

ISBN: 978-602-50785-0-7

Proceedings

International Research Conference on Economics and Business

Facing Future Economics: Challenges and Perspectives.

Atria Hotel, Malang,
11–12 December 2017



INDEX

THE AUDITOR'S SUSTAINABLE REPUTATION: EFFECTS OF COMPETENCE, INDEPENDENCE, AND AUDIT QUALITY Abdul Halim, Ahmad Dahlan	1
THE EVALUATION AND CONSTRUCTION OF THE MOSQUE'S FINANCIAL STATEMENT (MULTICASE STUDY ON AL AMIN MOSQUE IN JEMBER, AT TAQWA MOSQUE IN BONDOWOSO, IBRAHIMY MOSQUE IN SITUBONDO, AND BAITURROHMAN GRAND MOSQUE IN BANYUWANGI, INDONESIA) Agung Budi Sulisty, Siti Maria Wardayati, Moch.Shulthoni, Ahmad Roziq	2
IMPLICATION OF THE ADOPTION INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS) TOWARDS ENVIRONMENTAL DISCLOSURES Muhammad Miqdad, Novi Wulandari Widiyanti.....	3
THE EFFECT OF ETHICAL SENSITIVITY ON ETHICAL DECISION MAKING WITH RELIGIOSITY AS MODERATING VARIABLE Muslichah, Wiyarni, Evi Maria	4
ENVIRONMENTAL MANAGEMENT ACCOUNTING FOR MANAGING ENVIRONMENTAL COST AND ASSESSMENT ENVIRONMENTAL PERFORMANCE: A CASE STUDY IN UNIVERSITY Lyna Latifah, Kardiyem, Nurdian Susilowati	5
THE EFFECT OF FINANCIAL STATEMENT QUALITY ON INFORMATION ASSYMETRY AND THE IMPLICATIONS ON INVESTMENT EFFICIENCY OF MINING COMPANIES I Gst Ngr Agung Suaryana, I Gusti Ayu Nyoman Budiasih, Ida Bagus Putra Astika	6
THE PRELIMINARY STUDY OF GCG IMPLEMENTATION IN INDONESIA: THE QUALITY OF AUDIT COMMITTEE AND INDEPENDENT COMMISSIONERS Charoline Cheisviyanny, Sany Dwita, and Herlina Helmy	7
IMPACT OF TAX REGIMESHIFTING TO CAPITAL FLOW: THE CASE OF ASEAN COUNTRIES Milla Sepliana Setyowati, Titin Fachriah Nur, and Muhammad Fadli Hanafi.....	8
IMPLEMENTATION AND PERCEPTION OF FINANCIAL REPORTING STANDARD FOR SMALL AND MEDIUM ENTERPRISE) SAK ETAP : STUDY OF PALM OIL PLANTATION COOPERATIVES IN WEST SUMATERA AND JAMBI Nova Novita, Puspita	9
THE INFLUENCE OF AUDITOR PROFESSIONALISM ON ITS SUCCESS IN FINDING FRAUD WITH QUALITY OF AUDIT EVIDENCE AS THE MEDIATION FACTOR I Gusti Ayu Made Asri Dwija Putri, I Gusti Agung Ayu Ambalika, AAGP Widanaputra, Ni Gusti Ayu Wirawati, Ni Made Dwi Ratnadi.....	10

ANALYSIS ON EFFECT OF TAX AVOIDANCE AND GOOD CORPORATE GOVERNANCE TO FIRM VALUE Bagus Rafi Handanu, Rosinta Ria Panggabean	11
IMPLEMENTATION MODEL OF FINANCIAL STATEMENTS WITH GROUP SYSTEM TO INCREASE REVENUE ON CREATIVE INDUSTRY CREATORS BAMBOO WOVEN I Gusti Ayu Purnamawati, Gede Adi Yuniarta	12
INFLUENCE OF ORGANIZATIONAL COMMITMENTS, LOCUS OF CONTROL, AND PERSONALITY TYPE TO AUDIT DYSFUNCTIONAL BEHAVIOR Inanda Shinta Anugrahani.....	13
CORPORATE GOVERNANCE AND TAX AVOIDANCE Fajar Izza Fahmi, Trisninik Ratih Wulandari, Juliati.....	14
ANALYSIS ON REGIONAL GOVERNMENT BUDGET FINANCIAL PERFORMACE IN ALL PROVINCES IN JAVA ISLAND IN 2012 - 2016 Sulistyo, Nurma Wiji Lestari, Rita Indah Mustikowati	15
POWER AND KNOWLEDGE OF DOUBLE ENTRY BOOKKEEPING SYSTEM IN THE FEMINISM FRAMEWORK: A PROPOSAL Diah Hari Suryaningrum	16
WILLINGNESS TO PAY TAXES ANALYSIS OF SELF-EMPLOYED INDIVIDUAL TAXPAYERS Fitri Oktariani, Dian Wijayanti, Regina Diajeng Christanti	17
PRIORITY ANALYSIS OF MULTI CRITERIA ATTRIBUTES COST AND BENEFITS FOR MANAGER DECISIONS MAKING OF URBAN PUBLIC PRIVATE PARTNERSHIPS (PPPs) CONTRACT AGREEMENT - INDONESIA Putu Indrajaya Lembut, Sedy Cahyadi.....	18
PHENOMENOLOGICAL STUDY ON THE VILLAGE FUND ACCOUNTABILITY Dyah Maritafitri, Bety Nur Achadiyah.....	19
THE SUPPLY SHORTAGE OF ACCOUNTING GRADUATES IN INDONESIA: THE PUBLIC ACCOUNTING FIRMS PERSPECTIVE Ani Wilujeng Suryani.....	20
MODEL OF FINANCIAL ACCOUNTABILITY POLICY AND MEASUREMENT OF BALI WOMEN PERFORMANCE AT A CIRCULAR FEASIBILITY (FEASIBILITY STUDY OF PUBLIC SERVICES) Ni Ketut Sari Adnyani.....	21
OWNERSHIP STRUCTURES AND CHARACTERISTICS INFLUENCE ON AUDIT FEE Juan Harahap, Andrian Budi Prasetyo	22

AUDIT OF HUMAN RESOURCE MANAGEMENT IN EDUCATION TO IMPROVE THE QUALITY OF EDUCATION IN SCHOOLS (CASE STUDY AT TUNAS DAUD SCHOOL DENPASAR - BALI)	
Prisca Kurniawati, Eni Wuryani	23
IMPACT OF INTERNAL AUDIT ON FINANCIAL PERFORMANCE OF UNIVERSITIES IN INDONESIA	
Sujarwanto, Eni Wuryani	24
CULTURAL VALUES "SELF" IN IMPLEMENTATION AUDIT INTERNAL QUALITY ACADEMIC	
Ambo, Eni Wuryani	25
IDENTIFICATION OF DWELLING TIME PROBLEMS OCCURRED DURING EXPORT-IMPORT ACTIVITIES IN PORTS IN INDONESIA (A STUDY CONDUCTED IN A CONTAINER PORT IN SURABAYA – EAST JAVA)	
Supriono, Al Musadieq, Topowijono	26
THE LEARNING BY DOING FOR MSMEs' ADVANCED SKILL ON THE DEPENDENCE REDUCTION TO INDUSTRIAL FACTORY: AQUASI EXPERIMENT OF INDONESIA CASE	
Yavida Nurim, Nung Harjanto, Sardi	27
TECHNOLOGY ACCEPTANCE MODEL (TAM) AND TECHNOLOGY ADOPTION ATTITUDES AMONG SINGAPOREAN CONSUMERS IN THE HEALTHCARE INDUSTRY	
Nurshafiga binte Anwar, Ameen Ali Talib	28
THE EFFECT OF RELATIONSHIP DISTRIBUTION ON BUSINESS VALUE AND ITS IMPACT ON BUSINESS PERFORMANCE (THE STUDY ON DRIED TOBACCO LEAF INDUSTRY IN WEST NUSA TENGGARA)	
Handry Sudiarta Athar	29
EFFECTIVENESS OF UTILIZATION AND APPLICATION OF E-LEARNING BASED ENTREPRENEURSHIP COURSES IN HIGHER EDUCATION	
Suranto, Dwi Hasmidyani	30
THE FINANCIAL SERVICES AUTHORITY POLICY IN CONSUMER PROTECTION	
Johanes Widijantoro, Nikolaus Budi A. Wijaya	31
POTENTIAL OF PRACTICE-BASED ENTREPRENEURSHIP LEARNING MODEL IN FOSTERING ENTREPRENEURSHIP ATTITUDES	
Agus Susilo, Novia Aisya	32
THE EFFECT OF IMPLEMENTATION EDUCATION AND CULTURE MINISTER LAW NUMBER 59 YEAR 2014 AND FAMILY ENVIRONMENT THROUGH STUDENTS' CAREER CHOICE	
Haryanto, Siti Marti'ah, Berta Dian Theodora	33

THE DEVELOPMENT OF TECHNOPRENEURSHIP-BASED ECONOMICS LEARNING MODULE Frahmawati Bumulo, Herwin Mopangga	34
SCENARIO PLANNING DEVELOPMENT FOR PT POSITIVE ENERGY Abdul Latif and Sisdjiatmo K. Widhaningrat	35
BUSINESS STRATEGY AND COMPETITIVENESS OF SMEs (A CASE STUDY ON INDUSTRY OF BATIK BOJONEGORO, INDONESIA) Taufiq Hidayat, Nor Amali, Retna Ngesti Sedyati	36
POTENCYOF CREATIVE INDUSTRY SULAM, EMBROIDERY AND WEAVING IN WEST SUMATERA IN DEVELOPING THE COMMON ECONOMY Armiati, Rose Rahmidani, Dessi Susanti	37
PERFORMANCE OBJECTIVES OF LOCAL COMPETITION ENTREPRENEURSHIP DEVELOPMENT FOR YOUNG ENTREPRENEURIAL CANDIDATE Amiruddin, Nana Suraiya, Muhammad Okta Ridha M.	38
SPIRITUALITY OF BUSINESS ON MICRO, SMALL AND MEDIUM ENTERPRISES (A TRANSCENDENTAL PHENOMENOLOGICAL STUDY) Ali Farhan, Resha Dwiayu Pangesti Mulyono.....	39
DIFFUSION OF GEOSERVICE INDUSTRY IN THE ASIA-PACIFIC: DYNAMICS AND DRIVERS OF INNOVATION Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu	40
SUSTAINABLE-SMART-KNOWLEDGE-SYSTEM: FROM INFORMATION CAPITALISM TO INTELLIGENT SOCIALISM Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu	41
THE PUBLIC SERVICE QUALITY MODEL: ITS DETERMINANTS (AN INNOVATION IN THE PERSPECTIVE OF INTERACTION BETWEEN MANAGER AND EMPLOYEE) Dasman Lanina, Nailuredha Hermantob	42
INTERNATIONAL QUALITY ASSURANCE IN TAIWAN BUSINESS COLLEGES: CASE STUDY OF STUST JOINING AACSB Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu	43
USING SWOT ANALYSIS TO PROMOTE HALAL TOURISM IN ACEH Tundung Subali Patma, Pratiwi Dwi Suhartanti, Hanif Mauludin, Joko Samboro.....	44
BUILDING A MARKETING PERFORMANCE ALONG WITH CO-CREATION, REGIOSINTRIK CAPABILITIES IN SMES OF BATIK Naili Farida, Titin Woro Murani, Nanik Trihastuti.....	45

THE INFLUENCE OF MARKETING ONLINE FACTORS TOWARDS THE PURCHASE DECISION AND ITS IMPACT TO CUSTOMER SATISFACTIONS (AN EMPIRICAL STUDY) Nova Retnowati, Mahsina, Asmie Poniwati	46
LEAN MANUFACTURING IMPLEMENTATION TO REDUCE WASTE ON ARC CHUTE PRODUCTION PROCESS Imam As Shodiqi, Moses L. Singgih	47
IMPLEMENTATION SOCIAL MEDIA BRANDING TO INFLUENCE ONLINE CUSTOMER BUYING BEHAVIOUR IN THE ERA DIGITAL MARKETING (CASE STUDY AT CREATIVE INDUSTRY MATOA INDONESIA DIGDAYA LTD) Arianis Chan, Chandra Hendriyani	48
KNOWLEDGE TRANSFER WITHIN UNIVERSITY AND INDUSTRY ALLIANCE: ISSUES AND CHALLENGES Lina Anatan.....	49
STRATEGIC ENTREPRENEURSHIP AS THE KEY TO INCREASE ORGANIZATIONAL GROWTH IN CULINARY BUSINESS IN BANDUNG Laura Lahindah, Hamfri Djajadikerta, Tasya Aspiranti	50
FACTORS AFFECTING ONLINE BUYING INTENTION Lilis Endang Wijayanti, Bahagia Tarigan, Sekar Akrom Faradiza	51
DECISION MAKING UNDER CONTROVERSIES AN AHP PERSPECTIVES ABOUT ONLINE VS OFFLINE BUSINESS V. Rachmadi Parmono	52
IMPLEMENTATION BLUE OCEAN STRATEGY ON BUSINESS MODEL CANVAS REDESIGN AND PERFORMANCE MANAGEMENT SYSTEM AT PT BOMA-BISMA-INDRA (PERSERO) Nasution, A. H, Pratiwi, S.G.	53
TRANSLATION OF BUSINESS MODEL CANVAS TO PERFORMANCE MANAGEMENT MODEL (CASE STUDY: PT. BOMA BISMA INDRA) Nasution A. H., Dewi, L. K, Noer B. A.....	54
AMONG IQ, EQ, SQ AND AQ: WHICH QUOTIENT MATTERS TO STUDENTS' ENTREPRENEURSHIP INTEREST? Tusyanah, Risma Nur Anissa, Mar'atus Sholihah, Ashomatul, Muhammad Rida, Arif Santoso, Nurdian Susilowati	55
EFFECT OF CHOCODOT ETHNIC EDITION PACKAGING ON PURCHASE DECISION PROCESSING AT PT TAMA COKELAT INDONESIA (SURVEY ON CONSUMERS GEDOENG CHOCODOT CHOCOLATE) Tetty Herawaty, Ike Mirawati	56

FACTORS AFFECTING INTENTION TO IMPLEMENT SUSTAINABLE ENERGY MANAGEMENT AMONG ONE, TWO, AND THREE STARS HOTELS IN SURABAYA Sia Tjun Han, Didik Wahjudi, Yudianto Oentario	57
PLACE BRANDING TO IMPROVE BANDUNG COMPETITIVE ADVANTAGES Pratami Wulan Tresna, Arianis Chan, Moh. Benny Alexandri.....	58
ENTREPRENEURIAL CHARACTERISTICS AMONGST DIFFERENT PROFESSIONAL BACKGROUNDS: EVIDENCE FROM INDONESIA Frangky Selamat, Hetty Karunia Tunjung Sari, Chairy, Didi Widya Utama	59
THE INFLUENCE OF PARTICIPATIVE BUDGETING ON BUDGETARY SLACK WITH LOCAL CULTURE AND CORPORATE GOVERNANCE AS THE MODERATORS: AN EMPIRICAL STUDY ON RURAL BANKS (BPRs) IN BALI I Gusti Ayu Made Asri Dwija Putri, I Gusti Ketut Agung Ulupui, Ni Luh Putu Sri Harta Mimba, Ni Made Dwi Ratnadi.....	60
THE TRAP OF FAKE SKIN WHITENING PRODUCTS FOR FEMALE CONSUMERS Tanti Handriana, Praptini Yulianti, Ida Bagus Gede Adi Permana.....	61
TECHNOPRENEUR INTENTION : ONLINE BUSINESS, PERCEPTION AND BASIC CAPITAL OF ENTREPRENEUR Endah Andayani, A.N. I. Arrizki.....	62
THE HEALTH LEVEL OF CREDIT UNION BASED ON COOPERATIVES AND SMALL-MEDIUM ENTERPRISES REGULATION OF THE REPUBLIC OF INDONESIA (STUDY ON CREDIT UNION IN MALANG) Farahiyah Sartika, Stevi Jimry Poluan, Christina Dian Wijaya	63
MAJOR EXPORT DESTINATIONS OF THAILAND: EVIDENCE FROM COPULA-BASED SIMULTANEOUS KINK EQUATION Pathairat Paspipatkul, Petchaluck Boonyakunakorn, and Songsak Sriboonchitta	64
PIONEERING AN AUTONOMOUS VILLAGE THROUGH THE MANAGEMENT OF SUSTAINABLE TOURISM VILLAGE BASED ON LOCAL POTENTIAL IN MALANG REGENCY Agung Winarno, Trisetia Wijijayanti, Yuli Agustina, Sopingi.....	65
THE PERFORMANCE OF CROWDFUNDING MODEL AS AN ALTERNATIVE FUNDING SOURCE FOR MICRO, SMALL, AND MEDIUM-SCALE BUSINESSES IN VARIOUS COUNTRIES Cicik Retno Wati, Agung Winarno.....	66
SATISFACTION AS EFFECT MEDIATION OF BRAND IMAGE AND CUSTOMER RELATIONSHIP MANAGEMENT ON CUSTOMER'S LOYALTY Yusva Ferdiawan, Agus Hermawan, Ludi Wishnu Wardana, Mohammad Arief, Sarbini	67

THE EFFECTS OF CORPORATE IMAGE, USER IMAGE, AND PRODUCT IMAGE TOWARDS PURCHASING INTEREST OF SUZUKI MOTORCYCLE Farida Aprilia Rahayu, Fitriana, Mokhammad nurruddin zanky	68
BUSINESS IS UNUSUAL: DISCUSSING THE PHILOSOPHY OF ASTRA CODE OF ETHICS Subagyo.....	69
ANALYSIS OF DIFFERENTIATION STRATEGIES TO CREATE COMPETITIVE ADVANTAGES IN FACING GLOBAL MARKETS Yoan Santosa Putra, Sudarmiati, Suharto	70
THE EFFECT OF ISLAMIC VALUES UNDERSTANDING LEVEL TO THE BUSINESS BEHAVIOR OF SELLERS IN FACING BUSINESS COMPETITIONS Anisa Aditya Cahyani, Dwi Wulandari	71
THE EXISTENCE OF MARBLE AND ONYX HANDICRAFTS IN GAMPING VILLAGE IN IMPROVING COMMUNITY'S WELFARE Sri Umi Mintarti W, Yohanes Hadi Soesilo, Rizky Dwi Putri, Dian Rachmawati, Annisya.....	72
EFFECTS OF SERVICE QUALITY AND CORPORATE IMAGE ON SERVICE VALUE AND ITS IMPACT ON CUSTOMER LOYALTY TO CITILINK AIRLINE IN THE CITY OF MALANG I Wayan Jaman Adi Putra	73
THE ROLE OF RELATIONSHIP MARKETING QUALITY ON CUSTOMER LOYALTY RETENTION OF PRIVATE BANKING PRODUCT I Wayan Jaman Adi Putra	74
CAPACITY OF DANAR GARUTJOINT VILLAGE OWNED ENTERPRISES LELES SUB-DISTRICT, GARUT DISTRICT Nina Karlina, Imanudin Kudus	75
UNDERSTANDING INTERACTION AMONG STAKEHOLDERS IN DEVELOPING RATTAN INDUSTRY IN CIREBON REGENCY Asngadi	76
THE CORPORATE BRAND EFFECTIVENESS OF PADJADJARAN UNIVERSITY IN ACHIEVING THE VISION OF 2026 Tetty Herawaty, Arianis Chan, Herwan Abdul Muhyi.....	77
AN APPLICATION OF HEDONIC MODELS IN ESTIMATING THE PRICE OF THE HOUSE IN THE AREA OF CRUM RUBBER FACTORY IN PADANG WEST SUMATERA Idris.....	78
STUDENT VIEWS OF ETHICS POSITION IN BUSINESS (COMPARISON AMONG STUDENTS OF ACCOUNTING, MANAGEMENT, AND ECONOMIC DEVELOPMENT DEPARTMENT) Sunaryanto, Bety Nur Achadiyah, Mohamad Arief Rafsanjani, Ahmad priyono, Dini kurnianti, Erna Yuliani	79

COMMUNITY EMPOWERMENT MODEL OF CREATIVE ECONOMIC (STUDY ON THE KEMLAGI LOR VILLAGES DISTRICT LAMONGAN)	
Nurul Badriyah.....	80
ROLE OF AGRICULTURAL LAND, TECHNOLOGY AND LABOR FORCE TO INCREASE AGRICULTURAL PRODUCTION AND WELFARE	
Abid Muhtarom, Diah Ayu Novitasari	81
THE EFFECT OF ECONOMIC BEHAVIOR OF YOUNG MOSLEM ENTREPRENEURS ON INVESTMENT DECISION: A CONCEPTUAL FRAMEWORK FROM ISLAMIC ECONOMICS	
Novy Karmelita Indrawati, Kasribening Menik, Tasnim Nikmatullah Realita	82
THE ROLE OF SME ONSANITAIR INDUSTRY IN REDUCING UNEMPLOYMENT IN REGIONAL AREA OF MALANG CITY	
Hendra Rustantono, Hety Mustika Ani	83
THE EFFECT OF MOBILE PHONE USAGE ON THE LEARNING MOTIVATION OF ECONOMIC EDUCATION STUDENTS AT ECONOMIC FACULTY STATE UNIVERSITY OF GORONTALO	
Meyko Panigoro	84
EMPOWERMENT OF FORMER EAST TIMORESE REFUGEES: WHAT THEY NEED?	
Susantiningrum, Tri Murwaningsih, Subroto Rapih	85
THE IMPORTANCE OF LAW CERTAINTY TO INCREASE THE ROLE OF INVESMENT IN INDONESIA (CASE STUDY ON LAND RIGHTS)	
Yoyon Mulyana Darusman	86
ECONOMIC LEARNING ANALYSIS BASED ON INDONESIAN ECONOMICS (A REVIEW ON CURRICULUM)	
Nanis Hairunisya, Hari Wahyono.....	87
TOWARDS NATIONAL ECONOMIC RESCUE AND CAKTI ECONOMIC THEORY (CET) TO DO WITH KEYNESIAN	
Cakti Indra Gunawan, Putriyana Asmarani.....	88
DO MIGRANTS MAKE THE CITY WORSE? (ORDINAL LOGIT MODEL AND ORDINARY LEAST SQUARE APPLICATION)	
Chrisnina Maharani, Hera Susanti.....	89
PRIORITIES OF EDUCATION QUALITY SERVICE WITH HIGHER EDUCATION FOR SUSTAINABLE DEVELOPMENT (HESD) DIMENSIONS	
Masmira Kurniawati, Febriana Wurjaningrum, Zahroh Naimah	90
WOMAN'S ROLE FOR IMPROVING A FARMER'S FAMILY ECONOMY AS A POVERTY REDUCTION IN JIRAK HAMLET, KARYA BHAKTI VILLAGE, SUNGAI BETUNG SUB-DISTRICT, BENGKAYANG DITRICT OF WEST BORNEO, INDONESIA	

Deffrinica	91
THE ANALYSIS OF EXCELLENT ECONOMIC SECTOR IN REGIONAL ECONOMIC BUILDING IN KEDIRI CITY 2012-2015	
Tria Puspita Sari, Farida Rahmawati.....	92
THE ROLE OF VILLAGE OWNED ENTERPRISE IN IMPROVING THE RURAL ECONOMY	
Nurika Restuningdiah, Puji Handayati, Mika Marsely	93
THE PERCEPTION AND BEHAVIOR OF ECONOMICS STUDENTS TOWARDS GREEN CONSUMERISM	
Dwi Wulandari, Bagus Shandy Narmaditya	94
THE INTERREGIONAL PARTNERSHIP MODEL AS AN ATTEMPT TO IMPROVE THE PROSPERITY OF CIVIL SOCIETY IN EAST JAVA, INDONESIA	
Nasikh.....	95
DEVELOPING REGIONAL MARKET BASED ON LOCAL COMMODITY (CASE STUDY ON REGIONAL MARKET IN PASURUAN REGENCY)	
Puji Handayati.....	96
SUPPLY CHAIN ANALYSIS AND PERFORMANCE ASSESSMENT OF SME FISHERIES CLUSTERS	
Anton A Setyawan , Muzakar Isa, Sidiq P Nugroho, M Farid Wajdi	97
TEACHER COMPETENCY IMPROVEMENT BUSINESS MANAGEMENT EXPERTISE THROUGH CLASSROOM ACTION RESEARCH	
Bambang Suratman, Harti, Siti Sri Wulandari, Raya Sulistyowati	98
EXPECTED REMUNERATION AS A MEDIATION OF EMPLOYEES BEHAVIOUR OF UNNES ON REMUNERATION	
Amir Mahmud, Nurdian Susilowati, Jariyah.....	99
GROWTH FAILURE DURING EARLY LIFE AND SCHOOL ACHIEVEMENT: INDONESIAN EXPERIENCE 2000-2014	
Israul Hasanah, Hera Susanti.....	100
DEVELOPING PROJECT-BASED LEARNING THROUGH FOOD BANK IN CIVIC EDUCATION	
Yayuk Mardiaty, Katarina Leba	101
INTEGRATE SUSTAINABLE DEVELOPMENT IN ACCOUNTING EDUCATION	
Kurnia Ekasari.....	102
THE DEVELOPMENT OF WEB-BASED SPECIAL JOB MARKET (BKK) OF SMK NEGERI JATIPURO, KARANGANYAR REGENCY TO INCREASE THE ABSORBABILITY OF GRADUATES IN THE WORKING WORLD	
Dhany Efita Sari, Sigit Santosa, Susilaningsih	103

BLENDING LEARNING APPLICATION IN THE ACCOUNTING EDUCATION: LIFE-BASED LEARNING PARADIGM Dudung Ma'ruf Nuris, Umi Nuraini, Primasa Minerva Nagari	104
THE IMPLEMENTATION OF THE TWO STAY TWO STRAY (TSTS) LEARNING MODEL AND CO-OP CO-OP FOR THE IMPROVEMENT OF STUDENTS' LEARNING OUTCOME IN THE CRAFTS AND ENTREPRENEURSHIP SUBJECT Ludi Wishnu Wardana, Ratna Setyani, Gleydis Harwida	105
THE DEVELOPMENT OF PERFORMANCE-BASED MODEL AUTHENTIC ASSESSMENT ON ARCHIVAL SUBJECT Dyan Pratiwi, Mohammad Arief, Madzhatul Churiah	106
THE INFLUENCE OF IT BASED INFORMATION AND CHARACTER EDUCATION UTILIZATION IN SCHOOLS TOWARDS THE LEARNING OUTCOME OF TENTH GRADERS FROM THE BUSINESS AND MANAGEMENT CLASS IN SMK PGRI TUREN Mery Fitria Kurniasari, Mohammad Hari, Heny Kusdiyanti	107
THE ROLE OF ECONOMICS TEACHER FORUM IN IMPROVING ECONOMICS TEACHER PERFORMANCE IN THE CITY OF MOJOKERTO Prih Hardinto, Lisa Rokhmani, Ach. Ali Wafa, Rizza Megasari.....	108
THE ANALYSIS OF THE DIFFICULTY IN LEARNING ECONOMICS SUBJECT EXPERIENCED BY STUDENTS OF FAVORED STATE SENIOR HIGH SCHOOLS IN CITY OF MALANG Ro'ufah Inayati, Sri Handayani, Januar Kustiandi, Agung Haryono, Hari Wahyono, Sapir ..	109
DEVELOPING BEST PRACTICE IN THE EDUCATION OF COOPERATIVE MEMBERS Sutrisno, Adelia Shabrina Prameka, Shanti Ike Wardani, Fitri Wahyuni.....	110
STUDENTS AND LECTURERS' PERCEPTION TOWARD POWERPOINT AS AN AID OF ACCOUNTING TEXTBOOKS Wiwin Nurlailia, Sulastri	111
THE INFLUENCE OF EDUCATION AND WORK EXPERIENCE TOWARD THE AUDITING OF ENGLISH LECTURER LECTURERS PERFORMANCE AT STKIP BINA INSAN MANDIRI-SURABAYA Sulistiyani, Eni Wuryani	112
MITIGATING CONSUMPTIVE BEHAVIOR BY ENHANCING STUDENT'S FINANCIAL LITERACY: EXPERIMENTS USING VIDEO LEARNING Suparti, Dodik Juliardi, Hendry Praherdhiono, Mohamad Arief Rafsanjani	113
THE DEVELOPMENT OF EFFICIENCY MODEL BY USING TRADITIONAL APPROACH METHOD (RATIO) AND FRONTIER APPROACH (DEA) FOR MICRO FINANCIAL INSTITUTIONS (STUDY ON RURAL BANKS AT FINANCIAL SERVICES AUTHORITY MALANG)	

Sunardi, Diana Zuhroh	114
MARKET-TIMING OF STOCK PRICE INFORMATIVENESS IN FIRM'S STOCK REPURCHASE: A SYSTEMATIC REVIEW	
Chee Chong Meng, Nazrul Hisyam Bin Ab Razak	115
FACTORS AFFECTING FIRM'S VALUE ON INDONESIAN LISTED CONSUMER GOODS COMPANY	
Putra Anggara, Rosinta Ria Panggabean	116
FUNDAMENTAL ANALYSIS IN INDONESIA STOCK EXCHANGE:A STUDY ON MANUFACTURING COMPANIES	
Tatang Ary Gumanti, Ira Septa Ningrum, Hadi Paramu, Elok Sri Utami	117
THE INFLUENCE OF ENTERPRISE RISK MANAGEMENT (ERM) DISCLOSURE ON THE VALUE OF FIRM ON THE STAGE OF THE COMPANY LIFE CYCLE WITH MANAGERIAL OWNERSHIP AS A MODERATION VARIABLE	
Ni Luh De Erik Trisnawati, Ni Ketut Rasmini, I Nyoman Wijana Asmara Putra.....	118
ANALYSIS OF GRANTING CREDIT OF PEOPLE'S BUSINESS IN BANK RAKYAT INDONESIA Suryanto	119
MEASURING ISLAMIC FINANCIAL LITERACY: COMPARATIVE STUDY OF CUSTOMERS AND NON CUSTOMERS OF ISLAMIC FINANCIAL INSTITUTIONS	
Nur Indah Riwijanti, Anik Kusmintarti, Kartika Dewi Sri Susilowati	120
EFFECT OF VALUE-BASED MANAGEMENT TO EQUITY VALUE OF THE COMPANIES (A CASE STUDY OF COMPANIES WITH SUPERIOR EVA)	
Mentiana Sibarani, Joshua Angga	121
ANALYSIS OF PREFERABLE OCCUPATION BETWEEN MERCHANT AND ISLAMIC BANK CLERK IN BANK SYARIAH MANDIRI (BSM) BASED ON A HADITH ABOUT RIBA	
An'im Kafabih, Asfi Manzilati.....	122
MODELING AND INFORMATION TRANSMISSION OF ISLAMIC STOCK MARKETS BETWEEN INDONESIAN AND ASIAN EMERGING MARKETS	
Ani Silvia, Zulpahmi, Sumardi	123
AN ANALYSIS OF ISLAMIC BANKING PERFORMANCE: MAQASHID INDEX IMPLEMENTATION IN INDONESIA AND JORDANIA	
Ida Nuryana.....	124
GOOD CORPORATE GOVERNANCE AFFECTS ON CORPORATE VALUE THROUGH RETURN ON EQUITY AND RETURN ON ASSET OF MANUFACTURE COMPANY	
Dewi Kumalasari, Heri Pratikto	125

THE ANALYSIS OF THE BANK INTEREST INFLUENCE AND EXCHANGE RATE TOWARDS COMPOSITE STOCK PRICE INDEX IN INDONESIA USING VECTOR ERROR CORRECTION MODEL APPROACH Imam Mukhlis, Timbul Hamonangan Simanjuntak, Teguh Prasetyo.....	126
OVERCOMING FUNDING ISSUES WITH FUNDING MANAGEMENT INNOVATION OF GARBAGE CLINICAL INSURANCE MALANG Chintya Maharani Putri, Subagyo, Agung Winarno	127
HOW DO FREE CASH FLOW AND DIVIDEND POLICY AFFECT STOCK RETURN? Lisa Rahayu Ningsih, Yuli Soesetio	128
APPLICATION MODEL OF GARDENING GOLD INVESTMENT IN INDONESIAN ISLAMIC BANKING Ossi Ferli, Santi Rimadiaz, Sulistyowati	129
THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE TOWARDS COMPANY STOCK RETURN MODERATED BY PROFIT Achmad Murdiono	130
DEVELOPING SOFTWARE FOR VILLAGE FINANCIAL MANAGEMENT THROUGH THE IMPLEMENTATION OF LAW NO. 6 YEAR 2014 IN THE DIRECTION OF "GOOD VILLAGE GOVERNANCE" Puji Handayati, Dodik Djuliardi, Nurika Restuningdyah, Vega, Sriyani Mentari	131
AN ANALYSIS OF 'AT CHECK-OUT' SERVICE, 'AFTER DELIVERY' SERVICE, PRICE PERCEPTION, OVERALL SATISFACTION AND INTENTION TO RETURN ATTRIBUTES USING STRATEGY MAPS ON MULTI-BRAND RETAILERS OF B2C E-COMMERCE COMPANIES IN INDONESIA (A STUDY ON LAZADA INDONESIA, ZALORA INDONESIA, BLIBLI, BERRYBENKA, GRAZERA AND LOJAI CONSUMERS) Eka Yuliana, Yohana Ruth Yohefina, Mochamad Fajar Akbar	132
THE INFLUENCE OF BEHAVIORS ON KNOWLEDGE SHARING AND COMPETENCE ON EMPLOYEES' PERFORMANCES Nor Amali, Taufiq Hidayat	133
PERCEIVED SUPERVISOR SUPPORT (PSS), AFFECTIVE COMMITMENT, AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR (OCB): STUDY IN INDONESIAN CONTEXT Endo W. Kartika, Thomas S. Kaihatu, Michael Adiwijaya, Agustinus Nugroho	134
THE IMPACT OF RELATIONSHIP VALUE, TRUST, COMMITMENT, AND SATISFACTION BUSINESS TO BUSINESS ON LOYALTY PHARMACEUTICAL INDUSTRY IN WEST JAVA Anny Nurbasari, Nisa Hanum Harani.....	135
THE INFLUENCE OF VALUE AND QUALITY ON SATISFACTION AND THEIR IMPLICATIONS ON THE TRUST OF PRIVATE UNIVERSITY STUDENTS Herman Soegoto	136

TRUST AND WORK ENGAGEMENT: AS MEDIATOR THE RELATIONSHIP BETWEEN PROCEDURAL JUSTICE AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR Praptini Yulianti.....	137
THE EFFECT OF COMPETENCE AND JOB SATISFACTION ON JOB PERFORMANCE OF THE “NAGARI” GOVERNMENT APPARATUS IN MANAGING VILLAGE FINANCES IN THE DISTRICT OF TANAH DATAR Syamsir	138
SERVICE QUALITY, RELATIONSHIP SATISFACTION, TRUST AND LOYALTY IN BUSINESS-TO-BUSINESS SETTING: THE CASE OF CV JOHNSON FARM Atik Aprianingsih, Grace Rosaline Sunanta.....	139
CULTURAL CHALLENGES IN MANAGING INTERNATIONAL JOINT VENTURES: A PROPOSITION FOR SUCCESS Atik Aprianingsih.....	140
PERFORMANCE OF STATE UNIVERSITY LECTURER IN INDONESIA Mohammad Benny Alexandri.....	141
PERFORMANCE MODEL DEVELOPMENT FOR ASSESSING MAINTENANCE SERVICE PROVIDER USING MULTICRITERIA DECISION MAKING Moses Laksono Singgih, Putu Dana Karningsih, Mokh Suef, Primahasmu Dalulia.....	142
INFLUENCE OF E-SERVICE QUALITY ON E-SATISFACTION IN ADORABLE PROJECT Atika Hidayati, Arianis Chan	143
THE INFLUENCE PERCEIVED USEFULNESS, PERCEIVED EASE OF USE, AND CULTURAL DIMENSIONS TOWARDS ACTUAL USE OF E-COMMERCE IN INDONESIA Novia Purna Ekawati, Antonius TP. Siahaan, Parhimpunan Simatupang	144
PERFORMANCE EVALUATION OF A TRANSFORMED COMPANY: A CASE OF OPERATION AND MAINTENANCE OF POWER GENERATION COMPANY IN INDONESIA Nur Aini Rachmawati	145
THE ANALYSIS OF STUDENTS’ PARTICIPATION IN SHADOW EDUCATION Sany Dwita, Charoline Cheisviyanny, Herlina Helmy, Marwan	146
INFLUENCE OF MEMBER PARTICIPATION AND CAPABILITIES OF MANAGEMENT (RESULT OF BUSINESS) KHATULISTIWA BAKTI CREDIT UNION OFFICE OF SIMPANG TIGA OF LANDAK REGENCY Benedhikta Kikky Vuspitasari.....	147
A STUDY ON MADURA WORK ETHICS OF SALT BUSINESS IN PAMEKASAN.... DISTRICT Gazali	148

BEHAVIORAL MODEL OF USE REJECTION OF SUBSIDIZED ORGANIC FERTILIZER Purwoko.....	149
RETAINING BEST EMPLOYEE IN GLOBALIZATION ERA: EMPIRICAL STUDY FROM MEASURING EMPLOYER ATTRACTIVENESS IN PT PERTAMINA (PERSERO) Suci Marliani and Eko Sakapurnama	150
THE EFFECT OF SELF EFFICACY AND SELF ESTEEM TOWARDS THE PT GARUDA FOOD INDONESIA EMPLOYEE'S JOB SATISFACTION Mega Fianita Fadilah, Ely Siswanto, Elfia Nora, Lohana Juariyah, Syihabudhin.....	151
THE IMPACT OF ORGANIZATION COMMUNICATION ON EMPLOYEE PERFORMANCE THROUGH EMPLOYEE'S WORK MOTIVATION AT PT. PUTRI PANDA UNIT II TULUNGAGUNG, EAST JAWA, INDONESIA Haris Dwi Rukmana, Sopiah, Elfia Nora.....	152
THE INFLUENCE OF TOURIST ATTRACTIONS TOWARDS THE TOURISTS' SATISFACTION Novita Rifaul Kirom, Sudarmiati, I Wayan Jaman Adi Putra	153
THE INFLUENCE OF REWARD ON TURNOVER INTENTION WITH THE ORGANIZATIONAL COMMITMENT AS AN INTERVENING VARIABLE (A STUDY ON GROUP I AND II EMPLOYEE AT DJATIROTO SUGAR FACTORY) Andi Arianto, Syihabudhin	154
DEVELOPING PERFORMANCE-BASED AUTHENTIC ASSESSMENT INSTRUMENTS IN LEARNING PRODUCTIVE MARKETING OF MERCHANDISE PLANNING SUBJECT (A STUDY IN THE XITH MARKETING CLASS IN SMKN 1 TUREN KABUPATEN MALANG) Eka Heru Saputra, Wening Patmi Rahayu, Madziatul Churiyah	155
THE INFLUENCE OF PERCEIVED EASE OF USE AND PERCEIVED USEFULNESS TO BEHAVIORAL INTENTION OF USING INTERNET BANKING Maryam Rachmaniyah, Dwi Wulandari	156
TRAINING DEVELOPMENT OF ARCHIVED MATERIALS BASED ON LOCAL POTENTIALS IN THE FRAMEWORK OF THE DEVELOPMENT PROGRAM OF STUDENTS ASSISTED SOCIAL EDUCATION LABORATORY (LABSOSDIK) AT SMK IN MALANG Heny Kusdiyanti, Mokhammad Nurruddin Zanky, Lifa Farida Panduwinata, Andy Prasetyo Wati	157
THE INFLUENCE OF GREEN PERCEIVED VALUE AND GREEN PERCEIVED RISK PERCEPTIONS ON THE GREEN PRODUCT PURCHASE INTENTION Titis Shinta Dhewi, I Wayan Jaman Adi Putra, Soeharto, Handri Dian Wahyudi.....	158
THE ANALYSIS OF SOCIAL CAPITAL AND THE IMPLEMENTATION ON MUSIC STUDIO IN MALANG Sulton Ubaidillah, Dwi Wulandari.....	159

ANALYSIS OF PUSH AND PULL FACTORS ON PROSPECTIVE JOB SEEKERS DECISION TO EMIGRATE FROM PADANG Syamsul Amar, Ariusni.....	160
DOES MOTIVATORS DETERMINE EMPLOYEES' JOB SATISFACTION? TESTING HERZBERG THEORY OF MOTIVATION IN INDONESIAN CAFE AND RESTAURANT CONTEXT Lohana Juariyah, Ignatius Rizky Saktian	161
ELECTRONIC ROAD PRICING (ERP): A SYSTEMATIC MAPPING STUDY Muhammad Rizal, Erna Maulina, Margo Purnomo, Achmad Fajri Febrian.....	162
THE ROLE OF MEDIA EXPOSURE ON GREEN ADOPTION IN TAIWAN: A STUDY AMONG UNIVERSITY STUDENTS IN TAINAN Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu	163
BENEFIT, RISK, AND PRIVACY CONCERN IN USING SOCIAL MEDIA BASED ON GENERATION Nania Nuzulita, Apol Pribadi Subriadi.....	164
MODERN MARKET: IMPACT AND PROBLEMS(STUDY OF TOURISM AREA OF PANGANDARAN REGENCY, WEST JAVA PROVINCE, INDONESIA) Bambang Hermanto, Suryanto, R. Meisa Dai	165
OPTIMIZATION OF OLD WELLS MANAGEMENT IN EFFORTS TO INCREASE NATIONAL OIL PRODUCTION AND SOCIETY WELFARE AROUND THE OLD WELLS: PRELIMINARY RESULTS M. Irhas Effendi, Sudarmoyo, Sayoga Heru P	166
ATTITUDE TOWARD ORGANIC FOOD AMONG COLLEGE STUDENTS IN INDONESIA: A TEST OF THE EFFECT OF HEALTH CONSCIOUSNESS AND SPIRITUALITY ON INTENTION TO CONSUME ORGANIC FOOD7 Chairy, Hetty Karunia Tunjungsari, Sayu Sutrisna Dewi, Roy Darmawan	167
IDENTIFICATION WOMEN LEADERSHIP STYLE IN MALANG COOPERATIVE Lidia Halim, Uki Yonda Aseptia, Shabrina Restu Damayanti.....	168
IMPLEMENTATION OF IMMUNIZATION PROGRAM POLICY TOWARDS UNIVERSAL CHILD IMMUNIZATION (UCI) ACHIEVEMENT VILLAGE IN BANDUNG DISTRICT (STUDY AT SANGKANHURIP AND SOREANG COMMUNITY HEALTH CENTERS) Lia Muliawaty, Yadi Setiadi	169
STRATEGIC PLAN TO AVOID THE RISK OF DELAY IN PROCUREMENT OF HIGHWAY CONSTRUCTION WORKS IN CENTRAL JAVA PROVINCE Hery Suliantoro, Kirana Rukmayuninda Ririh, Rahman Dwi Ari Priambodo	170
THE IMPLEMENTATION OF SOCIAL INNOVATION LEARNING MODEL BASED ON LOCAL WISDOM: A STUDY OF TRADITIONAL FABRICS IN INDONESIA	

Retno Kusumastuti, Umanto, Achmad Fauzi, Eko Sakapurnama	171
XBRL TAXONOMY FOR CORPORATE TAX FILLING IN INDONESIA	
Noor Romy Rahwani and Nurul Qalbiah	172
THE EFFECT OF SITUATIONAL FACTOR, STORE ATMOSPHERE, AND SALES PROMOTION ON HEDONIC SHOPPING MOTIVATION AND ITS IMPLICATION ON SUPERMARKET CONSUMER IMPULSIVE BUYING IN MANADO CITY	
Nova Ch. I. Mamuaya	173
RURAL ECONOMY PORTRAIT (A CASE STUDY ON SUMBERREJO VILLAGE RESIDENTS, PURWOSARI SUB-DISTRICT, PASURUAN REGENCY)	
Novi Eko Prasetyo, Hendra Setiawan	174
ANALYSIS OF THE IMPLEMENTATION OF FIXED ASSET MANAGEMENTIN MERAUKE REGENCY PAPUA	
Dina Fitri Septarini, Fenty Yoseph Manuhutu	175
IMPROVING PROFESSIONAL COMPETENCIES TEACHER ENTREPRENEURS THROUGH LESSON STUDY BASED ON BEACH AND SEA: CASE STUDY IN INDONESIA	
Siti Sri Wulandari	176
MODEL OF BEHAVIOURAL INTENTION ONLINE PURCHASE OF MUSLIM CLOTHING PRODUCTS (SURVEY ON FACULTY OF SOCIAL AND POLITIC SCIENCE STUDENTS ISLAMIC UNIVERSITY OF RIAU, INDONESIA)	
Rosmayani, Annisa Mardatillah	177
DEVELOPMENT STRATEGIES OF MICRO BUSINESS FOR AEROCITY OPPORTUNITIES IN MAJALENGKA DISTRICT	
Ellen Rusliati, Mulyaningrum, Mujibah A. Sufyani	178
DETERMINANTS OF DECISION TO PURCHASE MOBILE SAMSUNG SMARTPHONE	
Agustin Intan Permatasari, Nurul Qomariah dan Budi Santoso	179
IMPROVING BATIK BANYUMAS SMES ADAPTABILITY BASED ON MARKETING AND ENTREPRENEURIAL ORIENTATION	
Nurul Anwar, Rahab, Sudjono, Nurlaila	180
THE IMPACT OF INFRASTRUCTURE ON SMALL AND MEDIUM ENTERPRISES (SMES): A SYSTEMATIC MAPPING STUDY	
Zeis Zultaqawa, Cosvi Hardinata	181
THE INFLUENCE OF ENVIRONMENT AND ORGANIZATION TOWARD DECISION MAKING STYLE ANALYSIS BY USING MANAGEMENT ACCOUNTING SYSTEM AS MODERATING VARIABLE	
Novi Darmayanti, Arsono Laksamana, Dian Agustia	182
IFRS CONVERGENCE IN ACCOUNTING CURRICULUM: HOW IT IS PERCEIVED	

Aulia Herdiani, Sunaryanto, Tuhardjo 183

PATRONS

Keynote Speakers:

Professor Claudio Morana (State University of Milan)

Associate Professor Rubi Ahmad (University of Malaya)

Host:

FE Universitas Negeri Malang

Co-hosts:

Universitas Negeri Medan

Universitas Negeri Padang

Universitas Negeri Jakarta

Universitas Pendidikan Indonesia

Universitas Negeri Semarang

Universitas Negeri Yogyakarta

Universitas Negeri Surabaya

Universitas Pendidikan Ganesha

Universitas Negeri Manado

Universitas Negeri Makassar

Universitas Negeri Gorontalo

Universitas Muhammadiyah Surakarta

Universitas Ma Chung

Conference Chair:

Yuli Soesetio, MM

Scientific Committee:

Prof. Claudio Morana (Milan State University)

Prof. Christian Wolff (University of Luxembourg)

Prof. Mathijs van Dijk (Erasmus University)

Prof. Dr. H. Budi Eko Soetjipto (Universitas Negeri Malang)

Chotibak (Pab) Jotikasthira, PhD (Southern Methodist University)

Johan Sulaeman, PhD (National University of Singapore)

Wing Wah Tham, PhD (University of New South Wales)

Rubi Ahmad, PhD (University of Malaya)

Adam Zakaria, PhD (Universitas Negeri Jakarta)

Agung D. Buchdadi, PhD (Universitas Negeri Jakarta)

Abdul Ghofar, DBA (Universitas Brawijaya)

Dr. Harjum Muharam (Universitas Diponegoro)

Organizing Committee:

Dr. Cipto Wardoyo (Universitas Negeri Malang)

Dr. Agus Hermawan (Universitas Negeri Malang)

EFFECTIVENESS OF UTILIZATION AND APPLICATION OF E-LEARNING BASED ENTREPRENEURSHIP COURSES IN HIGHER EDUCATION

Suranto¹, Dwi Hasmidyani²

Accounting Education, Universitas Muhammadiyah Surakarta¹

Economic Education, Universitas Sriwijaya²

E-mail: sur122@ums.ac.id¹, dwi_hasmidyani@fkip.unsri.ac.id²

Abstract

The rapid and massive development of technology and information requires the educational sphere to keep the pace with it, particularly on the concept and mechanism of teaching and learning. The existence of E-learning-based education is one of the manifestations. Furthermore, does the utilization and application of E-learning contribute to entrepreneurship learning? This study aimed to seek for the answer. The participants, including 200 students of universities who took entrepreneurship courses, were involved in this associative quantitative research. Data collection techniques consisted of questionnaires and documentation methods. Based on the data analysis, the effectiveness of e-learning utilization and implementation of e-learning application is evidence, or in other words, e-learning gives positive contribution to the outcome of entrepreneurship learning process.

Keywords: entrepreneurship learning outcome, e-learning effectiveness, E-learning implementation

INTRODUCTION

The current acceleration of technology and information development is expected to bring on the flexible, reachable and accessible education, anywhere and anytime. In Indonesia, the shifting in the educational sphere is the progress towards an open education, such as distance learning mode and resources sharing of inter-educational institutions. In addition, the application of interactive information technology tools in education, such as internet or multimedia, is envisaged to replace the role of television or video (Hamzah & Nina, 2010).

Despite the technological advance, E-learning-based educational model is still in on-going process in Indonesia where not all the institutions have applied this model. E-learning is defined as training or learning where the instructions are delivered through media, computers and technologies, i.e. www or intranet (Chan, 2007; Hall, 1997; Karim, 2004; Noesgaard, 2015). It is also defined as a learning process that uses electronic media which relates to instructional purposes, methods, media and particular knowledge or skills (Uzunboylu, 2007; Clark, 2003), E-learning is a structured learning with electronic or computer systems that support the learning process (Tuncay, 2011; Behera, 2013). E-learning involves a broad series of applications and processes, such as computer-based learning with website media, virtual classes, and digital collaboration (Allen, 2003). In electronic learning (e-learning), there are three requirements, namely: (1) The existence of networks such as LAN or WAN in learning activities; (2) the availability of learning support services that can be utilized by students, e.g. CD-ROM, or printer and materials; and (3) The presence of tutor who accompany and assist the students during the learning activities in case there is a problem (Darmawan, 2014).

According to previous studies, the implementation of e-learning program can provide several advantages, including flexible, open and unlimited place and time (Munir, 2012; Johan, 2014), easier in interaction (Chan, 2007; Nonaka, 2001), a relatively efficient cost (Hafizah, 2009), capacity to enhance student's motivation due to its attractive features (Fioriello, 2009) and an effective learning tool in compared to conventional methods (Halawi, 2009; Al-Rahmi, 2015). On the contrary, some drawbacks were also reported, such as students may not comfortable with the application design or learning tool utilized in the process that will bring adverse perceptions and consequently lead to the ineffectiveness of e-learning model (Brush, 2001), the student's lack of basic skills in using technology that will hinder the learning process (Hara & Kling, 2003), the lack of maximum support facilities such as computers and the Internet that can interfere the learning activities (Shu-Sheng, 2008), and e-learning training process in institutions that is relatively complicated as well as requires a long time (Barr & Tagg, 1995).

Moreover, the application of e-learning also requires discipline, awareness, and high motivation of the students to learn independently instead of asking others in doing their tasks (Munir, 2012). In other words, the effectiveness of e-learning relies on a variety of aspects. It is a measure of how extend the targets can be achieved in the effective utilization of learning process that is carried out by combining the delivery of digital materials (E-learning) and learning services (Anita & Wayne, 2010).

How if e-learning is applied on entrepreneurship courses? Entrepreneurship is a compulsory subject for all study programs in universities in Indonesia. The basis for the emergence of this subject is the requirement for creative, innovative leaders and human resources who possess point of view and behaviors relevant to all dimensions of the economy and society as well as the entire surrounding ecosystem. In addition, it is intended to improve the students' attitude and behavior as prospective entrepreneurs. Therefore, this subject is presumed to have a vital role for the realization of competitiveness, innovation and economic growth in Indonesia.

In fact, there are many alternative learning methods that can be selected to attain the objectives of the entrepreneurship courses. For instance, in Accounting Education, Universitas Muhammadiyah Surakarta, the courses is divided into two sub-subjects, namely, entrepreneurship subject (theory) and entrepreneurship practice (applicative). Subsequently, in the even semester of 2017, it is carried out by using e-learning -based method with the help of Schoology application. This application is relatively easy to learn, more effective and

efficient. The extent, to which the application of e-learning in entrepreneurship courses in terms of its utilization and implementation as indicated by the students' entrepreneurship outcomes, was investigated in this study.

How to assess the effectiveness of e-learning utilization? Several studies have discussed this issue in which the effectiveness of E-learning was linked with several aspects of education, including: teaching practices (Savenye, 2001), learning styles (Byrne, 2002), learning environment (Jung, 2002), learning motivation (McClelland, 2001; Motiwallo, 2000), cost efficiency (Lawhead *et al.*, 1997) and learning activity benchmark (Lee-Post, 2009; Pittinsky & Chase, 2000). Those studies are substantial guidelines to perform the assessment of e-learning effectiveness on case study. A comprehensive guideline is a benchmark developed by Pittinsky and Chase (2000) in which the effectiveness of E-learning is determined based on seven sectors of: institutional support, course development, teaching/learning, course structure, student support, faculty/school support, and evaluation and assessment. Furthermore, the benchmark was developed specifically by Anita and Wayne (2010), in which the effectiveness of E-learning utilization depends on technological support, institutional culture, development staffs and student acceptance and learning behavior. This benchmark was used as an indicator of the effectiveness of E-learning utilization in this study.

The implementation of E-learning application necessitates several steps, including: requirement analysis, instructional design which contains related subject materials, topics, credit units, and teaching materials/curriculum and evaluation (Prasojo & Riyanto, 2011). The application of E-learning in the process of teaching and learning activities must entail the aspects of: 1) not limited by the distance and time in which students can have the material provided by educators (teachers and lecturers) anytime and anywhere when they are online, 2) the interaction between educators and learners is relatively flexible since students can have inquiry and express their opinions without any reluctance, 3) the presented material is always up-to-date due to the urge to seek for the newest references on the internet. However, in the initial stage of its application, there is a necessity to pay attention on several things, including: the efficient cost, the tools provision, models and rules, and learning activities in accordance with the goals of the institution (Silberman, 2014). Those two perspectives were the indicators to measure the application of E-learning in this study.

The assessment of the effectiveness of E-learning utilization and application in this study was associated with the dependent variable, namely the learning outcomes of entrepreneurship courses. In a number of previous studies related to E-learning, learning outcome is the most widely used reference in assessing the success or achievement of this programs (Johan *et al.*, 2014; Shu-Sheng, 2008; Harrington & Walker, 2009; Maloney *et al.*, 2011). Therefore, the effectiveness of the utilization and application of E-learning-based entrepreneurship learning as indicated by students' outcome was revealed and discussed in this study.

RESEARCH METHOD

This study employed associative-quantitative method intended to investigate the relationship between one variable with another variable. The population was 416 students of Accounting Education, Faculty of Teacher Training and Education (FKIP), Universitas Muhammadiyah Surakarta, who took the Entrepreneurship courses in even semester of 2017. A number of 200 students were selected through the Krecjie table with a margin of error of 5% error rate. Furthermore, sampling was done through Probability Sampling with Simple Random Sampling technique.

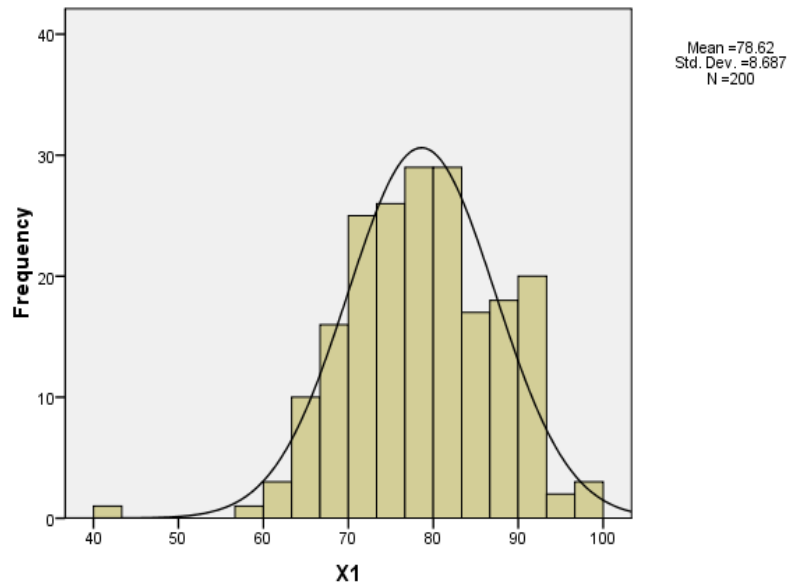
To determine the effectiveness of the utilization and implementation of E-learning implementation, questionnaires were distributed to the respondents while to assess the outcomes of Entrepreneurship course, the students' score was evaluated. The questionnaire used in this study was a closed direct questionnaire where the respondents only marked one of the options based on their opinions from the answers that were provided.

The options in the questionnaire were composed based on the Likert scale, namely: (1) strongly disagree, (2) disagree, (3) unsure, (4) agree, (5) strongly agree. Data analysis techniques included multiple linear regression analysis, t test, F test, R^2 test, effective contribution and relative contribution.

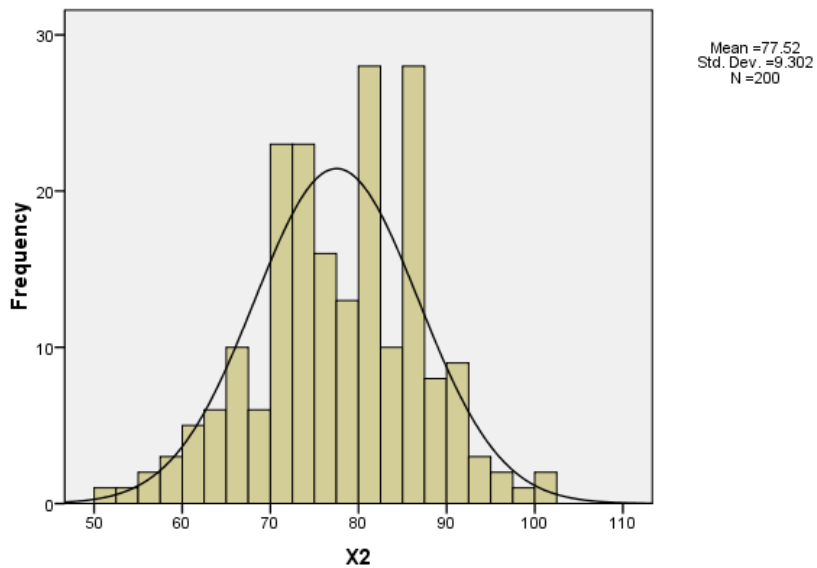
RESULTS AND DISCUSSION

Entrepreneurship courses in Accounting Education, Universitas Muhammadiyah Surakarta is scheduled in the even semester of 2017 and has been done in 7 (seven) classes by using E-learning method. Learning model is done with the assistance of Schoology application as E-learning media. By using this application, lecturers can disseminate and update the materials to the course, group and personal messages; provide feedback to students; and organize class with Schoology's intuitive interface on their mobile devices. In addition, lecturers can monitor the students' attendance, make assignments, discuss, evaluate and score the results of students' assignment. Furthermore, in this entrepreneurial learning activity, the students obtain the materials online that have been uploaded by lecturers, including: text, audio and video; collaborate with the peers in discussion their activities; and learn independently through their mobile device anytime and anywhere. This course is completed in one semester with the agenda of 14 times face-to-face class.

At the end of the lecture, after the students complete the entrepreneurship course, a questionnaire related to the effectiveness of the utilization of E-learning and a questionnaire on the implementation of E-learning application in entrepreneurship courses. Based on the results of data analysis on tryout that involved 20 students, 20 items of valid and reliable questions for each questionnaire were obtained. Subsequent step was by taking the data with questionnaires that have been tested before to students of the entrepreneurship course. The description of the data from questionnaires for the variable of effectiveness of E-learning utilization (graph 1) and the variable of implementation of E-learning application (graph 2) that were distributed to 200 respondents is as follows:

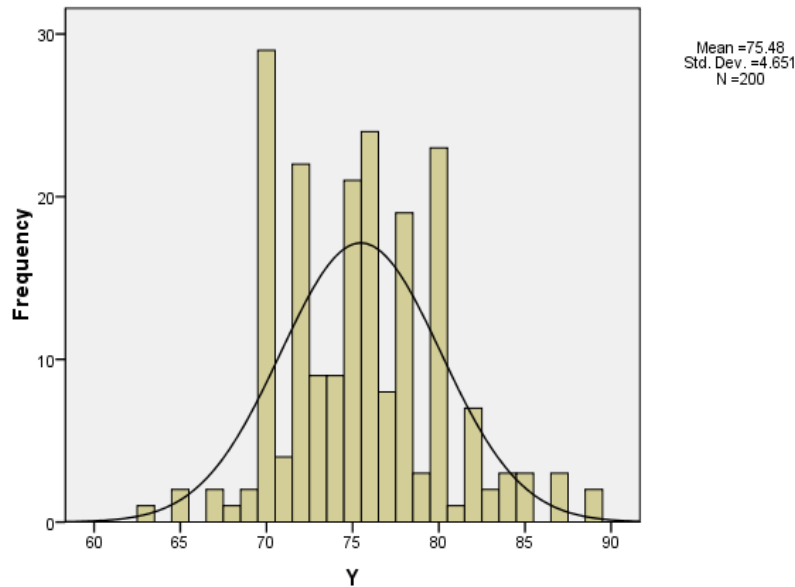


Graph 1. Data distribution of the outcome of questionnaire on the effectiveness of E-learning utilization (X1).



Graph 2. Data distribution of the result of questionnaire on the implementation of E-learning application (X2).

The description of the variable of learning outcome that was derived from the mean score of student semester exam on entrepreneurship courses, is as follows:



Graph 3. Data distribution of the students' learning outcomes (Y).

Prior to analysis, the data have been tested in prerequisite analyses, including: normality test, linearity test, multicollinearity test and homogeneity test. The results of multiple linear regression analysis that were processed with SPSS program indicated the effectiveness of the utilization and implementation of E-learning application has positive contribution to students' learning outcomes. It can be observed from the linear regression equation, which is $Y = 58.665 + 0.133 X_1 + 0.082 X_2$. From this equation, the regression coefficient of each independent variable, namely between the effectiveness of E-learning utilization and the implementation of E-learning application, is positive in simultaneously contributes to the outcomes of entrepreneurship learning. Variable of the effectiveness of E-learning utilization on students' learning outcomes, coefficient regression direction of the effectiveness of E-learning utilization variable (b_1) of 0.133 is positive. Based on significance test of multiple linear regression coefficient on the effectiveness of E-learning utilization (b_1) of $t_{ratio} > t_{table}$, which was $2.988 > 1.972$ and significance of < 0.05 , which 0.000 with effective contribution equal to 8.64% and relative contribution of 62.61%. Generally, it can be explicated that the more effective the utilization of E-learning, the higher the students' learning outcomes, or vice versa, the less effective the utilization of E-learning, the lower the students' learning outcomes. Therefore, the provision of technology, institutional culture, staff development and students' acceptance and learning behavior should be enhanced to support the effectiveness of E-learning utilization on the students' entrepreneurship learning outcomes.

Variable of E-learning application on the students' learning outcome was expressed in which regression coefficient of the variable of E-learning application (b_2) of 0.082 is positive value. Based on significance test of multiple linear regression coefficient on E-learning variable (b_2), of $t_{ratio} > t_{table}$, which was $1.986 > 1.972$ and significance of < 0.05 , which was 0.000, with effective contribution of 5.16% and relative contribution of 37.41%. Hence, it can be assumed that the implementation of E-learning application is evidence to improve the students' learning outcomes, or on the contrary, the ineffective implementation of E-learning application will lower the students' learning outcomes.

The simultaneous significance of variables of the effectiveness of e-learning utilization and the implementation of e-learning application on the students' learning outcomes based

on F test was determined in which the value of $F_{\text{ratio}} > F_{\text{table}}$ was $15.727 > 3.042$ and significance of <0.05 , which was 0.000. It indicates that the learning outcome has the same tendency to the combination followed by the effectiveness of E-learning utilization and the implementation of E-learning application. The coefficient of determination of 13.8% confirmed that there is influence given by the combination of variables of the effectiveness of E-learning utilization and the implementation of E-learning application, which was 13.8% while 86.2% was affected by other factors not included in this study.

In accordance to the partial and simultaneous significance on variables of the effectiveness of E-learning utilization and the implementation of e-learning application on the students' learning outcome, to maximize the entrepreneurship learning outcome, it is essential to optimize the indicators related to both independent variables of this study in association with learning teaching activities. In a research, Jasna Genzic (2011) applied the classic and new concept of knowledge management. The study determined the effectiveness of technology utilization (e-learning) and then applied it on the learning process thus the learning objectives of which one is to improve student learning outcomes can be reached. Higher education institutions should be encouraged to improve the facilities and infrastructure linked to e-learning implementation, such as the availability of tablets or computers, better internet networks as well as the quality and quantity of e-learning related applications, therefore e-learning based learning activities can be carried out optimally.

CONCLUSIONS

Based on data processing, it can be concluded that the effectiveness of e-learning utilization and the implementation of e-learning application has positive contribution on the students' entrepreneurship learning outcomes, both simultaneously and partially. The results of the analysis showed the value of R^2 of 0.138 indicating that both dependent variables have a significance of 13.8% on the students' learning outcome with linear regression equation of $Y = 58.665 + 0.133 X_1 + 0.082 X_2$.

The results of this study implied that lecturers, students and higher education institution need to improve the effectiveness of e-learning utilization particularly on the aspects of technological support, institutional culture, e-learning staff development and student's acceptance and learning behavior toward e-learning. The management of higher education must actively promote the implementation of e-learning application by providing tools, models and rules, unlimited distance and time of learning process, flexible interaction between lecturers and students, as well as up-to-date materials and learning activities in accordance with the goals of the institution. Basically, those attempts are intended to increase the students' learning outcomes based on the expectations of institution and stakeholders.

However, there are several drawbacks in this study. *First*, the scope of this study was limited to one study program on one higher education institution which might result in differences in outcomes and circumstances if the study was conducted on other courses or other institutions. *Second*, the study was time-bound that might bring differences in outcomes if the study was conducted at different times and longer duration. *Third*, the researchers limited the variables on two variables, whereas in theory and results, there are other variables that can affect the implementation of e-learning and also the students' entrepreneurship learning outcomes.

In accordance to the drawbacks, it is recommended that further studies expand the scope of research into several higher education institutions, in one region or one country, in order to provide a comprehensive overview of the utilization and application of e-learning and to

anticipate the differences in results and circumstances on diverse higher education institutions. In addition, the inclusion of other variables, such as financing efficiency, ease of interaction, student motivation or other specific variables related to e-learning is recommended.

REFERENCES

- Allen, M.W., 2003, *Michael Allen's guide to E-learning* (New Jersey: John Wiley & Sons Incorporated).
- Al-Rahmi, W.M., Othman, M.S., and Yusuf, L.M., 2015, *The effectiveness of using e-learning in Malaysian higher education: a case study Universiti Teknologi Malaysia*. Mediterranean Journal of Social Sciences. 6(5), 625-637.
- Anita, L., Geoff, H., and Wayne, L., 2010. *Innovation in Construction Education: The Role of Culture in E-learning* (Loughborough University, Leicestershire).
- Barr, R. B., & Tagg, J., 1995, *From teaching to learning-a new paradigm for undergraduate education*. Change Magazine, 27 (6), 12-25.
- Behera, S.K., 2013, *E- and M-learning: a comparative study*. International Journal on New Trends in Education and Their Implications, 4(3), 65-78.
- Brush, R. O., 2001, *Effective Web Design And Core Communication Issues: The Mission Components In Web-Based Distance Education*. Journal of Educational Multimedia and Hypermedia, 10(4), 357-367.
- Byrne, R., 2002. *Web-based Learning versus Traditional Management Development Methods*. Singapore Management Review, 24, 59-68.
- Chan Y. F., Ranjit K.S., Baba, J & Parman,E., 2007, *Computer Education For Classroom Teaching*. (Malaysia: McGraw-Hill).
- Clark, R. C., and Mayer, R. E., 2003, *E-Learning and the Science of Instruction: Proven Guidelines for Consumers and Designers of Multimedia Learning*, (San Francisco: Pfeiffer).
- Darmawan, D., 2014, *Pengembangan E-learning Teori dan Desain* (Bandung: PT. Remaja Rosdakarya).
- Fioriello, P., 2009, *14 Advantages of E-learning*, Date of Access 10/06/2017 <http://drpfconsults.com/14-advantages-of-e-learning/>.
- Genzić Jasna, Grgić Ivan, Gujić Martina, 2011, *Education and Knowledge Management by Using and E-learning and M-learning Education*. 5th International Scientific Conference. Megatrend University, Belgrade: Economic and Social Development.
- Hafizah, M.H., & Kamil, M.I., 2009, *E-Learning Adoption: The Role of Relative Advantages, Trialability and Academic Specialization*. Campus Wide Information System, 26 (1), 54-70.

- Halawi, L.A., Mccarthy, R.V., and Pires, S., 2009, *An Evaluation of E-Learning On The Basis Of Bloom's Taxonomy: An Exploratory Study*. Journal of Education for Business, 84 (6), 374-380.
- Hall, B., 1997, *Web-based Training* (New York: John Wiley & Sons, Inc).
- Hamzah, B.U., dan Nina, L., 2010, *Teknologi Komunikasi dan Informasi Pembelajaran* (Jakarta: Bumi Aksara)
- Hara, N, and Kling, R., 2003. *Learners Distress With A Web-Based Distance Education Course: An Ethnographic Study Of Participants Experiences*. Turkish Online Journal of Distance Education-TOJDE. 4(2), 112-119
- Harrington, S. S., and Walker, B. L., 2009, *The Effects Of Computer-Based Fire Safety Training On The Knowledge, Attitudes, And Practices Of Caregivers*. Journal of Continuing Education in Nursing, 40 (2), 79–86.
- Johan, E.L., Samsuri, N.N, Nazri, F.A., Rom, K.B.M., 2014, *A Study On The Student's Perspective On The Effectiveness Of Using E-Learning*. Procedia Social and Behavioral Sciences, 123(1), 139 – 144.
- Jung, I., Choi, S., Lim, C., & Leem, J. 2002, *Effects of Different Types of Interaction on Learning Achievement, Satisfaction and Participation in Web-Based Instruction*. Innovations in Education and Teaching International, 39(1), 153-162.
- Karim, M.R.A & Hashim, Y., 2004, *The Experience Of The E-Learning Implementation At The Universiti Pendidikan Sultan Idris, Malaysia*. Malaysian Online Journal of Instructional Technology (MOJIT), 1 (1), 50-59.
- Lawhead, P.B., Alpert, E., Bland, C.G., Carswell, L., Cizmar, D., DeWitt, J., Dumitru, M., Fahraeus, E.R., & Scott, K., 1997, *The Web And Distance Learning: What is Appropriate And What is Not*. ITiCSE'97 Working Group Reports and Supplemental Proceedings, ACM SIGCSE/SIGCUE, 27-37.
- Lee-Post, A., 2009, *E-Learning Success Model: An Information Systems Perspective*. Electronic Journal of e-Learning, 7(1), 61-70.
- Maloney, S., Haas, R., Keating, J. L., Molloy, E., Jolly, B., Sims, J., Haines, T., 2011, *Effectiveness of Web-Based Versus Face-To-Face Delivery of Education In Prescription of Falls-Prevention Exercise to Health Professionals: Randomized trial*. Journal of Medical Internet Research, 13(4) 55-68.
- McClelland, B., 2001, *Digital Learning and Teaching: Evaluation of Developments for Students in Higher Education*. European Journal of Engineering Education, 26(1), 107-115.
- Motiwallo, L., & Tello, S, 2000, *Distance Learning on The Internet: An Exploratory Study*. The Internet and Higher Education, 2, 253-264.
- Munir, 2012, *Pembelajaran Jarak Jauh Berbasis Teknologi Dan Informasi* (Bandung: CV Alfabeta).

- Noesgaard, S. S., and Orngreen R, 2015, *The Effectiveness of E-Learning: An Explorative and Integrative Review of the Definitions, Methodologies and Factors that Promote e-Learning Effectiveness*. The Electronic Journal of e-Learning, 13(4), 278-290.
- Nonaka, I., and Nishiguchi, T., 2001, *Knowledge Emergence, Social, Technical, And Evolutionary Dimensions Of Knowledge Creation* (Oxford: Oxford University Press).
- Pittinsky, M. & Chase, B. (2000). *Quality on the Line: Benchmarks for Success in Internet-based Distance Education*, The Institute for Higher Education Policy. Washington, D.C.: National Education Association.
- Prasojo, L.D dan Riyanto, 2011, *Teknologi Informasi Pendidikan* (Yogyakarta: Gava Media).
- Savenye, W.C., Olina, Z, & Niemczyk, M., 2001, *So You Are Going To Be An Online Writing Instructor: Issues In Designing, Developing, And Delivering An Online Course*. Computers and Composition, 18, 371-385.
- Shu-Sheng, L., 2008, *Investigating Students' Perceived Satisfaction, Behavioral Intention, And Effectiveness Of E-Learning: A Case Study of The Blackboard System*. Computers & Education, 51(2), 864-873.
- Silberman, M., 2014, *Handbook Of Experiential Learning* (Bandung: Nusa Media).
- Tuncay, N., Stanescu, I, A., and Tuncay, M., 2011, *A Different Vision in E-learning: Metaphors*. The Electronic Journal of e-Learning, 9(1), 105-114.
- Uzunboylu, H., 2007, *Teacher Attitudes Toward Online Education Following an Online In-service Program*. International Journal on E-Learning, 6(2), 267-277.