

# Vol 10 Iss 11 (/index.php/volume-10-2019/149-vol-10-iss-11)

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## **Role of Value Stream Analysis in Cost Management and Improving the Competitive Advantage – An Empirical Study**

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Industrial companies generally seek to achieve profits by improving their competitive position and increasing their market share among other competitors. The present study aims to demonstrate the role of value chain analysis in the rationalisation of costs in industrial companies. It also aims to demonstrate the effect of applying the value chain analysis method in improving the competitive position of industrial companies and increasing these companies' market share. The actual data in the General Company for Rubber and Tires Industries (2018) was approved as a case study to achieve the research objectives. The study concluded that the application of the value chain analysis method leads to the identification of waste deposits in the production resources and the management process towards disposal of the citizen either through the percentage of exploitation of production capacity or by excluding costs that do not add value from the point of view of the customer. This move leads in turn to the positive impact on the price policy of the company by providing a competitive advantage of the cost, reflected in the reduction of selling prices and thus achieve competitive advantage and increase the market share of the company's products. The competitive advantage of the company is a suitable source to outperform its competitors in the tire industry by producing better products at a lower cost. The results also show the company's ability to achieve its objectives of producing high-quality products at low cost to meet the needs of consumers. Pages 1 to 18

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## **Analysis of the Role of Digital Transformation Strategies in Achieving the Edge of Financial Competition**

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The present study aims at analysing the relationship between digital transformation strategies and the financial competitiveness of a group of private Iraqi banks located within the middle Euphrates region. The researcher relied on the questionnaire as a tool to collect preliminary data and achieve the objectives sought by the study. A collection of (120) questionnaires were distributed to a number of managers and aides managers. Many of whom are in the position of director of the division or the head of the department. The present study was based on the main premise that digital transformation will affect its financial competitiveness. The researcher has used many statistical methods In order, to analyse the results of the study through arithmetic mean and standard deviation. The results showed a significant correlation between the strategies of digital transformation and the edge of financial competition. Pages 19 to 40

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**Financial Policy in the Islamic Economy -  
Special Reference to Financial Policy Ahead of  
Ali Bin Abi Talib**

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Financial policy has been the most important challenge faced by countries because it is of great importance at the local level. Most of the world's economies have faced major problems, either because of confusion or because of the lack of public expenditure for many reasons. Most of the studies concerned with the subject of public finance went in a positive direction and did not take into account the role played by the financial policies within the Islamic economy. It is pointed out that in the period of great prosperity that was experienced by the Islamic civilisation, Europe and the West were living in stages (2002) believes that the financial thought of Imam Ali Ibn Abi Talib is rooted in the economic policy that was followed by the Noble Prophet (PBUH) R) He believes that a Muslim should consider his Muslim brother, and from this point of view and as a result of the great shortcomings in the academic treatments of vision In order to achieve the most important methodological problems in terms of the subject of the research, and due to the scarcity of economic sources in this regard, we adopted a number of jurisprudential sources and the most important messages and wills recommended by Imam Ali (peace be upon him) to find out the most important economic achievements of the Islamic state the results that took a completely different approach from the mainstream curriculum because it was based on the solid foundation, which is reliance on God, and his faith in the full recommendations by the Holy Prophet (PBUH) was the most important results that the Imam peace be upon him Economically Lassa, if it is applied in Guenta presently allow for flourished Muslim countries and became the West can apply similar methods to reach this success. Pages 41 to 49

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[\(/images/vol10iss11/101104\\_Prasetya\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101104_Prasetya_2020_E_R.pdf)**Development Design Augmented Reality-Based Jobsheet in CNC Programming Subjects****Febri Prasetya<sup>a\*</sup>, Bayu R. Fajri<sup>b</sup>, Fadli****Ranuharja<sup>c</sup>, <sup>a,b,c</sup>Faculty of Engineering, Universitas Negeri Padang, Jl. Prof. Dr. Hamka, Air Tawar Bar., Kec. Padang Utara, Kota Padang, Sumatera Barat 25132, Indonesia, Email:****<sup>a\*</sup>febriprasetya@ft.unp.ac.id****(mailto:febriprasetya@ft.unp.ac.id)**

Research and development of jobsheets based on augmented reality (AR) aims to support the implementation of student lectures on CNC programming subjects majoring in mechanical engineering at Universitas Negeri Padang. This research is a research & development (R & D) using the Four D development procedure with stages of define, design, develop and dissemination. The results showed that, at the Define stage, a needs analysis was carried out with the result that the development of AR-based jobsheets was appropriate as an effort and solution for the limited ability of students to learn about learning especially work drawings and machining processes on CNC machines. In the design phase, it shows that there are four contents contained in the jobsheet that is developed according to the needs of the AR jobsheet development. In the design phase, the AR jobsheet is designed by designing an application that can be installed on a smartphone. Whereas the develop phase showed that all aspects of the assessment met the validity standard, the AR jobsheet had high average practicality, and the AR jobsheet was considered effective in improving students' ability to understand work drawings and machining processes in CNC programming subject. Finally, at the dissemination stage, it is carried out through the implementation of the use of AR jobsheets in all CNC programming subject at Universitas Negeri Padang. Pages 50 to 67

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## **ICT Implementation in Android Applications for Entrepreneurship Learning: A High School Case Study in Jakarta**

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This study examines the effect of ICT implementation on the quality of learning among students in a high school located in Jakarta, Indonesia. Using questionnaire surveys, this study shows that effective learning has a positive impact on the quality of learning of students in using the quality of learning. This study also shows that interactive learning has a positive impact on the quality of learning among the students. In addition, this study shows that creative learning has a positive impact on the quality of learning among the students. The findings in this study highlights the benefits on entrepreneurship knowledge through an Android-based learning process as a new learning process approach to digital technology. The learning process with new technology can increase student interest in the field of entrepreneurship and increase student learning intentions as well as support a more independent and more creative learning process. This study contributes to the improvement and development of ICT-based learning systems strategies in the class so that the system becomes more efficient, active, creative, dynamic, independent, and faster at the level of secondary and vocational schools. Pages 68 to 82

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[\(/images/vol10iss11/101107\\_Alsalmi\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101107_Alsalmi_2020_E_R.pdf)**Excessive Mobile Usage, Stress, and Memory among Health Sciences Students at PNU**

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The young population, consisting primarily of students, are found to have a strong association with their mobile phones, and find it challenging to spend a day without them. Despite their advantages, excessive phone usage has been linked with harmful consequences. Previous findings stated that there is a relationship between the usage of mobile phones and stressed people. Moreover, adverse effects of using mobile phones and their impact on cognitive functioning has also been reported. This study aims to explore the relationship between excessive mobile phone use, perceived stress levels, and memory among female students (aged 18-26) studying in Health Sciences colleges at Princess Nourah University in Riyadh. The study recruited 340 participants, and multistage cluster sampling was used to determine the size of a representative sample. The study is carried out the within the subject design and used the standardized scales of Problematic Use of Mobile Phones (PUMP), Perceived Stress Scale (PSS), and Digit Span subtest. The findings concluded that there is a strong positive relationship between excessive mobile phone use and perceived stress ( $p < 0.01$ ), but no correlation was found with memory. The results can be useful to develop an e-health promotion program for Saudi health students to enhance the better usage of mobile phones. Pages 83 to 100

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[\(/images/vol10iss11/101108\\_Mohamad\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101108_Mohamad_2020_E_R.pdf)

## **Blockchain Technology: Implications for Accountants**

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The aim of the study is to assess the potential of blockchain technology as well as its acceptability. In this age of digitization where advancement in technology is reaching new heights, this study emphasizes management aspects, the structure, and execution aspect of blockchain. At the same time, this study will explore its association with Bitcoin and utilizing the technology in an extensive environment. Firstly, the technological background is discussed, followed by its algorithm and the prominent safety characteristics. The study also examines practices in different important fields which include accounting, finance, as well as in commercially viable areas where large organizations are investing heavily in blockchain technology. A combination of techniques were used in order to improve the overall accuracy of the study which includes both qualitative as well as quantitative approaches. These techniques include using existing environmental data, financial scrutiny, and text mining. Through appropriate application of the technology, it is likely to affect several parts of society Therefore it is imperative to study its utilization from numerous perspectives. The study contributes significantly to the existing literature relating to blockchain technology. The paper highlights the prospective drivers as well as shortcomings associated with blockchain technology, its utilization in the real world, and its effects on the end users, namely, managers. It also determines the rate at which blockchain technology is spreading, while at the same time explaining both how and why. Organizations are slowly and gradually getting accustomed to blockchain technology since it is currently in the innovation phase of its lifecycle, and its acceptability has also increased as currently more firms are investing in the technology. Pages 101 to 117

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## **Toy Safety in the ASEAN and European Union: A Comparative Approach**

**Rahmah Ismail<sup>a\*</sup>, Wan Amir Azlan Wan Haniff<sup>b</sup>, Suzanna Mohamed Isa<sup>c</sup>, Kartini Aboo Talib @ Khalid<sup>d</sup>, Rozlinda Mohamed Fadzil<sup>e</sup>, Syed Sagoff Alsagoff<sup>f</sup>**, <sup>a,c,e</sup>Faculty of Law, Universiti Kebangsaan Malaysia, <sup>b</sup>PhD candidate, Faculty of Law, Universiti Kebangsaan Malaysia, <sup>d</sup>Institute of Ethnic Studies, Universiti Kebangsaan Malaysia, <sup>f</sup>Former Senior Officer, ASEAN Secretariat, Email: [a\\*irahmah@ukm.edu.my](mailto:irahmah@ukm.edu.my) (<mailto:irahmah@ukm.edu.my>)

The global issue of consumer protection, specifically toys products, has become fundamental part of a fair and effective market place involving regional and international areas. Besides the safety of food and cosmetic products that are often taken into priority, children's toys products are also now becoming a main concern among consumers. By adopting a qualitative approach, the findings of this article show that the development of toy safety in European Union (EU) is advanced compared to Association of South East Asian Nations (ASEAN). There are several improvements in which ASEAN Member States can introduce to develop the existing system and areas for enhancement on the safety of toys. Therefore, this research recommends ASEAN to refer to the EU as a model in improving the toy safety standards in addition to other recommendations. By developing toy safety policies, ASEAN will enhance the protection of children as consumers. Pages 118 to 132



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[\(/images/vol10iss11/101111\\_Cahyani\\_2020\\_E\\_R.pdf\)](#)**Mixing and Switching in Social Media: Denoting the Indonesian “Keminggris” Language****Hilda Cahyani<sup>a</sup>, Umi Tursini<sup>b</sup>, Nurenzia Yannuar<sup>c</sup>,**<sup>a</sup>Universitas Negeri Malang/Leiden University,<sup>b</sup>Universitas Kanjuruhan Malang, <sup>c</sup>Politeknik NegeriMalang, Email: <sup>a</sup>Hilda.cahyani@polinema.ac.id

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This article aims to uncover the use of mixing and switching of Keminggris language (speaking and acting like British people) in social media. It reveals types of language switching that Indonesian youth have commonly used, also the features and functions of that switching. The main data was taken from written expressions (of statuses and captions) in social media, particularly from Facebook and Instagram of 15 Indonesian university students. The findings indicated that young people used more inter-sentential code-switching taking place between phrases and sentences. They tended to mix some English words/phrases in Indonesian sentences which is also called “Bahasa Gaul”, or social language, to show their status as educated people mastering the global language, and partly to impress their followers and gain some attention in the social media. This language practice, though it lacks the intelligibility of standard language, shows the fluidity of English and Bahasa Indonesia when they are used side-by-side. Youth seem to enjoy doing it and this became an interesting field for further research. Pages 133 to 150

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## **The Role of Non-Financial Performance in the Relationship between Shari'ah Corporate Social Responsibility and Corporate Value**

**Ririn Irmadariyani<sup>a\*</sup>, Isti Fadah<sup>b</sup>, Diana Sulianti K. Tobing<sup>c</sup>, Siti Maria Wardayati<sup>d</sup>**, <sup>a,b,c,d</sup>Lecturer university of Jember, Faculty of Economics and Business, Department of Management, Indonesia, Email: <sup>a\*</sup>ririn.feb@unej.ac.id (mailto:ririn.feb@unej.ac.id)

The purpose of this study is to examine the influence of Shari'ah corporate social responsibility (SCSR) on corporate value and to examine the role of non-financial performance of companies in mediating the influence of SCSR and corporate value. This research uses an explanatory research method. This study used a sample of 78 observations from 13 companies for 6 years, namely, in 2011-2016 on companies listed on the Indonesia Stock Exchange that are included in Jakarta Islamic Index. Partial Least Square (PLS) is used to analyze the data. In this study, the SCSR is measured by the Islamic Social Reporting Plus index (ISR plus). The values of the company is measured by PER and Tobin's Q, and the company's non-financial performance is measured by contentment and partners. This study provides the results that SCSR has a positive and significant effect on the company's non-financial performance, SCSR has a positive and significant effect on corporate value, and the company's non-financial performance fully mediates the effect of SCSR on corporate value. In further studies, it is expected that researchers use a sample of research on companies that purely run their businesses based on Islamic Shari'ah, so that they can provide better result. Pages 151 to 163

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## **Online Based Waqf Management System in Indonesia: A New Model in Management of Waqf Administration**

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This article examines the management of waqf in Indonesia where most of the management in is done with a manual system or a computerized system. This system is limited to inputting data on Microsoft Excel, while the waqf and the government sometimes cannot access information about assets that are represented and managed by nadzir. In fact, the management of waqf by the legal entity or company management is minimal in neglecting the waqf assets assigned to them. However, if the management of the waqf is done by individuals, it is sometimes found that management is not transparent, and it is not uncommon for waqf assets surrendered by the endowment to be claimed as private property by the private heirs of the individual nadzir. Therefore, based on the cases of waqf management, a waqf management system is needed that can provide transparency in its management so that Nadzir, waqif, and the government easily access information about the development of waqf management and for nadzir itself, it will be easier to record and account for all waqf assets that he manages. Pages 164 to 180

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[\(/images/vol10iss11/101114\\_Harahap\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101114_Harahap_2020_E_R.pdf)**The Relationship between Personal Responsibility, Environmental Sensitivity and Perceived Behaviour Control with Green Consumers Intention in North Sumatera, Indonesia**

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'Green consumers' are people who use a product to minimize environmental damage. However, behaviour will not occur before the intention. Intention is the main predictor in realizing behaviour. This study aims to find out information about the relationship between personal responsibility, environmental sensitivity, and perceived behavioural control with green consumers intention. There were 200 students as samples taken by convenience sampling. This research is a quantitative and observational type research project with a cross sectional approach conducted on students. The results of the study are personal responsibility, environmental sensitivity, and perceived behavioural control correlation with green consumers intention. However, many factors act as a proxy for the green consumers intention because the sample comes from different backgrounds as well as knowledge about environmental issues. Researchers recommend for further research to examine internal, external, and social factors on North Sumatera using the SEM method. Pages 181 to 190

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## What Aspects of Questions Do Teachers Give Attention To?

**Hieronimus Canggung Darong<sup>a</sup>, A.Effendi Kadarisman<sup>b</sup>, Yazid Basthomi<sup>c</sup>, Nunung Suryati<sup>d</sup>, Maria Hidayati<sup>e</sup>, Erna Mena Niman<sup>f</sup>,**

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The purpose of this study was to examine question types, forms, functions and strategies employed by Indonesian English teachers in classroom interactions. Four Indonesian teachers were observed, audio-recorded and analysed following the principle of Conservation Analysis (CA). The analysis revealed a correspondence between the forms and functions of questions. Meanwhile, the use of a particular pragmatic strategy was beneficial to invite students' responses which subsequently managed the flow of conservation. As one of the defining characteristics of an effective English teacher is his or her ability to use language both pedagogically and pragmatically, this study can provide practical insights into how questioning can be developed as a communicative act. Pages 191 to 208

## **Political Behaviour and Participation of Beginner Voters in Regional Heads Elections**

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The fundamental aspect of increasing voter participation is the voter's knowledge and attitude towards the general election itself. This study examines the mapping of knowledge and the factors forming the knowledge, behaviour and participation of beginner voters in regional elections. The problem under study focuses on how the political behaviour of beginner voters in the Ajattappareng region during the 2018 elections was simultaneously based on psychological, sociological and rational factors. The study employed a qualitative research design with a descriptive approach. Sources of research data include primary and secondary data collected through survey techniques and document studies, which was then analysed using an interactive model from Matthew B. Miles and A. Michael Haberman. The results showed that the behaviour of beginner voters was in the high category for both psychological and rational approaches, and in the low category for the sociological approach. These results have implications for the high political participation of beginner voters, with most voters in the Ajattappareng region found to use their voting rights in 2018 elections. Pages 209 to 224

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[\(/images/vol10iss11/101117\\_Pandang\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101117_Pandang_2020_E_R.pdf)**Entrepreneurial Self-Efficacy of Vocational High School Students in Makassar City**

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This study aims to examine the entrepreneurial self-efficacy of vocational high school students in Makassar City and its correlation with the backgrounds of the school and parents. The study used a quantitative expose-facto approach with a population of vocational students in Makassar. The number of research samples was 880 students. The sampling procedure used proportional random sampling techniques by considering proportional representation of sub-population categories, such as areas of expertise, proficiency in vocational study programs and gender. The measurement of entrepreneurial self-efficacy variable used a scale developed and adapted from the Entrepreneur Self-Efficacy Scale from De Nobel, AF, Jung, D. & Ehrlich, SB (2000). Data analysis was conducted through descriptive and inferential methods with Anova statistical techniques and the IBM SPSS Statistics 24 program. The results of the study showed that the value of entrepreneurial self-efficacy of students at the Makassar vocational high school was in a fairly high category. A significant difference existed in the values of entrepreneurial self-efficacy viewed from the areas of expertise and study programs, while no significant difference was found in values viewed from education level or occupation type of students' parents of students. Pages 225 to 243

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[\(/images/vol10iss11/101118\\_Aminah\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101118_Aminah_2020_E_R.pdf)**The Existence and Islamic Orientation of Jam'iyah Khalwatiyahsyekh Yusuf Al-Makassariy****St. Aminah<sup>a</sup>, Firman<sup>b</sup>, Hamdanah Said<sup>c</sup>, Muliadi<sup>d</sup>, Andi Nurkidam<sup>e</sup>,**<sup>a,b,c,d,e</sup>IAIN Parepare, Indonesia,Email: <sup>a</sup>st.aminah@stainparepare.ac.id(<mailto:st.aminah@stainparepare.ac.id>),<sup>b</sup>firmanmakmur65@gmail.com(<mailto:firmanmakmur65@gmail.com>),<sup>c</sup>hamdanahsaid@gmail.com(<mailto:hamdanahsaid@gmail.com>),<sup>d</sup>muliadi.muliadi@umi.ac.id(<mailto:muliadi.muliadi@umi.ac.id>),<sup>e</sup>anurkidam@iainpare.ac.id(<mailto:anurkidam@iainpare.ac.id>)

The purpose of this research was to depict the profile, to reveal the practice of dhikr and the prayer of the tarekat, and to describe various religious and social activities of Jam'iyah Khalwatiyah Syekh Yusuf al-Makassariy. The study's method employed field research which was conducted in Makassar City, Pangkep Regency, Maros Regency and Gowa Regency, and was historical and theological in approach. The data source was the murshid and tarekat Khalwatiyah Syekh Yusuf al-Makassariy. The profile of Khalwatiyah Syekh Yusuf al-Makassariy can be seen from two points of view: as jam'iyah and as a tarekat school. Jam'iyah is an association or forum, an organisation gathering followers of the tarekat Khalwatiyah Syekh Yusuf al-Makassariy. Within the practices of dhikrfor, tarekat worshippers are always reciting لا إله إلا الله (La Ilaha Illallah). Additionally, the dhikris prayer and the prayer before and after waking up are most often practiced. Worship practices in fard and sunnah prayer are also given priority, particularly the Lail and Tahajjud prayer in the middle of the night and the Dhuha prayer in the morning. For social practice, especially in Eid Al-Fitr, the Jam'iyah distributed zakat fitrah and in Eid al-Adha, in which sacrificial meat and basic necessities are distributed to the poor. Pages 244 to 258



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## **Settlement of Foreign Labour Market Policy in ASEAN + 3 Free Trade Perspectives in Indonesia**

**Ahmad Rizki Sridadi<sup>a</sup>, Bagus Oktafian Abrianto<sup>b</sup>, Iman Prihandono<sup>c</sup>, Faizal Kurniawan<sup>d</sup>, Gigih Prihantono<sup>e</sup>**, <sup>a</sup>Faculty of Economic and Business Universitas Airlangga, Indonesia, <sup>b</sup>Administrative Law Department Faculty of Law, Universitas Airlangga, Indonesia, <sup>c</sup>International Law Department Faculty of Law, Universitas Airlangga, Indonesia, <sup>d</sup>Civil Law Department Faculty of Law Universitas Airlangga, Indonesia,

Indonesia's relationship with the ASEAN + 3 initially began in 1997 with the ASEAN Plus Three (APT) Summit. The summit resulted in an agreement of cooperation in the fields of trade, investment and finance. The agreement itself provides three broad implications for Indonesia (Verico, 2013). First, Indonesia must reduce import duty on imported goods, thereby encouraging increased imports for Indonesia. Second, Indonesia will face a large number of foreign direct investment (FDI) from ASEAN + 3 countries. Third, Indonesia will face an influx of foreign labours entering ASEAN + 3 countries. Based on its national origin, foreign labour from China dominates the Indonesia foreign labour industry. Referring to the list of permits for hiring foreign labour issued by the Ministry of Manpower and Transmigration, 21,271 labours (28.7%) of the total 74,183 foreign labours in Indonesia were from China. The exquisite numbers of trade transactions between Indonesia and China and the large amount of aid and cooperation between the two countries have led to this dominating increase in Chinese labours in Indonesia. In the January-November 2016 period, the number of foreign labours from China increased by 21.44% from the end of 2015. In addition to legal foreign labours, Indonesia also experienced issues in monitoring those than entered illegally. Besides information released in media news, no official statistics are available to estimate the amount of illegal foreign labours entering Indonesia. Pages 259 to 274

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[\(/images/vol10iss11/101120\\_Nurmila\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101120_Nurmila_2020_E_R.pdf)

## Developing Professional Lecturers in Higher Education: Case Study in Private Colleges

**Rifa Nurmilah<sup>a</sup>, Ibrahim Bafadal<sup>b</sup>, Ery Tri Djatmika, R.W.W<sup>c</sup>, Ali Imron<sup>d</sup>, Abd. Qadir Muslim<sup>e</sup>**, <sup>a</sup>Student Doctoral of Universitas Negeri Malang, <sup>b,c,d</sup>Lecturer Doctoral of Universitas Negeri Malang, <sup>e</sup>Lecturer of Universitas Brawijaya, Email: <sup>a</sup>nurmilah2504@gmail.com (mailto:nurmilah2504@gmail.com), <sup>b</sup>ibrahim.bafadal.fip@um.ac.id (mailto:ibrahim.bafadal.fip@um.ac.id), <sup>c</sup>ery.tri.fe@um.ac.id (mailto:ery.tri.fe@um.ac.id), <sup>d</sup>ali.imron.fip@um.ac.id (mailto:ali.imron.fip@um.ac.id), <sup>e</sup>qadirmuslim@ub.ac.id (mailto:qadirmuslim@ub.ac.id)

Resulting from the competition between private colleges in attracting student interest, many attempts have been made to improve the quality of universities by building professional competencies of lecturers. Highly competent lecturers will be able to produce reliable and capable student graduates. The purpose of this study is to determine a strategy for the professional development of lecturers, including policies and methods for implementing the professional conduct of lecturers' duties following the tri dharma of higher education. This case study was conducted at private colleges. Research findings indicate that planning of the lecturer's professional development programs is in accordance with the college's strategic plan and with government policies. Pedagogical, professional, personal and social skills can be improved by implementing the program with further study at a higher level in the country or abroad, as well as through participating in activities, conducting research and engaging in community service. Collaboration with other agencies and organisations will also encourage lecturers to be more innovative and creative in developing competencies individually and organically through advancing shelter institutions. Pages 275 to 283

Pdf

[\(/images/vol10iss11/101121\\_Hermawan\\_2020\\_E\\_R.pdf\)](#)**Online Single Submission (OSS) System: a Licensing Services Breakthrough in Local Government?**

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Technological developments have become integral to government bodies to improve service quality. Electronic-based government, or e-government, is concerned with providing electronic services (electronic services). Problems with licensing are complicated, and the completion of the old license has resulted in an online permit system, namely Online Single Submission (OSS). The Online Single Submission (OSS) system is a business permit issued by OSS institutions to businesses through an integrated electronic system. This study aims to determine the potential challenges and opportunities involved in the application of OSS systems in licensing services. Through use of a qualitative descriptive research approach, the results of this study indicate that the implementation of the OSS system was successful. The OSS system increases regional investment, effectiveness and efficiency and improves service quality. Challenges also arose in its implementation, however, including lack of community understanding of the system and its absence of regional regulations. Pages 284 to 296

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[\(/images/vol10iss11/101122\\_Rianawati\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101122_Rianawati_2020_E_R.pdf)

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**Internalisation of Student Learning:  
Transformation Process, Transaction and Trans-  
internalisation of Value in Islamic Education  
Subject**

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Many factors may cause a student's personality or character to deteriorate. This decline can be seen in a student's learning behaviours, in which bad results can cause hopelessness and dishonesty. Further, students may be disrespectful to the opinions of friends, may lack discipline and independence in learning, and may be less creative. This paper aims to explain how to internalise students' characters in the Islamic Education Subject (PAI) learning in senior high school (SMA). The study uses a descriptive method with a qualitative approach as the research is intended to reveal the condition of the subject based on data collection. Based on results of the data analysis and discussion, it can be concluded that the internalisation of students' learning independence in Islamic religious learning is conducted through the initial, core and final activities. Pages 297 to 313

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[\(/images/vol10iss11/101123\\_Pramono\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101123_Pramono_2020_E_R.pdf)

## **Teaching Management in the Industrial Revolution 4.0: The New Teacher's Worldview**

**Suwito Eko Pramono<sup>a\*</sup>, Fathur Rokhman<sup>b</sup>, Putut Marwoto<sup>c</sup>, Syaiful Amin<sup>d</sup>**, <sup>a,b,c,d</sup>Institute for Research and Community Service, Universitas Negeri Semarang Taman Siswa Street, Semarang City, Central Java, Indonesia, Email:

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The objective of this article is to analyse the perspective of teachers' worldview about teaching management in the Industrial Revolution 4.0 era. The research questions include 1) how do teachers carry out learning management in the Industrial Revolution 4.0 era? 2) how is the paradigm shift in learning management the result of the Industrial Revolution 4.0? This research was conducted within a qualitative framework with a case study design. The research data was collected from high school teachers within two provinces in Indonesia. According to the research results : 1) In the process of planning learning, teachers have integrated technology in the media and learning resources. The success of learning is determined by the extent to which the teacher can improvise technology in the process of delivering material and thematic discussion; 2) The Industrial revolution 4.0 era has created a paradigm shift in learning management, from teacher centred towards collaboration between student and teacher. This shift allow the learning atmosphere to become more active and dynamic. Through this approach, teachers believe that students are able to learn tolerance, democracy, and social solidarity. Pages 314 to 326

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(/images/vol10iss11/101124\_Jubaedah\_2020\_E\_R.pdf)

## **Analysis of Company Performances through Competitive Strategies of SMES Managers**

**Jubaedah<sup>a</sup>, Ivan Yulivan<sup>b</sup>, Ajeng Septiana Wulansari<sup>c</sup>**, <sup>a,c</sup>Universitas Pembangunan Nasional "Veteran", Jakarta, Indonesia, <sup>b</sup>Universitas Pertahanan, Jakarta, Indonesia, Email:  
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This study aims to determine the influence of a Company's revenue and resources regarding competitive strategies and their implications for company performance in SMEs in Depok, West Java. This study uses descriptive and explanatory survey methods. The unit of analysis is 170 SMEs in Depok using a probability sampling method. Data analysis uses descriptive and quantitative research methods. Hypothesis testing is conducted by using PLS. The research findings indicate that SME managers do not have sufficient resources, and have not managed revenue well, so competitive strategy is not suitable to be implemented to improve company performance. The results of the study show that the company's revenue and resources simultaneously affected the company's performance both directly and indirectly through competitive strategies. However, in part , revenue has no influence on a Company's performance either directly or indirectly through a competitive strategy. Competitive strategy has a significant effect on company performance with a greater value of influence when compared to the direct effect of revenue and company resources on company performance. Pages 327 to 356

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## **Influences of Media Richness on Instagram towards Consumer Purchase Intention: The Mediating Effect of Brand Equity**

**Muhammad Asyraf Hasim<sup>a</sup>, Muhammad Shahrin<sup>b</sup>, Rosni Ab. Wahid<sup>c</sup>, <sup>a,b,c</sup>Universiti Kuala Lumpur Business School, Email:**

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Social media has become a widely-adopted technology since it was introduced to the world, affecting businesses in myriad ways. In the present time, the majority of companies have started to invest in social media marketing regarding the ability to initiate new contacts leading to better profitability. However, only a few studies have looked at the empirical link between media richness originating from social media e.g. Instagram and purchase intention among consumers. This paper discusses the influence of media richness on Instagram towards consumers' intention to purchase, mediated by brand equity. This study was conducted utilising a survey research method, aiming to create a better understanding of consumer intention to purchase as influenced by social media richness. A total of 217 undergraduate students in Kuala Lumpur, Malaysia age 19 to 24 years took part in this study. The respondents were exposed to Instagram postings on similar products for sale. Partial least square structural equation modelling (PLS-SEM) was applied to fit data in the hypothesised model. The outcome of this study is useful to both researchers and business practitioners in order to understand the importance of social media richness specifically utilising Instagram as a business platform. Future studies should consider discovering different perspectives of media richness involving other types of social media. Pages 357 to 367

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## **ERM Sophistication, Asymmetric Information and Audit Quality**

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This study aims to examine the negative effects of ERM sophistication on asymmetric information and the role of internal audit function and auditor specialisation in strengthening the negative effect of ERM sophistication on asymmetric information. This study used 281 listed companies in the Indonesian Stock Exchange in 2016. The method of Moderated Regression Analysis (MRA) is used in this study. The results show that ERM sophistication has a negative and significant effect on asymmetric information, while the internal audit function and auditor specialisation cannot improve the negative effect of ERM sophistication on asymmetric information. The fact that there are still many sample companies audited by non-specialist public accounting firms and the lack of information presented by company related to their internal audit functions becomes an obstacle in assessing the effectiveness of supervision by internal audit of management activities. Pages 368 to 391



Pdf

[\(/images/vol10iss11/101128\\_Rahman\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101128_Rahman_2020_E_R.pdf)**Using Partial Least Squares Structural Equation Modeling (PLS-SEM): Mediation between Strategic Management & Performance**

**Ibrahim Kamal Abdul Rahman<sup>a</sup>, Md. Mamun Mia<sup>b\*</sup>**, <sup>a,b</sup>Universiti Kuala Lumpur Business School, 50250 Kuala Lumpur, Email: <sup>b\*</sup>[mamun.contact@yahoo.com](mailto:mamun.contact@yahoo.com) (<mailto:mamun.contact@yahoo.com>)

This study explores the uses of partial least squares in structural equation modelling as a strategic management method on business performance. The aim is to explore whether strategic management helps to improve business performance indirectly. The study uses a quantitative approach. The source of data collection is questionnaires surveyed from ready-made-garment manufacturers in Bangladesh by a cluster sampling technique. Development of a hypothesis-testing conceptual framework of strategic management model shows the mediating role of leadership style suggesting significance the business performance. The output shows that strategic management helps to improve the sustainability of company performance by strategic management traits of leadership style in the form of a partial mediation. It reveals that the mediating role of leadership style which helps to improve business performance through an understanding of leadership style attention harmonised towards business performance statistically significant. Pages 392 to 404

Pdf

[\(/images/vol10iss11/101129\\_Abdullah\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101129_Abdullah_2020_E_R.pdf)**Strategic Management Accounting Practice as a Mediating Role between Strategy Formation Capability and Value Creation****Nik Herda Nik Abdullah<sup>a\*</sup>, Jamaliah Said<sup>b</sup>, Ibrahim Kamal Abdul Rahman<sup>c</sup>, Tuan Zainun Tuan Mat<sup>d</sup>,**<sup>a</sup>Taylor's Business School, Taylor's University, 47500 Subang Jaya, Malaysia,<sup>b</sup>Accounting Research Institute, Universiti Teknologi MARA, Shah Alam 40450, Malaysia, <sup>c</sup>Business School, Universiti Kuala Lumpur, 50250 Kuala Lumpur, Malaysia,<sup>d</sup>Faculty of Accountancy, Universiti Teknologi MARA, Puncak Alam Campus, 43200 Bandar Puncak Alam Malaysia, Email:<sup>a\*</sup>[nikherda.nikabdullah@taylors.edu.my](mailto:nikherda.nikabdullah@taylors.edu.my)[\(mailto:nikherda.nikabdullah@taylors.edu.my\)](mailto:nikherda.nikabdullah@taylors.edu.my)

The purpose of this paper is to investigate the effectiveness of strategic management accounting practices (SMA) in enhancing the relationship between strategy formation capability and value creation in Malaysian Government Linked Companies (GLCs). At present, studies that emphasise the role of SMA practices in stimulating value creation is not widely obtainable. By using structural equation modelling and data collected from a sample of 215 questionnaires, the findings revealed that strategic management accounting practices play a significant role in mediating the relationship between strategy formation capability and value creation. This research extends the growing body of literature about SMA practices, value creation and strategy formation capability. The results will pave the way towards enhancing the understanding of successful SMA practices in Malaysian GLCs, which provides evidence on how to significantly improve value creation through the adoption of SMA techniques that improve competitiveness in the industry, business sustainability, and secure long-term performance. Pages 405 to 429

Pdf

[\(/images/vol10iss11/101130\\_Ustadi\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101130_Ustadi_2020_E_R.pdf)**Perception of Non-Muslim Manufacturers towards Halal Food Supply Chain in Malaysia**

**Muna Norkhairunnisak Ustadi<sup>a\*</sup>, Sharina Osman<sup>b</sup>, Raja Zuraidah Rasi<sup>c</sup>,** <sup>a,b</sup>Universiti Kuala Lumpur Business School, 50250 Kuala Lumpur, Malaysia, <sup>c</sup>Faculty of Business and Technology Management, Universiti Tun Hussien Onn, 86400 Parit Raja, Johor, Malaysia, Email: <sup>a\*</sup>norkhairunnisak@unikl.edu.my (mailto:norkhairunnisak@unikl.edu.my)

The concept of a halal food supply chain commonly concerns Muslim consumers in Malaysia. However, as a result of the increasing concern on health, the halal food business has huge potential in capturing non-Muslims as a target market. The concept of halal regarding food today is beyond the understanding of religious values. This study aims to highlight the perception of halal food among non-Muslim manufacturers as one of the target markets in the halal food industry. The findings may also provide a better understanding of factors influencing non-Muslims in producing halal food as their preference. Data was collected using a qualitative method through semi-structured interviews among non-Muslim consumers in Klang Valley. Data will be analysed using thematic content analysis for our qualitative research. Pages 430 to 440

Pdf

[\(/images/vol10iss11/101131\\_Ratnasari\\_2020\\_E\\_R.pdf\)](#)**Workplace bullying causing negative employee behaviours: A case from the Indonesian banking sector**

**Sri Langgeng Ratnasari<sup>a</sup>, Rahmawati<sup>b</sup>, Dwi Septi Haryani<sup>c</sup>, Rona Tanjung<sup>d</sup>, Basuki<sup>e</sup>**, <sup>a,d</sup>Universitas Riau Kepulauan, <sup>b</sup>Universitas Mulawarman Kalimantan Timur, <sup>c</sup>STIE Pembangunan Tanjungpinang, <sup>e</sup>Universitas Islam Kalimantan MAB Banjarmasin, Email: <sup>a</sup>sarisucahyo@yahoo.com (mailto:sarisucahyo@yahoo.com), <sup>b</sup>rahma.thaha@gmail.com (mailto:rahma.thaha@gmail.com), <sup>c</sup>dwiseptih@stie-pembangunan.ac.id (mailto:dwiseptih@stie-pembangunan.ac.id), <sup>d</sup>rona@fekon.unrika.ac.id (mailto:rona@fekon.unrika.ac.id), <sup>e</sup>basuki@uniska-bjm.ac.id (mailto:basuki@uniska-bjm.ac.id)

Workplace bullying has emerged as a significant concern for those organisations which have suffered loss both financial and in human capital as a result. Victims of workplace bullying have been found to be involved in negative behaviours which are also costly for organisations. Therefore, this study examined the influence of workplace bullying on employee behaviour, more specifically job satisfaction, absenteeism, performance and employee morale. Data was collected from employees working in Indonesian banks. Data was analysed following collection, by using Smart-PLS. The data analysis revealed that workplace bullying is associated with employee morale. The association is valued at -0.636. Workplace bullying was also found to be associated with job satisfaction valued at -0.432. This means that when employees are over exposed to negativity in the workplace, it tends to lower their work satisfaction. The outcome of workplace bullying is dissatisfaction. When employees are continuously abused and threatened with loss of the resources they are entitled to they will ultimately develop a tendency towards negative thinking. In addition, workplace bullying was also found to be associated with employee performance. All hypotheses of the study have been accepted. Finally, the study also offers directions for future research. Pages 441 to 458

Pdf

[\(/images/vol10iss11/101132\\_Miharja\\_2020\\_E\\_R.pdf\)](#)**How Interactional Justice within Organisations Impacts Counterproductive Work Behaviours and Self-Efficacy in the Presence of Performance Appraisal Satisfaction**

**Marjan Miharja<sup>a</sup>, Rian Sacıpto<sup>b</sup>, Quyen Le Hoang Thuy To Nguyen<sup>c\*</sup>, Phong Thanh Nguyen<sup>d</sup>, Trisadini Prasastinah Usanti<sup>e</sup>,** <sup>a</sup>Sekolah Tinggi Ilmu Hukum IBLAM, <sup>b</sup>Program Doktor Ilmu Hukum Unissula, <sup>c</sup>Office of Cooperation and Research Management, Ho Chi Minh City Open University, Vietnam, <sup>d</sup>Department of Project Management, Ho Chi Minh City Open University, Vietnam, <sup>e</sup>Universitas Airlangga, Email: <sup>a</sup>marjan83miharja@gmail.com (mailto:marjan83miharja@gmail.com), <sup>b</sup>rian.sacıpto@gmail.com (mailto:rian.sacıpto@gmail.com), <sup>c\*</sup>quyen.nlhtt@ou.edu.vn (mailto:quyen.nlhtt@ou.edu.vn), phong.nt@ou.edu.vn (mailto:phong.nt@ou.edu.vn), <sup>d</sup>trisadini@fh.unair.ac.id (mailto:trisadini@fh.unair.ac.id)

The aim of the current study is to examine how interactional justice impacts on counterproductive work behaviour and self-efficacy and how performance appraisal satisfaction mediates the relationship between interactional justice, self-efficacy and counterproductive work behaviour. In the present economy, the data collected is from the telecommunication industry which creates higher market share within the industry. Moreover, fast mobile networks are now the most efficient way for Indonesians to catch up with more developed countries and provide coverage in even less populated regions. The deductive approach is used under for this study. The research is quantitative in nature as it provides factual data on numerical figure bases that can be easily evaluated and free from any type of the ambiguities. Similarly, the study is cross sectional. The self-administered questionnaire is used for collecting data from respondents. A simple random sampling technique is used under in study for data collection from 300 telecommunication employees. A total of 300 questionnaires are distributed out of which 270 questionnaires were collected from employees. The smart PLS is used in this study for analysing the relationship among variables. The study correlates among variables. The study's primary concern is to identify the relationship between variables such as interactional justice, counterproductive work behaviour, self-efficacy and performance appraisal satisfaction. The study finding reveals that all hypotheses which show that interactional justice has a significant relationship between interactional justice, counterproductive work behaviour, self-

efficacy and performance appraisal satisfaction have been accepted. Moreover, there are limited studies available regarding telecommunication in the human resource management department of Asian economies. Regardless, human resource management practices are not properly followed in developing countries. Pages 459 to 477

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## **The Mediating Impact of Perceived Organisational Politics on the Relationship between Leadership Styles and Job Satisfaction**

**Yanti Budiasih<sup>a</sup>, Cahya Fajar Budi Hartanto<sup>b</sup>, Tri Minh Ha<sup>c\*</sup>, Phong Thanh Nguyen<sup>d</sup>, Trisadini**

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The present study examines the relationship among the leadership style (transformational leadership (TFL), transactional leadership (TSL), laissez-faire leadership (LFL)) and job satisfaction (JS) of the private sector within organisations in the capital city of Indonesia. The purpose of the current study is also to examine the mediating impact of perceived organisational politics (POP) between the relationship of leadership style and JS. The managers and their subordinates of private organisations in the capital city of Thailand constitute the study respondents. The data was gathered through survey questionnaires, and PLS-SEM was used to test the hypotheses. The results revealed that there is a positive relationship between TFL, laissez-faire leadership, and JS while a negative relationship exists between transactional leadership and JS. The results also revealed that perceived organisational politics mediates the relationship between all leadership styles and JS. The findings recommend to regulators that they should emphasise leadership style that positively affects job satisfaction and also POP that enhances the relationship between leadership style and job satisfaction. Pages 478 to 495

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## **Empirical Examination of SERVQUAL regarding patient satisfaction and loyalty within the UAE Healthcare Industry**

**Ahmed Abdulkareem Mosa Alhatti<sup>a</sup>,**

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The healthcare industry has been booming around the world. The aim of this research is to measure the effect of SERVQUAL dimensions on patients' satisfaction and examine the mediating role of satisfaction on patients' loyalty. SERVQUAL model was used to develop the conceptual basis for this study. The model includes five independent, one mediating and one dependent variable. A quantitative approach was used as a research design. In order to collect primary data, this study developed a well-structured questionnaire based on prior SERVQUAL items. During one month, this study managed to obtain 412 respondents based on non-probability sampling. Multiple regression and Sobel test were applied to test the hypotheses. The results indicated all the four dimensions of the SERVQUAL model significantly affect both patients' satisfaction and loyalty except for tangibility. Moreover, the Sobel test confirmed the mediating effect of satisfaction on patients' loyalty. This study can be considered as further empirical evidence about the effectiveness of the SERVQUAL model in the UAE healthcare industry. Based on the results, this study provides several practical implications for the above mentioned industry. Pages 496 to 514



Pdf

[\(/images/vol10iss11/101136\\_Suprpto\\_2020\\_E\\_R.pdf\)](#)

### **Integration of STEM Approach in Teaching Science to Indonesian Islamic Boarding School Students (Malaysian Pre-service Teachers' Experience)**

**Purwati Kuswarini Suprpto<sup>a</sup>, Mohammad Norawi<sup>b</sup>, Diana Hernawati<sup>c</sup>, Vita Meylani<sup>d</sup>,**  
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The research objective is to look at the effectiveness of STEM integration in science learning in Islamic boarding schools based on the experience of PSTs in teaching practice. It's based on qualitative research, with an explanatory approach. The participants of this study were 65 Islamic boarding school students in Tasikmalaya, West Java, Indonesia. The focus of the school local curriculum is based on religion rather than formal learning, especially science. Learning is carried out using the STEM approach, for 2 months including A non-test research instrument in the form of a questionnaire. In addition, semi-structured interviews were conducted as the main source of data incorporating various documents, notes, and diaries. Data processing was completed through data collection and data reduction . The results of the study in the form of response analysis showed that the STEM approach could be integrated into science learning at the Islamic boarding school-based high school . The STEM approach used by PSTs received a good response, namely 71%, while student using this approach were higher at 83%. The STEM approach has been able to inspire half the student population to become scientists and work in the field of technology. Pages 515 to 530

Pdf

[\(/images/vol10iss11/101137\\_Sharea\\_2020\\_E\\_R.pdf\)](#)**Tax Culture and its Impact on Tax Activity  
(Applied Research Regarding the General  
Authority for Taxation)****Iman Hussein Dawood Al-Sharea<sup>a</sup>, Raad Zaid  
Alwan Al-Azzawi<sup>b</sup>, Ali Hussein KHudhair<sup>c</sup>,**<sup>a</sup>Higher Institute for Accounting and Financial  
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The research aims to shed light on the impact of tax culture on the performance of tax activity regarding the General Authority for Taxation as a service provider for taxpayers and companies. The Authority can adopt new concepts to increase understanding and to know how to pay attention to taxpayers. They can increase the speed of achievement and learning, which reflects on their tax performance in attracting new taxpayers and building long-term relationships with them. In analysing its variables, the research was based on questionnaires as the main tools for collecting information by surveying the opinions of the individual supervisors. Their answers were analysed using computational circles, standard deviations and the method of analysis. The results showed that tax culture had a significant effect on tax activity. This is evident by its contribution to the interpretation of the total variance, which is a good indicator of the effect of tax culture on the performance of the research sample. Pages 531 to 551

Pdf

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## **The Effect of Entrepreneurial Dimensions on the Continuous Improvement of Tax: An Empirical Analysis of the General Authority for Taxation**

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This study aimed to expatiate on research on the roles played by entrepreneurship and knowledge in the continuous improvement of the taxes of General Authority for Taxation as a provider of services. Thus, the study examined to what extent existing research understands the importance of entrepreneurship. Moreover, the study employed analysis of its variables as a main tool for collecting data and information. This study raised many questions including the following: What are the benefits of entrepreneurship and what is the readiness of the General Authority for Taxation? What is the impact of the dimensions of entrepreneurship (job creation, leadership and enterprise culture) on the continuous development of the selected population? The findings from this study clearly conclude that in the development of performance, the organisation adopted several techniques of continuous improvement. This is so whether the performance is of individuals or processes that constantly aim to eliminate all shortcomings in the organisation. Similarly, the results showed a positive impact of entrepreneurship on the continuous improvement of tax. This is an indication of a positive impact of the entrepreneurship's performance in the selected population of the study. Pages 552 to 576

Pdf

[\(/images/vol10iss11/101139\\_Aljanabi\\_2020\\_E\\_R.pdf\)](#)

## **Responsible Accounting and Its Role in Achieving Competitive Advantage**

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One of the management accounting tools is responsible accounting. In this system, the organisation is divided into responsibility centres that help to connect an individual performance responsible to perform through a combined system of reports according to the implementation of the mechanism of exception tools which gives assistance in planning. The exploitation of the organisation's available resources is achieved through the application of responsible accounting. Also, the best exploitation will lead to the provision of low-cost products through the disposal of all types of waste or loss during the cost centres. By providing products at a lower cost and satisfying the wishes of the needs of customers, the result reflects the competitive advantage of those organisations and leads to an increase of market share and long-term products. Therefore, the implementation of responsible accounting in organisations will lead to the competitive advantage of those organisations.

Pages 577 to 611

Pdf (/images/vol10iss11/101140\_Kamil\_2020\_E\_R.pdf)

## **Extent of Adoption of External Auditor on Internal Control in Bank Auditing**

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This research is an attempt by researchers to prove and identify the extent of adoption of external auditor on internal control in bank auditing. Based on the fact that external audit is a complementary step for the internal audit function and internal control as a system in economic units in general and banks in particular. Therefore, the complementary step must be based on the work of the previous step, in order to achieve the research objective by confirming and diagnosing size and how the external auditor adopted to the internal audit process of banks by attempting to prove the research hypothesis which is embodied in the over reliance of external auditors on the internal control of banks through their audits, scientific results may contribute positively to this area. Pages 612 to 624

Pdf

[\(/images/vol10iss11/101142\\_Alnassar\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101142_Alnassar_2020_E_R.pdf)**Financial Education, Political Instability and Firm Performance: Evidence from Malaysian SMEs****Walaa Ismael Alnassar<sup>a</sup>, Eatessam AL-****Shakrchy<sup>b</sup>**, <sup>a</sup>The University of Baghdad, College of Administration & Economic, Iraq, <sup>b</sup>The University of Gothenburg, Department of sociology and work science, Sweden, Email:<sup>a</sup>walaa@coadec.uobaghdad.edu.iq

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This study assesses the short-term and long-term interactions between firm performance, financial education and political instability in the case of Malaysia Small to Medium Enterprises (SMEs). The simultaneous insertion of financial education and political instability within the study is done intentionally to inspect the effect of these two elements in one equation for the Malaysian economy. Using the bound testing methodology for cointegration and error correction models, advanced within an autoregressive distributed lag (ARDL) framework, we examine whether a long-run equilibrium connection survives between firm performance and the above mentioned independent variables. Using this method, we uncover evidence of a positive long-term link between firm performance and financial education, as well as a negative long-term relationship between firm performance and political instability. It has been suggested that SME owners enhance financial literacy and to be cautious about political indicators of the country. Pages 625 to 639

Pdf (/images/vol10iss11/101143\_Hamid\_2020\_E\_R.pdf)

## **Determinants of Tax Compliance among Grabcar in Malaysia**

**Nadiyah Abd Hamid<sup>a</sup>, Zarinah Abdul Rasit<sup>b</sup>, Amira Izzatie Binti Ishak<sup>c</sup>, Rosmawati Binti Abd Hamid<sup>d</sup>, Farquarul Ariffin Bin Abdullah<sup>e</sup>, Soliha Sanusi<sup>f</sup>,**

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The transportation industry is one of the largest sectors in the global economy, and rapidly changes in tandem with innovation technology. GrabCar is one of the latest technology advancements in the transportation industry. To support the country's growth, it is vital for GrabCar drivers to carry out their responsibilities to pay taxes. However, there is an increasing number of cases of tax non-compliance among these drivers which could affect government revenue. Therefore, the aim of this study to examine factors affecting tax compliance among GrabCar drivers in Malaysia. The quantitative research approach was chosen to obtain relevant data for this study which was conducted among Grab drivers providing services on at least one occasion in Malaysia. The results of this study revealed that tax knowledge and attitude influence tax compliance among drivers. The findings can act as signal to tax authority to conduct tax education program in order to increase awareness among grab drivers in Malaysia. Pages 640 to 651

Pdf

[\(/images/vol10iss11/101144\\_Abdullah\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101144_Abdullah_2020_E_R.pdf)**The Role of Strategic Management Accounting on Heterogeneity of Human Capital, Information Technology Capabilities and Value Creation**

**Nik Herda Nik Abdullah<sup>a</sup>, D. Agus Harjito<sup>b</sup>,  
Jamaliah Said<sup>c</sup>**, <sup>a</sup>Taylor's Business School, Taylor's University, Malaysia, <sup>b</sup>Management Department, Universitas Islam Indonesia, Yogyakarta, Indonesia, <sup>c</sup>Accounting Research Institute, Universiti Teknologi MARA, Malaysia, Email:  
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This study investigates the effectiveness of strategic management accounting practices (SMA) in enhancing the relationship between the heterogeneity of human capital, information technology capabilities and value creation in Malaysian Government Linked Companies (GLCs). The lack of value creation and structural capabilities creates a gap in talent, execution skills and capabilities, which are the challenges commonly faced by GLCs. At present, studies that emphasise the role of SMA practices in promoting value creation and internal capabilities are not widely available. Through structural equation modelling and analyses of data collected from 215 questionnaires, the findings appear to support the role of SMA practices in enhancing the relationship between heterogeneity of human capital and information technology capabilities on value creation in GLCs. These results extend to the growing body of knowledge on SMA practices, value creation and dynamic capabilities theory, specifically on the heterogeneity of human capital and information technology capabilities. Pages 652 to 673



Pdf

[\(/images/vol10iss11/101145\\_Gusrianti\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101145_Gusrianti_2020_E_R.pdf)**Corporate Social Responsibility Disclosure to Firm Value with Family Ownership as the Moderating Variable****Gusrianti<sup>a</sup>, Muthia Prima Nirmala<sup>b</sup>, Hurian Kamela<sup>c</sup>, Chaerul D. Djakman<sup>d</sup>, Desi Adhariani<sup>e</sup>,**<sup>a,b,c,d,e</sup>Department of Accounting, Faculty of Economics and Business, Universitas Indonesia,Email: <sup>a</sup>gusrianti@ui.ac.id[\(mailto:gusrianti@ui.ac.id\)](mailto:gusrianti@ui.ac.id),<sup>b</sup>muthia.prima71@ui.ac.id[\(mailto:muthia.prima71@ui.ac.id\)](mailto:muthia.prima71@ui.ac.id),<sup>c</sup>hurian.kamela@ui.ac.id[\(mailto:hurian.kamela@ui.ac.id\)](mailto:hurian.kamela@ui.ac.id),<sup>d</sup>cdjakman@gmail.com[\(mailto:cdjakman@gmail.com\)](mailto:cdjakman@gmail.com),<sup>e</sup>desi.adhariani@ui.ac.id[\(mailto:desi.adhariani@ui.ac.id\)](mailto:desi.adhariani@ui.ac.id)

The growing concern on social and environmental issues from various stakeholders creates the demand for corporate social responsibility (CSR) disclosures. This study aims to obtain empirical evidence on the association of CSR disclosure and firm value with family ownership as the moderating variable. It is argued that family firms will strengthen the association as family owners will try to keep the good reputation of their company and maintain good relationships with stakeholders. The quantitative method is used to investigate this issue by performing a moderated regression on a sample of manufacturing companies in Indonesia. The number of samples is 196 firm-year observations for the research period of 2014–2016, selected using a purposive sampling technique. The results show that CSR disclosure had a positive effect on firm value, but there was no role of moderation of family ownership variables found on the association. The insignificant role is likely due to the effect of weak control from the pyramid-shaped ownership on firms in Indonesia. The contribution of this research is expected to provide an overview of CSR disclosure and its relation to firm value in the context of family companies in Indonesia. Pages 674 to 688

Pdf (/images/vol10iss11/101146\_Yew\_2020\_E\_R.pdf)

## **Board of Trustees' Functions and Accountability as Drivers of Performance in Charities: Does Reputation Matter?**

**Rebecca Yew<sup>a</sup>, Ummu Kolsome<sup>b</sup>, <sup>a</sup>INTI International University, <sup>b</sup>Universiti Tunku Abdul Rahman,**

The board of trustees is an internal mechanism tasked with managing a charity. Irrespective of how the trustees are chosen or designated, they have a formal duty for their institution and should act to its greatest advantage. As a voluntary organisation, a charity's success is defined by the achievement of its goal and mission. Hence, the purpose of this research is twofold: to study the relationship between both the boards of trustees' functions and boards of trustees' accountability, with the performance of charities; and whether the reputation of charities mediates the said relationships. Using data from a survey of 73 charities, established to care for disabled persons, the aforesaid relationships were empirically studied. The findings provided that the respondents to the survey, who were responsible for managing the charities, perceived there to be significant and positive associations between boards of trustees' accountability with the charities' performance. However, the relationship between the boards of trustees' function and the charities' performance was positive but not significant. It was interesting to note that they also perceived that the charities' reputation mediated the said relationships and thus, led to significant relationships between both the independent variables and the dependent variable. The research was limited by the fact that it was cross-sectional and focussed on charities with a common purpose. Nevertheless, the findings contributed to the body of knowledge in the area of charities' performance, by testing the research model in the context of charities in Malaysia, and by incorporating the reputation of charities, as a mediator, into the said research model. Pages 689 to 704

Pdf (/images/vol10iss11/101147\_Pratiwi\_2020\_E\_R.pdf)

## **Influence of Transformational Leadership Style, Internal Control System, and Government Internal Auditor (APIP) Capability Level on Fraud Prevention**

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This study examined the effect of transformational leadership, internal control system, and government internal auditor (APIP) capability level on fraud prevention in local government in West Java, either partially or simultaneously. The population in this research are 28 local government bodies located in West Java, namely the West Java Provincial Government, 18 district governments and nine city governments. Variables of Transformational Leadership Style (X1) and Fraud Prevention (Y) were assessed using primary data through questionnaires. The questionnaire for the Transformational Leadership Style variable was the Head of the Office, and for Fraud Prevention was the financial department. The Internal Control System (X2) and the APIP Capability Level (X3) variables use secondary data. Data analysis was performed using a descriptive analysis, and hypothesis testing was performed using a multiple regression analysis through the SPSS program. The results showed that the transformational leadership style positively influences the prevention of fraud, where the better the transformational leadership style, the better the prevention of fraud is being applied. Meanwhile, the internal control system does not affect the prevention of fraud. This is because the level of maturity of SPIP is relatively low, so this device cannot be used to detect fraud prevention adequately. In relation to the APIP capability level, it partially has a positive effect on fraud prevention, where the higher the level of APIP capability, the better the prevention of fraud is being applied.

Pages 705 to 726

Pdf

[\(/images/vol10iss11/101148\\_Ahmad\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101148_Ahmad_2020_E_R.pdf)

## **Motivations for Shared Services to Employ Green Management Practices**

**Emmarelda Maswesi Ahmad<sup>a\*</sup>, Nur Adura Ahmad Noruddin<sup>b</sup>, Rina Fadhilah Ismail<sup>c</sup>, Nur Ashikin Ishak<sup>d</sup>, Erlane K Ghani<sup>e</sup>, <sup>a,b,c,d,e</sup>Faculty of Accountancy Universiti Teknologi MARA Selangor 42300 Bandar Puncak Alam, Selangor, Malaysia, Email: <sup>a\*</sup>emmarelda@uitm.edu.my (mailto:emmarelda@uitm.edu.my)**

There has been a persistent demand by numerous stakeholders for green business practices due to the increasing awareness of environmental issues in the last few years. Many conferences, seminars, and campaigns have been held in order to educate business operators on the green concept, as well as the need to comprehend the prospects of going green. It is undeniable that green management practices may entail additional costs, however, industry players should acknowledge that green, or also known as environmental management, is able to provide useful information needed to improve performance that leads to sustainable development. This study examines the level of implementation of green management practices and motivations for shared services centres (SSCs) to go green, as well as to discover the relationships between the motivations and green management practices among SSCs. These motivations refer to environmental regulations, environmental voluntary reporting, environmental training, managerial perception and the economic benefits of green management practices. Built on the stakeholder theory, data was collected by means of a questionnaire survey. The findings exposed that SSCs' green management practices are at a low level. Furthermore, environmental training and environmental voluntary reporting are found to be strong motivations for SSCs to employ green management practices. Pages 727 to 745

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## **The Effectiveness of the eRezeki Digital Platform in Kuala Selangor, Malaysia**

**Nurhaiyyu Abdull Hamid<sup>a</sup>, Noor Hasniza Haron<sup>b</sup>,  
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This paper is conducted to measure the effectiveness of the National eRezeki Program that was launched for the benefit of the B40 group by the Malaysian Government in 2015. High living costs, high inflation, unexpected currency fluctuation, and reduced subsidies are some of the common problems that the B40 group is facing. It is expected that the launch of the national eRezeki digital platform will support the B40 group by increasing the quality of life through the leveraging of the digital economies. Together with the registered B40 group in Kuala Selangor, Malaysia, trainers from the established eRezeki Centre were randomly selected for an interview session. The result revealed that the eRezeki Program is effective, but only applicable to some B40 communities. The main challenges that affect the efficacy of the National eRezeki Program are digital readiness, ease of use, information risk management, private sector support, distinctive features and program sustainability. Additional and distinctive features, such as distributions of food coupons and movie tickets by vendors to the users who complete the applications through the eRezeki digital platform, have been found to make the platform attractive to the users. Pages 746 to 758

Pdf (/images/vol10iss11/101150\_Rini\_2020\_E\_R.pdf)

## **Zakat and Poverty: An Indonesian Experience**

**Rini Rini<sup>a</sup>, Fatimah Fatimah<sup>b</sup>, Ari Purwanti<sup>c</sup>,**

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This study investigates the effect of Zakat collection and distribution on poverty in Indonesia. The hypothesis in this study was tested using linear regression equations with samples obtained using the purposive sampling method. It is derived from the collection of Zakat and the distribution of Zakat in 34 provinces in Indonesia, obtained from BAZNAS data. Based on empirical testing with a separate model, this study proves that the collection of Zakat has a significant positive effect on the distribution of Zakat, and the distribution of Zakat has a significant positive effect on poverty alleviation. Although the results of this study are consistent with the theory, the distribution of Zakat in Indonesia is still used to meet consumptive needs. Whereas, in the future, the distribution of Zakat is expected to turn into productive Zakat. Pages 759 to 770

Pdf

[\(/images/vol10iss11/101151\\_Zulvina\\_2020\\_E\\_R.pdf\)](/images/vol10iss11/101151_Zulvina_2020_E_R.pdf)

## Anti-Corruption Disclosure and Firm Value: Can Female CEOs and CFOs Have Moderating Roles?

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This research aims to empirically examine the effect of anti-corruption disclosures on firm value and investigate the role of female CEOs and CFOs as a moderating variable in strengthening that influence. The sample consists of 302 companies in five selected sectors (mining, building construction, transportation, communication, and manufacturing) listed on the Indonesian Stock Exchange, which published annual reports for the period of 2016–2017. This research is a quantitative empirical research using a panel regression technique. The results show that the presence of women as President Directors (CEOs) has a positive effect on anti-corruption disclosures, while the presence of women as Financial Directors (CFOs) does not affect the corporate anti-corruption disclosure. The results also show that anti-corruption disclosure has a negative effect on firm value. Female CEOs and CFOs are found to be unable to strengthen the positive impact of anti-corruption disclosures on firm value. Corruption is a rampant problem in Indonesia, hence this research can provide valuable information to strengthen the market forces to demand more meaningful disclosures of anti-corruption efforts, as well as to strengthen the role of female executives in combatting corruption. Pages 771 to 794

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# Workplace bullying causing negative employee behaviours: A case from the Indonesian banking sector

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Workplace bullying has emerged as a significant concern for those organisations which have suffered loss both financial and in human capital as a result. Victims of workplace bullying have been found to be involved in negative behaviours which are also costly for organisations. Therefore, this study examined the influence of workplace bullying on employee behaviour, more specifically job satisfaction, absenteeism, performance and employee morale. Data was collected from employees working in Indonesian banks. Data was analysed following collection, by using Smart-PLS. The data analysis revealed that workplace bullying is associated with employee morale. The association is valued at -0.636. Workplace bullying was also found to be associated with job satisfaction valued at -0.432. This means that when employees are over exposed to negativity in the workplace, it tends to lower their work satisfaction. The outcome of workplace bullying is dissatisfaction. When employees are continuously abused and threatened with loss of the resources they are entitled to they will ultimately develop a tendency towards negative thinking. In addition, workplace bullying was also found to be associated with employee performance. All hypotheses of the study have been accepted. Finally, the study also offers directions for future research.

**Keywords:** *Workplace Bullying, Banking, Indonesia, Employees*

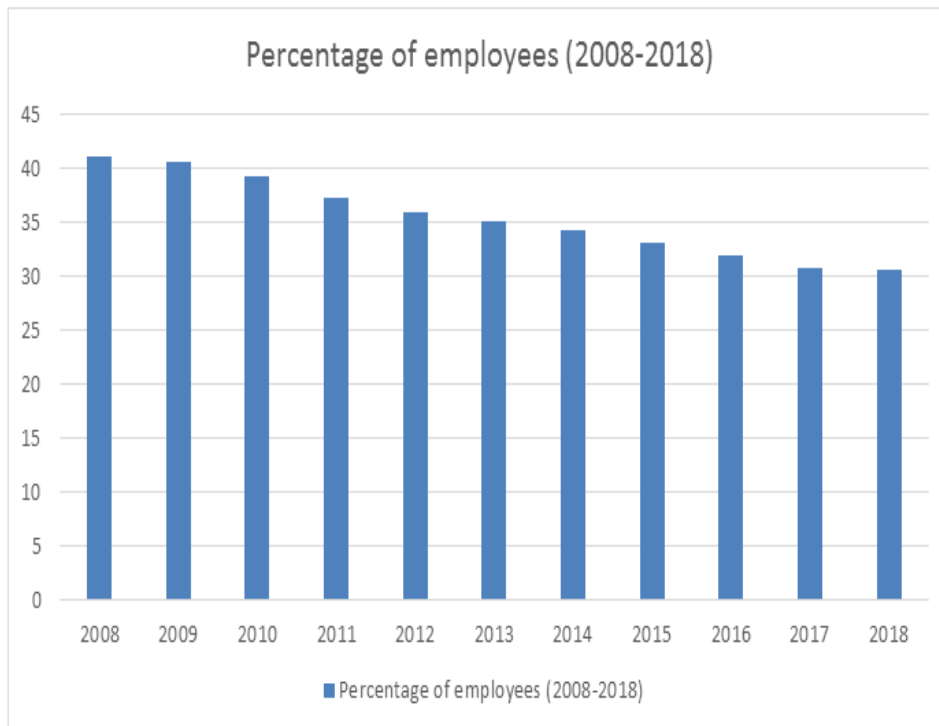
## Introduction

Workplace bullying has been occurring in organisations and its decline is not apparent. Furthermore, positive impacts can be made if organisations address it (Chesler, 2014). Bullying itself and its impact on employees and organisations has become one of the biggest trends in the 21<sup>st</sup> century (Rhodes, et al. ) as 37% employees in America or nearly 45 million individuals were affected by bullying (Lee, et al., 2013). Various steps are being taken to address bullying in the workplace. WBI (workplace bullying institute) was established in the 1990's. It carried out a study in which representatives from America were considered for workplace bullying. In 2008, WBI took the initiative to train employees to assist its functioning (2011, p1). Furthermore, a movement was run in 2007 focusing on procedural resolutions to bullying which reported that since 2003, 25 states have initiated an WBI Anti-Bullying Healthy Workplace bill (The Healthy Workplace Campaign, 2014, p.1). Bullying is among the most important challenges to society and organisations (Fisher-Blando, 2008). A number of studies have acknowledged the problem in the form of annoyance, threat, abuse and maltreatment (Needham, 2003). Scholars are in agreement that there are three important constituents to bullying : (1). A bullying attitude is undesirable and hostile (2). It is frequent (3). It normally happens where there is a mismatch of influence among the individuals involved (DeVoe & Kaffenberger, 2005). Bullying is widespread within organisations (Needham, 2003). Its negative results can be threatening towards the personal and professional lives of working individuals (Namie, 2003). It is important to examine bullying as it results in costs for organisations and adversely affects both health and jobs (Rosigno, et al , 2009). In previous studies, a number of results were reported regarding the negative health consequences of workplace bullying (Escartín, et al., 2009), low job satisfaction (Lutgen-Sandvik, et al., 2007), low commitment to an organisation and high turnover (Caillier, 2016). Workplace bullying denotes a crucial organisational issue with a number of negative results both for individuals within organisations and the work setting (Chesler, 2014).

Previous studies have considered workplace bullying and performance using both qualitative and quantitative methods and there are a growing number of studies in specific organisations. Bullying is not a new concept within the work setting. However, for some reason in NGOs it is a unique concept. Individuals within organisation who who experience bullying are not as satisfied as they could be, which is due to lower self-esteem, therefore further high absenteeism is more likely to occur leading to low efficiency and effectiveness, high turnover and ultimately dissatisfied customers (Hogh, Hoel, & Carneiro, 2011). Job satisfaction is a positive sentiment received from one's profession (Chesler, 2014). It is inclusive of an individual's experiences (Robbins & Judge, 2010) and the individual's thoughts about the profession and work settings (Locke, 1976). Furthermore, internal and external factors define the extent of job satisfaction (Katz & Kahn, 1966). Job satisfaction has

become one of the important topics within organisational studies. NGOs come under the scope of services. However, over the years the number of employees employed in services has decreased which poses a potential question. Figure 1 shows the trend of decreasing employees in the services sector:

**Figure 1**



*Source: Statista (2019)*

Bullying within organisations threatens employee emotions leading to low productivity. It has been argued that employee job satisfaction is important for organisations as satisfied employees will encounter high self-esteem and organisational commitment. Job satisfaction is crucial for organisations and individuals. It influences job performance, commitment and intention to leave (Hogh et al., 2011).

Workplace bullying has been identified as a problematic issue as the criteria for measurement depends on the individual culture and organisation (Chesler, 2014). Recently work place bullying has been acknowledged a crucial issue and bullying behaviours have been increasingly common in work settings (Roscigno et al., 2009). Work place bullying has been acknowledged as a costly issue for institutions which might be considered normal within the human services industry ; however, this has not been explored regarding NGOs which primarily recruit social workers (Van Heugten, 2009).



One's profession plays a role in work place bullying along with the individual and cultural differences in the workplace, such as working hours. However, in usual practice there is no time limit. This kind of response from banks often disturbs work life balance and causes stress (Bashir et al., 2010). Moreover, previous studies recommended that work place bullying needs further study particularly within non-profit organisations, so that alternative methods may be developed and understood to inhibit bullying (Van Heugten, 2009). Therefore, the purpose of the present research study is to examine the outcome of workplace bullying that is prevalent in most workplaces. Hence, the study's research objectives are as below:

1. To explore the relationship between workplace bullying and job satisfaction
2. To investigate the relationship between workplace bullying and productivity
3. To examine relationship between workplace bullying and employee morale
4. To discover the relationship between workplace bullying and absenteeism.

Previous studies have recommended that undesirable consequences of bullying on an organisation include low self-esteem of employee; increased absenteeism due to stress, nervousness and psychological sickness, low efficiency and profit, increased erosion, loss of customers; poor industry reputation; negative attraction of media; confronting legalities and non-compliance in work settings (Escartín et al., 2009). Bullying can lead to clashes and low productivity which may spread throughout the organisation. Negative stress is present in organisations but it is a less recognised consequence of bullying (Needham, 2003). Most managers have created rules and regulations which prohibit sexual harassment and a hostile work settings. However, individuals within organisational leadership roles which include of human resources are unclear about how to accurately describe bullying in the workplace and so they are not able to establish rules and regulations which are necessary for the identification, investment and management of harassment (Chesler, 2014; Haider, et al., 2018). Previous findings indicate that when individuals within organisations become convinced that bullying includes undesirable actions by aggressive bosses and colleagues, they may suggest the existence of potential delinquents (Blatt, O'Riordan, Matejevic, & Duggan, 2013). During the past, one of the key problems encountered in child welfare was the recognition of child abuse and ignorance. Since then, problems faced by NGOs and child welfare have become much more complex and difficult.

## **Literature Review**

### ***Workplace Bullying***

Several definitions of workplace bullying are present from an academic perspective. These inclined are to be a person's perspective who was bullied or may be derived from the opinion of an objective or subjective target (Escartín et al., 2009). These definitions of work place

bullying are not specified even in academic perspective, having some inconsistencies. Workplace bullying has been defined by the Workplace Bullying Trauma Institute as follows: it is frequent maltreatment of one or more individuals within an Organization causing with a mix of embarrassment, coercion and disruption in work performance. In addition, it has also been defined as consistent undesirable interactive behaviour encountered by individuals in a work setting (Lee et al., 2013). According to recent perspectives, workplace bullying refers to employee irritation, identify circumstances in work settings where an individual considers him/herself to be maltreated and abused by other members in the organisation within an organisation consistently and for a longer period (Einarsen, et al., 2010; Einarsen, et al., 2011). Workplace bullying has been considered a crucial problem for individuals within organizations for a long time ago and are a driving force of stress (Wilson, 1991). It creates an overall unease for certain individuals within an organisation. It refers to the maltreatment of one individual by another in the workplace and it can include fear, abuse to a point at affects the affected person's work performance (Kohut, 2007). It results in costing both the individual and organisation that makes it more vital to explore its causes, types and influence on employees' performance. Work place bullying includes assigning unrealistic goals, , non-manageable workloads or pointless jobs to employees. It also includes intentional provision of unclear instructions, also negatively affecting the performance of the organisation (Bano & Malik, 2013).

### ***Workplace Bullying and Performance***

Productivity or job performance identifies two approaches 1). Achieving or going beyond the performance standards set by the organisation 2). Innovating or performing extra roles (Katz & Kahn, 1978). A number of studies have identified that low job satisfaction, physiological stress and decreased mental health as a result of bullying have an adverse effect on workplace productivity (Namie, 2003). Job performance such as deadlines for units produced, HR personnel data such as attendance and turnover data is the second category of job performance. The third criteria of job performance is how well an employee can perform on post-training tests. The last part of performance in the job criteria is biased performance usually provided by the manager's performance evaluation. Moreover, according to Kahn & Sherer (1990) in the US two thirds of all job performance measurements are dependent on the last criteria of judgmental evaluations. Individual performance is dependent on individual's ability and readiness to exert influence on performance quality. The individual performance then determines organisational performance. In this regard, Haider, et al. (2017) conducted a study according to which positive or transformational leadership improves the positive psychological condition of employees which when then translates to improved organisational performance (Gill, et al. 2017). Therefore, we can assert that negative leadership will directly or indirectly diminish employee performance.

A meta-analysis examined 23 studies on the relationship between supervisor's ratings and production data. The relationship was most robust ( $r=.37$ ) when multiple items instead of single global rating were used (Henman, 1986). It was also explored that two constructs should not be substitutable because of the large amount of unexplained variance. Weak to moderate relationship of .27 exist between supervisors' rating and production data. A number of studies have been conducted which have signified the impact of bullying on the job performance of individuals. In one study, 7740 respondents from the US reported that the performance of employees who experienced workplace bullying decreased slightly (Workplace Bullying Institute & Zogby International, 2007). In one study it was reported that damage to workers due to workplace bullying cannot be tolerated (Namie, 2003). Furthermore, it was reported that employees who experience workplace bullying spend 10%-52% of time at work in an attempt to protect themselves, socialising with other individuals within the organisations to obtain support, experience stress and low motivation and having frequent leaves due to stress. Bullying results in stress which leads to strain that can disturb the individual's personal life and job performance. Workplace bullies harm the work setting by lowering morale, creating threat, hostility and stress (Hussain & Aslam, 2015).

### ***Workplace Bullying and Job Satisfaction***

Job satisfaction has become an important topic in organisational studies. Bullying in organisations threatens employee's emotions, leading to low productivity. It has been argued that employee's job satisfaction is important for organisations as satisfied employees will have high self-esteem and organisational commitment. Job satisfaction is crucial for organisations and individuals. It influences job performance, commitment and intention to leave (Pizam & Thornburg, 2000). It is also considered to be affected by work place bullying. Job dissatisfaction may lead to high stress level, low rationale and cognition (Namie, 2003). Previous studies indicate that humiliation is correlated with a number of aspects in the work setting including difficulties, conflicts, as well as high levels of stress and low satisfaction with management. Bullies in the workplace could potentially be a major factor that can reduce job satisfaction and morale (Namie, 2003; Needham, 2003). Bullying behaviour results in the targets' suffering from disrespect, harassment and misery that affects personal life as well as professional life and causes decreased performance (Namie, 2003).

### ***Workplace Bullying and Employee Morale***

Employee morale has been defined as the internal intent of an individual to do work efficiently and effectively. Leadership is either positive or negative. In their study, Gill, Haider, and Noreen (2016), contended that a leader is regarded as a role model by the employees who tend to follow him or her. If the leader is adhering to agreed norms and values they will listen to him or her and be more positive. Positive leadership has been

widely studied by researchers; therefore the present study will concentrate on negative leadership and its outcomes (Gathungu, Iravo, & Namusonge, 2015). Abusive supervision and mistreatment by colleagues can lower employee morale. In one study it was indicated that 40% of 418 respondents identified that they have encountered bullying and 59% observed others who were bullied in the workplace (O'Moore & Lynch, 2007). Employee morale is directly associated with stress which is linked to psychological health problems, including complexes, stress and disruption in sleep (McAvoy & Murtagh, 2003). A number of individuals who experienced bullying exhibit psychological stress along with high intent to leave the organisation as they feel themselves to be isolated in the workplace (Rigby, 2002). Most bullied individuals can suffer from Post-traumatic Stress Disorder that leads to irreversible psychological stress (Namie, 2003). Furthermore, it has been argued that a bully can threaten teamwork, lower morale and reduce productivity (Bano & Malik, 2013). The cost that occurs due to low morale presented a problem for managers since the 1980s (Ngambi, 2011). It has also been identified that low morale of employee along with absenteeism has been costly for US organisations (Ewton, 2007).

### ***Workplace Bullying and Absenteeism***

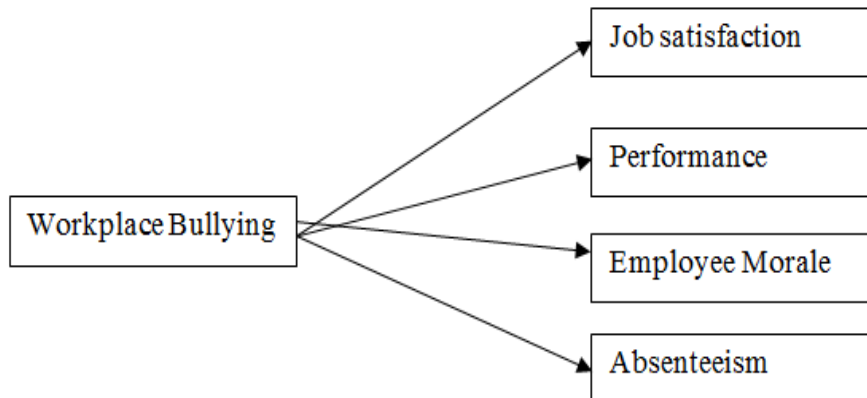
Absenteeism has been reported and verified as a long lasting challenge for a number of organisations (Gaudine & Saks, 2001) and some researchers have serious concerns with regards to lack of proper findings that may provide practical solutions regarding absenteeism in work settings (Geurts, Schaufeli, & Rutte, 1999; Lee et al., 2013). According to recent studies, work absenteeism due to increased stress resulting from work load has been blamed on the individual's lack of ability (Hussain & Aslam, 2015). Absenteeism has been divided into two categories: intentional and unintentional (Pizam & Thornburg, 2000). Voluntary absenteeism is preventable non-attendance at work, such as individual leave or intentionally selecting to be absent from work for unnecessary reasons. Vacation is used in case of voluntary absenteeism as it is controllable by the employee and establishes non-attendance at work (Avey, Patera, & West, 2006). Destructive leadership is a broad term which also covers some aspects of bullying partially or completely. Recently, in their study Haider et al. (2018) reported that destructive leadership results in deviant behaviours, which according to Bennet and Robinson includes absenteeism. Therefore, it is stated that those employees who endure supervisor's abuse, anger, and generally bad behaviour will tend to be more motivated towards the absenteeism.

### ***Research Framework and Hypotheses***

The basic objective of this study is to find out how workplace bullying impacts job satisfaction, performance, employee morale and absenteeism. Hence the hypotheses are outlined below while figure 2 shows the present study's research framework :

- H1: There is a significant relationship between workplace bullying and job satisfaction.*  
*H2: There is a significant relationship between workplace bullying and performance.*  
*H3: There is a significant relationship between workplace bullying and employee morale*  
*H4: There is a significant relationship between workplace bullying and absenteeism.*

**Figure 2.**



## Methodology

Positivism paradigm has been followed in the study which allows for the application of quantitative methodology to carry out a study. The research study is correlational as its purpose is to examine the relationship between independent and dependent variables. Furthermore, it is cross-sectional as it enables data collection at a point which covers a large range of respondents, whereas a longitudinal study is carried out to check difference or changes in variables provided at two points.

The study population consists of employees working in non-profit organisations (NGOs) within in Indonesia. There are 127 NGOs working in Indonesia (World Association of Non-Governmental Organizations, 2019) within the areas of ageing, agriculture and food, animal health and rights, business and economics, children and youth and communications and media. Hence, it provides six clusters of NGOs regarding the nature of their operations. Three clusters were randomly selected namely business and economics, children and youth and communication and media which resulted in a total of 35 NGOs.

For a research study it is necessary to select a representative sample size from the population to collect data. The sample size for the present study has been selected by using the thumb rule (Hair et al., 2010) according to which the total number of questions in a questionnaire are multiplied with 10 then the outcome of the multiplication is regarded as the sample size for

the study. Questionnaires consisted of 27 items which were then multiplied by 10. Hence, the sample size for the study is 270 respondents.

Data was collected by using questionnaires which consisted of questions related to demography and variables. All measures for the variables were adopted from the previous studies, the details of which are as follows: workplace bullying was measured by using seven items (Einarsen, Hoel, & Notelaers, 2009); job satisfaction was measured by using nine items (Netemeyer, et al. 1997); absenteeism was measured by using four questions (Hackett, Bycio, & Guion, 1989) while employee morale and performance were measured by using 9 and 8 items respectively (Hussain & Aslam, 2015). Smart-PLS has been used for data analysis as the purpose of the study is to test the hypotheses.

## Findings

**Table 1:** Confirmatory Factor Analysis

Constructs	Items	Loadings	Alpha	CR	AVE
Absenteeism	AB1	0.811	0.840	0.893	0.675
	AB2	0.851			
	AB3	0.821			
	AB4	0.804			
Employee Morale	EM1	0.712	0.893	0.913	0.540
	EM2	0.760			
	EM3	0.656			
	EM4	0.735			
	EM5	0.816			
	EM6	0.764			
	EM7	0.721			
	EM8	0.796			
	EM9	0.632			
Job Satisfaction	JS1	0.680	0.885	0.906	0.519
	JS2	0.748			
	JS3	0.745			
	JS4	0.741			
	JS5	0.782			
	JS6	0.723			
	JS7	0.691			
	JS8	0.671			
	JS9	0.696			
Performance	Per.2	0.797	0.845	0.880	0.519

	Per.3	0.778			
	Per.4	0.704			
	Per.5	0.438			
	Per.6	0.789			
	Per.7	0.751			
	Per.8	0.720			
Workplace Bullying	WPB1	0.891	0.888	0.920	0.640
	WPB2	0.891			
	WPB3	0.820			
	WPB4	0.783			
	WPB5	0.870			
	WPB6	0.886			

Table 1 shows the CFA value which is performed for the measurement model assessment. The factor loadings of all the items are greater than 0.5 which highlights that there is no problem with the factors loadings and thus satisfies the parameter of convergent validity. Furthermore, the CR value for variables namely; workplace bullying, job satisfaction, absenteeism, performance and employee morale are greater than 0.8. As per table 1 findings, the CR value is greater than 0.8, therefore it satisfied the second criterion. Finally, the AVE values for variables should be greater than 0.5. Table 1 findings reported that the AVE value for variables namely; workplace bullying, job satisfaction, absenteeism, performance and employee morale are greater than 0.5. Therefore, it also confirmed the third criterion. Hence, the findings reported in table 1 have proved the convergent validity.

### Discriminant Validity

**Table 2:** Fornell & Larckers Criterion

	<b>AB</b>	<b>EM</b>	<b>JS</b>	<b>Per.</b>	<b>WPB</b>
AB	0.822				
EM	0.737	0.735			
JS	0.585	0.646	0.720		
Per.	0.595	0.642	0.500	0.720	
WPB	-0.414	-0.636	-0.432	-0.297	0.800

Table 2 shows values for the Fornell & Larckers Criterion for discriminant validity. As per the criterion, the correlation of variables with itself must be greater than the correlation with other variables in the same column. The findings reported in table 2 fulfil the criterion.



**Table 3:** Cross Loadings

	<b>AB</b>	<b>EM</b>	<b>JS</b>	<b>Per.</b>	<b>WPB</b>
AB1	<b>0.811</b>	0.592	0.452	0.488	-0.346
AB2	<b>0.851</b>	0.627	0.456	0.467	-0.377
AB3	<b>0.821</b>	0.609	0.523	0.509	-0.311
AB4	<b>0.804</b>	0.595	0.501	0.497	-0.32
EM1	0.508	<b>0.712</b>	0.497	0.59	-0.406
EM2	0.578	<b>0.76</b>	0.557	0.441	-0.524
EM3	0.37	<b>0.656</b>	0.388	0.487	-0.432
EM4	0.596	<b>0.735</b>	0.477	0.548	-0.378
EM5	0.598	<b>0.816</b>	0.497	0.445	-0.535
EM6	0.662	<b>0.764</b>	0.483	0.537	-0.396
EM7	0.668	<b>0.721</b>	0.512	0.551	-0.391
EM8	0.469	<b>0.796</b>	0.417	0.373	-0.628
EM9	0.492	<b>0.632</b>	0.477	0.383	-0.406
JS1	0.39	0.416	<b>0.68</b>	0.33	-0.239
JS2	0.436	0.447	<b>0.748</b>	0.336	-0.286
JS3	0.415	0.453	<b>0.745</b>	0.369	-0.309
JS4	0.407	0.501	<b>0.741</b>	0.393	-0.416
JS5	0.517	0.548	<b>0.782</b>	0.403	-0.326
JS6	0.417	0.472	<b>0.723</b>	0.381	-0.274
JS7	0.38	0.423	<b>0.691</b>	0.361	-0.263
JS8	0.381	0.433	<b>0.671</b>	0.291	-0.342
JS9	0.449	0.469	<b>0.696</b>	0.371	-0.279
Per.2	0.523	0.583	0.432	<b>0.797</b>	-0.219
Per.3	0.374	0.434	0.364	<b>0.778</b>	-0.179
Per.4	0.417	0.419	0.411	<b>0.704</b>	-0.182
Per.5	0.308	0.274	0.243	<b>0.438</b>	-0.093
Per.6	0.482	0.534	0.364	<b>0.789</b>	-0.312
Per.7	0.342	0.403	0.321	<b>0.751</b>	-0.134
Per.8	0.472	0.483	0.364	<b>0.72</b>	-0.253
WPB1	-0.317	-0.57	-0.361	-0.244	<b>0.891</b>
WPB2	-0.279	-0.502	-0.316	-0.222	<b>0.891</b>
WPB3	-0.352	-0.528	-0.383	-0.16	<b>0.82</b>
WPB4	-0.46	-0.565	-0.448	-0.32	<b>0.783</b>
WPB5	-0.324	-0.574	-0.35	-0.262	<b>0.87</b>
WPB6	-0.275	-0.489	-0.306	-0.213	<b>0.886</b>
WPB7	-0.261	-0.183	-0.155	-0.232	<b>0.253</b>



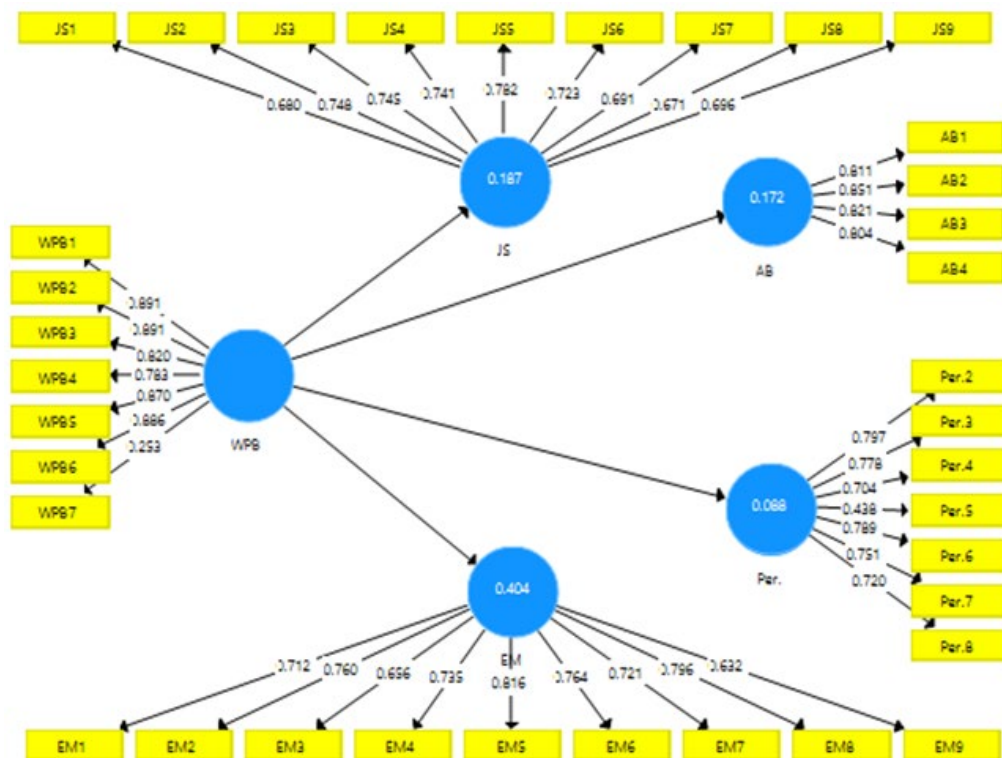
Table 3 shows the values of cross loadings. For cross loadings to be valid it is necessary that the value of the loadings in the same diagonal must be greater than the other variables. Findings reported in table 3 satisfy the criteria, therefore strengthen discriminant validity.

**Table 4:** Heterotrait-Monotrait Correlation Ratio

	AB	EM	JS	Per.	WPB
AB					
EM	0.864				
JS	0.680	0.727			
Per.	0.690	0.735	0.573		
WPB	0.482	0.690	0.471	0.324	

Table 4 shows the HTMT values which is the latest technique for the assessment of discriminant validity. As per the criteria, the HTMT value must be less than 0.85, whereas in the weak threshold the HTMT value must be less than 0.90. All values in the table are less than 0.90. Therefore, it establishes discriminant validity. Figure 3 shows the outcome of confirmatory factor analysis:

**Figure 3.**



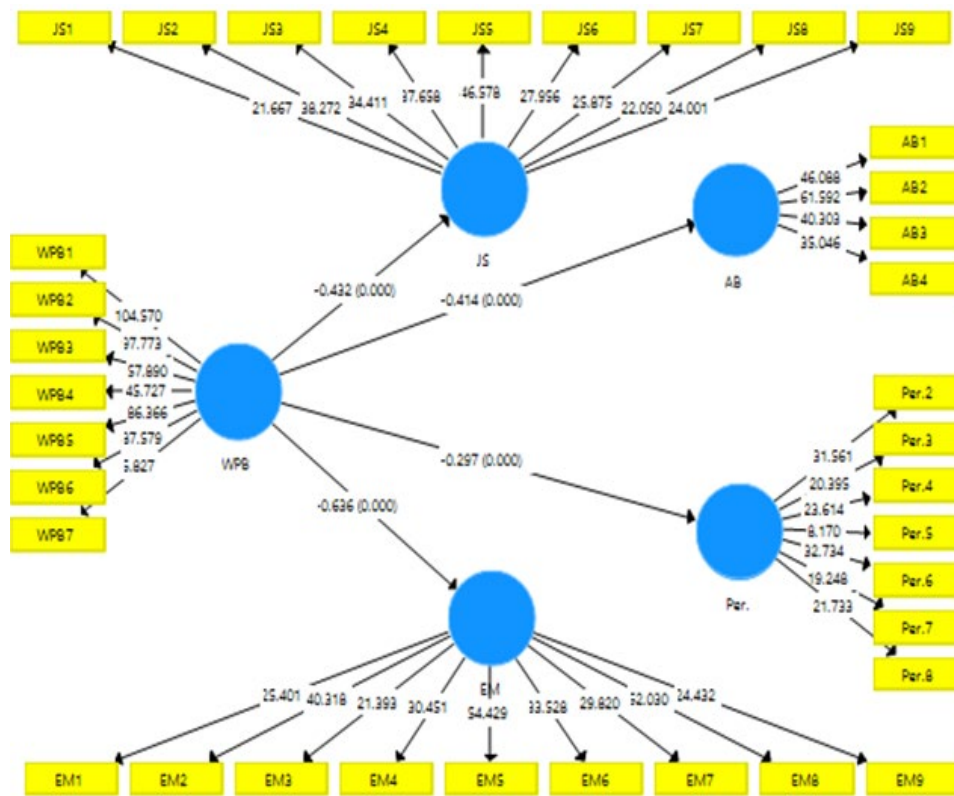
### ***Structural Equation Modelling***

**Table 5:** Direct Effects

<b>Hypothesis</b>	<b>Beta</b>	<b>SD</b>	<b>t value</b>	<b>p value</b>
WPB -> AB	-0.414	0.038	10.759	p<0.05
WPB -> EM	-0.636	0.034	18.773	p<0.05
WPB -> JS	-0.432	0.037	11.729	p<0.05
WPB -> Per.	-0.297	0.033	8.912	p<0.05

Table 5 shows the values of the relationships between variables, as per the table workplace bullying is found to be associated with employee morale. The association is valued at -0.636 which asserts that when employees experience bullying at work, they are physically assaulted and abused and tend to become negative, their beliefs tend to be destroyed. Exposure to negative behaviours from leaders or co-workers tends to decrease employee self-efficacy and morale. Workplace bullying is also found to be associated with job satisfaction valued at -0.432. This means that when employees are over exposed to negativity in the workplace, it tends to lower job satisfaction. Workplace bullying results in overall dissatisfaction. When employees are continuously abused and threatened with loss of the resources they are entitled to, they will ultimately develop a tendency towards negative thinking. In addition, workplace bullying was also found to be associated with employee performance. When employees are harassed in the workplace, they are mistreated and lack praise even if they are doing their job competently, they will not be able to deliver their best performance. Among all the relations it is obvious that workplace bullying results in negative employee outcomes. However, it is found to be the strongest predictor for employee morale.

**Figure 4.**



## Discussion

Workplace bullying has emerged as a significant concern for organisations resulting in negative outcomes such as destructive employee behaviours. This issue has caused serious concerns for organisations over the years as they result in loss. Bearing in mind this problematic issue, the study has attempted to examine the negative tendencies among employees working in banks. The quantitative study was conducted in Indonesian banks. The results of the study showed that workplace bullying results in low satisfaction, employee morale and employee performance. The study hypotheses tests have revealed that when employees suffer from negative behaviour from leaders and co-workers they tend to be dissatisfied. Interestingly, the results reported a negative relationship between workplace bullying and absenteeism for employees which contradicts other theories available in literature on workplace bullying.

## Conclusion and Limitations

The quantitative study was designed to examine the relationship between workplace bullying and its outcomes. It considered job satisfaction, employee morale, employee performance



and absenteeism as potential outcomes. The study conducted in NGOs provided new evidence and opened new ways for improving policy making in the NGOs. It also stated that the research will serve as a guideline to identify the cause behind the low performance of certain NGOs or the non-profit sector as a whole. Furthermore, it also provided evidence regarding the prevalence of bullying by leaders which should be eliminated in order to have a better working environment.

The study has accomplished all its objectives but there are still limitations which should be addressed and will serve as a potential guideline for future studies. The study has only selected a few types of NGOs, therefore it is suggested that more NGOs can be included in future studies. In addition, future research may use advanced statistical techniques such as multi-group analysis to assess the prevalence of bullying among different NGOs with reference to the nature of operations.) In their qualitative study on ethical leadership, Gill, Haider and Noreen (2016) concluded that ethical leadership discourages deviance and encourages employees to work for the betterment of society. Therefore, in line with Gill et al.'s (2016) conclusion of), leadership should think of workplace behaviour as primary concern for employees. Future studies may consider a comparison between local and international NGOs working in Indonesia.

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