



Faculty of Economics and Business
UNIVERSITAS GADJAH MADA

2016

IPAFEM

www.ipafem.org

Volume 2 - Number 1 | January - December 2016

**Conference Handbook and Abstract
2nd International Conference on Islamic Perspective
of Accounting, Finance, Economics and Management**

"Towards Advancing Economic Prosperity and Social Well-being"

The Alana Hotel and Convention Center | August 17 - 19 - 2016, Yogyakarta, Indonesia

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PAPER ID: 4C.3

THE INFLUENCE OF SPIRITUAL VALUES ON WORK MOTIVATION AND THE QUALITY OF FINANCIAL INFORMATION ON ISLAMIC FINANCIAL INSTITUTIONS IN MAKASSAR INDONESIA

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Muhammadi Ali

Abd. Hamid Habbe

Yohanis Rura

Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia

Abstract

Purpose

The financial performance of Islamic financial institutions is fully supported by the spiritual values of employees who have work motivation and are also supported by management control. The purpose of this study was to examine the relationship between spiritual values on work motivation, management control, and the quality of financial information at Islamic financial institutions in Indonesia.

Design/methodology/approach

The research method uses a quantitative approach with multiple regression analysis. Data were analyzed using partial least squares (PLS). Data collection uses a questionnaire distributed to 125 respondents consisting of three financial institutions in Indonesia, namely sharia pawnshops, sharia insurance and sharia banking.

Finding

The results of this study indicate that spiritual values with indicators such as shiddiq, amanah, fathanah and tabliq do not have a direct influence on the quality of financial information with indicators such as relevant, comparable, understandable or consistent. The effect will be seen when the spiritual values variable is mediated by work motivation with indicators of compensation, recognition, work experiences and openness and management control with indicators of planning, implementing, evaluating and supervision. The results of this study also indicate that the quality of financial information is directly influenced by employee motivation and management control.

Research Limitation/Implication

This article is still constrained by the number of respondents who are scattered only in Makassar City, so the results of this study are not necessarily in accordance with the same case in other places that are not necessarily.

Originality/Value

The results of this study are purely the work of an Islamic financial institution background in the city of Makassar which is different from several other papers

Keywords: spiritual value, work motivation, management control, quality of financial information

Conference Program

2nd International Conference on Islamic Perspective of Accounting, Finance, Economics and Management

Towards Advancing Economic Prosperity and Social Well-being

Day, date	Time	Program
Wednesday, August 17, 2016	08:30 - 09:00	Registration
	09:00 - 10:00	Welcoming speech Dr. Muhammad Edhie Purnawan <i>Vice Dean for Research, Community Service, Collaboration, and Alumni</i>
		Keynote speech Prof. Nasim Shah Shirazi, Ph.D. <i>Lead Research Economist, IRTI - IDB</i>
	10:00 - 10:15	Coffee break
	10:15 - 11:15	Research Forum "Researching Islamic Perspective of Accounting, Finance, Economics and Management" Prof. Roszaini Haniffa and Dr. Mohammad Hudaib
	11:15 - 11:45	Publisher talks "A Guide to Getting Published in JIABR" Dr. Mohammad Hudaib and Dr. Murniati Mukhlisin
	11:45 - 13:00	Lunch and Dhuhr Prayer break
	13:00 - 14:00	Doctoral Colloquium & Parallel Session 1
	14:00 - 15:30	Research Forum "Paper Writing Workshop" Prof. Roszaini Haniffa dan Mahfud Sholihin, Ph.D
	15:30 - 16:00	Coffee and Ashr Prayer break
	16:00 - 17:30	Parallel Sessions 2
	Thursday, August 18, 2016	08:00 - 08:30
08:30 - 10:00		Welcoming speech Prof. Wihana Kirana Jaya, M.Soc.Sc., Ph.D. <i>Dean of the Faculty of Economics and Business UGM</i>
		Keynote Address Bambang Permadi Soemantri Brodjonegoro, Prof., S.E., M.U.P., Ph.D. <i>State Minister of Indonesian National Development Planning, Former Minister of Finance, Chairman of IAEI</i>
		Eminent Person Talk Dr. Hylmun Izhar <i>Research Economist, IRTI - IDB</i>

Day, date	Time	Program
	10:00 - 10:15	Coffee break
	10:15 - 12:15	Panel Session "Recent Development of Islamic Financial Performance in Indonesia" Moderator: Anggito Abimanyu, Ph.D. <i>Board of Commissioners, BRI Syariah</i> 1. M. Irfan Sukarna <i>Deputy Director of Islamic Bank Department , Indonesian Financial Services Authority</i> 2. Suminto, Ph.D. <i>Director of Syariah Financing, Directorate General of Budget Financing and Risk Management, Ministry of Finance Republic of Indonesia</i> 3. Dr. Imam Teguh Saptono <i>President Director of BNI Syariah</i>
	12:15 - 13:30	Lunch and Dhuhr Prayer break
	13:30 - 14:30	Parallel Sessions 3
	14:30 - 16:00	Parallel Sessions 4
	16:00 - 16:30	Coffee and Ashr Prayer break
	16:30 - 18:30	Free time
	18:30 - 21:00	Networking Dinner and Resolution Dinner Speech Prof. Dwikorita Karnawati, M.Sc., Ph.D <i>Rector of Universitas Gadjah Mada</i> Dinner Talk Prof. Dr. Komaruddin Hidayat, M.A. <i>Board of Commissioners, BRI Syariah</i> Cultural Performance by UGM Student, Staff, and Faculty Member
Friday, August 19, 2016	08:00 - 08.15	Registration and Refreshment
	08:15 - 09:15	Parallel Sessions 5
	09:15 - 10:15	Parallel Sessions 6
	10:15 - 11:30	Closing and Best Paper Announcement Closing Remarks Drs. H. Sri Purnomo, M.S.I. <i>Regent of Sleman Regency</i>
	11:30 - 13:00	Lunch and Friday Prayer

PARALLEL PAPER PRESENTATION SESSIONS

Doctoral Colloquium and Parallel Session I (August 17, 2016, 13:00 – 14:00)

1A – Doctoral Colloquium (PhD Research Proposal)

Yudistira Room

Chair: Wisnu Setiadi Nugroho

- Determinants of Financing Technology Startups in Malaysia: Critical Examination of the Role of Islamic Finance
Jamal Nassar, International Centre for Education in Islamic Finance
- An Inquiry into Resilience of Islamic Banking in Indonesia
Dimas Bagus Wiranatakusuma, International Islamic University Malaysia

1B – Doctoral Colloquium (PhD Research Proposal)

Bima Room

Chair: Luluk Lusiantoro

- The Quest of Accounting Standard Legitimacy: A Case from Indonesia
Aviandi Okta Maulana, University of Reading
- Capital Structure Theory Revisited: The Impact of Risk-Sharing Sukuk on Firms
Fareiny binti Morni, International Centre for Education in Islamic Finance
- ABG Model for Islamic Banks in Indonesia
Muhammad Bahrul Ilmi, International Islamic University Malaysia

1C – Social Issues in Management

Abimanyu Room

Chair: Adjengdia Bunga Bangsa

- Identifying the Strengths, Weaknesses, Opportunities, and Challenges of the Small Medium Enterprises' Export-Oriented Creative Economy
Umrotun, Universitas Muhammadiyah Surakarta
Muhammad Sholahuddin, Universitas Muhammadiyah Surakarta
Muhammad Wahyuddin, Universitas Muhammadiyah Surakarta
- Poverty Alleviation through an Education Management Based Creative Extracurricular Economy
John Suprihanto, Universitas Gadjah Mada
Agusta Ika Prihanti Nugraheni, STIE Widya Wiwaha

1D - Islamic Finance

Wisanggeni Room

Chair: Rasidah Mohd-Rashid

- Prospect of Indonesian Islamic Pawnshop Efficiency and Islamic Banks Based on its Influence Toward Asset Growth
Roikhan Mochamad Aziz, State Islamic University (SIU) Jakarta
- Shari'a Compliant Working Capital Financing: A Case-Study of Indian Sugar Industry
Abuzar Nomani, Aligarh Muslim University Aligarh
Mohammad Khalid Azam, Aligarh Muslim University Aligarh

1E - Accounting

Antareja Room

Chair: Suyanto

- Accounting - Nonaccounting Information's Effect toward Decision to Pay Zakat
Zulfikar Ali Ahmad, Universitas Gadjah Mada
Mahfud Sholihin, Universitas Gadjah Mada
- The Impacts and Issues of Internal Control Practices in Islamic Non-Profit Organisations in Malaysia
Muhammad Iqmal Hisham Kamaruddin, Universiti Sains Islam Malaysia (USIM)
Nathasa Mazna Ramli, Universiti Sains Islam Malaysia (USIM)

Parallel Session II (August 17, 2016, 16:00 – 17:30)

2A – Social Issues in Management

Yudistira Room

Chair: Taufikur Rahman

- Partnership in Developing Housing Schemes for Waqf in Malaysia – A Case Study in Penang
Nur Azlin Ismail, Kolej Profesional MARA Ayer Molek
Ismail Omar, Universiti Tun Hussein Onn Malaysia
- Budget Practices of Waqf Institution in Malaysia: A Case Study
Nurul Husna Mohd Salleh, Universiti Sains Islam Malaysia
Nathasa Mazna Ramli, Universiti Sains Islam Malaysia

2B – Economics

Bima Room

Chair: Akhmad Akbar Susanto

- Contrasting Deontological Economics with an Islamic Economics
Ahmad Mansur, UIN Sunan Ampel Surabaya
- Financial Development and Happiness
Lutfi Abdul Razak, International Centre for Education in Islamic Finance
- Political Economy of Rule of Law in a Middle-Income Trap: A Critical Appraisal
Mohd Fairuz Md. Salleh, Universiti Kebangsaan Malaysia
Wan Sallha Yusoff, Universiti Malaysia Perlis

2C – Behavioral Accounting and Management

Abimanyu Room

Chair: Arief Surya Irawan

- The Effects of Obedience Pressure on Real Earnings Management Decision
Mahmudi, Universitas Islam Indonesia
Supriyadi, Universitas Gadjah Mada
- Effect of Ethics Education, Islamic, Religiosity, and Academic Performance on the Level of Moral Reasoning in the Accounting Decision
Laila Kurnia Putri, Universitas Gadjah Mada
Supriyadi, Universitas Gadjah Mada

2D - Accounting

Wisanggeni Room

Chair: Haruna Babatunde Jaiyeoba

- The Application of AAOIFI Accounting Standards: Preliminary Investigation of Islamic Banking Institutions in Qatar and Bahrain
Jabir Al-Sulaiti, Qatar University
Ousama Abdulrahman Anam, Qatar University
Helmi Hamammi, ESC Rennes School of Business
- Unionised Industry and Human Capital Reporting in Malaysia
Mara Ridhuan Che Abdul Rahman, Universiti Kebangsaan Malaysia
Mohammad Sabri Hassan, Universiti Kebangsaan Malaysia
Rebwar Mohammed Ahmed, University of Sulaimeni
- Recognition, Measurement, Presentation, And Disclosure Of Assets Under Management In Amil Zakat Institution
Dina Fitriasia Septiarini, Universitas Airlangga
Dian Filianti, Universitas Airlangga

2E - Micro Finance

Antareja Room

Chair: Wuri Handayani

- Design and Determine Holistic Financial Inclusion Index for Baitul Maal wat Tamwil
Ascarya, Bank Indonesia
Siti Rahmawati, Bank Indonesia

- Hendri Tanjung, Ibn Chaldun University*
- Do Credit Analysts of Islamic Rural Banks Consider Moral in Assessing Credit Application?
MaHFud Sholihin, Universitas Gadjah Mada
Ahmad Zaki, Universitas Gadjah Mada

Parallel Session III (August 18, 2016, 13:30 – 14:30)

3A - Accounting

Yudistira Room

Chair: Poppy Dian Indira Kusuma

- Accounting Provisions and Accounting Disclosure as Determinants for the Shariah Non-Compliance Risk via Principal Axis Factoring
Muhammad Arzim Naim, Universiti Kebangsaan Malaysia (UKM)
Saiful Azhar Rosly, International Centre for Education in Islamic Finance
Mohamad Sahari Nordin, International Islamic University of Malaysia (IIUM)
- A Framework for Disclosure of Non-halal Transactions in Islamic Banks Indonesia
Ai Nur Bayinah, STEI SEBI
Lutfi Zulkarnain, STEI SEBI
Sini Nuryani, STEI SEB

3B - Islamic Banking

Bima Room

Chair: Noval Adib

- Educational Strategy Misfit, Boards Effectiveness, and Indonesian's Islamic Banks Performance
Rahma Wijayanti, Universitas Indonesia
Vera Diyanty, Universitas Indonesia
- Changes in the Structure-Conduct-Performance of Islamic Banking Industry in Indonesia on Consolidation's Scenario of Islamic State-Owned Banks
Whendy Prahari, Universitas Gadjah Mada
Rangga Almahendra, Universitas Gadjah Mada

3C - Capital Market

Abimanyu Room

Chair: Abuzar Nomani

- Sukuk Announcement Effects During Financial Crisis: The Case for Indonesia
Ziyaad Mahomed, International Centre for Education in Islamic Finance
Shamsher Mohamad, International Centre for Education in Islamic Finance
Mohamed Ariff,
- Impact of Asymmetric Information on Foreign Capital Inflows in ASEAN: Stock Market Microstructure Approach
Raihan Ashikin Mohd Nor, Universiti Kebangsaan Malaysia
Mohd Hasimi Yaacob, Universiti Kebangsaan Malaysia
Hawati Janor, Universiti Kebangsaan Malaysia

3D - Accounting, Governance & Regulation

Wisanggeni Room

Chair: Haruna Babatunde Jaiyeoba

- Effect of Islamic Corporate Governance Disclosure and Intellectual Capital on Islamic Social Reporting Disclosures with Financial Performance as Mediation Variable (Empirical Study on Islamic Banks in Indonesia)
Ichsan Setiyo Budi, UPN Veteran Yogyakarta
Rahmawati, Universitas Negeri Surakarta
- Corporate Governance Reporting Practices in the Banking Sector: Do Sharia Banks Disclose More?
Ristiani Puji Lestari, Universitas Gadjah Mada

3E – Organization and Society

Antareja Room

Chair: Ismail Omar

- Determinants of Intention to Give Zakat on Employment Income: Experience from Marawi City, Philippines
Abdullah Andam, Mindanao State University
Ahmad Zamri Osman, International Islamic University Malaysia
- Accountability and Transparency Management Financial Report Zakat, Infak, Sedekah and Waqf (ZISWAF) Department Rumah Amal Salman ITB (RASI)
Ellis Annisa, Activist Salman ITB
Arvian Triantoro, Indonesia University of Education

Parallel Session IV (August 18, 2016, 14:30 – 16:00)

4A - Capital Market

Yudistira Room

Chair: Putri Swastika

- Signalling by Offer Price in the IPO Market and Shariah Compliance
Rasidah Mohd-Rashid, Universiti Utara Malaysia
Mansur Masih, INCEIF
Ruzita Abdul-Rahim, Universiti Kebangsaan Malaysia
Norliza Che-Yahya, Universiti Teknologi MARA, Shah Alam
- Islamic Equity Funds: Investors reaction to fund performance
Maimunah Johari, University Of Malaya
Mansor Md. Isa, University Of Malaya
Wan Marhaini Wan Ahmad, University Of Malaya
Fauzi Zainir, University Of Malaya

4B - Islamic Banking

Bima Room

Chair: Dimas Bagus Wiranatakusuma

- The Efficiency of Indonesian Sharia Banks
Rinayanti Rasyad, Lancang Kuning University
Indarti, Lancang Kuning University
Inova Fitri Siregar, Lancang Kuning University
Ika Berty Apriliyani, Lancang Kuning University
- Measuring the Banking Performance Based on Balanced Scorecard For Islamic Banks In Indonesia
Amrizal Mohammad Sumun, Universiti Sains Islam Malaysia
- Modelling Islamic Banks Risk
Abdul Hakim, Universitas Islam Indonesia

4C - Accounting

Abimanyu Room

Chair: Zulkarnain Muhamad Sori

- Understanding Islamic based Financial Reporting Standardisation Projects: Institutional Logics Perspective on the Malaysian Case
Ahmad Abras, University of Essex
Murniati Mukhlisin, University of Essex
- Aminullah: Revealing the Spiritual values in sharia Transaction
Ahim Abdurahim, University of Muhammadiyah Yogyakarta
Iwan Triyuwono, University of Brawijaya
Muhammad Achsin, University of Brawijaya
Aji Dedi Mulawarman, University of Brawijaya

- The Influence of Spiritual Values on Work Motivation and The Quality of Financial Information on Islamic Financial Institutions in Makassar Indonesia
Firman Menne, Bosowa University
Muhammad Ali, Hasanuddin University
Abd. Hamid Habbe, Hasanuddin University
Yohanis Rura, Hasanuddin University

4D- Marketing

Wisanggeni Room

Chair: Ririn Tri Ratnasari

- Effect Of Ar-Rahnu Benefits On Long-Term Relationship Between Customer And Institutions
Rafidah binti Haji Mohd Azli Mohd Azli, Universiti Kebangsaan Malaysia
Mohd Rizal bin Palil Palil, Universiti Kebangsaan Malaysia
- *Shifa binti Mohd Nor Mohd Nor, Universiti Kebangsaan Malaysia* Brand Awareness, Brand Trust, And Religious Commitment In Halal Cosmetics
Nurul Hanifah, Universitas Airlangga
Ririn Tri Ratnasari, Universitas Airlangga

4E - Management and Organizing Behaviour

Antareja Room

Chair: Jamal Nassar

- Investigating the white collar's intention to visit a sharia compliant hotel: They should be religious?
Usep Suhud, Universitas Negeri Jakarta
Noorfi Syahbani, Universitas Negeri Jakarta
Tjutju Fatimah, Universitas Negeri Jakarta
- Knowledge Management Capabilities, Environment Uncertainties; Their Influence on Organizational Performance
Saad Alaarj, Universiti Sains Islam Malaysia
Zainal Abidin Mohamed, Universiti Sains Islam Malaysia
Ummi Salwa Ahamd Bustamam, Universiti Sains Islam Malaysia

Parallel Session V (August 19, 2016, 08:15 – 09:15)

5A - Accounting

Yudistira Room

Chair: Sartini

- Accounting for Musharakah Mutanaqisah Home Financing: The Malaysia Case
Zulkarnain Muhamad Sori, INCEIF
- Management Accountant Practice in Malaysian Public Sector
Yasmiza Long, Universiti Sultan Zainal Abidin Malaysia
Ummi Junaidha Hashim, Universiti Sultan Zainal Abidin Malaysia
Jamalludin Helmi Hashim, Universiti Sultan Zainal Abidin Malaysia
Syamsul Azri Abdul Rahman, Universiti Sultan Zainal Abidin Malaysia
Ariza Ibrahim, Universiti Sultan Zainal Abidin Malaysia

5B – Islamic Banking

Bima Room

Chair: Abdul Hakim

- Does Social Disclosure Mediate the Relationship Between Contextual Variables and Financial Performance of Islamic Banks?
Mahfud Sholihin, Universitas Gadjah Mada
Ratna Yudhiyati, Universitas Gadjah Mada
- Islamic Banking Trajectories of Indonesia: Dealing With The Present And Shaping The Future
Wardah Yuspin, University Muhammadiyah of Surakarta

5C - Accounting, Governance & Regulation

Abimanyu Room

Chair: Dyah Ekaari

- Emerging Financial Transparency in the UAE
Winifred Scott, Zayed University
Sonia Wasan, Zayed University
- The Implementation of Islamic Corporate Governance to Improve the Islamic and Social Performance of Sharia Banks in Indonesia
Asrori, Universitas Negeri Semarang
Kiswanto, Universitas Negeri Semarang
Retnoningrum Hidayah, Universitas Negeri Semarang

5D - Islamic Banking/ Insurance

Wisanggeni Room

Chair: Muhammad Bahrul Ilmi

- What Makes Conventional Insurance Companies Establish Sharia Units?
Fadhilah Raqiyah Azis, Universitas Muhammadiyah Yogyakarta
Muhammad Akhyar Adnan, Universitas Muhammadiyah Yogyakarta
Rizal Yaya, Universitas Muhammadiyah Yogyakarta
- Does Islamic Banking Differ from Conventional Banking?
Bassam Abu-Abbas, Qatar University
Sarah Tuqan, Princess Sumaya University for Technology
Saif EL-Dein Elayyan, Princess Sumaya University for Technology
Mousa Al-Farraj, Princess Sumaya University for Technology

5E - Social Issues in Management

Antareja Room

Chair: Imran

- Privileging Downward Accountability in Waqf Management
Ahmad Zamri Osman, International Islamic University Malaysia
- Mapping The Potential Use Of Cash Waqf Funds For The Self-Reliance Of Former Female Migrant Worker In Gunung Kidul Yogyakarta
Kusrini, STIMIK Amikom Yogyakarta
Kusuma Chandra Kirana, STIE Mitra Indonesia Yogyakarta
Muhamad Idris Purwanto, STIMIK Amikom Yogyakarta

Parallel Session 6 (August 19, 2016, 09:15 – 10:15)

6A- Accounting and Auditing

Yudistira Room

Chair: Dyah Ekaari

- Factors Influencing Internal Shariah Audit Effectiveness in IFIs in Bahrain
Azam Khalid, Universiti Sains Malaysia
Hasnah Haron, University Malaysia BAHANG
Tajul Ariffin Masron, Univeristi Sains Malaysia
- Developing Competency Model for Shari'ah Auditors: Case Study Evicence from Islamic Banks in Malaysia
Nor Aishah Mohd Ali, Universiti Teknologi Mara Melaka
Zakiah Muhammadun Mohammed, Universiti Kebangsaan Malaysia
Shahida Shahimi, Universiti Kebangsaan Malaysia
Zurina Shafii, Universiti Sains Islam Malaysia

6B - Islamic Banking

Bima Room

Chair: Rizal Yaya

- Financing Risk Behavior Analysis of Islamic Banking: Stress Test Approach
Supiandi, Universitas Gadjah Mada

Muhammad Edhie Purnawan, Universitas Gadjah Mada

- Straddling Between Regulation and Innovation: A Case of an Islamic Bank in Indonesia
Noval Adib, Universitas Brawijaya
A.K. Siti-Nabiha, Universiti Sains Malaysia

6C - Social Disclosure

Abimanyu Room

Chair: Imran

- Reconstruction of CSR Disclosure: Social Maslaha Perspective
Andi Okta Riansyah, Diponegoro University
Anis Chariri, Diponegoro University
Karimatul Hidayah, Diponegoro University
Neily Rahma, Diponegoro University
Maryama Tria Ruti, Diponegoro University
- Are Malaysian Islamic Banks' Corporate Social Responsibilities Effective? A Stakeholders' View
Haruna Babatunde Jaiyeoba, International Islamic University Malaysia
Abideen Adeyemi Adewale, International Islamic University Malaysia
Mahmud Oluwaseyi Quadry, International Islamic University Malaysia

6D - Micro Finance

Wisanggeni Room

Chair: Ascarya

- A Bourdieusian perspective in exploring the emergence and evolution of the field of Islamic microfinance in Indonesia
Wuri Handayani, University Malaysia Perlis
Roznaini Haniffa, Heriot-Watt University
Mohammad Hudaib, Adam Smith Business School University of Glasgow
- Factors Influencing Non-Performing Financing in Islamic Micro Finance Institution: A Mixed Study
Sartini Wardiwiyo, Universitas Ahmad Dahlan

6E - Capital Market

Antareja Room

Chair:

- Shariah-Compliant Status and IPO Oversubscriptions Anomaly
Ahmad Hakimi Tajuddin, Universiti Utara Malaysia
Nur Adriana Hiau Abdullah, Universiti Utara Malaysia
Kamarun Nisham Taufil-Mohd, Universiti Utara Malaysia
- Impact of Restricted Short Selling (RSS) on Shariah Compliant Stocks: Malaysian Evidence
Putri Swastika, International Center for Education in Islamic Finance