

**THE IBEA 2013 INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS  
AND ACCOUNTING  
HOLIDAY INN SILOM BANGKOK THAILAND  
20-23 MARCH 2013  
CONFERENCE TRACKS**

**TRACK I  
FINANCE AND ACCOUNTING**

Day/Date	Time	Room	Author(s)	Title
Thursday 21 March 2013	16.00-16.20	<b>IBEA I</b>	Surya Setyawan Maranatha Christian University, Bandung, Indonesia	Examining Semi Strong Efficiency in Economy and Political Salient News: In Memoriam Late President of Indonesia – K.H. Abdurrahman Wahid
	16.20-16.40		Elizabeth Tiur Manurung Elsje Kosasih Parahyangan Catholic University, Bandung – Indonesia	The Implementation Of Smes Sector's Strategic Management Accounting To Win The Local Competition Relating To Facing Global Business Competition
	16.40-17.00		Joni Economics Faculty at Maranatha Christian University, Indonesia	The Predictive Ability Of Earnings Components
	17.00-17.20		Peter Maranatha Christian University, Indonesia	A Comparative Study between Shariah Financing System and Conventional Financing System in Financing Motor-Vehicle Purchase in Indonesia
	17.20-17.40		Pham Quang Huy University of Economics Ho Chi Minh City, Vietnam	Vietnamese State Budget Accounting With The Relationships Between The State Budget Law And International Public Sector Accounting Standards
	17.40-18.00		Eko Aris Priyanto Ratna Anggraini ZR Etty Gurendrawaty State University Of Jakarta, Indonesia	Efficiency Analysis Of BPD In Indonesia Before And After The Implementation BI Policy Package
Friday, 22 March	08.20-08.40	<b>IBEA I</b>	Anastasya Sri Ratna Anggraini	The Influence of Third Party Fund, CAR, NPF and ROA

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2013			Etty Gurendrawati Nuramalia Hasanah Universitas Negeri Jakarta, Indonesia	Against The Financing of A General Sharia-Based Bank In Indonesia.
	08.40-09.00		Shilvia Hansen Alumni of Magister Management of Business School of Universitas Pelita Harapan Indonesia Kim SungSuk Business School of Universitas Pelita Harapan, Indonesia	Influence of Stock Liquidity to Firm Value in Indonesia Stock Market
	09.00-09.20		Antonius Herusetya Universitas Pelita Harapan, Indonesia Hilda Rossieta Postgraduate Program in Accounting, Universitas Indonesia Sylvia Veronica N.P.S Postgraduate Program in Accounting, Universitas Indonesia	Multi-Dimensional Audit Quality, Regulation, And Earnings Management To Meet Earnings Benchmarks: Evidence From Indonesia
	09.20-09.40		Hanny Accounting Department Maranatha Christian University, INDONESIA	The Influence Of Budgetary Participation On Managerial Performance At Banking Sector In Bandung And Cimahi City
	09.40-10.00		Rakesh Sah Rohit Rai RashiCollege of Business Montana State University Billings, INDIA	Lessons in Forms of Merger Financing from India
	10.20-10.40	<b>IBEA I</b>	Mai Thi Hoang Minh Nguyen Xuan Hung University of Economics Ho Chi Minh City, Vietnam	State Auditing With The Investment In Public Sector – Case Of Vietnam
	10.40-11.00		V.R.Palanivelu PRIMS, Periyar University, Salem, Tamil Nadu, India K.Chandrakumar PGP College of Arts and Science, Namakkal, Tamil Nadu, India	A Study On Preferred Investment Avenues Among Salaried Peoples With Reference To Namakkal Taluk, Tamil Nadu, India
	11.00-11.20		Alar Kein	Cross-Border Spillover of

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			Estonian Business School (Tallinn, Estonia)	Returns and Volatility in the Baltic Stock Markets
	11.20-11.40		Andriantomo Fr. Ninik Yudianti Sanata Dharma University Yogyakarta, Indonesia	The Value Relevance Of Accounting Information At Indonesia Stock Exchange
	11.40-12.00		M. Fakhri Husein Lecturer of Islamic State University Sunan Kalijaga, Yogyakarta, Indonesia	The Effects of Management Control Systems in a Changing Public Organization: Evidence from Indonesian Tax Office Transformation
	12.00-12.20		Fr. Ninik Yudianti Sanata Dharma University Yogyakarta, Indonesia	Transforming Financial Planning and Control by Using Beyond Budgeting Concept. Case Study in Garment and Mining Companies in Indonesia
	13.20-13.40	<b>IBEA I</b>	Jo-Hui, Chen Maya Malinda Dept. of Finance, Chung Yuan Christian University, Taiwan	The Study of the Spillover, Asymmetric-Volatility and Leverage Effects of Financial Exchange Traded Funds
	13.40-14.00		Supawadee Sukeecheep Subba Reddy Yarram Omar Al Farooque UNE Business School, University of New England, Australia.	Earnings Management and Board Characteristics in Thai listed companies
	14.00-14.20		Dhea Rachmadita Marsellisa Nindito Nuramalia Hasanah Economic Faculty, Universitas Negeri Jakarta, Indonesia	The Influence Of Savings, Equity, Non Performing Financing and Profit Sharing On The Financing Of Islamic Banking In Indonesia
	14.20-14.40		Hossein Shafiei-Bafti Mohammad Safa Mehdi Nosrat-Abadi Islamic Azad University, Sirjan, Iran	Survey Of The Effect Of Tax Reporting Variables On Financial Reporting Quality
	14.40-15.00		Nissim Ben David Evyatar Ben David Academic College of Emek Yezreel Israel	Does Beta Define Real Stocks' Risk?
	15.00-15.20		Gyungmin Pyo Ho-Young Lee School of Business, Yonsei University, Seoul, S. Korea	Corporate Donation, Voluntary Disclosure, and Earnings Quality of Block holder shared Firms

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**TRACK II  
MARKETING**

Day/Date	Time	Room	Author (s)	Title
Thursday, 21 March 2013	16.00 -16.20	<b>IBEA II</b>	Danny Tengti Kao National Hsinchu University of Education, Hsinchu City, Taiwan	Hard Rocks Cannot Be Changed? Exploring the Moderating Roles of Metaphorical Openness and Goal Orientation in Attitudes toward the Competitive Brands
	16.20-16.40		Willy Gunadi Faculty of Economics, Universitas Pelita Harapan, Indonesia Kurnia Ismi Rahmawati Alumnus of Faculty of Economics, Universitas Pelita Harapan, Indonesia Evelyn Hendriana Prasetya Mulya Business School. Indonesia	The Examination of Expectancy Disconfirmation Theory in Online Shop Forum
	16.40-17.00		Pannaphach Sinthupinyo Chittipa Ngamkroeckjoti Assumption University, Bangkok, Thailand	Using Group Comparisons To Explore Purchase Intention Towards The Thai Bottled Drinking Water
	17.00-17.20		Khanapote Panyachokchai Assumption University, Bangkok, Thailand	A Study of Factors Affecting Brand Loyalty: A Case Study of Nivea for Men Facial Wash in Bangkok
	17.20-17.40		Shellyana Junaedi D. Koeshartono Economic Faculty of Universitas Atma Jaya Yogyakarta, Indonesia	Motive and Profile Consumers Survey: Consumers Commitments in Green Purchase Behavior
	17.40-18.00		Zhang Peng Assumption University, Bangkok, Thailand	The Relationship Between Perception Of Service Performance And Customer Loyalty: A Case Study Of Air China
Friday, 22 March 2013	08.20-08.40	<b>IBEA II</b>	Asep Hermawan Husna Leila Yusran Trisakti University Jakarta Indonesia	Antecedents and consequents of attitudes toward organic foods among Indonesian consumers

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	08.40-09.00		Husna Leila Yusran Asep Hermawan Trisakti University Jakarta Indonesia	Service failure in Higher Education Settings
	09.00-09.20		Yaowaluk Kitipattarapoomikul Assumption University, Bangkok, Thailand	A Relationship between Perceived Behavioral Control, Customer Satisfaction, Subjective Norm, Belief, Attitude and Repurchase Intention toward Wine Consumption of Generation Y
	09.20-09.40		Nan Kain Myanmar	A Study on Consumer Perceptions of Burmese Shoppers for Gems and Jewelry Products in Mandalay Division, Myanmar
	09.40-10.00		Sungjae Pak Faculty of Business, Marketing and Distribution Nakamura Gakuen University, Japan	A Review of the Literature and a Framework for Green Supply Chain Management
	10.20-10.40	<b>IBEA II</b>	Adam Acar Kobe City University of Foreign Studies Japan	Social Media and Student Attitudes toward eLearning
	10.40-11.00		Adam Acar Mio Ohniwa Risa Ando Saki Hatada Kobe City University of Foreign Studies Japan	The Differences between the Japanese and Americans: A qualitative Assessment of Facebook Usage
	11.00-11.20		Maria Harfanti Iwan Ekawanto M.Yudhi Lutfi Trisakti University Jakarta, Indonesia	Innovative Mobile Marketing Via Smartphones

**TRACK III**  
**CSR and CORPORATE GOVERNANCE**

Day/Date	Time	Room	Author (s)	Title
Thursday, 21 march 2013	16.00-16.20	IBEA III	Kaniya Pornpratang David W. Lockard Chittipa Ngamkroeckjoti Assumption University, Bangkok, Thailand	The Impact of Corporate Social Responsibility (CSR) on Consumer Trust and Purchase Intention: A Case Study of Condominium Development in Bangkok Area
	16.20-16.40		Mohd Rizal Muwazir Department of Shariah and Management Academy of Islamic Studies, University of Malaya Noradilah Abdul Hadi Faculty of Economics and Muamalat, Universiti Sains Islam Malaysia Negeri Sembilan, Malaysia	A Multi-Ethnic Perspective on Corporate Social Responsibility in Malaysia
	16.40-17.00		Barry Ackers School of Accounting Science University of South Africa	The Auditor's Corporate Social Responsibility Assurance Role: A South African Perspective
	17.00-17.20		Idrianita Anis Trisakti University Jakarta, Indonesia	Corporate Governance – Driven to Intellectual Capital and Corporate Performance (Empirical Study in Indonesia Banking Industry)
	17.20-17.40		Mostafa Kamal Hassan College of Business Administration University of Sharjah - Sharjah, United Arab Emirates	Corporate governance characteristics and voluntary disclosure: the case of UAE listed corporations

**TRACK IV**  
**SMALL AND MEDIUM ENTERPRISES (SMEs)**

Day/Date	Time	Room	Author (s)	Title
Friday/ 22 March 2013	08.20-08.40	IBEA III	Michelle C. Burger Mangindaan PT Mentari Tama Raya Evelyn Hendriana Prasetya Mulya Business School Indonesia	Creating Customer Trust through Customer Relationship Management in SMEs
	08.40-09.00		ROSLAN ABDUL AZIZ Faculty of Management and Information Technology Kolej Islam Darul Ridzuan (KISDAR) Perak, Malaysia ROSLI MAHMOOD Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia, Sintok, Kedah, Malaysia M. HUSSIN ABDULLAH Faculty of Management and Information Technology, Kolej Islam Darul Ridzuan (KISDAR) Perak, Malaysia	The Effects Of Leadership Styles And Entrepreneurial Orientation On The Business Performance Of SMEs In Malaysia
	09.00-09.20		Yolanda M Siagian, Trisakti University Devia Resniawati, Trisakti University Lucy Warsindah, Trisakti University	Analysis The Effect Of Market Orientation Toward Company Performance Through Product Innovation On Smes
	09.20-09.40		Ihekwoaba, Mathew Ejike Department of Secretarial Education, School of Business Education, Federal College of Education (Technical) Akoka-Lagos, Nigeria. Ashogbon, Oyekan Samuel Department of Accounting Education,	Quality Assurance In Service Delivery Of Small And Medium Business Enterprises

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			School of Business Education Federal College of Education (Technical), Akoka-Lagos, Nigeria	
	09.40-10.00		Susminingsih Lecturer of Departement of Islamic Economy The State Islamic College of Pekalongan, Indonesia	Culture And Family Firm Values: Case Of Batik Industry

**TRACK V  
ECONOMICS**

Day/Date	Time	Room	Author (s)	Title
Friday, 22 March 2013	11.20-11.40	<b>IBEA II</b>	Anna S N Dasril Sri Yani Kusumastuti Department of Economics, University of Trisakti	Structure, Conduct and Performance of The Food Processing Industry in Supporting Food Security in Indonesia
	11.40-12.00		Syafri Faculty of Economics of Trisakti University Jakarta, Indonesia	Exchange Rate Pass-Through to Domestic Price in Indonesia
	12.00-12.20		MohdAidil Abdul Aziz Faculty of Management & Information Technology, Kolej Islam DarulRidzuan (KISDAR), Kuala Kangsar, Perak, Malaysia. M. Hussin Abdullah Faculty of Management & Information Technology, Kolej Islam DarulRidzuan (KISDAR), Kuala Kangsar, Perak, Malaysia.	The Comparison Between Zakat (Islamic Concept of Taxation) and Income Tax: Perceptions of Academician in The State of Perak, Malaysia
	13.20-13.40	<b>IBEA II</b>	Jo-hui Chen Department of Finance, Chung Yuan Christian University, Chung-li, Taiwan Do Thi Van Trang PhD Program in Management, Chung Yuan Christian University, Chung-li, Taiwan	Long Memory Features in Return and Volatility of the Macro Variables in Quantitative Easing Period
	13.40-14.00		Yunika Murdayanti Nuramalia Hasanah Dewi Nurmalasari Faculty of Economics at State University of Jakarta, Indonesia	Organisation Structure, Asymmetric Information, Emphasis Budget With Connection In Participation Budgeting Against Performance Of Local Government Forces
	14.00-14.20		Rudi Hermanto Adinda Putri Insyirani Annisa Anggraeni Denita Puput Mariatul Kibtiah Faculty of Economy Trisakti University Jakarta	The Influence of The City Rearrangement Strategy to The Income of Street Vendors

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	14.20-14.40		Chi Gong Seoul National University Asia Center Soyoung Kim Seoul National University	Economic Integration And Business Cycle Synchronization In Asia
	14.40-15.00		Indra Pahala Yunika Murdayanti State University of Jakarta, Indonesia	The Influence Of Changes In Income Tax Laws To Tax Revenue In Indonesia
	15.00-15.20		Sherine Abdul All Assistant Professor of Accounting, Abu Dhabi University Sanjoy Bose Full Professor of Finance and Accounting, Abu Dhabi University	Microfinance Industries In Emerging Economies: A Comparative Investigation Into Effectiveness As A Tool For Poverty Alleviation
	15.40-16.00	<b>IBEA II</b>	Aissara Chokesirikulchai, Chittipa Ngamkroeckjoti, Wiparat Chuanrommanee, Assumption University THAILAND,	Comparison Between Set Index And Set Property Index Based On Macro-Economic Factors In Thailand During 2002-11.
	16.00-16.20		S.L.J. Fernando Department of Geography, University of Ruhuna, Matara, Sri Lanka	Hydro-Dynamic Simulation Of Floods In Kushabadra River Using Remote Sensing And Gis
	16.20-16.40		V.R.Palanivelu Periyar Institute of Management Studies, Periyar University, Salem, Tamilnadu, India R.Sankar ganesh Full Time Research Scholar, Periyar Institute of Management Studies, Periyar University, Salem, Tamilnadu, India	A Study on Challenges and Opportunities to women Entrepreneurs in Salem District of Tamil Nadu (India)
	16.40-17.00		Ihekwoaba, Matthew Ejike Department of Secretarial Education, School of Business Education Federal College of Education (Technical), Akoka-Lagos, Nigeria.	Tax incentives: A stimuli for Nigerian entrepreneurship drive for economic development

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			Ashogbon, Oyekan Samuel Department of Accounting Education, School of Business Education Federal College of Education (Technical), Akoka-Lagos, Nigeria.	
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**TRACK VI**  
**HOSPITALITY AND TOURISM**

Day/Date	Time	Room	Author(s)	Title
Friday/ 22 March 2013	10.20-10.40	<b>IBEA III</b>	Yohana F. Cahya Palupi Meilani Diena Mutiara Lemy Innocentius Bernarto PelitaHarapan University, Indonesia	Local Young Tourist' Perceptions Of Service Quality, Motivation, Satisfaction, Loyalty In Choosing Dunia Fantasi (Dufan) As Tourist Attraction
	10.40-11.00		S. L. J. Fernando Noresah Mohd Shariff, School of Distance Education, University Sains Malaysia, Malaysia,	Trends, Environmental Issues And Challenges Of Ecotourism In Sri Lanka
	11.00-11.20		Jittaporn Wilaijitt Assumption University, Bangkok, Thailand	Tourists' Overall Satisfaction For Tourism Products Of Koh Chang, Thailand
	11.20-11.40		Ingy A. Shaaban; Yasmine H. Ramzy; Azza A. Sharabassy Arab Academy for Science and Technology, College of Management and Technology	Tourism as a tool for economic development in poor countries: The Case of Comoro Islands

**TRACK VII**  
**OPERATION MANAGEMENT**

Day/Date	Time	Room	Author(s)	Title
Friday/ 22 March 2013	11.40-12.00	<b>IBEA III</b>	SurapolSvetsomboon Bangkok University, Thailand	A Case Study: Improving Business Operations with Application Tools at King Ice Man Using Microsoft Excel
	12.00-12.20		Naruemol Ratanamalakul Pacharawan Suebsangin Aussadavut Dumrongsiri School of Management Technology, Sirindhorn International Institute of Technology,Thammasat University, Bangkokdi Campus, Pathum Thani Thailand	A Mathematical Model for the Planning of Production, Inventory and Logistics with Direct Shipment and Milk Run
	13.20-13.40		Zahra Ghorbani Ravand, Managing Director, SIFCO Company Salman Salimi Sadr, Chairman, SIFCO Company	Re-engineering of procurement process and re-design for implementation E- procurement
	13.40-14.00		Kunal K.Ganguly IIM Kashipur Uttarakhand, India	A Case of Logistics Optimization for a large process industry : A SAP- LAP Framework
	14.00-14.20		Amlan Mitra Department of Finance and Economics School of Management Purdue University Calumet Hammond	Estimating the Economic Impacts of Disruptions of Movements of Commodities: A Supply Chain Case Study

**TRACK VIII**  
**HUMAN RESOURCES MANAGEMENT**

Day/Date	Time	Room	Author(s)	Title
Friday/22 March 2013	15.40-16.00	IBEA I	Mathius Tandiontong Maranatha Christian University Bandung	The Influence Of Professional Commitment Of Accountants, Organization Commitment Of Public Accountant Firms To Job Satisfaction Of Auditor's And Implementation Of Independent Audit On Financial Statements And Its Implication To Audit Quality
	16.00-16.20		Hendra Bunyamin Information Technology Department, Maranatha Christian University Meyliana Accounting Department Maranatha Christian University	Learning From Google: Increasing The Quality Of Work Life
	16.20-16.40		Kubilay OZYER GOP University – Turkiye Mehmet ERYIGIT Abant Izzet Baysal University – Turkiye Aytunc ERBAHARLI GOP University - Turkiye	The Relationship Between Burnout And Organizational Commitment: A Survey In Turkish Business Context
	16.40-17.00		Ke Hu Chittipa Ngamkroekjoti Assumption University, Thailand	A study of Corporate Culture, Job Satisfaction and Impact on Job Performance: A Case Study of a Swiss Silicon Rubber Keypad Manufacturing Company in Thailand.
	17.00-17.20		Razali bin Mat Zin, King Fahd University of Petroleum & Minerals, Saudi Arabia Amine Nehari Talat King Fahd University of Petroleum & Minerals, Saudi Arabia	The Interactive Effects Of Perceived Frequency Of Change (Foc) And Feelings Of Burnout Among Employees

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	17.20-17.40		Yvonne Augustine Sudibyo Renso Fenius Hiskia Trisakti University, Jakarta, Indonesia	The Influences of Workplace Spirituality, Organizational Factors, and Cultural Factors on Employees Performance through Organizational Commitment
	17.40-18.00		Meily Margaretha Susanti Saragih Maranatha Christian University-Bandung, Indonesia	Developing New Corporate Culture through Green Human Resource Practice

**TRACK VIII**  
**ENTREPRENEURSHIP**

Day/Date	Time	Room	Author(s)	Title
Friday/ 22 March 2013	14.20-14.40	<b>IBEA III</b>	Theresia Diah Widiastuti University of Atma Jaya Yogyakarta,	The Relationship between the dimensions of Family Characteristics, Job Characteristics and Work-Family Conflict on Women Entrepreneurs
	14.40-15.00		Meyliana Accounting Department Maranatha Christian University, INDONESIA Hendra Bunyamin Information Technology Department Maranatha Christian University, INDONESIA	The Role Of Angel Investor At Entrepreneurship Sector In Indonesia: A Theoretical Study
	15.00-15.20		V.R.Palanivelu Periyar University, Salem, Tamilnadu, India. T.Srividhya, Periyar University, Salem, Tamilnadu, India.	A Study on Challenges and Opportunities to women Entrepreneurs in Salem District of Tamil Nadu (India)