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Universitas Sebelas Maret



Conference Program

The International Colloquium on Business and Economics

2019

organized by
Doctoral Program in Economics, Faculty of Economics and Business Universitas Sebelas Maret (PDIE FEB UNS)



Conference Program

| The International Colloquium on Business and Economics

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Remarks

Ladies and gentlemen, distinguished participants.

We would like to convey to all of you participating in this colloquium my heartfelt welcome.

First of all, on behalf of the Doctoral Program in Economics, Faculty of Economics and Business, Universitas Sebelas Maret (PDIE FEB UNS), we thank you very much for your participation in the International Colloquium on Business and Economics. We also thank our keynote speakers, external and internal reviewer as well as journals' partner and several co-host institutions. Their excellent contribution has made this event successful until now.

Second, we would like to report some important parts of this colloquium. 87 papers will be presented in this academic event. Most of participants are doctoral students, however, we also welcome other participants. This colloquium is basically dedicated to facilitate doctoral students to present and disseminate their research outputs to broader audiences. There are also some experts who will criticize and provide inputs.

Third, let us briefly introduce the PDIE FEB UNS. This program has been accredited A (excellent) by the National Accreditation Board for Higher Education (BAN-PT) since 2015. Furthermore, this program is currently running to be granted an international accreditation. In line with the UNS's and FEB's long-term vision to be a world class university, this doctoral program has also designed a roadmap to accelerate the international reputation including the research outputs particularly produced by the students.

In concluding, let us reiterate our sincere hope that this colloquium is worthwhile for you. We also strongly expect that this forum will lead to some mutual collaboration in the future.



Head of the Doctoral Program in Economics, FEB UNS
Prof. Dr. Rahmawati, M.Si, Ak

About the Speakers

PROF. FRANCO FIORDELISI



Franco Fiordelisi holds a chair in Banking and Finance at the University of Rome III. He is also part-time professor of Finance at Middlesex Business School in London and senior affiliated Faculty Member at the Bocconi Business School in Milan. Franco is also the President of the Financial Intermediation Network of European Studies (FINEST). Prior to this, he was Professor of Finance at the Durham Business School. He previously held positions or taught at the Bocconi University, Essex Business School, and University of Rome Tor Vergata.

Franco has received many honours and awards for his scientific outputs and his university teaching skills. IDEAS/RePEc ranks his research in the top 5% in the world (last 10 years) and top 10% in the Field of Banking, as of January 2019. His research revolves around different aspects of bank management and financial risk management. His work has been published in international academic journals (such as the *Journal of Financial and Quantitative Analysis*, *Review of Finance*, *Journal of Corporate Finance*) and presented to primary international financial conferences (e.g., American Finance Association, American Economic Association, European Finance Association, Financial Intermediation Research Society, Federal Deposit Insurance Corporation).

He is currently associate editor of the *Journal of Financial Stability*, *European Journal of Finance*, and *Economic Modelling*. In the past, Franco was associate editor of the *Journal of Banking and Finance* (2012 -2015). He was visiting research scholar at the Olin Business School, Washington University in St. Louis, U.S. (Fulbright Scholarship), the Federal Reserve of New York (2017) and the European Central Bank (in 2010, 2017, 2018, 2019).

About the Speakers

PROF. JON WILLIAMS

Jon Williams is a Professor of Banking and Finance and the Head of Bangor Business School. He is also the Acting Managing Director of MDC (MDC Ltd). Professor Williams is also Visiting Professor at the University of Turin, Italy, the University of Malta, and ZUFE (Zhejiang University of Finance and Economics), China. He co-directs the Institute of European Finance, Editor of World Banking Abstracts, and Chair of the European Association of Teachers of Banking and Finance.



His research is comparative in nature and examines aspects of banking and financial markets and systems from the perspective of economics. Currently, he is investigating executive compensation arrangements at banks and identifying how incentives implicit in compensation contracts affect bank performance and risk-taking. Some of his previous work sought to measure the effectiveness of public policies, such as, bank privatisation in low and middle-income countries, and what effect diversification or merger and acquisitions activity has had on financial firm performance. His interests cover a variety of issues ranging from the socio-emotional performance of family-owned firms in Mexico, the impact of political patronage on the capital structure of firms in Malaysia, to the implications of CEO education on bank performance in the US.

He has presented his research and delivered keynote speeches at institutions including The World Bank and other central banks, as well as at events in the UK, Europe and Asia. He has contributed to major banking sector studies in the EC and UK, and is currently participating in a EC Erasmus Plus Capacity Building Program involving universities in Indonesia. His research helps to inform and contextualise his teaching bringing the most important issues to students' attention. He teaches at undergraduate and postgraduate levels and supervises doctoral students. His modules are Banks and Financial Markets, Bank Management, and International Banking. Based on student feedback, Bangor University made me an Honorary Fellow for Teaching in 2010.

Conference Program

The International Colloquium on Business and Economics

24 September 2019

Building 4 - Faculty of Economics and Business

Universitas Sebelas Maret

| Time | Session |
|---------------|--|
| 08.00 - 08.30 | Registration |
| 08.30 - 08.45 | National Anthem |
| 08.45 - 09.15 | Welcome Greetings and Opening Remark: - Head of Doctoral Program in Economics, Faculty of Economics and Business, Universitas Sebelas Maret - Dean of Faculty of Economics and Business, Universitas Sebelas Maret |
| 09.15 - 09.45 | Choirs |
| 09.45 - 11.30 | Plenary Sessions: - Prof. Jon Williams (Bangor University, UK) - Prof. Franco Fiordelisi (University of Rome III, Italy) |
| 11.30 - 11.45 | Token of Appreciation |
| 11.45 - 12.00 | Signing MoUs |
| 12.00 - 13.30 | Lunch Break |
| 13.30 - 15.00 | Parallel Session 1 |
| 15.00 - 15.30 | Break |
| 15.30 - 17.00 | Parallel Session 2 |
| 17.00 - 17.15 | Best Paper Announcement |

Parallel Sessions

| Room Session | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|-----------------|-----|-----|-----|----|-----|-----|-----|------|-----|----|
| 1 | EGD | BE | CG1 | FA | SER | PSA | CF1 | HRM1 | OB | EN |
| 2 | HEM | IFE | CG2 | DT | AF | IS | CF2 | HRM2 | MAR | |

Note

| | |
|------|---|
| EGD | Economic Growth and Development |
| HEM | Household Economic and Micro Finance |
| BE | Business Economics |
| IFE | Islamic Finance and Economics |
| CG1 | Corporate Governance 1 |
| CG2 | Corporate Governance 2 |
| FA | Financial Accounting |
| DT | Disclosure and Transparency |
| SER | Social and Environmental Responsibility |
| AF | Auditing and Fraud |
| PSA | Public Sector Accounting |
| IS | Information Systems, Financial, Accounting and Management Education |
| CF1 | Corporate Finance 1 |
| CF2 | Corporate Finance 2 |
| HRM1 | Human Resource Management 1 |
| HRM2 | Human Resource Management 2 |
| OB | Organizational Behavior |
| MAR | Marketing |
| EN | Entrepreneurship |

Reviewer Dr. Maman Setiawan

Assistant Muniya Alteza, Lina Nur Hidayati

1 ANALYZING THE FINANCIAL DEVELOPMENT AND ECONOMIC GROWTH IN WEST AFRICA:
WITH SPECIFIC REFERENCE ON FINANCIAL ECONOMICS

Ibrahim Sorie Kamara
Siti Aisyah Tri Rahayu
Lukman Hakim

2 DETERMINANTS OF HOUSING PROPERTY DEVELOPMENT AND LEGAL COMPLIANCE: THE
PURSUIT OF EQUILIBRIUM

Akhmad Syari'udin
J. J. Sarungu
Mulyanto
A. M. Susilo

3 ANALYSIS OF ENERGY DEMAND IN INDONESIA, PERIOD 1990-2016

Sultan
Julianus Jhonny Sarungu
Albertus Maqnuus Soesilo
Siti Aisyah Tri Rahayu

4 ANALISIS POSISI KREDIT PERBANKAN, BELANJA SEKTOR PUBLIK, TENAGA KERJA, DAN POSISI
SIMPANAN MASYARAKAT: IMPLIKASINYA TERHADAP PERTUMBUHAN EKONOMI DI JAWA
BARAT

Sukomo

5 THE EFFECT OF PUBLIC ALLOCATION FUNDS AND REGIONAL FISCAL POLICY TO ENCOURAGE
REGIONAL ECONOMIC GROWTH IN INDONESIA

Agus Tri Basuki
Yunastiti Purwaningsih
A.M. Soesilo
Mulyanto

PARALLEL SESSION 2

HOUSEHOLD ECONOMIC AND MICRO FINANCE (HEM)

Room 1**Time** 15.30 – 17.00**Reviewer** Dr. Maman Setiawan**Assistant** Muniya Alteza, Lina Nur Hidayati**1 ANALISIS PERSEPSI DAN TINGKAT ADAPTIF PETANI DALAM MENGHADAPI IKLIM RUMAH TANGGA PETANI PADI DI KABUPATEN BANYUMAS, INDONESIA**

Barokatuminalloh

Yunastiti Purwaningsih

Tri Mulyaningsh

Akhmad Daerobi

2 FOOD SECURITY AND CLIMATE CHANGE: DO POOR HOUSEHOLD ASSETS MATTER?

Dini Yuniarti

Yunastiti Purwaningsih

A.M. Soesilo

Agustinus Suryantoro

3 DEBT LITERACY, PEER TO PEER LENDING, AND OVER-INDEBTEDNESS: EVIDENCE FROM INDONESIA

Taofik Hidajat

4 THE IMPACT OF GROUP AND NETWORK ON WELFARE: THE EVIDENCE FROM URBAN INFORMAL SECTOR IN EAST FLOOD CANAL (BKT), JAKARTA

Beti Nurbaiti

Chotib Hasan

5 THE ROLE OF MICROFINANCE INSTITUTION IN INCREASING PROFIT SMALL BUSINESS

Eni Setyowati

J. J. Sarungu

Siti Aisyah Tri Rahayu

A. M. Susilo

Reviewer Dr. Tri Mulyaningsih

Assistant Herlina, Adhisyahfitri Evalina Ikhsan

1 WHAT'S WRONG WITH BITCOIN?

Rr. Widad Nawa Huwaida
Taofik Hidajat

2 REFORMING BOROBUDUR AREA MANAGEMENT

Amiluhur Soeroso
Y. Sri Susilo

**3 THE PUBLIC PERCEPTIONS ON SUSTAINABLE TRANSPORTATION AT SEMARANG CITY,
INDONESIA**

Amin Pujiati
Dyah Maya Nihayah
Fauzul Adzim

**4 PUBLIC PRIVATE PARTNERSHIP SEBAGAI ALTERNATIF PENINGKATAN PENDAPATAN WISATA
DI KABUPATEN MAGELANG**

Siti Arifah
Agung Nur Probohudono
Djuminah

Reviewer Dr. Tri Mulyaningsih

Assistant Herlina, Adhisyahfitri Evalina Ikhsan

- 1 ANALYSIS OF ISLAMIC FINANCIAL PERFORMANCE IN THE SCOPE COOPERATION OF CENTRAL JAVA PROVINCE (A FINANCIAL EXPECTATION FOR STAKEHOLDERS)
Sohidin
Djuminah

- 2 CONSTRUCTION OF VALUE ISLAMIC HUMAN CAPITAL WITH THE "GUSJIGANG" APPROACH (GOOD, RECITE, AND TRADE) IN THE KUDUS INDUSTRY
Dwi Soegiarto
Rahmawati
Djuminah
Falikhatun

- 3 EFFECT OF ISLAMIC CORPORATE GOVERNANCE DISCLOSURE ON ISLAMIC SOCIAL REPORTING
Ichsan Setiyo Budi
Rahmawati
Falikhatun
Muthmainah

- 4 PERAN RELIGIUSITAS DALAM MEMODERASI NIAT BELI PRODUK MAKANAN HALAL (PENERAPAN THEORY OF PLANNED BEHAVIOR)
Penny Rahmawaty

PARALLEL SESSION 1

CORPORATE GOVERNANCE 1 (CG 1)

Room 3

Time 13.30 – 15.00

Reviewer Dr. Hiras Pasaribu

Assistant Siti Arifah, Titiek Puji Astuti

- 1 DOES INDEPENDENT COMMISSIONER MEDIATE THE EFFECT OF LOCAL STATE OWNERSHIP ON CREDIT PERFORMANCE OF BPR?

Nung Harjanto

Rahmawati

- 2 BEST PRACTICE OF CORPORATE GOVERNANCE AND FINANCIAL PERFORMANCE OF INDONESIAN STATE-OWNED COMPANY

Surifah

Iffah Rofiqoh

Krismiaji

- 3 CORPORATE GOVERNANCE, EARNINGS MANAGEMENT, AND CREDIT RISK OF BANKING FIRMS: EVIDENCE FROM ASIAN BANK

Diana Atika Ghozali

Puji Harto

Faisal

- 4 GOOD CORPORATE GOVERNANCE, COMPANY CHARACTERISTICS, AND ANTI-CORRUPTION DISCLOSURE POLICY

Iriene Dyah Ayu Tirtasari

Octavianus Digdo Hartomo

- 5 CHARACTERISTICS OF THE BOARD OF COMMISSIONERS AND THE LEVEL OF DISCLOSURE OF BUSINESS ETHICS

Sri Wahyu Agustningsih

Gustita Arnawati Putri

Made Wedaswari

Reviewer Dr. Hiras Pasaribu

Assistant Siti Arifah, Titiek Puji Astuti

1 EFFECT OF OWNERSHIP STRUCTURE ON CORPORATE RISK DISCLOSURE IN INDONESIA

Hudi Kurniawanto
Rispanyo

2 THE OWNERSHIP STRUCTURE AND INDEPENDENT COMMISSIONERS INFLUENCE ON THE TENDENCY OF FAMILY CEOs TO CONDUCT EARNINGS MANAGEMENT: EMPIRICAL STUDY OF FAMILY-OWNED PUBLIC COMPANIES IN INDONESIA

Yusef Widya Karsana
Rahmawati
Djuminah
Agung Nur Probohudono

3 THE ROLE OF CORPORATE GOVERNANCE STRUCTURE ON STRATEGIC MANAGEMENT ACCOUNTING DISCLOSURE

Setianingtyas Honggowati
Djoko Suhardjanto

4 THE EFFECT OF MOTIVES IN EARNINGS MANAGEMENT ON LOAN LOSS PROVISION WITH TYPE OF OWNERSHIP AS A MODERATING VARIABLE

Drajat Armono
Rahmawati
Djuminah
Falikhatun

Reviewer Dr. Umi Muawanah

Assistant Sri Murni, Siti Nurlela

- 1 PERAN ADOPSI IFRS, MANAJEMEN LABA, DAN KEPEMILIKAN KELUARGA PADA RELEVANSI NILAI BUKU EKUITAS DAN LABA
Ratnaningrum
Rahmawati
Djuminah
Ari Kuncara Widagdo

- 2 FIRM VALUE: REVIEWED FROM EARNING MANAGEMENT AND TAX AVOIDANCE AND ITS INTERACTION (EMPIRICAL STUDY IN INDONESIA)
Titiek Puji Astuti
Rahmawati
Y Anni Aryani
Doddy Setiawan

- 3 THE EFFECT OF FINANCIAL DISTRESS, FIRM SIZE, LEVERAGE AND LITIGATION RISK AGAINST THE APPLICATION OF ACCOUNTING CONSERVATISM IN MANUFACTURING COMPANIES LISTED ON INDONESIAN STOCK EXCHANGE
Ira Septriana
Fuad

- 4 INDONESIAN ANALYST'S EPS FORECAST: EFFICIENT CONTRACTING THEORY APPROACH
Stephana Dyah Ayu Ratnaningsih
Imam Ghozali
Vena Purnamasari

- 5 FIXED ASSETS, SHORT -TERM DEBT, LONG-TERM DEBT, OWN CAPITAL TO NET PROFIT IN MANUFACTURING COMPANY PRODUCTION OF CONSUMER GOODS
Ilyas Lamuda
Meimoon Ibrahim
Veronica Menu

Reviewer Dr. Umi Muawanah

Assistant Sri Murni, Siti Nurlela

- 1 **THE INNOVATION EFFECT ON HUMAN CAPITAL DISCLOSURE AT INDONESIAN LOCAL GOVERNMENT**
Henny Murtini
Djoko Suhardjanto
Djuminah
Agung Nur Probohudono

- 2 **THE INFLUENCE OF TRANSPARENCY AND ACCOUNTABILITY TO FINANCIAL PERFORMANCE GORONTALO CITY GOVERNMENT**
Ilyas Lamuda
Meimoon Ibrahim
Andri Yunus

- 3 **FINANCIAL STRUCTURE AND PUBLIC TRANSPARENCY TOWARDS FREQUENCY OF FRAUD IN THE LOCAL GOVERNMENT: AN EMPIRICAL STUDY**
Yeni Priatnasari
Djoko Suhardjanto

- 4 **THE INFLUENCE OF TAX AVOIDANCE ON FIRM VALUE WITH CORPORATE TRANSPARENCY AS A MODERATING VARIABLE**
Trisninik Ratih Wulandari
Hanung Triatmoko

PARALLEL SESSION 1

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY (SER)

Room 5

Time 13.30 – 15.00

Reviewer Prof. Tri Widiyastuti

Assistant Kusumaningdyah Retno, Ratnaningrum

1 THE ROLE OF CORPORATE SOCIAL RESPONSIBILITY IN MEETING THE RELATIONSHIP BETWEEN ACCRUAL AND REAL EARNINGS MANAGEMENT BASED ON COMPANY PERFORMANCE

Rahmawati

Suwarno

Sri Murni

Warsina

2 SOCIAL RESPONSIBILITY AND PERFORMANCE - AN ANALYSIS OF SHARIA BANKS IN INDONESIA

Hasan Mukhibad

3 THE IMPACT OF INTEGRATED CORPORATE SOCIAL RESPONSIBILITY POLICY ON THE SUCCESS OF BUSINESS EXPANSION: A CASE STUDY

Wijaya Triwacananingrum

Hazan Fauzi

4 THE EFFECT OF FOREIGN OWNERSHIP AND POLITICAL CONNECTION ON ENVIRONMENTAL DISCLOSURE

Bambang Wicaksono

5 ENVIRONMENTAL SOCIAL AND GOVERNANCE REPORT NARRATIVES FOR ANALYST FORECAST: EVIDENCE FROM INDONESIA

Vena Purnamasari

Indira Januarti

Stephana Dyah Ayu Ratnaningsih

Reviewer Prof. Tri Widiyastuti

Assistant Kusumaningdyah Retno, Ratnaningrum

- 1 ANALYSIS OF AUDITEE CHARACTERISTICS, AUDIT FEE, AND PUBLIC ACCOUNTING FIRM SIZE AS A DETERMINANT OF QUALIFIED AUDIT OPINION (EMPIRICAL STUDY OF MANUFACTURING COMPANIES LISTED ON IDX 2012-2016)
Priyai Satya Anggada,
Rindang Widuri

- 2 THE EFFECT OF LIQUIDITY, AUDIT REPUTATION, AND SOLVENCY ON CORPORATE GROWTH IN AUDIT OPINION GOING CONCERN ON MANUFACTURING COMPANIES LISTED AT BEI 2014-2016
Lili Wardani Harahap

- 3 ANALISIS KESTABILAN KEUANGAN PERUSAHAAN SEBAGAI PENDETERMINASI PERILAKU FRAUD PADA LAPORAN KEUANGAN: STUDI EMPIRIS PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA
Mahameru Rosy Rochmatullah

- 4 AKUNTABILITAS, TANGGUNG JAWAB, TIPE FRAUD, DAN TIPE AUDITOR TERHADAP FRAUD AUDIT (STUDI EMPIRIS: KAP DIY)
Kusumaningdiah Retno S.
Rahmawati
V. Wiratna S.

- 5 PENGARUH DIAMOND FRAUD TERHADAP FINANCIAL STATEMENT FRAUD (HOTEL SYARIAH)
Kusumaningdiah Retno S.
Payamta
Djoko Suhardjanto
Siti Arifah

Reviewer Dr. Ari Kuncara Widagdo

Assistant Adeng Pustikaningsih, Sri Setyowati

- 1 THE EFFECT OF FISCAL NEEDS VARIABLES ON THE ALLOCATION OF DAU IN ISLANDING AREA
Luthfia Maha Reni
Doddy Setiawan

- 2 DETERMINAN AKUNTABILITAS KEUANGAN DANA DESA PASCA PENERAPAN UNDANG-UN-
DANG NO. 6 TAHUN 2014
Veronika Wiratna Sujarweni
I Made Laut Mertha Jaya

- 3 THE SOCIAL PREFERENCES OF BUDGET ACTORS IN THE REVISED OF LOCAL GOVERNMENT
BUDGET PROPOSAL
Dian Indudewi
Rahmawati
Agung Nur Probohudono
Muthmainah

- 4 REGIONAL FINANCIAL PERFORMANCE, AUDIT FUNCTION, AND CORRUPTION LEVELS IN
INDONESIA
Djoko Suhardjanto
Djuminah
Sri Wahyu Agustiningsih

- 5 THE IMPACT OF VILLAGE FINANCIAL IMPLEMENTATION ON VILLAGE FINANCIAL MANAGE-
MENT ACCOUNTABILITY (CASE IN VILLAGE GOVERNMENT IN NGANJUK DISTRICT, EAST JAVA,
INDONESIA)
Indrian Supheni
Rahmawati
Agung Nur Probohudono

PARALLEL SESSION 2

INFORMATION SYSTEM, FINANCIAL, ACCOUNTING
AND MANAGEMENT EDUCATION (IS)

Room 6

Time 15.30 – 17.00

Reviewer Dr. Ari Kuncara Widagdo

Assistant Adeng Pustikaningsih, Sri Setyowati

1 JAVANESE LEADERSHIP STYLES - MSMES PERFORMANCE: THE ROLE OF INNOVATION AND ACCOUNTING INFORMATION SYSTEM ALIGNMENT AND SOCIAL NETWORK

Lyna Latifah
Rahmawati
Doddy Setiawan
Y Ani Ariyani

2 INTEGRATION OF SAP SOFTWARE IN LEARNING ACCOUNTING INFORMATION SYSTEM IN FACING INDUSTRIAL REVOLUTION 4.0

Asri Diah Susanti
Santoso Tri Hananto
Sri Murni
Sri Suranta
Hanung Triatmoko

3 EVALUATING THE IMPLEMENTATION OF FINANCIAL MANAGEMENT SYSTEM IN BADAN LAYANAN UMUM: CASE IN INDONESIAN LOCAL GENERAL HOSPITAL

Wartono

4 MANAGEMENT AND ACCOUNTING TRAINING IN SMES UD SS. SAM IN NGADIREJO DISTRICT, WONOGIRI REGENCY

Agus Budiatmanto
Eko Arif Sudaryanto
Sri Murni
Anastasia Riani Suprpti
Muhammad Cholil
Ign. Sri Seventi
Rahmawati
Eko Murniyanto

5 PENERAPAN PROGRAM GALERI INVESTASI BURSA EFEK INDONESIA DALAM MENUNJANG KEMANDIRIAN MAHASISWA

Prasetya Tri Mahendra
Ika Novaliana

Reviewer Dr. Yunieta Anny Nainggolan **Assistant** Hari Kusuma Satria Negara, Rusnandari Retno

1 FACTORS AFFECTING FIRM VALUE IN INVESTMENT DECISION MAKING

Ira Setiawati
Paulus Th. Basuki H

2 FIRM PERFORMANCE: SOCIAL CAPITAL AND CHARACTERISTICS OF TOP MANAGEMENT TEAM (TMT) ROLES

Estu Widarwati
Tulus Haryono
Djuminah
Irwan Trinugroho

3 THE INFLUENCE OF INVESTMENT OPPORTUNITY SET ON FINANCING POLICY WITH OWNERSHIP STRUCTURE AS A MODERATING VARIABLE

Khoirul Hikmah
Tulus Haryono
Djuminah

4 COMPANY SIZE, LEVERAGE, AND PROFITABILITY AGAINST FOOD AND BEVERAGE COMPANY VALUES REGISTERED IN INDONESIA STOCK EXCHANGE

Ery Yanti
Siti Nurlaela
Kartika Hendra Titi
Istiatin
Sri Hartono

5 TOTAL TURNOVER ASSETS, CAPITAL STRUCTURE, AND LIQUIDITY AND FINANCIAL PERFORMANCE OF CONSUMPTION INDUSTRY COMPANIES IN THE INDONESIAN STOCK EXCHANGE

Muhammad Arifin
Siti Nurlaela
Suhendro
Istiqomah
Eny Kustiyah

Reviewer Dr. Ari Kuncara Widagdo

Assistant Adeng Pustikaningsih, Sri Setyowati

1 THE IMPACT OF R&D EXPENDITURE ON GROWTH AND PROFITABILITY

Rilya Aryancana
Imam Ghozali

2 WORKING CAPITAL MANAGEMENT, LIQUIDITY RATIO, ACTIVITY SOLVABILITY AND PROFITABILITY IN COMPANIES INDUSTRIAL SECTORS

Waya Prana Akhmad K.
Siti Nurlaela
Amir Junaidi
Anita Wijayanti

3 A STUDY OF FINANCIAL ASPECTS USING THE JET SPINNER SYSTEM IN THE TEXTILE INDUSTRY

Raden Achmad Harianto

4 THE EFFECT OF AUDIT QUALITY TOWARD THE RELATIONSHIP BETWEEN POLITICAL CONNECTION AND REAL EARNINGS MANAGEMENT

Amor Marundha
Wahyu Wastam
Eva Herianti

5 THE EFFECT OF FIREHOUSE OF FALSEHOOD (FOF) ON INVESTMENT DECISION: AN EXPERIMENTAL STUDY

Y Ani Ariyani
Agung Nur Probohudono
Doddy Setiawan
Wahyu Widarjo
Isna Putri Rahmawati

Reviewer Dr. Sunu Widiyanto

Assistant Lyna Latifah, Wiratna Sujarweni

- 1 **PENGARUH KOMPETENSI SDM, KUALITAS INFORMASI KEUANGAN, DAN LOCUS OF CONTROL TERHADAP KINERJA UMKM DENGAN PENGAMBILAN KEPUTUSAN SEBAGAI VARIABEL INTERVENING**
Yohana Kus Suparwati
Abdul Rohman

- 2 **THE EFFECT OF JOB ATTITUDES ON KNOWLEDGE SHARING BEHAVIOUR: THE ROLE OF ORGANIZATIONAL CITIZENSHIP BEHAVIOUR (OCB) AS MEDIATION VARIABLE**
Anastasia Riani Suprapti
Margarita Novi Emawati

- 3 **THE ROLE OF MEDIATION OF THE MULTIFOCAL TRUST IN THE RELATIONSHIP BETWEEN JUSTICE AND ORGANIZATIONAL COMMITMENT IN MUHAMMADIYAH UNIVERSITIES**
Jati Waskito

- 4 **THE EFFECT OF PSYCHOLOGICAL CAPITAL AND BURNOUT ON TURNOVER INTENTION OF MILENIAL GENERATION EMPLOYEES**
Hendrik Heri Sandi
Thamrin Abdullah
Maruf Akbar

- 5 **IMPACT OF OCCUPATIONAL STRESS, OCB, AND ETHICAL LEADERSHIP ON TURNOVER INTENTION**
Dwi Novitasari
Asri Laksmi Riani
Joko Suyono
Mugi Harsono

Reviewer Dr. Sunu Widiyanto

Assistant Lyna Latifah, Wiratna Sujarweni

1 TALENT MANAGEMENT OF POLITICAL PARTY IN INDONESIA

Hasman Budiadi
Salamah Wahyuni

2 BUDGET ALLOCATION OF EMPLOYEE COSTS BASED ON WORK SATISFACTION DIMENSIONS

Retno Ryani Kusumawati
Guli
Indra Sulistiana
Retika Najmamulat Asih

3 ANALYSIS OF STUDENT LEARNING DESIRES FOR ACADEMIC PERFORMANCE (ACADEMIC INTRINSIC MOTIVATION (AIM) STUDY ON UBHARAJAYA STUDENTS)

Tyna Yunita

4 THE MODEL OF HEALTH CARE ASSURANCE IN PERTAMINA

Fajar Wicaksono
Syarifudin Tippe
Willy Yoseph

Reviewer Prof. Dyah Sawitri

Assistant Anastasia Riani Suprapti, Made Madeswari

- 1 ORGANIZATIONAL CULTURE IN RUMAH SAKIT MUHAMMADIYAH BANDUNG
Iu Rusliana
Hamidah
Mukhtadi

- 2 PUBLIC SERVICE QUALITY IN BNP2TKI (STUDY OF THE INFLUENCE OF TRANSFORMATIONAL LEADERSHIP AND INTERPERSONAL COMMUNICATION OF ORGANIZATIONAL COMMITMENT AND PUBLIC SERVICES QUALITY)
Abdul Ghofar
Wibowo
Burhanuddin Tola

- 3 THE INFLUENCE OF LEADERSHIP, RESPONSIBILITY, DICIPLINE, AND COOPERATION ON EMPLOYEE PERFORMANCE AT THE GORONTALO SOCIAL SECURITY ORGANIZING AGENCY (BPJS)
Idrus Usu

- 4 THE EFFECT OF ORGANIZATIONAL CULTURE, SERVICE QUALITY, AND INFORMATION TECHNOLOGY ON ACADEMIC SERVICE SATISFACTION
Hiras Pasaribu
Ida Ayu Purnama
Siti Rokhimah

- 5 THE IMPACT OF UNPREPARED OFFICE POLITICAL SKILLS FOR LEADER IN THE INDUSTRIAL REVOLUTION ERA 4.0 (STUDY CASE: INDONESIA PRIVATE TELEVISION 'X')
Zahara Tussoleha Rony
Fatimah Malini Lubis
Budi Santoso
Aulia Rizkyta

Reviewer Prof. Dyah Sawitri

Assistant Anastasia Riani Suprapti, Made Madeswari

1 **REVIVING AND RE-CONTEXTUALISING OLD ADS BRAND AND OLD CULTURAL HERITAGE REPRESENTATIONS**

Pram Suryanadi
Catur Sugiarto
Doddy Setiawan

2 **FAKTOR-FAKTOR ANTESEDEN WORD OF MOUTH (SURVEI PADA NASABAH TABUNGAN TAMADES PADA PD BPR BKK KARANGANYAR)**

Rohwiyati
Rahmawati
Indrian Supheni

3 **HALAL PERCEPTION ON WESTERN FOOD CONSUMER AT BEKASI**

Neng Siti Komariah
Dhian Tyas Utara

4 **EXPLORING THE ABILITY OF PRODUCT INNOVATION AND STRENGTH OF CONSUMER PREFERENCE ON MARKETING PERFORMANCE (TOWARD A CONCEPTUAL MODEL)**

Sudarwati
Wisnu Untoro
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THE EFFECT OF ORGANIZATIONAL CULTURE, SERVICE QUALITY, AND INFORMATION TECHNOLOGY ON ACADEMIC SERVICE SATISFACTION

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ABSTRACT

This study aims to analyze the factors that influence the satisfaction of academic services in accounting students of the Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Yogyakarta. The factors identified are organizational culture, service quality, and the use of information technology. Data was obtained by distributing questionnaires in the Accounting Study Program students conducted by a simple random sampling system. Samples were taken at least 10% of the population, as many as 100 people from students who are taking the 4th to 8th semester because these students have received academic services at the Faculty of Economics and Business Unit UPN "Veteran" Yogyakarta. This research was tested using a correlation test. The results showed that there was a positive and significant influence on organizational culture, service quality, and the use of information technology simultaneously on academic service satisfaction.

Keywords: Organizational Culture, Service Quality, Information Technology, Academic Service Satisfaction

THE EFFECT OF ORGANIZATIONAL CULTURE, SERVICE QUALITY, AND INFORMATION TECHNOLOGY ON ACADEMIC SERVICE SATISFACTION

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ABSTRACT

This study aims to analyze the factors that influence the satisfaction of academic services in accounting students of the Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Yogyakarta. The factors identified are organizational culture, service quality, and the use of information technology. Data was obtained by distributing questionnaires in the Accounting Study Program students conducted by a simple random sampling system. Samples were taken at least 10% of the population, as many as 100 people from students who are taking the 4th to 8th semester because these students have received academic services at the Faculty of Economics and Business Unit UPN "Veteran" Yogyakarta. This research was tested using a correlation test. The results showed that there was a positive and significant influence on organizational culture, service quality, and the use of information technology simultaneously on academic service satisfaction.

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INTRODUCTION

According to Undang-Undang Nomor 20 Tahun 2003 concerning the National Education System, education is defined as a conscious and planned effort to create an atmosphere of learning and learning process so that students actively develop their potential to have religious-spiritual strength, self-control, personality, intelligence, noble character, as well as the skills required by himself, the community, the nation, and the State of Indonesia. Education in Indonesia is tiered from elementary to tertiary level. Higher education is the level of education after secondary education which includes diploma programs, undergraduate programs, master's programs, doctoral programs, and professional programs, as well as specialist programs, which are organized by universities based on the culture of the Indonesian nation as outlined in Law

Number 12 of 2012 about Higher Education. Implementation up to the level of higher education becomes an indicator of public awareness to pursue further studies that will provide more provision in competing in the regional, national and international arena.

UPN "Veteran" Yogyakarta is one of the tertiary institutions which organizes higher education activities in Yogyakarta. In 2014, Yogyakarta's "Veteran" UPN changed its status from what was originally a Private University (PTS) to a State University (PTN). This change has a big impact on the university to improve its services in all sectors in order to be able to improve the quality of service performance and will continuously prepare themselves in the competition of higher education in today's world. Improvement efforts need to be done such as improvement of facilities and infrastructure, curriculum development, provision of qualified technology and information systems, and expansion of university cooperation that must be supported by academic governance as a strong organizational culture.

Academic governance of an institution must be a strong initial foundation until it will eventually become rooted in an organizational culture that is closely related to the effectiveness of an organization in achieving its goals. Organizational culture is related to believed values, rules and codes of conduct that are characteristic of an individual or group of academic service employees in handling a problem. The development of organizational culture in tertiary institutions is a very important effort because it is in line with the issue of improving the health of higher education organizations as outlined in the 2003-2010 *Higher Education Long Term Strategy* (HELTS) document from the Directorate General of Higher Education (Muhammad, 2017). Organizational culture cannot be merely a motto but must be understood and applied by all relevant educational institutions so as to create good quality academic services.

Good academic service is one of the benchmarks of the success of higher education institutions in managing their activities related to providing educational services that can be identified through student satisfaction with the institution. This has resulted in educational institutions need to continuously improve the quality of services and academics (Qomariah, 2012). The issuance of Law Number 12 of 2012 concerning Higher Education and Presidential Regulation Number 8 of 2012 concerning the Indonesian National Qualification Framework (KKNI) will strengthen the encouragement of all tertiary institutions to improve the quality of academic services. Susanto (2014) states that the quality of academic services (*tangible, reliability, responsiveness, assurance, and empathy*) simultaneously has a significant effect on student satisfaction, meaning that the higher the quality of service, the higher the level of student satisfaction. Meanwhile, if tested partially, indicators of academic service quality (*tangible and empathic*) only have a significant influence on student satisfaction. In contrast to Suanto, Pasaribu and Kaharudinsyah (2015) stated that the quality of library services seen

from, *responsiveness*, *assurance*, *tangibles*, and *empathy* affect student satisfaction, while the *reliability* and use of information technology do not significantly influence student satisfaction with library services.

The success of a university is inseparable from the use of existing technology and information systems to support teaching and learning activities and others. Along with the development of information, the existence of information technology in higher education can improve services and satisfaction for users. The utilization of technology in the world of education must be maintained in accordance with existing facilities, can stimulate science and technology, and spur efforts to improve the quality of education. The more rapid technological advancements make universities must have anticipatory steps through policies and strategies in order to be able to survive in all fields. (Aswati *et al.* , 2015). Weak quality of human resource competencies and attitudes of resistance to change can result in the lack of use of information technology in improving academic services (Putra *et al.* , 2014).

Based on the background description of the problem above and not much research on this topic, researchers intend to find out the factors that influence academic service satisfaction at the Faculty of Economics and Business UPN "Veterans" Yogyakarta a. This research develops from several previous studies by adding the variable use of technology and information systems. This study tested the way to see the level of influence of each independent variable partially and the level of influence of the independent variable on the dependent variable simultaneously.

Based on the description above, researchers can formulate the problem as follows:

1. Does organizational culture have a positive effect on academic service satisfaction?
2. Does service quality (*tangibles*, *reliability*, *responsiveness*, *assurance*, *empathy*) have a positive effect on academic service satisfaction?
3. Does the use of information technology have a positive effect on academic service satisfaction?

Literature Review and Hypothesis Development

Academic services are systematic efforts in education to facilitate students in mastering curriculum content through the learning process so that they can achieve the competency standards applied (Rosita *et al.* , 2011). Higher education services that can be provided to students as a fulfillment of their rights are information services, facilities, and infrastructure services, academic services, academic guidance services, and student welfare services (Mahmud, 2012).

Pasaribu (2009) defines that customer satisfaction is a comparison between customer expectations and customer perceptions of what the company provides to them. This is in line with the definition proposed by Tjiptono (2010) that customer satisfaction or dissatisfaction is the customer's response in evaluating the discrepancy between expectations and reality.

Kuswadi (2004: 17) says that the things that determine customer satisfaction or dissatisfaction are the quality of the product or service, service quality, price, delivery time and security. Its implementation in the higher education sector is reflected in the quality of the product, the ease of the process of academic administration, maintenance Study Plan Card (KRS), guidance flexibility, ease of administration letters of correspondence, and power responsive to student complaints.

Each individual has a different level of satisfaction with the applicable value system. Pakpahan (2004) reinforces this argument by stating that students tend to be satisfied with academic services (face-to-face) and non-academic (administration and information).

Organizational culture

Several previous studies stated that organizational culture has a significant and positive effect on organizational performance, innovation, stability and job satisfaction (Soejono, 2005; Bashaeyreh's, 2009). In line with the results of research conducted by Chipunza and Malo (2017), which states that there is a significant positive influence between organizational culture and performance satisfaction. Positive and significant influence indicates the similarity of results with the same research in other fields. The harmony of the results of this research, the hypothesis in this study can be formulated as follows:

H₁ : Organizational culture has a positive effect on academic service satisfaction

Quality of Service

The concept of service quality in tertiary institutions is responsiveness and the reality of the services provided by tertiary institutions. Quality of service must start from the needs of students and end on the perception of students, Kotler (2000). Maisaroh (2003) states that if reliable services and responsive services are provided together with convincing services, empathetic services, and service provider services, it will affect increasing student satisfaction. Improved quality of internal services will also encourage the realization of user satisfaction from external parties such as students (Pasaribu, 2009; Tjiptono & Diana, 2010; Juhana & Mulyawan, 2015). This is reinforced by the results of research Wa hyuningsih et.al. (2013) which concluded that service quality which includes direct evidence, reliability, responsiveness, assurance, and empathy has a simultaneous and partial influence on student service satisfaction. Therefore, the hypothesis in this study can be formulated as follows:

H₂ : Service quality has a positive effect on academic service satisfaction

Use of Information Technology

The use of information systems in education and organizations is needed to improve the efficiency, productivity, and competitiveness of companies in the era of globalization. Information will be useful if the information can support decision making and can be understood by users (Suwardjono, 2008). Therefore, information providers must pay attention to the relevance of the information presented.

Relations with the use of information technology student satisfaction evidenced that the more available his appropriate information from information providers can increase a positive response or satisfaction for the customer (Kusuma, 2014; Pasaribu, 2019). Based on the explanation above, the hypothesis in this study can be formulated as follows :

H₃ : The use of technology has a positive effect on academic service satisfaction

Research Methodology

This research was conducted at the Faculty of Economics and Business (FEB) UPN "Veterans" Yogyakarta. This study uses 3 independent variables, namely Organizational Culture (X_1), Service Quality (X_2), and Use of Information technology (X_3), and 1 dependent variable namely Student Satisfaction of Academic Services. The population in this study were Strata 1 students of the FEB UPN "Veteran" Yogyakarta Accounting Study Program semester 4 to semester 8 TA 2018/2019 as many as 910 students. The choice of the population to be the object of research is because many students have used and felt academic services and the use of information technology during their studies. The sample used in this research is using *simple random sampling* with the provisions of 10% of the total population.

The research data needed is primary data (questionnaire) to assess the sample of research respondents as measured by a Likert scale (1-5). The questionnaire used was a questionnaire that returned and fulfilled the requirements for processing as many as 100 questionnaires. This study uses a questionnaire compiled by researchers with the development of related literature. Questionnaires for organizational culture variables consist of 4 question items, service quality variables consist of 19 question items which are subdivided into 5 indicators (*tangible, reliability, responsiveness, assurance, and empathy*), the information technology use variable consists of 4 question items, and variables Student satisfaction with academic services consists of 4 question items.

Hypothesis testing 1 through 3 uses simple regression to find out whether the independent variable has a significant positive effect on the dependent variable. Meanwhile, hypothesis testing 4 uses multiple regression to determine whether all independent variables simultaneously have a significant positive effect on the dependent variable.

Multiple Regression Model

$$Y = a + bX_1 + bX_2 + bX_3 + e$$

Information:

Y = Student Academic Service Satisfaction

a = constant

X₁ = Organizational Culture

X₂ = Service Quality

X₃ = Use of Information Technology

e = error .

RESULTS

Respondents in this study were students of Accounting FEB UPN Veteran Yogyakarta, totaling 100 students. Variable in this study is Cultural Organization (X₁), Quality of Service (X₂), use of Information Technology (X₃), as well as the satisfaction of Academic Services (Y). In the descriptive statistical analysis, the dependent variable in the form of Academic Service Satisfaction obtained a minimum value of 5, and a maximum value of 20. The average respondent's answer is 13.51 and the standard deviation is 3.338.

The first independent variable in this study is an organizational culture that has a minimum value of 4, and a maximum value of 20. The average respondent's answer is 15.81 with a standard deviation of 4.074.

The second independent variable in this study is the quality of service that has a minimum value of 29 and a maximum value of 85. The average respondent's answer is 61.31 with a standard deviation of 12.904.

The third independent variable in this study is the use of information technology which has a minimum value of 5 and a maximum value of 20. The average respondent's answer is 14.27 with a standard deviation of 3.567.

Simultaneous test results show that Organizational Culture, Service Quality, and Use of Information Technology together affect Academic Service Satisfaction, indicated by a correlation coefficient of 0.654. The coefficient of determination is 0.427 with a significance level of 0.000 which shows that Organizational Culture, Service Quality, and Technology Use

together influence Academic Service Satisfaction of 42.7%. The rest, Academic Service Satisfaction is influenced by factors not discussed in this study.

In testing the first hypothesis the Organizational Culture variable (X_1) is compared with Academic Service Satisfaction (Y). The Relationship of Organizational Culture to Academic Service Satisfaction is shown by a correlation coefficient of 0.430. The coefficient of determination is 0.185 with a significance level of 0.000 which shows that Organizational Culture (X_1) has a positive effect on Academic Service Satisfaction (Y). Organizational culture very important organization in the implementation of the higher education quality assurance system (Nugraheni, 2016).

In the second hypothesis testing that is variable Quality of Service (X_2) dibandi ngkan Satisfaction Academic Services (Y). The Relationship between Service Quality and Academic Service Satisfaction is shown by the correlation coefficient of 0.626. Determination coefficient of 0.392 with a significance level of 0.000, which indicates that the Quality of Service (X_2) positive effect on the satisfaction of Academic Services (Y). With the provision of quality services, students will feel satisfied (Latief, 2015).

On testing the hypothesis third the variable use of Information Technology (X_3) compared to the satisfaction of Academic Services (Y). The Relationship between the Use of Information Technology and Academic Service Satisfaction is shown by the correlation coefficient of 0.607. Determination coefficient of 0.368 with a significance level of 0.000, which indicates that the use of Information Technology (X_3) positive effect on the satisfaction of Academic Services (Y). The quality of service will be better when the use of information technology is getting better.

CONCLUSION

The results of this study:

1. Organizational Culture has a positive and significant effect on academic service satisfaction,
2. Academic Quality positive effect on the satisfaction of academic services
3. The use of information technology influences academic service satisfaction.

From this conclusion, the dominant variable is the quality of academic services, while the lowest variable effect on academic service satisfaction is the organizational culture variable.

The results of the study should recommend that repair work culture organi Sasi to improve user satisfaction will servicegiven. Improving organizational culture such as providing excellent service training can be done to related academic staff in academic service

activities. Comparative studies with other tertiary institutions can also be carried out to observe how academic service satisfaction can be achieved well.

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