	1817
142. SOME ISSUES RELATED TO THE CONSTRUCTION OF REGIONAL IDENTITIES IN THE DEVELOPMENT OF ASEAN COMMUNITY FROM CROSS-CULTURAL PERSPECTIVES Tran Thi Thu Luong	1838
143. CROSS-CULTURAL MANAGEMENT AND EXCHANGES IN THE VIETNAMESE HIGHER EDUCATION IN THE INTEGRATION ERA Nguyen Duy Mong Ha.....	1851
144. EXPANDING THE ROLE OF UNOFFICIAL CULTURAL INSTITUTIONS IN THE CULTURAL ACTIVITIES Ngo Van Le	1858
145. RAISING THE AWARENESS OF SOUTHEAST ASIAN IDENTITY IN REALIZING THE ASEAN COMMUNITY Phan Thi Hong Xuan, Le The Hien.....	1864

146. CONSTRUCTING THE ASEAN POLITICAL-SERURITY COMMUNITY THEORETICAL AND PRACTICAL PERSPECTIVE Tran Nam Tien.....	1881
147. UNIVERSITIES AND ENTERPRISES: SUSTAINABLE COOPERATION IN TRAINING AND RECRUITING QUALITY HUMAN RESOURCES IN THE ERA OF INTEGRATION AND DEVELOPMENT Nguyen Nhu Binh.....	1895
148. PERCEPTION OF VIETNAMESE FEMALE SEX WORKERS ON QUALITY OF CARE IN CERVICAL CANCER SCREENING Le Thi Ngoc Phuc.....	1911
149. NEAKTA BELIEF IN THE SOUTHERN KHMER CULTURE: TRANSFORMATION FROM STONE TO HUMAN FIGURES Phan Anh Tu.....	1924
150. THE VIETNAMESE RELIGIOUS BELIEF OF FOUR DAI CAN LADIES (TỨ VỊ ĐẠI CÀN NƯƠNG NƯƠNG) IN SOUTHWESTERN VIETNAM – A CASE STUDY OF DIEU HOA COMMUNAL HOUSE (MY THO, TIEN GIANG) Nguyen Thi Le Hang, Tran Thi Kim Anh.....	1935
151. A STUDY OF THIEN HAU THANH MAU IN THE FISHERMEN COMMUNITY IN SONG DOC (CA MAU PROVINCE) Duong Hoang Loc.....	1947
152. THE ROLE OF EDE (RADE) WOMEN IN MARRIAGE AND FAMILY LIFE THROUGH CUSTOMARY LAWS Ngo Thi Minh Hang.....	1959
153. TEACHING TEOCHEW AND THE STATE OF VIETNAMESE-CHINESE (TEOCHEW DIALECT) LINGUISTIC ADAPTATION (A CASE STUDY IN VINH HAI VILLAGE, VINH CHAU TOWN, SOC TRANG PROVINCE) Truong Anh Tien.....	1974
154. INCORPORATING TOURISM ACTIVITIES INTO THE VALUES OF KHMER PEOPLE’S COMMUNITY CULTURE IN TRA VINH Son Ngoc Khanh, Pham Thi To Thy.....	1981
155. ASEAN COMMUNITY’S IMPACTS ON MARKETS IN SOUTHEAST VIETNAM Le Quang Can.....	1996
156. CHALLENGES, OPPORTUNITIES, ADVANTAGES, AND DISADVANTAGES OF VIETNAM’S TOURISM IN INTEGRATION WITH ASEAN AND ITS SOLUTIONS Nguyen Nguyen Phong.....	2011

157. ROLES OF INDONESIA AND VIETNAM IN SOUTHEAST ASIA’S SECURITY Le Thi Lien.....	2012
158. COMPARING VIETNAM’S AND INDONESIA’S CURRENT DEVELOPMENT INDICES Nguyen Quang Giai.....	2032
159. ASEAN COMMUNITY : ADVANTAGES AND DIFFICULTIES IN EDUCATIONAL MANAGEMENT Nguyen Thi Huyen Thao.....	2042
160. THE ROLE OF AGRICULTURAL FESTIVALS IN THE DEVELOPMENT OF TOURISM IN LAOS Phan Thi Hong Xuan, Quach Dua Tai	2052
161. HO CHI MINH CITY’S TOURIST DESTINATION PRODUCTS IN ASEAN INTEGRATION TRENDS THROUGH SWOT MATRIX Nguyen Cong Hoan	2067
162. COLLABORATIVE DEVELOPMENT OF CULTURAL TOURISM IN CENTRAL VIETNAM WITH SOUTHERN LAOS AND NORTHEASTERN CAMBODIA Dang Hoang Lan.....	2079

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ANALYSIS OF READINESS FOR ISA (INTERNATIONAL STANDARD AUDITING) BASED IN AUDIT PLANNING (CASE STUDY AT LOCAL PUBLIC ACCOUNTANT X IN SURABAYA)

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Abstract

The study is conducted to provide an analysis for readiness in the audit planning based on Indonesian SPAP (Professional Standard Public Accountant) 2011 (US GAAS version) and SPAP 2013 (ISA version). The urgency of changes for auditing standard SPAP in Indonesia requires the readiness of public accountant firm to adoption of ISA. Therefore, auditor requires to update the capability to perform audit planning as well as to keep competitive the public accountant must facilitate the work of high quality at a reasonable cost. To adopt ISA properly, public accountant firm must prepare to update their ability, to understand better the difference of audit planning before and after adopting ISA and also the analysis of the consequences when public accountant still does not adopt ISA in the audit assignment. In this study, researcher took the study case at Local Public Accountant X in Surabaya, Indonesia, for the audit period ended on December 31, 2013. This research is an applied research with an approach of the qualitative case study, using participant observation and interview with the audit team of Local Public Accountant X, trying to understand whether the public accountant is ready or not in adopting ISA-based audit planning. The study results the considerable efforts should be accomplished for ISA adoption readiness.

Keywords: *audit, audit planning, risk based audit, international standard auditing*

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