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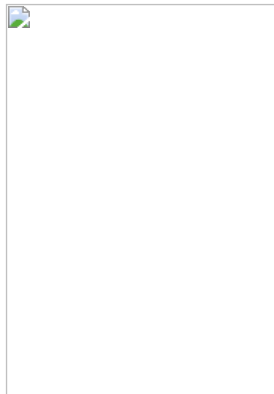
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GCBER 2017 Proceedings



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Entiti Kami

Dokumen

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Tetapan

Measuring The Level Of Compliance With Financial Accounting Standard No. 8: Evidence From Bahrain (/kandungan/measuring_the_level_of_compliance_with_financial_accounting_standard_no_8_evidence_from_bahrain-32929)

by Adel M. Sarea^a, Abdullah M. Muslih^a, Iqbal T.H.^b

^aAhlia University, Kingdom of Bahrain; ^bKingdom University, Kingdom of Bahrain

Abstract : The objective of this paper is to explore the perception of accountants in Islamic Financial Institutions in Bahrain regarding the level of compliance with financial accounting standard (FAS 8) lease and lease to own (Ijarah and Ijarah Muntahia Bittamleek) standard. This standard aims at setting out accounting rules for

Keywords: Islamic Accounting, Accounting Standards, AAOIFI, Islamic Banks, Bahrain

Full Text: [Link \(/upload/dokumen/20170802175645001-_Adel_Mohammed_Sarea.docx.pdf\)](#)

A Contingency View To Working Capital Management In Emerging Market (/kandungan/a_contingency_view_to_working_capital_management_in_emerging_market-32943)

by Saheed. A. Nurein^{*}, Salleh. Hj. Din, Suberi Ab. Halim

Universiti Malaysia Perlis, Malaysia

Abstract : Despite the acknowledgement and evidence from extant studies that working capital management has influence on firm value there is argument that this relationship is subject to the external environment, internal resources and management decisions of the firm as anticipated by contingency theory. As such, this study aim to examine.....

Keywords: Working capital, firm value, contingency variables, Malaysia firms

Full Text: [Link \(/upload/dokumen/20170802181722002-_Saheed_.A._Nurein.pdf\)](#)

Modelling The Relationship Between Green Marketing Strategies And Performance Outcomes For Business Sustainability (/kandungan/modelling_the_relationship_between_green_marketing_strategies_and_performance_outcomes_for_business_sust-32944)

by Zuhairah Hasan^{*}, Noor Azman Ali

Universiti Putra Malaysia, Malaysia

Abstract : This article presents an integrative model on how the commitment of a green industry can give impact to the e marketing and environmental performance. The issues become pertinent to the global as it influences the way business prac gives detrimental impact to the economy, environment and society. Since many.....

Keywords: Green marketing strategy, organizational performance, sustainability

Full Text: [Link \(/upload/dokumen/20170802182600003-_ZUHAIRAH_HASAN.pdf\)](#)

BM 

Predicting Entrepreneurial Intentions Of Private College Students By Applying The Theory Of Planned Behaviour
(/kandungan/predicting_entrepreneurial_intentions_of_private_college_students_by_applying_the_theory_of_planned_behaviour-32946)

by Zaid Mat Yusop*, Norashikin Misnan, Norraha Abdul Razak

Kolej Universiti Poly-Tech MARA Kuala Lumpur, Malaysia

Abstract : This conceptual paper is about predicting entrepreneurial intentions of college students by applying the theory of planned behaviour. Researchers have read literature, and we found that the problem statement is a need to conduct how entrepreneurship is actually handled at other higher educational institutions in Malaysia, instead of

Keywords: Higher education Institutions, theory of planned behaviour, entrepreneurial intention, entrepreneurship education

Full Text: [Link \(/upload/dokumen/20170802182622004-Zaid_Mat_Yusop.pdf\)](#)

Dokumen

Trade Openness And Income Inequality In Selected Developing Countries
(/kandungan/trade_openness_and_income_inequality_in_selected_developing_countries-32947)

by Tee Heng Guan*, Shivee Ranjane Kaliappan, Lee Chin, Rusmawati Said

Universiti Putra Malaysia, Malaysia

Abstract : The purpose of this paper is to examine the nexus between trade openness and income inequality in the case of eight selected developing countries from 1985 to 2014 under Kuznet framework. Based on the idea of Kuznet curve, income inequality rise with national income growth initially and drop after reaching certain turning point.....

Keywords: Trade openness, composite trade shares, income inequality, developing countries

Full Text: [Link \(/upload/dokumen/20170802182648005-Heng_Guan_Tee.pdf\)](#)

Newsletter

Does Economic Development Mitigate Tax Evasion? Evidence From Evasional Kuznet Curve
(/kandungan/does_economic_development_mitigate_tax_evasion_evidence_from_evasional_kuznet_curve-32948)

by Yan-Ling Tan^{a,b}, Muzafar Shah Habibullah^{a,b}, Badariah Haji Din^c

^aUniversiti Teknologi Mara Cawangan Johor Kampus Segamat, Malaysia; ^bUniversiti Putra Malaysia, Malaysia;

^cUniversiti Utara Malaysia, Malaysia

Abstract : Tax evasion is a common problem persisted in all countries around the world. Recent estimates registered a loss of tax revenue amounting to US\$3.1 trillion or 5.1% of world's GDP. Tax revenue losses have negative consequences to the government ability to fueled economic growth by providing enough public infrastructure

Keywords: Trade openness, composite trade shares, income inequality, developing countries

Full Text: [Link \(/upload/dokumen/20170802183039006-Prof_Muzafar_Shah_Habibullah.pdf\)](#)

Another Look At Risk-based Capital Regime, Capital Structure, Insurer's Risk Profile And Performance: A Conceptual Paper
(/kandungan/another_look_at_risk_based_capital_regime_capital_structure_insurers_risk_profile_and_performance_a_conceptua-32949)

by Sunday Sunday Akpan*, Fauziah Mahat, Bany-Arifin Amin Nordin, Annuar Md Nassir

Universiti Putra Malaysia, Malaysia

Abstract : This paper evaluates capital structure under risk-based capital regime from the perspective of insurance firms performance. It also evaluates the moderating effect of insurer's risk profile on capital-performance relationship. The author reveal ambiguities, gaps and omissions in the literature and to sketch avenues

Keywords: Risk-based capital, capital structure, financing decision, insurer risk profile, insurer's performance

Full Text: [Link \(/upload/dokumen/20170802183103007-Sunday_Akpan.pdf\)](#)

The Consumer Acceptance Towards Electronic Payment System
(/kandungan/the_consumer_acceptance_towards_electronic_payment_system-32950)

by Mohamad Azwan Md Isa^a, Ferri Nasrul^a, Rohayu Senan^b, Suhana Mohamed^b

^aUniversiti Teknologi MARA Johor, Kampus Segamat, Malaysia; ^bUniversiti Teknologi MARA Johor, Kampus Pasir

Gudang, Malaysia

Abstract : The electronic payment system is a new trending system used at many government offices in Malaysia. Among the reasons to use this alternative are to help reduce the number of customer queueing and to minimize the cash shortage risk. However, there is still a lack of usage among the public although the encouragement was done

Keywords: System, payment system, electronic, influence, acceptance

Full Text: [Link \(/upload/dokumen/20170802183142008-Ferri_Nasrul.pdf\)](#)

Using Blundell-Bond Estimator In Dynamic Panel Data Analysis: Case Of Money Demand Function With The Inclusion Of Financ
(/kandungan/using_blundell_bond_estimator_in_dynamic_panel_data_analysis_case_of_money_demand_function_with_the_incl-32951)

by Payam Mohammad Aliha*, Tamat Sarmidi, Fathin Faizah Said

Universiti Kebangsaan Malaysia, Malaysia

Abstract : The banking system has experienced rapid and significant technological changes in recent years that is the subject of individual effect of most of these innovations has not been estimated. The demand for money is a very important for the country. The measurement of the effectiveness

Keywords: System, payment system, electronic, influence, acceptance

Full Text: [Link \(/upload/dokumen/20170802183210009-PAYAM_MOHAMMAD_ALIHA.pdf\)](#)

BM ▾

Foreign Direct Investment, Absorptive Capacity And Technological Innovation: Empirical Evidence In Developing Countries (/kandungan/foreign_direct_investment_absorptive_capacity_and_technological_innovation_empirical_evidence_in_developing_c-32952)

by Asuantri Mohamad* and Yasmin Bani
Universiti Putra Malaysia, Malaysia

Abstract : This study investigates the impact of high inflows of FDI and absorptive capacity on technological innovations in developing economies. Utilizing panel data from 1997-2014 for a sample of 39 developing countries and applying the System-GMM estimation, the study reached important conclusions. The estimated results show that FDI

Keywords: FDI, absorptive capacity, technological innovations, System-GMM

Full Text: [Link \(/upload/dokumen/20170802183231010-ASUANTRI_MOHAMAD.pdf\)](#)

Entiti Kami

Dokumen

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Tetapan

Entrepreneurial Environment On Internationalization Initiatives: Malaysian SMEs Perspectives (/kandungan/entrepreneurial_environment_on_internationalization_initiatives_malaysian_smes_perspectives-32953)

by Mohamad Ridhuan Mat Dangi^a, Aida Hazlin Ismail, Razana Juhaida Johari, Rohaya Md. Noor
Universiti Teknologi MARA Puncak Alam, Malaysia

Abstract : Small and medium enterprises (SMEs) in Malaysia are recognized as one of the drivers of the economy, as reflected by their role in supporting the economic growth, job creation, promoting the entrepreneurial environment, expand the tax base and the drivers of innovation. SMEs are also urged to participate in the

Keywords: Entrepreneurial environment, growth strategies, ICT, internationalization, SMEs, technology

Full Text: [Link \(/upload/dokumen/20170816174129011-Mohamad_Ridhuan_Mat_Dangi.pdf.pdf\)](#)

Theorizing The Role Of Exchange Ideology In Moderating The Link Between Organisational Justice And Counterproductive Work (/kandungan/theorizing_the_role_of_exchange_ideology_in_moderating_the_link_between_organisational_justice_and_counterproductive_work-32954)

by Salisu Abubakar*
Federal Polytechnic Kaura Namoda, Nigeria

Abstract : The purpose of this paper is to propose a framework for moderation effects of exchange ideology on the relationship between organisational justice and counterproductive work behaviour. Counterproductive work behaviour has negative consequences on both employees and organizations. This has attracted a large number

Keywords: Counterproductive work behaviour, exchange ideology, organisational justice

Full Text: [Link \(/upload/dokumen/20170816174216012-Salisu_Abubakar.pdf.pdf\)](#)

Export Volatility And Corporate Financing Decisions In Australia: A Dynamic Panel Data Approach (/kandungan/export_volatility_and_corporate_financing_decisions_in_australia_a_dynamic_panel_data_approach-32955)

by Chow Yee Peng*, Junaina Muhammad, Bany Ariffin Amin Noordin, Cheng Fan Fah
Universiti Putra Malaysia

Abstract : This paper investigates the influence of export volatility on corporate financing decisions of a sample of non-financial firms listed on the Australian Securities Exchange over the period 2004-2014. The GARCH model is employed to model export volatility. Using a dynamic panel data method, namely the robust two-step system

Keywords: Corporate financing decisions, Capital structure, Leverage, Export volatility, System GMM, GARCH

Full Text: [Link \(/upload/dokumen/20170816174249013-YEE_PENG_CHOW.pdf.pdf\)](#)

Non-interest Activities Affect The Bank Risk In The Asia Pacific Region (/kandungan/non_interest_activities_affect_the_bank_risk_in_the_asia_pacific_region-32956)

by Koh Chin Wei^a, Nazrul Hisyam Ab Razak (<http://profile.upm.edu.my/nazrul>)*^b, Fakarudin Kamarudin (<http://profile.upm.edu.my/fakarudin>)^b

Universiti Putra Malaysia

Abstract : This paper's main objective is to investigate whether the bank non-interest activities affect the bank risk between developed and developing markets in the Asia Pacific region banking sector over the years 2000-2015. We employ the pooled OLS and panel regression to assess the effect on bank risk through 61 representative

Keywords: Bank's non-interest activities; bank risk; Asia-Pacific banking sector

Full Text: [Link \(/upload/dokumen/20170816174303014-CHIN_WEI_KOH.pdf.pdf\)](#)

Measuring International Students' Satisfaction: The Development Of Survey Instrument (/kandungan/measuring_international_students_satisfaction_the_development_of_survey_instrument-32957)

by Pui-Yee Chong^a, Siew-Yean Tham^b, Jia-Yi Andrew Kam^b

^aUniversiti Tenaga Nasional, Malaysia; ^bUniversiti Kebangsaan Malaysia, Malaysia

Abstract : Survey questionnaire is the most common instrument used in social science research. Whether the approach is "adapt & adopt" from currently available instrument or if it is newly developed, researchers would need to test the validity and reliability of the instrument. There are advantages in the "adapt & adopt" approach, however

Keywords: International students, measuring satisfaction, survey instrument, piloting

Full Text: [Link \(/upload/dokumen/20170816174320015-Chong_Pui_Yee.pdf.pdf\)](#)

BM ▾

Feasibility Of Green Bonds Issuance In Malaysia Towards Financing A Sustainable Future – A Conceptual Review Of Literatures
(/kandungan/feasibility_of_green_bonds_issuance_in_malaysia_towards_financing_a_sustainable_future__a_conceptual_review_32958)

by Raymond Ling Leh Bin*, Siti Nurhidayah Mohd Roslen, Salizatul Aizah Ibrahim, Lee Sin Yee, Tung Soon Theam
University Tunku Abdul Rahman (Malaysia), Malaysia

Abstract : Green bonds issuance in recent years become a global increasingly attractive mechanism for both private and organizations to raise capital for projects, assets or other activities that benefit the economy, environment and society as a whole in a fast-growing capital market in Malaysia, confusion and

Keywords: Green bonds, sustainable development, Socially Responsible Investment (SRI), Environmental, Social and Governance

Full Text: [Link \(/upload/dokumen/20170816174344016-RAYMOND_LING_LEH_BIN.pdf.pdf\)](#)

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Dokumen

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A Complementary Currency Model Proposed For Orang Asli Community: An Empirical Analysis

(/kandungan/a_complementary_currency_model_proposed_for_orang_asli_community_an_empirical_analysis-32959)

by Jarita Duasa*, Maya Puspa Rahman, Mohamed, Asmy Mohd Thas Thaker
International Islamic University Malaysia, Malaysia

Abstract : The study proposes the complementary currency (CC) model to the Malaysian Orang Asli community since the Orang Asli accounts for about 20 per cent of the nation's hardcore poor. It also attempts to measure the acceptance level of the community if the complementary currency system were to be introduced for their economics activities.....

Keywords: Complementary currency, Orang Asli, Malaysia, Logit model

Full Text: [Link \(/upload/dokumen/20170816174359017-jarita_duasa.pdf.pdf\)](#)

Tetapan

The Effect Of The Golden Rule On Inequality - Behavioral Evidence In Belief Systems

(/kandungan/the_effect_of_the_golden_rule_on_inequality_behavioral_evidence_in_belief_systems-32960)

by Hazik Mohamed*

Stellar Consulting Group, Singapore

Abstract : Widening inequality has significant implications for growth and macroeconomic stability, and we wonder if 'doing unto others as you would have done unto you' or adherence to the Golden Rule would reduce such economic failures. This paper through a behavioral experiment sets off to understand the pervasiveness of such.....

Keywords: Altruism, compliance, empathy, inclusion

Full Text: [Link \(/upload/dokumen/20170816174414018-Hazik_Mohamed.pdf.pdf\)](#)

Factors Affecting Tax Gap: Evidence From Tax Audit Cases

(/kandungan/factors_affecting_tax_gap_evidence_from_tax_audit_cases-33021)

by Mohd Azrul Bagdad*, Rohaya Md Noor, Nadiah Abdul Hamid, Rozainun Abd Aziz
Universiti Teknologi MARA (UiTM) Puncak Alam, Malaysia

Abstract : Tax non-compliance activities occur around the globe and lead to the tax gap that is continuously regarded as an unsolved issue. There is a critical need to investigate the root cause which contributes to the tax gap so as to execute an effective plan to solve the problem. This study investigated factors that affect the tax gap such as.....

Keywords: Tax compliance, tax gap and tax audit

Full Text: [Link \(/upload/dokumen/20170816174431019-ROHAYA.pdf.pdf\)](#)

Measurement Of Islamic Banking Attributes In Indonesia

(/kandungan/measurement_of_islamic_banking_attributes_in_indonesia-32961)

by Budi Setiawan*, Morita Panduwangi

STIE Kesatuan, Indonesia

Abstract : The purpose of this research is to map the community preference on prime attributes of Islamic banking in Indonesia with RASCH model measurement that has not been done in previous similar researches. Data collection was done by questionnaire instrument distributed and completed through online by 345 Islamic bank.....

Keywords: Product attributes, Islamic banking, consumer preference, RASCH model measurement

Full Text: [Link \(/upload/dokumen/20170816174448020-BUDI_SETIAWAN.pdf.pdf\)](#)

Utilisation Of Public Financial Assistance For Innovation Within High-Technology Small Medium Enterprises In An Emerging Ecor
(/kandungan/utilisation_of_public_financial_assistance_for_innovation_within_high_technology_small_medium_enterprises_in_ar_33022)

by Dzulkifli Mukhtar*, Hasannuddiin Hassan, Muhammad Naqib Mat Yunoh, Mohd Hafizie Suhaimi
University Malaysia Kelantan, Malaysia

Abstract : Policy formulation and implementation for economic diversification by Governments in developing economies in the emergence of high technology sectors within local economy. Features of these sectors are not only confined to the development, but also highlight the importance of

Keywords: Financial assistance, innovation, high technology sectors, small and medium enterprises

Full Text: [Link \(/upload/dokumen/20170816181413021-DZULKIFLI_MUKHTAR.pdf.pdf\)](#)

BM ▾

Economic feasibility of household waste minimisation in Dhaka, Bangladesh

(/kandungan/economic_feasibility_of_household_waste_minimisation_in_dhaka_bangladesh-33023)

by Rafia Afroz^{*a}, Rabaah Tudin^b

^aInternational Islamic University Malaysia, Malaysia; ^bUniversity Malaysia Sarawak, Malaysia

Abstract : This article examines the economic viability of waste minimization through reuse and recycling in the city of Dhaka, Bangladesh. To achieve the objective of the study, this document carries out the cost-benefit analysis (CBA). The cost-benefit ratio (BCR) of waste minimization is 1.23 which reveals that waste minimization is

Keywords: Waste generation, waste composition, waste materials recycling; Benefit-cost analysis

Full Text: [Link \(/upload/dokumen/20170816181428022-rafia_afroz.pdf.pdf\)](#)

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Dokumen

Newsletter

Tetapan

Competitive Advantage As Mediating Role Of Intellectual Capital And University Performance: An Empirical Study In Indonesia

(/kandungan/competitive_advantage_as_mediating_role_of_intellectual_capital_and_university_performance_an_empirical_study-33024)

by Fivi Anggraini^{*a}, Mohamad Ali Abdul Hamid^b, Aza Azlina Md Kassim^c

^aUniversitas Bung Hatta, Indonesia; ^bUniversity of Sharjah, United Arab Emirates; ^cUniversiti Selangor Malaysia, Malaysia

Abstract : The increment of higher education institutions in Indonesia has created a tough competition amongst them. The competition is triggered by the changes of global business, which lead the higher education institutions to put a priority on a high quality of service for their customers. One of important elements that can be used by a.....

Keywords: Intellectual capital, competitive advantage, university performance, academic performance, management performance

Full Text: [Link \(/upload/dokumen/20170816181445023-FIVI_ANGGRAINI.pdf.pdf\)](#)

Mistakes In The Real-time Identification Of Breaks (/kandungan/mistakes_in_the_real_time_identification_of_breaks-33025)

by Nur Syazwani Mazlan^{*a}, George Bulkley^b

^aUniversiti Putra Malaysia, Malaysia; ^bUniversity of Bristol, UK

Abstract : We study the mistakes that happen in the real-time identification of structural breaks in the selected aggregate-level of the U.S. financial data series. We are interested in the real time identification because of its relevance for forecasting. The level of noisiness of different data sets and techniques used for the identification of breaks

Keywords: Structural breaks, real-time, learning, mistakes, uncertainty

Full Text: [Link \(/upload/dokumen/20170816181502024-nur_syazwani.pdf.pdf\)](#)

Strategy, choice of performance measures and use of performance measurement systems: empirical evidence from Thailand

(/kandungan/strategy_choice_of_performance_measures_and_use_of_performance_measurement_systems_empirical_evidence-33027)

by Wasatorn Shutibhinyo, Wila-sini Wongkaew^{*}

Chulalongkorn University, Thailand

Abstract : This paper examines how firms design and use performance measurement systems to support their strategy. In particular, it investigates linkages between business strategy (i.e. cost leadership, differentiation and mixed strategy) and relative weights placed on different groups of performance measures and ways in which

Keywords: Performance measurement systems, diagnostic and interactive control, strategy, mixed strategy

Full Text: [Link \(/upload/dokumen/20170816181516025-wilasini_wongkaew.pdf.pdf\)](#)

Future Chartered Accountants' Experience In The Malaysian Audit Firms: A Focus On Mentoring Supports

(/kandungan/future_chartered_accountants_experience_in_the_malaysian_audit_firms_a_focus_on_mentoring_supports-33107)

by Azleen Shabrina Mohd Nor^{*a}, Nor Aziah Abu Kasim^b, Hashanah Ismail^b, Mazlina Mustapha^b

^aMultimedia University, Malaysia; ^bUniversiti Putra Malaysia, Malaysia

Abstract : Mentoring in the workplace has become a demanding need in the accounting professions. Good mentoring support will improve the future chartered accountants' competencies. The International Federation of Accountants (IFAC) acknowledges the importance of mentoring supports by enforcing formal mentoring to IFAC member bodies, including the Malaysian

Keywords: Mentoring supports, mentoring theory, Malaysian future chartered accountants

Full Text: [Link \(/upload/dokumen/20170818172430026-azleen.pdf.pdf\)](#)

Facebook marketing strategies of global versus local brands: evidence from Malaysia

(/kandungan/facebook_marketing_strategies_of_global_vs_local_brands_evidence_from_malaysia-33195)

by Kamisah Kormin^{*a}, Rohaizat Baharun^a, Riaz Ul Haq^b, Iqbal Ahmed^{c,d}

^aUniversiti Teknologi Malaysia, Malaysia; ^bUniversiti Malaysia Pahang, Malaysia; ^{c,d}King Abdul Aziz University, Saudi Arabia

Abstract : This study examined four Facebook (FB) marketing strategies adopted by both global and local brands; post types, media types, interactivity, and service quality (SQ). 120 brands (60 brands from each group) listed in socialbakers.com were selected as a sample. A content analysis method was used to examine a total of 1,904 FB postings. The main findings include...

Keywords: Global brands, local brands, Facebook, social media marketing

Full Text: [Link \(/upload/dokumen/20170818172453027-kamisah_kormin.pdf.pdf\)](#)

BM ▾

Public Reprimand And Corporate Governance (/kandungan/public_reprimand_and_corporate_governance-33197)

by Zaini Embong^a, Ruhaznawati Md Radzi^b

^aUniversiti Kebangsaan Malaysia, Malaysia; ^bPoliteknik Kota Kinabalu, Malaysia

Abstract : Public reprimand is a form of enforcement actions taken by Bursa Malaysia against companies that violate or breach listing requirements. As stated in the Bursa's website, enforcement actions are taken to deter future breaches, enhance greater market understanding and awareness as well as to promote and cultivate good standards of corporate governance....

Keywords: Public reprimand, board characteristics, audit committee, Bursa Malaysia

Full Text: [Link \(/upload/dokumen/20170818172512028-zaini_embong.pdf.pdf\)](#)

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Dokumen

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Tetapan

Income Inequality And Rule Of Law In Bulgaria (/kandungan/income_inequality_and_rule_of_law_in_bulgaria-33199)

by Saad Buba^{*}, Suryati Ishak

Universiti Putra Malaysia, Malaysia

Abstract : This study presents evidence about the relationship between income inequality and the quality of rule of law in Bulgaria. Rule of law in Bulgaria has been in negative index for the past two decades. This study uses an autoregressive distributed lag (ARDL) model to test the co-integration and long-run relationships between these two variables, with rule

Keywords: Rule of law, inequality, Bulgaria, ARDL

Full Text: [Link \(/upload/dokumen/20170818172532029-SAAD_BUBA.pdf.pdf\)](#)

Comparing Corporate Governance Compliance Between Islamic And Convectional Banks In Bangladesh (/kandungan/comparing_corporate_governance_compliance_between_islamic_and_convictional_banks_in_bangladesh-33201)

by Rashedul Hasan^a, Kashfia Sharmeen^b, Anisa Sultana^b

^aNilai University, Malaysia; ^bAmerican International University Bangladesh, Bangladesh

Abstract : The purpose of this paper is to investigate the extent of corporate governance disclosure in the annual reports of listed conventional and Islamic banks in Bangladesh. The primary aim of this study is to establish factors that influence such disclosure along with the exploration of a moderating influence on the nature of bank in corporate governance compliance....

Keywords: Governance, Islamic banking, agency theory, Bangladesh

Full Text: [Link \(/upload/dokumen/20170818172549030-RASHEDUL_HASSAN.pdf.pdf\)](#)

Firm Efficiency In Selected Developed And Developing Asia-pacific Countries: Using Data Envelopment Analysis (/kandungan/firm_efficiency_in_selected_developed_and_developing_asia_pacific_countries_using_data_envelopment_analysis-33203)

by Khar Mang Tan^{*}, Fakarudin Kamarudin, Bany Ariffin Amin Noordin, Norhuda Abdul Rahim

Universiti Putra Malaysia, Malaysia

Abstract : The paper primarily aims to examine the firm efficiency or technical efficiency (TE), pure technical efficiency (PTE) and scale efficiency (SE) in the selected developed and developing Asia-Pacific countries. The sample of this paper consists a sum of 700 firms in selected developed and developing Asia-Pacific countries over the

Keywords: Firm efficiency, data envelopment analysis, Asia-Pacific, technical efficiency, pure technical efficiency, scale efficiency

Full Text: [Link \(/upload/dokumen/20170818182307031-KHAR_MANG_TAN.pdf.pdf\)](#)

The Impact of Government Debt On Output, Private Investment And Human Capital Stock In Malaysia (/kandungan/the_impact_of_government_debt_on_output_private_investment_and_human_capital_stock_in_malaysia-33205)

by Hoda Hajian^{*}, Azali Mohamed, Muzafar Shah Habibullah

Universiti Putra Malaysia, Malaysia

Abstract : This paper mainly aims to examine the effect of government debt on real output per capita in a successful developing economy of Malaysia during 1985-2014 period. Using Vector Error Correction modeling (VECM) and employing Generalized Impulse Response (GIR) tool, dynamic response of output per capita to a shock to

Keywords: Government debt, GDP per capita, Malaysia, VECM, time series

Full Text: [Link \(/kandungan/the_impact_of_government_debt_on_output_private_investment_and_human_capital_stock_in_malaysia-33205\)](#)

Management Control System: Performance Measurement System And Organisational Ownership Structure
(/kandungan/management_control_system_performance_measurement_system_and_organisational_ownership_structure-35551)

by Zarinah Abdul Rasit^a, Aliza Ramli^a, Suria Zainuddin^b

^aUniversiti Teknologi MARA Bandar Puncak Alam, Malaysia; ^bUniversiti Malaya, Malaysia

Abstract : Change in the business environment has resulted in significant implication in the use of Management Control System (MCS) particularly Performance Measurement System (PMS). Strategic Performance Measurement System (SPMS) has been widely used by organisation to monitor the implementation, achievement and

Keywords: Management control system, performance measurement system, organisational ownership structure

Full Text: [Link \(/upload/dokumen/20170818182341033-ZARINAH_AB_RASIT.pdf.pdf\)](#) (/upload/dokumen/20170818182341033-ZARINAH_AB_RASIT.pdf.pdf)

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Exchange Market Pressure And Monetary Policies (/kandungan/exchange_market_pressure_and_monetary_policies-35553)

by Tey Sheik Kyin, Lee Chin*

Universiti Putra Malaysia, Malaysia

Abstract : High currency pressure in exchange market might bring adverse effect to the economy and inaccurate policy will exacerbate the pressure condition and transform the downturn of economies to full-blown crisis. In order to examine the accurate policy response for currency crisis in four countries, namely Indonesia, Korea, Malaysia

Keywords: Exchange market pressure, monetary policies, Structural VAR

Full Text: [Link \(/upload/dokumen/20171030153811034-TEY_SHEIK.pdf\)](#)

Dokumen

Newsletter

Tetapan

Capital endowments as a path way out of poverty amongst rural households in Nigeria

(/kandungan/capital_endowments_as_a_path_way_out_of_poverty_amongst_rural_households_in_nigeria-35555)

by Abdulaziz Shehu^a, Nura Abubakar Muhammad^b

^aFederal University Birnin Kebbi, Nigeria; Umaru Ali Shinkafi Polytechnic, Nigeria

Abstract : This paper examines the role of capital endowments in improving the economic as well as change in the poverty status wellbeing of rural households in Nigeria. The study used per capita annual household consumption expenditure as a measure of economic wellbeing. Variant difference and multinomial logit models were.....

Keywords: Capital endowments, poverty reduction, farm household, rural Nigeria

Full Text: [Link \(/upload/dokumen/20171011153419035-ABDULAZIZ.pdf%20\)](#)

Shari'a compliance on corporate governance disclosure: an empirical evidence of Malaysian IFIs

(/kandungan/sharia_compliance_on_corporate_governance_disclosure_an_empirical_evidence_of_malaysian_ifis-35559)

by Ahmad Saiful Azlin Puteh Salin^a, Nurul 'Ain Shahar^b and Anuar Nawawi^b

Universiti Teknologi MARA Perak Branch Tapah Campus, Malaysia; Universiti Teknologi MARA Shah Alam, Malaysia

Abstract :This paper intends to examine the extent of the Shari'a corporate governance disclosure compliance in the annual report of Islamic Financial Institutions (IFIs) in Malaysia. All sixteen IFIs in Malaysia were selected and their corporate governance disclosure in the annual reports was analysed. The assessment instrument was.....

Keywords:Islamic financial institutions, Islamic governance, corporate governance, Malaysia, Sharia' compliance

Full Text: [Link \(/upload/dokumen/20171011153706036-saiful_azlin.pdf%20\)](#)

Effects of cultural backgrounds on interpersonal interactions among students from different culture and nationalities: an empiric
(/kandungan/effects_of_cultural_backgrounds_on_interpersonal_interactions_among_students_from_different_culture_and_natio-35561)

by Maniyarasi Gowindasamy*

Universiti Putra Malaysia, Malaysia

Abstract : This study was conducted to investigate the effects of different cultural background on the Interpersonal Communication in a private college in Selangor, Malaysia. A mixed method was used to conduct this study. The main method was quantitative the

Keywords: Interpersonal, communication, local, international, business compliance

Full Text: [Link \(/upload/dokumen/20171011153749037-maniyarasi.pdf\)](#)

Impact of globalization on unemployment in Sub-Saharan African (SSA) countries

(/kandungan/impact_of_globalization_on_unemployment_in_sub_saharan_african_ssa_countries-35565)

by Peter Adamu^{a,b}, Shivee Ranjane Kaliappan^b, Yasmin Bani^b, Norashidah Mohamed Nor^b

Kaduna State University, Kaduna, Nigeria; ^bUniversiti Putra Malaysia, Malaysia

Abstract : This study examined the impact of globalization on unemployment in 35 countries in Sub-Saharan African for the period 2007-2014. The study period and number of countries used are based on data availability. The system generalized method of moments estimation technique was applied because unemployment is considered a

Keywords: Globalization, unemployment, SSA, GMM

Full Text: [Link \(/upload/dokumen/20171011153812038-PETER_ADAMU.pdf\)](#)

The Determination of Capital Structure in Indonesian Stock Exchange: An Analysis from Basic and Chemical Industry

(/kandungan/the_determination_of_capital_structure_in_indonesian_stock_exchange_an_analysis_from_basic_and_chemical_ind-35567)

by Tita Deitiana*, Mira Komalasari

Trisakti School Of Management, Indonesia

Abstract :The purpose of this research are to test and analyze empirically the influence of profitability, liquidity, firm size, business risk, growth opportunities, asset structure and tax shield toward capital structure. This research was also to improve the previous research. Sector basic industry and chemical can the effect capital structure if the

Keywords: Profitability, liquidity, firm size, business risk, growth opportunities, asset structure, tax shield, capital structure

Full Text: [Link \(/upload/dokumen/20171011153841039-Tita_Deitiana.pdf\)](#)

Identifying antecedents and outcomes of brand loyalty: a case of apparel brands in social media
(/kandungan/identifying_antecedents_and_outcomes_of_brand_loyalty_a_case_of_apparel_brands_in_social_media-35571)

by Vita Briliana*

Trisakti School Of Management, Indonesia

Abstract : New developments in e-commerce technologies along with the wide adoption of mobile devices and social media have enabled companies to enhance customers' shopping experiences and their interaction with brands anytime, anywhere. Social media is becoming a place to display and promote products. Therefore, marketers

Keywords: Brand experience, brand love, brand loyalty, brand personality, brand trust, word-of-mouth

Full Text: [Link \(/upload/dokumen/20171011153903040-Vita_Briliana.pdf\)](#)

BM ▾

The effect of funding liquidity on financial stability in emerging markets: empirical analysis using system GMM estimation
(/kandungan/the_effect_of_funding_liquidity_on_financial_stability_in_emerging_markets_empirical_analysis_using_system_gmm-35575)

by Ahmed Mohamed Dahir*, Fauziah Mahat

Universiti Putra Malaysia, Malaysia

Abstract : The purpose of this study is to examine the impact of funding liquidity and bank size on the financial stability for the period between 2006 and 2014 in BRIC countries. The study employs a system generalized method of moment (GMM) estimator and a sample of 53 publicly listed banks in BRIC. The results reveal that the funding

Keywords: Funding liquidity, bank size, system GMM, BRIC

Full Text: [Link \(/upload/dokumen/20171011153926041-DAHIR.pdf\)](#)

Dokumen

Newsletter

Tetapan

Using the PLS modelling in assessing the effects of corporate governance on enterprise risk management and firm value: Malay
(/kandungan/using_the_pls_modelling_in_assessing_the_effects_of_corporate_governance_on_enterprise_risk_management_and_firm_value-35577)

by Enny Nuridin Sutan Maruhun*, Wan Razazila Wan Abdullah, Masetah Ahmad Tarmizi

Universiti Teknologi MARA, Malaysia

Abstract : The governance of companies has been the subject of increasing interest following the 2008 global financial crisis. ERM was introduced as a response to an increasing pressure received by organizations to manage risks comprehensively and to enhance financial stability during the

Keywords: Corporate governance, enterprise risk management, partial least squares, structural equation modelling

Full Text: [Link \(/upload/dokumen/20171011153950042-ENNY_NURDIN.pdf\)](#)

The microeconomic determinants of educational inequality in Nigeria
(/kandungan/the_microeconomic_determinants_of_educational_inequality_in_nigeria-35579)

by Habibu Mohammed Umar*

Aminu Saleh College of Education Azare, Nigeria

Abstract : This paper analyses the determinants of educational inequality across the regions in Nigeria. Using household data from the World Bank 'Living Standards Measurement Survey' of Nigeria, it examines how variations in household characteristics as well as in educational attainment affect educational inequality. The regression and

Keywords: Inequality, education, household, Nigeria

Full Text: [Link \(/upload/dokumen/20171011154019043-HABIBU_UMAR.pdf\)](#)

Factors influencing on the competitiveness of agro-food micro small medium enterprises at the potential cities, Indonesia
(/kandungan/factors_influencing_cloud_computing_adoption_in_malaysian_information_technology_companies-35609)

by Musa Hubeis, Heti Mulyati, Farida R. Dewi, Hardiana Widyastuti*

Bogor Agricultural University, Indonesia

Abstract :Development of agro-food Micro Small Medium Enterprises (MSMEs) in Indonesia is still facing some problems arising both internal and external, from upstream to downstream. The purpose of this paper is to analyze the impact of internal and external factors on the competitiveness, especially at the potential cities

Keywords: Agro-food micro small medium enterprises, competitiveness, internal and external factors, potential cities

Full Text: [Link \(/upload/dokumen/20171011154040044-HARDIANA.pdf\)](#)

The role of knowledge management as a mediator between entrepreneurial orientation and SME performance
(/kandungan/the_role_of_knowledge_management_as_a_mediator_between_entrepreneurial_orientation_and_sme_performance-35587)

by Hatinah Abu Bakar*, Mazlina Mamat

Universiti Teknologi MARA, Malaysia

Abstract : This study aims to determine the relationship between entrepreneurial orientation dimensions consist of innovativeness, pro-activeness, risk taking and SME performance. The study also seeks to determine whether knowledge management play a role as a mediator between entrepreneurial orientation and SME performance

Keywords: Entrepreneurial orientation, knowledge management, SME performance

Full Text: [Link \(/upload/dokumen/20171011154104045-HATINAH.pdf\)](#)

Market-supporting institutions, institutional complementarities and economic growth: new evidence on the nonlinear relationship
(/kandungan/market_supporting_institutions_institutional_complementarities_and_economic_growth_new_evidence_on_the_nonlinear-35589)

by Ly Slesman*

Universiti Putra Malaysia, Malaysia; Universiti Brunei Darussalam, Brunei Darussalam

Abstract : Recent existing literature overwhelmingly focuses on direct effects of "cluster" institutions on growth largely ignoring the indirect role of institutions and the interaction effects between different dimensions of institutional matrix in influencing long-run growth. One contention suggests different domains of

Keywords : Market-creating institutions, market-regulating institutions, market-stabilizing intuitions, market-legitimizing institutio growth, nonlinearity, threshold model

Full Text: [Link \(/upload/dokumen/20171011154132046-_LY_SLESMAN.pdf\)](#)

BM ▾

Contingency for financial reporting quality in the public sector under cash-basis IPSAS: a conceptual approach
(/kandungan/contingency_for_financial_reporting_quality_in_the_public_sector_under_cash_basis_ipsas_a_conceptual_approach-35591)

by Maruf Mustapha^a, Ku Nor Izah Ku Ismail^b, Halimah Nasibah Ahmad^b

^aAhmadu Bello University, Nigeria

^bUniversiti Utara Malaysia, Malaysia

Abstract : Incidence of corporate financial scandals over the years have generated increased concern and comments by observers on the efficacy and quality of financial reports produced by corporate organizations. This has result to doubt as to whether the financial reports emanating from organizations, possesses the evaluative benefits and

Keywords : Organizational contingencies, financial reporting quality, theory

Full Text: [Link \(/upload/dokumen/20171011154156047-_MARUF_MUSTAPHA.pdf\)](#)

Dokumen

Environmental reporting practice by SMEs in Malaysia
(/kandungan/environmental_reporting_practice_by_smes_in_malaysia-35593)

by Nik Zam Nik-Wan^{*}, Siti Haliza-Asat, Mustaffa Mohamed Zain

Universiti Teknologi MARA, Malaysia

Abstract : SMEs should be made accountable for their environmental actions and environmental reporting can serves as an effective means to fulfil the purpose. Unfortunately, SMEs do not received as much emphasize as they should be. To add value to the existing knowledge and to also provide the chance for SMEs to be equally accountable,

Keywords : SMEs, environmental reporting, medium of reporting, qualitative research

Full Text: [Link \(/upload/dokumen/20171011154217048-_NIK_ZAM_NIK_WAN.pdf\)](#)

Newsletter

Tetapan

Studying audit in UiTM: challenges and preferred learning styles from students' perspective
(/kandungan/studying_audit_in_uitm_challenges_and_preferred_learning_styles_from_students_perspective-35595)

by Nor Asiah Idris^{*}, Wan Zurina Nik Abdul Majid, Nik Zam Nik Wan, Siti Haliza Asat, Che Rokiah Mohamed

Universiti Teknologi MARA, Malaysia

Abstract : Previous accounting education literature documents mixed evidence regarding student's perception and opinion on accounting. The perceptions will influence learning and performance. Auditing, as a sub-set of the accounting discipline can be presented as an organized system, by which the auditor's tasks can be broken down

Keywords : Accounting education, accounting perception, audit subject, audit challenges

Full Text: [Link \(/upload/dokumen/20171011154237049-_NOR_ASIAH_IDRIS.pdf\)](#)

Assessment and management of risks of housing developers: Malaysian perspectives
(/kandungan/assessment_and_management_of_risks_of_housing_developers_malaysian_perspectives-35599)

by Siti Haliza-Asat^a, Nik Zam Nik-Wan^a, Hasnah Haron^b, Mastura Jaafar^c, Tuan Mohd Rosli Tuan Hassan^a

^aUniversiti Teknologi MARA, Malaysia; ^bUniversiti Malaysia Pahang, Malaysia; ^cUniversiti Sains Malaysia, Malaysia

Abstract : Housing property industry is highly risk prone, with complex and dynamic housing project development and environment creating an atmosphere of high risk and uncertainty. The industry is subjected to various technical, socio-political and business risks. In light of this, it can be said that an effective system of risk assessment and

Keywords : Risk, enterprise risk management, housing developer

Full Text: [Link \(/upload/dokumen/20171011154306050-_SITI_HALIZA.pdf\)](#)

The adoption of IFRS and earnings management: evidence from the construction industry in Malaysia
(/kandungan/the_adoption_of_ifrs_and_earnings_management_evidence_from_the_construction_industry_in_malaysia-35603)

by Wan Razazila Wan Abdullah^{*}, Enny Nurdin Sutan Maruhun, Masetah Ahmad Tarmizi

Universiti Teknologi MARA, Malaysia

Abstract : This study examines the effects of IFRS adoption on the quality of financial reporting (proxies by the level of earnings management) in Malaysia. The study measures the quality of Malaysian Construction companies through discretionary accruals yielded from 2008 to 2016. The sample comprises a balanced panel of 810 firm-

Keywords : Earnings management, financial reporting standards, earnings quality

Full Text: [Link \(/upload/dokumen/20171011154330051-_WAN_RAZALILA.pdf\)](#)

FDI, human capital and economic growth: evidence from Nigeria
(/kandungan/fdi_human_capital_and_economic_growth_evidence_from_nigeria-35605)

by Abubakar Mikailu Aminu, Yasmin Bani^{*}

Universiti Putra Malaysia, Malaysia

Abstract : This paper investigates the impact of foreign direct investment (FDI) and human capital on economic growth in Nigeria. The study utilizes the Autoregressive Distributed Lag (ARDL) model of cointegration covering the period 1975 to 2014. The findings reveal that FDI and human capital have no direct effect on the growth of the

Keywords : FDI, human capital, economic growth, ARDL

Full Text: [Link \(/upload/dokumen/20171011154349052-_YASMIN_BANI.pdf\)](#)

The role of microfinance bank on the SMEs performance in Nigeria
(/kandungan/the_role_of_microfinance_bank_on_the_smes_performance_in_nigeria-35607)

by Fauziah Mahat^a, Mohammed Zannah^b

^aUniversiti Putra Malaysia; ^bMai Idriss Aloomo Polytechnic Geidam, Nigeria

Abstract : Previous studies on the role of microfinance institutions in small and medium enterprises (SMEs) performance findings were inconsistent to one another, some found the significant impact of microfinance while other results show negative impacts. This study will assess the impact of microfinance in northeastern Nigeria. A structured.....

Keywords :Microfinance, micro credit small and medium enterprises, performance

Full Text: [Link \(/upload/dokumen/20171011154419053-_ZANNAH.pdf\)](#)

Factors influencing cloud computing adoption in Malaysian information technology companies
(/kandungan/factors_influencing_cloud_computing_adoption_in_malaysian_information_technology_companies-35609)

by Alireza Mohammadi^a, Armin Saeedikondori^b, Noor Azman Bin Ali^a

^aUniversiti Putra Malaysia, Malaysia; ^b Multimedia University, Malaysia

Abstract :Cloud computing is one of the most popular technology and service and its usage growth has increased in recent years. The purpose of this study is to understand the factors, which influence the adoption of cloud computing by Malaysian Information Technology (IT) companies. The eight independent variables, which are examined in...

Keywords : Cloud Computing (CC) adoption, information technology, Malaysia

Full Text: [Link \(/upload/dokumen/20171011154446054-_ALIREZA.pdf\)](#)

Explaining the relationship between entrepreneurial learning and entrepreneurial ability through knowledge management persp
(/kandungan/explaining_the_relationship_between_entrepreneurial_learning_and_entrepreneurial_ability_through_knowledge_m-35613)

by Fu Hongyan^a, LianXiaojie^b, Ren Guosheng^b, Liang Weib

^aPutra Business School, Malaysia; ^bHebei University, China

Abstract :How to improve the entrepreneurial ability of undergraduate students is an important issue that needs to be solved at attempts to reveal the mechanism of transforming undergraduate students' entrepreneurial learning ability into entrepreneurial

Keywords : Entrepreneurial learning, knowledge management, entrepreneurial climate, entrepreneurial ability

Full Text: [Link \(/upload/dokumen/20171011154512055-_FU_HONG_YAN.pdf\)](#)

What determines executives' remuneration in Malaysian public listed companies?

(/kandungan/what_determines_executives_remuneration_in_malaysian_public_listed_companies-35615)

by Maziar Ghasemi, Nazrul Hisyam Ab Razak^{*}

Universiti Putra Malaysia, Malaysia

Abstract : Most studies of the determination of executive compensation mainly focus on the Chief Executive Officer (CEO) compensation. However, determination of executives' compensation is relatively ignored in the literature. This paper examines the impact of executives' ownership, firm performance, board size and its

Keywords : Agency theory, Bursa Malaysia, board of directors, executive compensation, executive ownership

Full Text: [Link \(/upload/dokumen/20171011154541056-_NAZRUL.pdf\)](#)

Professional accountants expertise towards Anti – Money Laundering and Terrorism Financing Act 2017 (AMLATFAPUAA 2001)
(/kandungan/professional_accountants_expertise_towards_anti_money_laundering_and_terrorism_financing_act_2017_amlatfa-35617)

by Masetah Ahmad Tarmizi^{*}, Wan Razazila Wan Abdullah, Enny Nurdin Sutan Maruhun

Universiti Teknologi MARA, Malaysia

Abstract :This paper discuss on the professional accountant responsibility towards money laundering regime. In 2004, professional accountant becomes reporting institution and needs to comply with AMLATFA Act. In order to comply with the Act, accountant adopt risk based approach practices, maintaining a good due diligent

Keywords : Money laundering practices, risk based approach, client due diligent, suspicious reporting transaction, expertise and competency

Full Text: [Link \(/upload/dokumen/20171011154612057-_MASETAH.pdf\)](#)

A quantitative procedure integrating AHP and DEMATEL to develop strategies for improving brand personality: introductory idec
(/kandungan/a_quantitative_procedure_integrating_ahp_and_dematel_to_develop_strategies_for_improving_brand_personality_i-35621)

by Suddin Lada^{*}, Anath Rau Krishnan

Universiti Malaysia Sabah, Malaysia

Abstract : Due to the importance of brand personality in marketing, it is crucial to use our understanding of this concept in form of what the marketing department should do (i.e. decision making). It is however more easily said than done as the task is com hampered by a lack of general agreement about the

Keywords : Brand personality, AHP, DEMATEL

Full Text: [Link \(/upload/dokumen/20171011154631058-SUDDIN_LADA.pdf\)](#)

Influence of organizational capabilities and environmental factors on internationalization strategy of SMEs
(/kandungan/influence_of_organizational_capabilities_and_environmental_factors_on_internationalization_strategy_of_smes-35623)

by Ahmed, I. K.^{*}, R-Yusof, R.N., Mohani, A. Nadarajah, D.

Universiti Putra Malaysia, Malaysia

Abstract :The study discusses organizational capabilities in relation to entrepreneurial experience, innovation, networking and external environmental factors consisting of industry and market, international network relationship, international innovativeness and international market skill to explain internationalization of SMEs. The paper

Keywords : Organizational capabilities, external environmental factors, push and pull factors, internationalization of SMEs

Full Text: [Link \(/upload/dokumen/20171011154704059-KARAGE.pdf\)](#)

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Dokumen

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Tetapan

Impact of positive and negative corporate social responsibility on corporate financial performance and idiosyncratic risk
 (/kandungan/impact_of_positive_and_negative_corporate_social_responsibility_on_corporate_financial_performance_and_idiosyncratic_risk-35633)

by Woon Leong Lin*, Jo Ann Ho, Siew Imm Ng, Chin Lee
 Universiti Putra Malaysia, Malaysia

BM ▾

Abstract : Despite growing interest for corporate social responsibility (CSR) in the literature, the relationship between CSR activities and idiosyncratic risk of firms, one of the critical components in evaluating shareholder value, has been a topic of scarce examination. The moderating role of firm size on the link between CSR and idiosyncratic risk has been examined.

Keywords : Positive corporate social responsibility, negative corporate social responsibility, corporate financial performance, idiosyncratic risk

Full Text: [Link \(/upload/dokumen/20171011154733060-_WOON_LEONG_LIN.pdf\)](#)

Corporate Governance Mitigates Board's Conflict of Interest and Corporate Fraud
 (/kandungan/corporate_governance_mitigates_boards_conflict_of_interest_and_corporate_fraud-35635)

by Yang Chik Adam*
 Multimedia University, Malaysia

Abstract : Boards of directors are one of the centerpieces of corporate governance. Corporate governance commonly explained the way in which a company is managed by the board of directors, scrutinized and held accountable. The governance of companies has been the subject of increasing interest following the East Asian financial crisis.

Keywords : Corporate governance, board of directors, conflict of interests, corporate fraud

Full Text: [Link \(/upload/dokumen/20171011154826061-_Yang_Chik_Adam.pdf\)](#)

Entiti Kami

Dokumen

Newsletter

Tetapan

Factors Affecting Consumers' Perception Toward Renewable Energy Among Adults in Kuala Lumpur
 (/kandungan/factors_affecting_consumers_perception_toward_renewable_energy_among_adults_in_kuala_lumpur-35637)

by Annie Yong Ing Ing*, Wong Teck Keong, Hoh Wai Hong, Yiap Jun Yan, Brandon Khor Li Wei, Lam Yin Ching
 Universiti Tunku Abdul Rahman, Malaysia

Abstract : As Malaysia still heavily rely on crude oil and natural gasses as the main source of energy generation, renewable energy has seen better days in other countries. Malaysian consumers was not supportive to the development of renewable energy as a result minimal progress throughout the years. The study focuses on understanding the factors affecting consumers' perception toward renewable energy among adults in Kuala Lumpur.

Keywords : Renewable energy, consumers' perception

Full Text: [Link \(/upload/dokumen/20171011154844062-_ANNIE.pdf\)](#)

Innovation and Corruption (/kandungan/innovation_and_corruption-37087)

by Ismail Johari, Saifuzzaman Ibrahim*
 Universiti Tunku Abdul Rahman, Malaysia

Abstract : This study investigates the relationship between innovation and perceived corruption using data from 131 countries. We employ a cross-sectional analysis and find that innovation is positively significant in reducing corruption. Innovation causes the industries and private sectors to become less dependent on the favoritism from the public officials and authorities as they are more encouraged to innovate to gain the competitive advantage.

Keywords: Innovation, corruption, cross sectional analysis.

Full Text: [Link \(/upload/dokumen/20171215094739saifuzzaman_gcber.pdf\)](#)

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Tetapan



Global Conference on Business and Economics Research (GCBER) 2017
14-15 August 2017, Universiti Putra Malaysia, Malaysia

Competitive Advantage as Mediating Role of Intellectual Capital and University Performance: an Empirical Study in Indonesia

Fivi Anggraini^{*a}, Mohamad Ali Abdul Hamid^b, Aza Azlina Md Kassim^c

^aDepartment of Accounting, Faculty of Economy, Universitas Bung Hatta, 25133 Padang, Indonesia

^bCollege of Business Administration, University of Sharjah, PO Box 27272 United Arab Emirates

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Abstract

The increment of higher education institutions in Indonesia has created a tough competition amongst them. The competition is also triggered by the changes of global business, which lead the higher education institutions to put a priority on a high quality of service for their customers. One of important elements that can be used by a university in order to be able facing these challenges is optimization of its competitive advantage to increase its performances. The objective of study is to determine the effects of competitive advantage in mediating the relationship between intellectual capital and the performance of public universities in Indonesia. A questionnaires survey was used to collect the data that distributed via online manner to the public universities in Indonesia, which are listed in the QS World University Rankings. A total of 177 respondents from 8 (eighth) public universities in Indonesian were participated in the survey. The Wrap Partial Least Square (PLS) program was used to analyze the data and test the hypotheses. The findings of study had confirmed a significant a partial type of mediation relationship between intellectual capital and university performance through competitive advantage in Indonesia. The confirmation value of partial type of mediation relationship between intellectual capital and university performance was 24.8 percent. This study had successfully proved that competitive advantage plays a crucial role to mediate the relationships between intellectual capitals and the performance of public universities in Indonesia. Conclusively, the implication of study has suggested universities to allocate more investment on their intellectual capital development in an effort to improve their performances.

Keywords: Intellectual capital, competitive advantage, university performance, academic performance, management performance, Indonesia

1. INTRODUCTION

Higher education has a very big role in nation building. Through transformation of human resources functions, social science and technology, higher education occupies a strategic position in a shaping and changing a society. In relation to these conditions, education has an important role in generating qualified human resources and also the cornerstone of a nation for a systematic, programmatic and tiered development of resources. The Ministry of National Education of the Republic of Indonesia (2012) reported that the number of higher education institutions in Indonesia increased by 18% and 5.39% for public and private higher education institutions respectively from 2005 to 2011. The increment of higher education institutions in Indonesia has created a tough competition amongst them. The competition is also triggered by the changes of global business which lead the higher education

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institutions to put a priority on a high quality of service for their customers. This new paradigm has led the university's orientation, i.e. not only have to be able to compete in the national level, but in the global level as well. Orientations of international competition among universities for the last few years have raised the concept of World Class University (WCU).

Universities in Indonesia should put their institutions into the WCU's category. Therefore, universities must be forced to participate globally to develop an international standard of academic quality. In other words, efforts of building the competitiveness for a university are an absolute must in order to maintain its existence. In fact, very few public universities in Indonesia were listed in the universities world's universities ranking list. The QS World University Rankings (2015) revealed the latest top 100 university ranking in Asia region for 2013/2014 and 2014/2015, however, results indicated that only one university from Indonesia has managed to enter the top 100 Asia rank.

Measuring university performance is made on the basis of achievements in academic excellence globally. This is in line with Hughes (2013), who states that the paradigm shift of higher education in the globalization era should be changed from a "national, analogue, industrial economy" orientation to a "global, digital and information-based" one. Facing with these challenges, the universities should enhance their performances both in academics and management. Performances measurement has increasingly pushed a call for accountability in higher education. If the national universities are not able to face the challenges effectively, this institution might not able to maintain their existence in the community and would slowly but surely lose their role. In response to these challenges, universities in Indonesia have immersed in the process of changes to increase their effectiveness, efficiency and transparency with the purpose to contribute to the growing and improvement of competitiveness.

Few researchers have attempted to examine the relations between intellectual capital and university performance. Lu (2012) uses two-stages structure including cost efficiency and teaching research efficiency' by a two-stage DEA model based on the additive efficiency decomposition approach for assessing the operating performance of universities. Meihami & Karimi (2014) reported a similar study but the indicators for the university performance are undetailed which are only mentioned terms of financial performance, educational performance and research function for the university performance. Anggraini, Ali, & Aza, (2016) mentioned that intellectual capital has a significant relationship with universities performance.

It can be summarized that the previous works have only been limited to examine the direct effect of intellectual capital and university performance without considering the role of potential mediating variable. Therefore, it is urgently need to accomplish the previous work by conducting a complement further study. This study examines the competitive advantage as mediation between intellectual capital and public universities performance in Indonesia. It is believed that the mediating variable such as competitive advantage may affect the pattern of relationship between intellectual capital and university performance and should be looked into seriously.

2. LITERATURE REVIEW

Intellectual capital (IC) represents knowledge-related intangible assets embedded in an organization. Intellectual capital approaches have become of key significance in organizations of universities because knowledge is their main output and input. Universities yield knowledge, also within scientific technical research such as the results of investigation, publication, or across teaching e.g. students trained and productive relationships with the stakeholders (Ramirez & Gordillo, 2014). Intellectual capital propels organizational performance and creates value for it (Roos, Roos, Dragonetti & Edvinsson, 1997). According to Sharabati, Jawad & Bontis (2010), Khalique, Shaari, Isa & Ageel (2011), and Wang (2010), intellectual capital is playing a significant contribution to enhance the innovation, creativity and organizational performance, which indicates the causative relationship between capability and organizational intellectual capital (Marr & Roos, 2005). Ramirez, Santos & Tejada, (2011) the findings of show the intangible elements about universities should provide information in order to satisfy their user's new information demands. Many studies have been effect of intellectual capital has impact on universities (Jones, Meadow & Sicilia 2009; Martínez-Torres, 2006; Ramirez, et al. 2011; Lu, 2012; Meihami & Karami, 2014). All these research stated that there is a need to develop a new measurement model for university or higher education institution so that it can be a value added for the institutions. As the university is one type of organization, it is clear that intellectual capital its consistent elements namely human capital, structural capital and relational capital is a major asset for universities. Intellectual capital is represented as being formed by the following three basic and closely interrelated components: human capital is defined as summation of the explicit and tacit knowledge of the university staff acquired through formal and non-formal education and refresher processes included in their activities, structural capital is defined as explicit knowledge relating to the internal process of dissemination, communication and management of the scientific and technical knowledge at the

university and relational capital is defined as extensive collection of economic, political and institutional relations developed and upheld between the university and its non-academic partners such as enterprises, non-profit organizations, local government and society in general, (Ramirez et al. 2011).

Barney (1991) describes competitive advantage of an organization as a condition under which competitors are incapable to duplicate its competitive strategies implemented by the company, nor are competitors able to obtain the benefit that the company acquired by means of its competitive strategies. Lindong (2007) states that competitive advantage is a superior market position to achieve in the higher education that carries long-term market success. Higher education experiences competitive advantage when its actions in the higher education create economic value and when only a few competitors engage in similar actions. Lindong (2007) defines competitive advantage in higher education in three based on Porter (1985) dimensions: first, cost leadership as a generic positioning strategy whereby a higher education works hard to accomplish the smallest production and extending costs of their service. Low tuition fees, for instance, could indicate that the institution is able to draw bigger amount of students than competitors. Secondly, differentiation is a type of generic positioning strategy whereby a higher education pursues to be special in the higher education through some dimensions appreciated by students, such as academic pathways, staggered fee payment, unique features of a course and study incentives. Third, focus refers to a generic positioning strategy where higher education concentrates its attempts on helping a less market fragments well rather than going after the entire market. Several authors have attempted a significant relationship between competitive advantage and performance (Maa, 2000; Newbert, 2008; Tuan & Yoshi, 2010) concluded that assets of organizations that are valuable, scarce, imperfectly imitable and imperfectly substitutable are the main sources of sustainable competitive advantage for continued superior performance. Resource Based View (RBV) examines and recognizes resources of the organizations to respect how organizations attain maintainable competitive advantage. RBV concentrates on the concept of difficult-to-copy features of the organization as sources of superior performance and competitive advantage (Barney, 1991)

Competitive advantage is conventionally imagined on sources for example natural resources, technology or economies of scale, since these are increasingly easy to duplicate (Kamukama, Ahiauzu & Ntayi 2011). Balaji & Makhija (2001) said that maintainable competitive advantage is not anymore imbedded in physical assets and financial capital, but in effective focusing of unique intellectual resources. Meso & Smith (2000) have been proved that continued competitive advantage is attributable to strategic assets. According to the resource-based view, continued competitive advantage is affected by resources that are beneficial, scarce, non-similar and hard-to-duplicate and exist within an organization (Barney, 1991; Stiles & Kulvisaechana, 2004). Kamukama et al. (2011) has been widely investigated the mediation effect of competitive advantage on the relationship between intellectual capital and firm performance satisfies the conditions of mediation, in microfinance industry in Uganda. Furthermore, from a theoretical perspective, the resource based theory emphasizes on the concept of hard-to-duplicate attributes of the firm as sources of greater performance and competitive advantage. Based on the above, hypothesis 1 states that:

H1. Competitive advantage mediates the relationship between intellectual capital and the performance of public universities

3. METHODOLOGY

The sample derived from the population included Indonesia public universities listed under the QS (Quacquarelli Symond) World University Rankings in between the year 2013/2014 and 2014/2015. The respondents focused are the universities' administrators, namely, the Rector, Vice rector, faculty administrators such as Dean, Vice Dean and Head and Secretary of Departments and lecturers. The questionnaire forms are also available via Google at the following URL address; <http://goo.gl/forms/EKlrV6uoCY>. The available questionnaire forms were then disseminated to the respondents through their email addresses. The questionnaires were sent to the selected universities and 177 respondents representing eight public universities in Indonesia took part in the study. Based on the profile of the respondents, it can be explained that the respondents in this study have represented the populations. A total of 122 respondent or 68.9% who gave the response were the male, while the rest were female. Majority of the respondents have the profile ages between 40-49 years old or with a number of 65 or 36.7% of total respondents. About 61.5% or 109 respondents were Ph.D. degree holders. Based the position held, the respondents who had lecturers position were 110 or 62.1% of total respondents. All the respondents were expected early knowing his job as head of the university as well as a lecturer.

3.1 Research Instrument

Intellectual capital, in university, is a term used to cover all the institution's non-tangible or non-physical assets, including processes, capacity for innovation, patents, the tacit knowledge of its members and their capacities, talents and skills, the recognition of society, its network of collaborators and contacts, etc. The instrument to measure intellectual capital adopted from Ramirez et al., (2011). Three dimensions of intellectual capital are considered for analysis purpose including human capital, structural capital and relational capital. The instrument consisted of 1 to 5 Likert scales, where 1-scale is for "not at all important" and 5-scale says that "it is very important".

University performance is performance of universities can be measured by the extent to which each of university functions is maintained toward the university goals. This study uses the university organizational performance measurement by Wang (2010). The academic performance dimension can be further divided into research and educational dimensions. The respondents were asked to evaluate their universities performances based on the given Likert Scale. It begins with the very low scale (1-scale) showing that the performances the university is very low up to very high performances presented by 5-scale. Higher scores indicate high performances of the university.

Competitive advantage is an advantage over competitors gained by offering consumers greater value, either by means of lower prices or providing greater benefits and services that justify a higher price (Porter, 1985). Chowdhury (2011) describes competitive advantage as the results of differentiation. This study uses the six items of innovation differentiation scales from Chandler & Hanks (1994) to fit the universities context. The respondent to the items were made using a 5 point Likert scale, ranging from 1 strongly disagree to 5 strongly agree.

3.2 Techniques of Analysis

Analytical techniques are used to interpret and analyses the data. The Partial Least Square (PLS) approach with WarpPLS program version 3.0 was used to test the hypothesis. This approach has several advantages as stated by Hair, Hult, Ringle & Sartstedt (2013) and Kock (2013). Firstly, SEM-PLS is suitable for this research model that uses variables that cannot be measured directly (latent variables) and has predicted measurement error. Secondly, analysis of SEM-PLS can simultaneously test multiple dependence and independence variables as used in this research model. Thirdly, component-based SEM-PLS can overcome complexity models with small sample sizes.

3.3 Validity and Reliability Tests

The first step in data analysis with SEM-PLS approach is validity and reliability tests. Testing the validity with the reflective indicators was carried out through convergent validity and validity discriminant. The output of testing reliability for reflective construct was measured by Cronbach alpha, and composite reliability was measured based on Kock (2013). Meanwhile, testing construct validity and reliability are not required for the formative indicators. This can be done by looking at the weight indicator only. This indicator should be statistically significant and multicollinearity of variance inflation factor (VIF) should be smaller than 3.3. The second stage in the analysis of SEM-PLS is evaluation of structural models also called hypothesis testing of inner model.

4. RESULTS

Table 1 summarized the results of validity and reliability testing for reflective constructs. The results of measurement models (outer model) reflective construct have fulfilled the criteria so that it can proceed to the structural model (inner model) for testing the model. One of the advantages of the WarpPLS 3.0 software that does not exist other software is full output collinearity VIF (Kock, 2013). The output shows that is free from the problems of vertical and lateral collinearity and common method bias. The formative construct of the WarpPLS program just looked at the significance of weight indicators with criteria p value less than 0.05 and VIF (variance inflation factor) of less than 3.3 (Kock, 2013) are presented in Table 2. The output of weight indicator is shown. Three dimensions of intellectual capital and the fourth dimension of university performance have qualified for the construct validity formative. Once the requirements has met the formative construct for the further step of hypothesis testing.

Table 1 Conclusion from the Results of the Validity and Reliability (Outer /Measurement Model) Testing

Construct	Validity		Reliability		Full Collinearity VIF
	Loading Range	AVE	Composite Reliability	Cronbach Alpha	
Rule of thumb	> 0.5	> 0.5	> 0.7	> 0.7	< 3.3
Intellectual Capital (IC)	0.599-0.857	0.734	0.892	0.818	1.159
Competitive Advantage (CA)	0.619-0.807	0.548	0.878	0.833	1.426
University Performance (UP)	0.583-0.861	0.639	0.875	0.809	1.841

Table 2 Results of Formative Construct Testing

Constructs	P value	VIF
Rule of thumb	< 0.05	< 3.3
<i>Intellectual Capital</i>		
lv_HC	<0.001	2.052
lv_SC	<0.001	1.921
lv_RC	<0.001	1.639
<i>University Performance</i>		
lv_PR	<0.001	1.658
lv_PE	<0.001	1.336
lv_PF	<0.001	2.200
lv_PH	<0.001	1.976

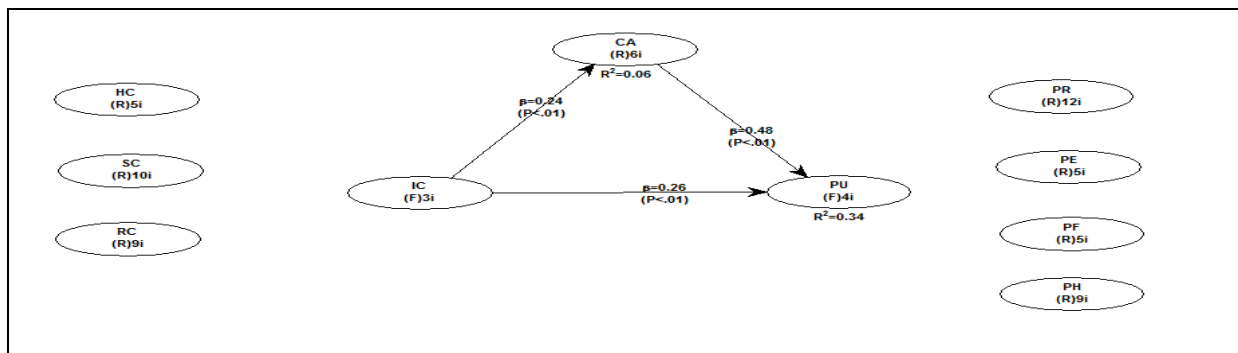


Figure 1 Results of the Structural Model for hypothesis 1

Figure 1 shows the results of structural models for hypothesis 1 testing. The value of the R^2 (R-Square) for the variance of university performance (PU) can be explained by the variance of intellectual capital (IC) and competitive advantage (CA) of 0.342 (the output results are rounded picture of 0.34). These results indicate that the effect of mediation on competitive advantage is significant.

Table 3 Output Path Coefficients for Hypothesis 1

Path coefficients	Standard Errors	Effect Sizes	Path coefficients values	p-values
IC → CA	0.082	0.059	0.242	0.002
CA → PU	0.072	0.251	0.477	<0.001
IC → PU	0.078	0.091	0.259	<0.001

Table 3 shows the obtained path coefficient value is the relationship intellectual capital (IC) and competitive advantage (CA) is equal to 0.242 and it is significant at 0.002. The result also demonstrates that emphasis of the management should be vested on intellectual capital resources because a sustainable competitive advantage is no longer rooted in physical assets and financial capital, but in effective channeling of intellectual capital. The result for the effect size estimates of the value of intellectual capital for competitive advantage is 0.059. According to Cohen (1988), this value of effect size is relatively small from views point of practical significance. Small value of effect size means the role of intellectual capital is small to the competitive advantage, even though the P-value is significant at 0.002. The result also demonstrates that emphasis of the management should be vested on intellectual capital resources because a sustainable competitive advantage is no longer rooted in physical assets and financial capital, but in effective channeling of intellectual capital. Furthermore, shows the value obtained for

the correlation coefficient competitive advantage (CA) to the university's performance (PU) is approximately 0.477 and it is significant at 0.001. Thus, competitive advantage (CA) significantly influences the university's performance. In other words, the higher an organization's competitive advantage, and the better the university's performance will be. The value of standardized path coefficient of intellectual capital to university performance is 0.262 and is significant at p-value less than 0.001 and the indirect one through a competitive advantage with a value of 0.259.

Evaluation of the PLS model with WarpPLS can give effect size, in which the f-squared effect size was conducted to determine the model goodness (Cohen, 1988). Effect size is calculated as the absolute value of the individual contribution of each predictor on the latent variables R-Squared value criterion variables. According to Cohen (1988), effect size can be grouped into three categories of weak (0.02), medium (0.15) and large (0.35). The output of WarpPLS also shows that the effect size value of competitive advantage against university's performance is 0.251, as presented in Table 3. Referring to Cohen (1988), value of 0.251 is closer to 0.35 (large). It means that this value is correlatively large to mediate the significance effect of competitive advantage to the university's performance. This finding proves that it is necessary for an organization to manage its competitive advantage to drive the university to superior performance. In fact, competitive advantage can improve the relationship between intellectual capital and universities' performance based on the effect size of 0.251. Hence, H1 is supported.

Furthermore, WarpPLS 3.0 also produces the model fit indices into a useful set of measures related to model quality. The programmed WarpPLS displays model fit indices and p value in general (output general results). Three indicators of model fit consist of average path coefficient (APC), average R-squared (ARS) and average variance inflation factor (AVIF). They are used to evaluate whether the model fit (fit or supported) by the data. Based on the criteria of the p-value for the APC and the ARS, the value must be smaller than that of 0.005 or a significant meaning. In addition, as an indicator, the value of AVIF multikolinearitas should be smaller than 5 (Kock, 2013).

Table 4 Good of Fit to Test the Hypothesis 1

Model fit indices	Coefficient	p value
APC (average path coefficient)	0.326	< 0.001
ARS (average R-squared)	0.200	< 0.001
AVIF (average variance inflation factor)	1.037	

Table 4 also shows that the model fit indices of model have met the criteria. The indirect relationship output shows the APC and ARS values are 0.326 and 0.200, respectively, which are also significant. The AVIF value of 1.037 also met the criteria. It can be concluded that model is generally a good model that is supported by data.

Mediation Testing Methods SEM-PLS with VAF (Variance Accounted For)

Mediation testing methods SEM-PLS is aimed to statistically test whether significant competitive advantage is a mediating factor or not. This study used procedure analysis mediation by using the method accounted variance for (VAF) in the SEM-PLS programmed, as suggested by Hair et al. (2013). VAF is categorized into three-stage mediation. If VAF is greater than 80%, it is called full mediation, if value of VAF is between 20%-80%, is called partial mediation, and if the value of VAF is less than 20%, there is no mediating effect. The computed results for the mediation models VAF are presented in Table 5 below.

Table 5 Mediation Calculation Method VAF (Variance Accounted For)

Calculation	Total
Indirect Effect = $0.242 * 0.477$ IC → CA = 0.242; CA → PU = 0.477	0.115
Direct Effect IC → PU; without entering competitive advantage as the mediation	0.349
Total effect	0.464
VAF = Indirect Effect/Total Effect = $0.115 / 0.464$	0.248

The results from the analysis procedure of mediation in VAF can be explained by the first calculation of indirect influence. The estimation results indicate that the effect of intellectual capital on the performance of the university indirectly and through the competitive advantage is equal to 0.115. The value of 0.115 was calculated by multiplication coefficient direct effect of intellectual capital (IC) for competitive advantage (CA) for 0.242, with a competitive advantage of university's performance of 0.477. The second calculation of direct influence was

calculated by the result from the hypothesis 1 testing with a coefficient value of 0.349. The total effect is the sum of the coefficient value indirect effect with immediate effect. VAF is calculated by dividing the indirect effect with the total effect. The calculated VAF is 0.248 or 24.8, which is between 20% -80%. This value is categorized as partial mediation (Hair et al, 2013). The result of the mediation with a model calculation of this VAF supports the opinion of Baron & Kenny (1986), who stated that there is a partial mediation effect.

5. DISCUSS AND CONCLUSION

This study proves that intellectual capital has determined the competitiveness the Universities' Indonesia, and it is currently included as one of the Indonesian universities in top 100 universities in Asia as listed in the QS World University Ranking 2013 and 2014 and is expected to keep forging ahead in the future. This shows that competitive advantage that comes from intellectual capital can affect the university performance. In addition, this study also showed that stakeholders have given higher ratings to the universities that have better performance because the universities had proved to be able to manage its intellectual resources effectively and efficiently. The results is consistent with the resourced based developed by Barney (1991) and Stewart (1997), which states that the organization, those retains their competitive edge has the ability to create added value for their stakeholders and to manage its strategic assets efficiently. These inventions prove that intellectual capital is a group of intangible assets derived from an organization and it significantly affects the position of competitive advantage and public universities' performance in Indonesia. This can prove empirically that provide of competitive advantage relates intellectual capital and university's performance. The result of this research is convenient with Prajago & McDernott (2011), Bontis (2002), Chang, Chen & Lai (2008), Tovstiga & Tulugurova (2009), Ho (2009) and Kamukama (2013). The main reason of this research is the important role of competitive advantage and growing awareness of education in Indonesia through managing the intellectual capital. Intellectual capital is believed to play an important role in improving the competitive advantage and performance of the university. Until to date, contribution of intellectual capital in creating competitive advantage and universities performance has not been much explored by Indonesian public universities in particularly, whereas they have ability to manage intellectual capital properly in maintaining their competitive advantages. Universities, those are able to create competitive advantage, can maintain business continuity (going concern) in the long term. This is because the competitive advantage able to create value from the asset management of the organization.

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