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SINEMA **2** PROSIDING  
Seminar Nasional  
Ekonomi, Manajemen, Akuntansi

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# SEMINAR NASIONAL

Kesiapan Indonesia  
dalam Pasar Bebas ASEAN  
Melalui Penguatan Implementasi  
CORPORATE GOVERNANCE yang Sehat

Padang

27-28 Agustus 2015

UNIVERSITAS BUNG HATTA & UNIVERSITAS ISLAM INDONESIA



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SAMBUTAN  
GUBERNUR SUMATERA BARAT  
PADA RAMAH TAMAH DAN MAKAN MALAM BERSAMA DENGAN PESERTA  
SEMINAR NASIONAL EKONOMI, MANAJEMEN, AKUNTANSI KE 2 (SiNEMA2)  
FAKULTAS EKONOMI UNIVERSITAS BUNG HATTA  
TANGGAL 27 AGUSTUS 2015

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Bismillahirrahmanirrahim

Assalamu'alaikum Warrahmatullahi wabarakatuh.

- Yang Terhormat Wakil Gubernur, Sekprov, para Staf Ahli, para Asisten, para Kepala Biro dan Kepala Badan dan Dinas Instansi Lingkup Pemerintah Provinsi Sumatera Barat.
- Yang Saya Hormati - Saudara Rektor Universitas Bung Hatta, Saudara-Saudara Wakil Rektor dan para pimpinan struktural dilingkungan Universitas Bung Hatta
- Yang Saya Hormati – Peserta Seminar Nasional teristimewa Saudara-saudara yang datang dari luar daerah seperti Yogyakarta, Surakarta, Semarang, Lampung dan Banten. Selamat datang di Sumatera Barat.....

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**Hadirin yang saya hormati,**

Terbentuknya pasar tunggal dalam kerangka MEA 2015 bukan hanya mensyaratkan akan terjadinya aliran bebas di pasar barang. Pasar tunggal

juga mensyaratkan terjadinya pergerakan bebas dari faktor produksi tenaga kerja. Tenaga kerja yang dapat bebas berpindah antar satu wilayah ke wilayah lain merupakan tenaga kerja terampil (*skilled labor*). Tenaga kerja terampil sendiri adalah pekerja yang mempunyai ketrampilan khusus, pengetahuan, atau kemampuan di bidangnya. Pekerja itu bisa berasal dari lulusan perguruan tinggi, akademi, atau sekolah teknik.

Keberadaan MEA tentu akan memberikan dampak terhadap pasar tenaga kerja, baik dampak positif maupun dampak negative. Akhirnya dengan kehadiran MEA 2015 akan memberikan peluang dan tantangan yang ada dihadapan kita. Inilah saatnya, melakukan refleksi, merapatkan shaf, menyatukan langkah, mengubah wacana menjadi kerja nyata. Dalam konteks seminar nasional ini, salah satu langkah nyata menghadapi MEA 2015 adalah hasil riset yang baru saja saudara-saudara presentasikan dalam Seminar Nasional tadi, semoga hasil ini bermanfaat untuk menata posisi dan strategi Indonesia dalam menyongsong MEA 2015.

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Akhirnya, sekali lagi saya ucapkan terimakasih sekaligus mengajak kepada kita semua, untuk senantiasa kita tingkatkan

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Terima kasih atas perhatiannya.  
Bilahi Taufiq Wal Hidayah

Wassalamua'laikum warrahmatullohi wabarokatuh.

**GUBERNUR SUMATERA BARAT**

## KATA PENGANTAR

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Puji syukur kita panjatkan kehadiran Allah Yang Maha Kuasa dan Maha Mengetahui, atas rahmat dan karunia-Nya, Seminar Nasional Ekonomi, Manajemen dan Akuntansi 2 (SiNEMA2) “*Kesiapan Indonesia Dalam Pasar Bebas Asean Melalui Penguatan Implementasi Corporate Governance Yang Sehat*”, dapat berlangsung dengan baik. Seminar Nasional ini diselenggarakan atas kerjasama Fakultas Ekonomi Universitas Bung Hatta Padang dengan Fakultas Ekonomi Universitas Islam Yogyakarta. Pada seminar ini mempresentasikan hasil-hasil penelitian dibidang ekonomi, manajemen dan akuntansi. Artikel terbaik akan dipublish pada Jurnal Akuntansi dan Auditing Indonesia (JAAI), Jurnal Siasat Bisnis dan Economic Journal of Emerging Markets, Fakultas Ekonomi Universitas Islam Indonesia - Yogyakarta.

Tujuan dari penyelenggaraan Seminar Nasional ini merupakan perwujudan dari peranan perguruan tinggi sebagai penghasil berbagai gagasan/pikiran yang tertuang dalam berbagai hasil penelitian guna meningkatkan kesadaran seluruh pemangku kepentingan dalam menyambut berlakunya Masyarakat Ekonomi ASEAN (MEA) pada tahun 2015 ini, dan memberi kontribusi konkrit berupa hasil riset yang dilakukan oleh para *expert* di bidangnya masing-masing sebagai pedoman bagi pengambil kebijakan, serta sebagai forum bertukar pikiran bagi para akademisi, praktisi, birokrat guna bersama-sama berkontribusi dalam Pasar Bebas Asean.

Seminar Nasional ini, menampilkan pembicara kunci (*keynote speech*) yaitu: Dr. Wimboh Santoso (Mantan Excecutive Director IMF), Nur Harjanto (Pengusaha Nasional/Kandidat Doktor) Dr. Abdul Kharis Almasyhari, SE, MSi., Ak (Komisi XI DPR RI), disamping itu dalam Seminar Nasional ini juga dipresentasikan 46 makalah yang berasal dari Peneliti Fakultas Ekonomi Universitas Bung Hatta dan beberapa Perguruan Tinggi di Indonesia. Akhirnya pada kesempatan yang ini panitia mengucapkan terima kasih pada berbagai pihak yang telah mendukung terselenggaranya Seminar Nasional ini dengan baik.

Insya Allah prosiding ini bermanfaat bagi kita semua.

Wassalamu'alaikum Warahmatullahi Wabarakatuh,

Padang, Agustus 2015  
Ketua Panitia SiNEMA2

**Drs. Meihendri, MSi., Ak., CA.**

# SEMINAR NASIONAL

Kesiapan Indonesia dalam Pasar Bebas ASEAN Melalui Penguatan  
Implementasi *Corporate Governance* yang Sehat “

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# **IDENTIFIKASI DAN PENGEMBANGAN KOMPETENSI KEPEMIMPINAN UNTUK LEVEL *LOWER MANAGEMENT* PENDIDIKAN TINGGI DI INDONESIA**

**Afridian Wirahadi Ahmad, Herri, Laura Syahrul  
Universitas Andalas**

## *Abstract*

Pendidikan tinggi di Indonesia bukan sekadar penghasil sumber daya manusia yang berkualitas namun juga sebagai industri yang mampu mendorong pertumbuhan ekonomi negara. Untuk itu dibutuhkan pemimpin atau pengelola pendidikan tinggi yang memiliki kompetensi kepemimpinan dan manajerial yang baik. Penelitian ini bertujuan untuk mengidentifikasi dan mengklasifikan kebutuhan kompetensi kepemimpinan perguruan tinggi terkhusus untuk level manajemen terendah yakni ketua Jurusan. Dengan dilaksanakannya penelitian ini, diharapkan dapat terumuskan standar kompetensi kepemimpinan perguruan tinggi yang dapat dijadikan dasar dalam memilih, mengembangkan, dan mengevaluasi pemimpin perguruan tinggi. Pendekatan penelitian bersifat eksploratif dengan metode campuran, yaitu kualitatif dan kuantitatif yang digunakan secara *sequential*. Data penelitian dikumpulkan dengan menggunakan berbagai teknik yaitu *indepth interview* dan *Focus Group Discussion* (FGD) dan menggunakan *instrument* kuesioner. Hasil penelitian menunjukkan terdapat delapan kompetensi utama yang harus dimiliki dan dikuasai untuk level manajemen tingkat jurusan dan sembilan jenis pelatihan/pendidikan untuk menguasai kompetensi tersebut.

**Keywords:** Kompetensi kepemimpinan, Pengelola Jurusan, Kepemimpinan, Pendidikan Tinggi

**PENGARUH *CURRENT RATIO, DEBT TO EQUITY RATIO,*  
*TOTAL ASSETS TURN OVER TERHADAP RETURN ON INVESTMENT*  
(Studi Kasus: Perusahaan Logam dan Produk Sejenisnya yang terdaftar di Bursa Efek  
Indonesia)**

**Agus Dwiwitoko , Listiana Sri Mulatsih , Yuhelmi  
Universitas Bung Hatta Padang**

***Abstract***

*Purpose of this research is to find out the influence of current ratio, debt to equity ratio, total assets turn over against return on investment of metal company and other metal products that are registered in indonesia stock exchange in period of 2010-2013. The methods of analysis that are used in this research are multiple linear regression and classical assumption that consists of normality test, multicollinearity test, heteroskedasticity test, autocorrelation test and also hypothesis test, F test and T test that are processed by Eviews program. Based on hypothesis test, it was found that current ratio has significant possitive effect against the return on investment on metal company and other metal products, debt to equity ratio has significant effect against the return on investment on metal company and other metal products, total assets turn over has no effect against the return on investment on metal company and other metal products.*

***Keywords:*** *current ratio, debt to equity ratio, total assets turn over, and return on investment.*

# **IMPLEMENTASI *RULES AND DISCRETION POLICY* DALAM PENGELOLAAN SEKTOR MONETER DI INDONESIA**

**Alvis Rozani**  
**Universitas Bung Hatta Padang**

## ***Abstract***

A debate among economists about whether the central bank can use monetary policy that is discretionary or should base its policies on a rule has since long been a controversy. Although in general among central banks prefer the discretionary approach to policy, but the change in the monetary policy framework much going on lately have revived old debates. In this policy that are discretionary policy is considered able to pose a major problem, known as dynamic inconsistency problem is often also called the time inconsistency problem. With the implementation of the monetary policy framework based on a rule, the central bank is forced to not doing the cheating. Although in the short term within the framework of monetary policy cannot make adjustments upon changes in the condition of the economy that faced at any given moment, in the long run its policies can be optimal because it does not produce inflationary bias. With a frame like this, the monetary policy framework the selected central banks will be very dependent from the shape of the selected rule. The other group, who mainly appeared in recent times, basing policy rules on monetary policy targets, not on the instrument. Target levels of inflation or the growth of the gross domestic product (GDP) nominally on the level of a specific entry in this category. The form of the policy rule based on the objective of the central bank, specially on the central bank targeting inflation, perhaps can be seen as a form of compromise over the approach to rule over the instruments that are stiff. In this case, the central bank's monetary policy is represented by changes in the level of the instrument can still be discretion, but are limited by a rule in the form of a target announced explicitly. So, this last approach is often also referred to as a policy framework that is "constrained discretion".

*Keywords: rule policy, discretion policy, constrained discretion policy*

# PERAN PATUH HUKUM DAN TAAT BERAGAMA TERHADAP NIAT BELI DAN PERASAAN PASKA BELI PRODUK BAJAKAN

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## *Abstract*

Tujuan dari penelitian ini adalah untuk melihat pengaruh aspek kepatuhan hukum konsumen, respek konsumen terhadap aspek legalitas produk bajakan, dan aspek ketaatan beragama konsumen terhadap niat beli dan perasaan paska beli software computer dan CD music bajakan. Penelitian ini diharapkan akan memperoleh sebuah model dengan pendekatan cultural dan structural untuk menekan penggunaan produk bajakan. Data primer akan dikumpulkan dari dua populasi, kelompok mahasiswa dan kelompok pekerja, dari empat kota besar di Indonesia yaitu Jakarta, Semarang, Surabaya, dan Yogyakarta. Lebih kurang 128 responden terlibat dalam penelitian ini. Hasil penelitian menunjukkan bahwa hanya variable sikap patuh hukum yang terbukti berpengaruh signifikan terhadap niat beli produk software bajakan, sementara ketaatan beragama dan niat beli keduanya terbukti memberikan pengaruh signifikan terhadap perasaan setelah membeli produk software komputer bajakan.

**Keywords:** aspek kepatuhan hukum, aspek legalitas produk, aspek ketaatan beragama, niat beli, perasaan paska beli



# **ANALISIS PENGARUH KUALITAS ASET PRODUKTIF TERHADAP TINGKAT KESEHATAN BANK PADA BANK UMUM DI INDONESIA.**

**Angrita Denziana, H a n i n u n**  
**Universitas Bandar Lampung**

## ***Abstract***

*The purpose of this study was to analyze the effect of the quality level of the productive assets of the bank. In daily activities functioning bank intermediation institution that is as an institution that gathers and distributes funds from surplus unit to deficit unit. Channeling funds into bank unit deficit is done through a wide range of credit products offered both to credit used to personally or company. The owned credit bank it's assets productive or assets generate but not just credit as the only productive asset owned by the bank there are other productive assets owned by the bank that the bank funds placement with other banks, securities owned, investment capital, acceptance speeches are bills, bills and derivatives, as well as administrative account transactions.*

*Keywords: Productive Assets Quality, The Health of Bank*

**PERSPEKTIF *FRAUD DIAMOND THEORY* DALAM MENJELASKAN *EARNINGS MANAGEMENT NON-GAAP* PADA PERUSAHAAN TERPUBLIKASI DI INDONESIA**

**Bese Nur Amaliah, Yeni Januarsari, Ewing Yufisa Ibrani**  
*Universitas Sultan Ageng Tirtayasa*

***Abstract***

*Most of previous researches in earnings management literature focused in examining accrual earnings management and real earnings management, while the other type of earnings management, non-GAAP earnings management, did not obtain much attention from researchers and regulators. This last earnings management type gives very bad effect for company performance as well as for company operation. We realize this issue and its lead us to conduct research in non-GAAP earnings management area. The purpose of this study was to investigate why earnings management non-GAAP was happened from Fraud diamond theory (FDT) perspective. FDT is a theory which previously used in auditing area, to explain why fraud in a company can be happened. Our research try to use this establish theory, from auditing area, to explain why managers conduct non-GAAP earnings management.*

*We choosed four FDT indicators to explain this fenomenan, which include stress, opportunity,, rationalization, and capabilities. Our sample contained 42 companies from non-banking and non-financing industries from 2010 to 2013 and we used purposive sampling methode to collect our sample, which result in 168 firms-years observation as our overall sample. By using logistic regression, our investigation found that stress and rasionalization did not motivate managers to conduct earnings managemen non-GAAP while opportunity and capabilities indicators have the opposite result from the two previous indicators. This findings showed that in indonesian listed companies, opportunity and capabilities are two aspects that should be given a strong attention from indonesian regulator in oerder to reduce earnings management non-GAAP.*

*Key words: earnings management non-GAAP, Fraud Diamond Theory, restatement*

# **ANALISIS POTENSI DAN TANTANGAN PRODUK UKM BORDIRAN / SULAMAN SUMATERA BARAT DALAM MENGHADAPI MEA 2015**

**Dahlia Kamener  
Universitas Bung Hatta**

## *Abstract*

The Potential of Industrial development SME for embroidery product is very good. However, the Industry still much constrained by internal and external environment such as internal is Resources of the company like management, capital, quality of product and the quality of competition of the industry itself. And from the external environment, it can be technology. So many companies are especially SMEs industrial embroidery whose their development are still small in decades. The existences of industrial SMEs have an important role in the business world, especially to improve the economy of community. It needs real action in efforts that it should be made either from the industry itself and the government assistance. This study aimed to analyze the Potential and Challenge on SME for Industrial embroidery in West Sumatera. The benefits to the industry, especially SMEs Industrial embroidery to be able to improve and consider the factors that can affect the quality of competitive strategy in this industry, which the factors influenced such Resources Ability, strategic asset, knowledge management,

**Key Words:** Competitive Strategy, Embroidery, Strategic Asset, Resources Ability, Adaptability Environment, Knowledge Management, Small Medium Enterprise (SME)

**PERAN MODAL SOSIAL DALAM MENINGKATKAN KINERJA  
LUMBUNG PITIH NAGARI UNTUK PEMBANGUNAN PERTANIAN  
DI SUMATERA BARAT\***

**Dahnil Johar  
Universitas Bung Hatta**

Abstract

Tulisan ini bertujuan untuk mengetahui faktor penyebab lembaga keuangan informal (LPN Puau Mainan) dapat eksis dan berperan untuk Usaha Tani Kecil (UTK) di daerah pedesaan, dan elemen-elemen dasar serta model lembaga keuangan yang efektif untuk UTK. Objek penelitian adalah LPN Pulau Mainan di kabupaten Dharmasraya. Data dianalisa dengan metode deskriptif kualitatif dan kuantitatif dengan kerangka analisis rekonstruksi meliputi analisis dekonstruksi dan sintesis ( Martius, 2004).

Dari hasil analisis penelitian disimpulkan bahwa kesesuaian karakteristik lembaga keuangan dengan sifat dan dinamika UTK, efektivitas pelayanan kredit, dan kemampuan mobilisasi modal internal dalam bentuk modal kolektif (simpanan wajib, simpanan pokok dan simpanan sukarela) merupakan faktor-faktor penyebab efektivitas peran Lumbung Pitih Nagari (LPN) Pulau Mainan melayani UTK di daerah penelitian. Eketivitas peran LPN Pulau Mainan sangat ditentukan oleh peran modal sosial (nilai-nilai agama dan nilai-nilai adat) yang mendasari kegiatan lembaga, terutama pendirian lembaga, pelayanan kredit, dan mobilisasi modal internal. Kemudian dari hasil analisis disimpulkan pula bahwa elemen-elemen dasar lembaga keuangan yang efektif untuk UTK di pedesaan meliputi orientasi pendirian lembaga yang berpihak pada kepentingan UTK di pedesaan, kesesuaian karakteristik lembaga dan dinamika UTK, efektivitas pelayanan kredit dan kemampuan mobilisasi modal internal.

Berdasarkan elemen-elemen dasar tersebut, maka model lembaga keuangan yang efektif untuk UTK di pedesaan idealnya berdasarkan pada prinsip keberpihakan pada kepentingan UTK dalam bentuk kesesuaian karakteristik lembaga keuangan dengan sifat dan dinamika UTK dan efektivitas pelayanan kredit dan prinsip kemandirian dan keberlanjutan lembaga melalui mobilisasi modal internal.Salah satu lembaga yang memenuhi kriteria ini adalah Lumbung Pitih Nagari (LPN Pulau Mainan)

*Kata kunci : lumbng pitih nagari , modal sosial, nlai-nilai agama dan nilai-nilai adat.*

# **KESIAPAN PEMERINTAH SUMATERA BARAT DALAM MENGHADAPI MASYARAKAT EKONOMI ASEAN (MEA)**

**Deswita Rosra  
Universitas Bung Hatta**

## **Abstract**

Perkembangan perekonomian sekarang ini semakin pesat terutama dalam dunia perdagangan baik secara global, regional maupun nasional. Bagi negara Indonesia sebagai salah satu negara berkembang cukup aktif memainkan perannya dalam bidang perdagangan, apalagi dengan bergabungnya negara Indonesia dalam perdagangan bebas di tingkat ASEAN yang dikenal AFTA dan ikut sertanya Cina dikenal AC-AFTA yang telah diberlakukan tahun 2010, peran negara Indonesia semakin meningkat untuk memajukan perekonomian negaranya.

Disamping itu, negara Indonesia juga dihadapi dengan perdagangan bebas Masyarakat Ekonomi ASEAN (MEA) yang akan berlaku akhir Desember 2015, akan semakin banyak persaingan yang akan dihadapi negara Indonesia pada khususnya dan negara-negara ASEAN pada umumnya dalam memajukan pertumbuhan ekonomi dan meningkatkan taraf hidup rakyat di tingkat ASEAN.

Masyarakat Ekonomi ASEAN merupakan integrasi ekonomi regional yang meliputi *free trade area*, penghapusan tarif perdagangan antar negara, pasar tenaga kerja dan modal yang bebas serta kemudahan arus keluar masuk prosedur kepabeanan antar negara ASEAN. Bagi negara-negara ASEAN umumnya dan negara Indonesia pada khususnya hal ini merupakan suatu keuntungan atau merupakan tantangan dan ancaman tentu tergantung dari kesiapan masing-masing negara dalam menghadapi adanya Masyarakat Ekonomi ASEAN (MEA).

Pelaksanaan MEA akan memberikan dampak yang sangat bervariasi ada dampak positif dan dampak negatif bagi dunia industri dan perdagangan anantara lain terciptanya pasar internasional yang lebih luas dan terjadinya persaingan pasar internasional yang akan semakin berkompetisi. Untuk itu tujuan utama MEA yang akan dicapai adalah mendorong efisiensi dan daya saing ekonomi di kawasan.

Dalam mewujudkan efisien dan daya saing ekonomi sangat ditentukan kemampuan daya saing masing-masing negara atau daerah apa lagi bagi negara Indonesia dan daerah Sumatera Barat khususnya yang memiliki sektor-sektor andalan untuk masuk ke pasar bebas MEA seperti pariwisata, ekonomi kreatif dan tenaga kerja (SDM dan pendidikan). Dalam hal ini pemerintah Kabupaten/Kota harus memperhatikan dan memprioritaskan sektor-sektor andalan tersebut untuk bisa bersaing, karena keberhasilan negara Indonesia menghadapi peluang dari berlakunya MEA sangat ditentukan dari kemampuan dan daya saing setiap daerah.

**Pengaruh Gaya Kepemimpinan dan Motivasi Kerja  
Terhadap Komitmen Kerja Karyawan AMIK Jayanusa Padang**

**Dorris Yadewani  
Dosen AMIK Jayanusa Padang**

*Abstract*

This study aims to determine the effect of leadership style and work motivation of employees working on commitment AMIK Jayanusa Padang. Data analysis techniques using Multiple Regression Analysis. The sample in this study were all employees AMIK Jayanusa Padang, the number of 26 people. The sampling technique in this research is total sampling where the number of samples is equal to the population.

Results of this study stated that it silmultan no influence leadership style and work motivation on employee commitment. While partial work motivation on employee commitment has no effect while the leadership style and commitment to work quite influential

Key Word :Leadership Style, Work Motivation, Commitment to Employees

***BOARD GOVERNANCE, CORPORATE SOCIAL DISCLOSURE DAN FIRM VALUE:  
STUDI EMPIRIS PADA PERUSAHAAN PUBLIK YANG TERDAFTAR DI BEI***

**Edy Supriyono - STIE Bank BPD Jateng Semarang  
Djoko Suhardjanto - FEB-UNS Surakarta  
Niki Lukviarman - Universitas Bung Hatta Padang  
Rahmawati - FEB-UNS Surakarta**

**Abstract**

This study aims to explore the relevance of board governance, corporate social disclosure and firm value of non-financial public companies in the Indonesia Stock Exchange. The background of this study is the importance of board governance, social corporate disclosure and firm value in Indonesia, where many social problems involving the company. In addition, this study is also driven by previous researches on board governance, firm value and corporate social disclosure which obtain different results. However, this study is original because the use of corporate social disclosure as a mediating variable which influence board governance on firm value.

Using secondary data from annual reports published on the Indonesia Stock Exchange in 2009, 2010, and 2011. With the population of 1280 observations, this study collects the sample of 217 observations. Processing data of this study uses the path analysis method by IBM SPSS 20th version.

This study finds that board governance can influence firm value whether directly or mediated by corporate social disclosure. The direct effect occurs at the proxy proportion of independent board and size board governance. The effect through the mediation of corporate social disclosure produces perfect mediation with the size of board governance, size audit committee, and proportion independent audit committee.

Keywords: Coporate Governance, Board Governance, Corporate Social Disclosure, and Firm Value.

**STRATEGI PENGEMBANGAN INDUSTRI RENDANG SEBAGAI MAKANAN  
TRADISIONAL UNGGULAN MINANGABAU BERDAYA SAING GLOBAL  
DALAM MENUNJANG VISI INDONESIA KREATIF 2025**

**Eka Rosalina, Afridian Wirahadi Ahmad  
Politeknik Negeri Padang**

*Abstract*

Penelitian ini bertujuan untuk membahas strategi pengembangan rendang makanan tradisional minangkabau yang menjadi unggulan di Propinsi Sumatera Barat serta memberikan rekomendasi kebijakan dengan menggunakan metode SWOT dan QSPM agar rendang makanan tradisional minangkabau berdaya saing global. Rendang sangat mudah ditemukan di semua rumah makan minang diseluruh dunia, namun rendang masih belum menjadi makanan unggulan untuk disajikan diberbagai acara atau sajian makanan di hotel-hotel. Hal ini mengindikasikan bahwa daya saing rendang masih sangat rendah karena hanya tersedia dirumah makan minang saja. Penelitian dilakukan dengan pendekatan kualitatif dengan teknik pengumpulan data melalui wawancara dan FGD. Analisa data dilakukan dengan alat analisis IFAS, EFAS, dan SWOT untuk melahirkan strategi yang tepat untuk pengembangannya. Hasil analisis faktor internal diperoleh skor 3,1 sedangkan analisis factor eksternal diperoleh nilai skor 2,9. Hal ini menandakan bahwa rendang tersebut mampu mempertahankan factor-faktor kekuatan yang ada untuk dapat mengatasi faktor-faktor kelemahannya. Berdasarkan matriks SWOT diperoleh posisi strategi rendang berada pada kuadran IV yakni strategi utama pengembangan yang tepat berdasarkan matrik internal-eksternal adalah strategi *Growth and Build* atau juga disebut *stability strategy* yakni terdiri dari strategi penetrasi pasar, pengembangan pasar dan strategi pengembangan produk.

Kata Kunci: Strategi model Pengembangan, SWOT, IFIS, IFES, Rendang

**ANALISIS PERTUMBUHAN EKONOMI DAN KETERBUKAAN EKONOMI  
STUDI KASUS : NEGARA INDONESIA**

**Evi Susanti Tasri, Kasman Karimi  
Universitas Bung Hatta**

*Abstract*



Economic growth is influenced by many factors such as economic indicators. One of the economic indicators that affect the economic openness, such as trade openness, trade openness the better, gives an indication that the state economy is getting better, growing economic activity embodied in the real production sector activities such as eksport and imports, which in turn will support the capability Indonesia to be able to compete in the arena of international trade.

**PENGARUH GAYA KEPEMIMPINAN, BUDAYA ORGANISASI  
DAN KEMITRAAN TERHADAP KINERJA PARAMEDIS  
RSU MAYJEN H.A. THALIB KABUPATEN KERINCI  
DENGAN KEPUASAN KERJA SEBAGAI  
VARIABEL INTERVENING**

**Herdinal, Dahnil Djohar, Erni Febrina Harahap  
Universitas Bung Hatta**

*Abstract*

*This study aims to identify and analyze the influence of leadership styles, organizational culture and partnerships on the performance of paramedics RSUD Mayjen HA Thalib Kerinci with job satisfaction as an intervening variable. This study design is the design of causality. The study population was the entire Medics at RSUD Mayjen HA Thalib Kerinci which bestatus as paramedics civil as many as 322 people. Total samples 178 people. Data collection techniques used is directly enclosed questionnaire method. Analysis of data to test the hypothesis of this study is mediating variable regression analysis with causal method step. The results of this study found that 1) style of leadership have a significant effect on the performance of paramedics, 2) Cultural organizations have a significant effect on the performance of paramedics, 3) Partnerships have a significant effect on the performance of paramedics, 4) style of leadership have a significant effect on job satisfaction paramedics. 5) Cultural organizations have a significant effect on job satisfaction paramedics. 6) The Partnership had no significant effect on job satisfaction paramedics. 7) Job satisfaction have a significant effect on the performance of paramedics. 8) style of leadership have a significant effect on the performance of paramedics through job satisfaction as an intervening variable. 9) Cultural organizations have a significant effect on the performance of paramedics through job satisfaction as an intervening variable. 10) The Partnership had no significant effect on the performance of paramedics through job satisfaction as an intervening variable*

**PERANAN *CUSTOMER VALUE* SEBAGAI PEMODERASI PADA PENGARUH  
KUALITAS PELAYANAN DAN CITRA INSTANSI TERHADAP KEPUASAN  
PUBLIK**

**Iswandi, Sefnedi, Niki Lukviarman**  
Bung Hatta University

*Abstract*

The purpose of this study is to examine the role of customer value as moderating variable on the relationship between service quality, institution image and public satisfaction. The study population is public customer who received land certificate from BPN of Padang Pariaman that accounted for 972 people while the usable samples were 272 respondents. In order to test hypotheses development, this study performed Moderated Regression Analysis (MRA). The results of analysis found that first, service quality and institutional image positively and significantly effected customer satisfaction. Second, customer value was found to have positive and significant effect on customer value. Third, customer value was not found to have moderating effect on relationship between service quality, institution image and public satisfaction. The findings of the study suggested that in order to enhancing customer satisfaction, it is suggested to increase the implementation of service quality and institutional image as well as customer value.

Keywords: Service Quality, Institutional Image, Customer Value, and Customer Satisfaction.

**KAJIAN ANALISIS USAHA TANI  
INTEGRASI PADI SAWAH DAN PAKAN TERNAK RUMINANSIA  
MENUNJANG KEDAULATAN PANGAN DAN DAGING DALAM MENGHADAPI  
MASYARAKAT EKONOMI ASEAN 2015**

**Jamilah<sup>1</sup>, Helmawati<sup>2</sup>**  
**<sup>1</sup>Universitas Tamansiswa Padang**  
**<sup>2</sup>Universitas Bung Hatta**

*Abstract*

Penelitian telah dilakukan di Sungai Lareh Kota Padang, dengan menguji pemberian pupuk organik *C.odorata* diiringi dengan pemberian pupuk buatan yang dilakukan terhadap tanaman padi Cisokan yang diuji coba dengan melakukan pemangkasan saat awal memasuki primordial bunga (47 hst). Percobaan telah dilakukan selama 4 bulan, dengan menghitung analisis usaha tani meliputi R/C dan keuntungan yang diperoleh selama 1 musim tanam. Metoda yang dilakukan dengan melakukan eksperimen dan kajian analisis usahatan

$$\pi = TR - TC$$

= P.Q – TFC – TVC dimana;  $\pi$  = keuntungan usahatan padi sawah ;TFC = biaya tetap; TVC = biaya variable ;P = harga gabah kering ; Q = produksi padi sawah. Dari hasil analisis usaha tani, terlihat menguntungkan adanya pemangkasan yang dilakukan saat memasuki primordial bunga, dan tidak mengurangi hasil panen gabah kering. Sebaiknya pola bisa dikembangkan agar, masyarakat petani dan berternak, bisa mengoptimalkan lahan sawah yang sempit untuk manfaat ganda. Keuntungan petani jika dihitung melalui nilai R/C berkisar 3,15, dan penghasilan kotor petani untuk setiap bukan mencapai 8,4 juta rupiah. Disarankan untuk meningkatkan kajian hingga tanaman memasuki fase salibu, dan mengkaji keuntungan usaha taninya. Pola ini selanjutnya bisa direkomendasikan kepada Pemda menjadikan suatu kebijakan, agar dijadikan suatu model dalam melakukan budidaya padi sawah yang mengintegrasikan dengan pakan ternak.

Kata kunci (key words); pupuk organik *C.odorata*, padi sawah Cisokan, R/C dan  $\pi$

**ANALISIS PENGARUH STRUKTUR MODAL DAN LIKUIDITAS  
TERHADAP KINERJA PERUSAHAAN SEKTOR  
PERDAGANGAN, JASA DAN INVESTASI**

**Jefri, Yuhelmi, Nailal Husna  
Universitas Bung Hatta**

*Abstract*

*The purpose of this research is to find out the effect of Capital Structure measured by DAR, DER, LDER and Liquidity measured by Current Ratio against corporate performance measured by Return on Investment (ROI) on trade, services and investment that listed on Indonesia Stock Exchange period 2011-2013. The sampling technique was using sensus sampling technique, totaling 85 companies. The analysis model is a multiple regression analysis with the program Eviews 3.*

*The results showed that: variable DER and Current Ratio are positive and significant effect against corporate performance (ROI). Meanwhile variable DAR and LDER are no significant effect against corporate performance (ROI). The four variable can explained Return on Investment variable as big as 14,3%, while the 85,7% have explained by the other variable which did not include in this model.*

*Key words: Capital Structure ( DAR, DER, and LDER), Liquidity (Current ratio), ROI.*

**KAJIAN PEMAHAMAN MASYARAKAT TERHADAP PERBANKAN SYARI'AH  
UNTUK PENINGKATAN PANGSA PASAR  
(Studi Kasus : Masyarakat *Hinterland* di Kota Bukittinggi)**

**<sup>1</sup>Jon Kenedi, <sup>1</sup>Helmi Ali dan <sup>2</sup>Era Sonita**

<sup>1</sup>Ekonomi Universitas Andalas Padang

<sup>2</sup>Fakultas Ekonomi dan Bisnis Islam, IAIN Bukittinggi

**Abstract**

*This study aims to determine the level of public understanding of Shariah banking in hinterland communities Bukittinggi. Other research method used is descriptive quantitative by using a Likert scale graded 5, where each statement on Islamic banking which is not understood respondents were given a score of 1, the statement is not understood given a score of 2, dubious statements (neutral) were given a score of 3, a statement which is understood given a score of 4 and a statement very understandable given the score of 5. the results showed the level of public understanding nagari hinterland town of Bukittinggi is at a moderate level.*

*Key words: society understanding, Islamic banking, market share*

**STRUKTUR MODAL, *INVESTMENT OPPORTUNITY SET* DAN LIKUIDITAS TERHADAP  
NILAI PERUSAHAAN**

**(Studi Empiris Pada Perusahaan Perbankan Yang Terdaftar di BEI tahun 2009-2013)**

**Lia Uzliawati  
Nana Novianti  
Dwi Putri Ratnasari  
Universitas Sultan Ageng Tirtayasa**

***Abstract***

Penelitian ini bertujuan untuk mengetahui pengaruh variabel struktur modal yang diukur dengan *debt to equity ratio* (DER), *investment opportunity set* yang diukur dengan *market to book asset ratio* (MBA) dan likuiditas yang diukur dengan *current ratio* (LIQ) terhadap nilai perusahaan yang diprosikan melalui *Price to Book Value* (PBV) pada perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2009-2013. Populasi penelitian ini adalah 39 perusahaan perbankan. *Purposive Sampling* digunakan sebagai teknik pengambilan sampel dan 29 perusahaan terpilih memenuhi kriteria untuk dijadikan sampel penelitian. Penelitian ini menggunakan data sekunder dan analisis regresi berganda. Hasil penelitian menunjukkan bahwa struktur modal dan *investment opportunity set* memiliki pengaruh positif signifikan terhadap nilai perusahaan dan likuiditas tidak memiliki pengaruh terhadap nilai perusahaan. Sedangkan ukuran perusahaan sebagai variabel kontrol memiliki pengaruh positif dan signifikan terhadap nilai perusahaan. Secara simultan struktur modal, *investment opportunity set* dan likuiditas berpengaruh signifikan terhadap nilai perusahaan.

**Kata kunci:** Struktur Modal, *Investment Opportunity Set*, Likuiditas, Ukuran Perusahaan dan Nilai perusahaan.

**PENGARUH BAURAN PEMASARAN JASA  
TERHADAP KEPUTUSAN BERKUNJUNG PADA OBJEK WISATA PANTAI  
PADANG**

**Linda Wati  
Universitas Bung Hatta**

*Abstract*

The purpose of this research was to examines the effect of service marketing mix on decision making to Visit Tourist at Padang beach in Padang City. The research sample was tourists which account for 138 people. The sampling method used purposive sampling technique. In order hypotheses, the research conducted multiple linear regression. The results of analysis found that product, place and physical evidence positively and significantly influenced on decision making to visit tourist at Padang beach in Padang City.

Then, the results of analysis found that price, promotion, people and process not to significant effect on decision making to visit tourist at Padang beach in Padang City.

*Keywords: service marketing mix and decision making to visit*



# **ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENDAPATAN NELAYAN DI NAGARI AIR BANGIS KABUPATEN PASAMAN BARAT**

**Lisni Indrika, Erni Febrina Harahap, dan Nurul Huda**  
**Univeritas Bung Hatta**

## ***Abstract***

*This research is analysis of the factors that affect the income of fishermen in Nagari Air Bangis West Pasaman. This type of research using the primary data, the informants in this study were fishermen who lived in Nagari Air Bangis West Pasaman. Data collection techniques used in this research is by distributing questionnaires to the respondents. The data analysis technique is using the testing instrument of data, descriptive analysis, a classic assumption test, multiple linear regression model analysis and hypothesis testing. Based on the results of recent research by distributing questionnaires are as follows: (1) there is significant influence between the price of the fish and the fishermen's income, (2) there is significant between working capital and fishermen's income, (3) there is significant between age and the income of fishermen, (4) there is significant between work experience and fishing income.*

*Keywords: income, fish prices, age, work experience, capital*

# **ANALISIS FAKTOR FAKTOR YANG MEMPENGARUHI PENDAPATAN PEKERJA INFORMAL DI KOTA PADANG**

**Manda Satria, Erni Febrina Harahap, Firdaus  
Universitas Bung Hatta**

## *Abstract*

*This study aims to look at the influence of capital, tingkat education, hours of work, old business, and the level of consumption to income informal workers in the city of Padang. The research is a qualitative use primary data in 2015 with the analysis technique used is multiple linear regression with SPSS 18. The results of this study indicate that the variable capital and working hours is positive and significantly influential to earnings of informal workers in the city of Padang, variable level of education is negative and not significant to the income of informal workers in the city of Padang. Old variable effort is negative but significant effect on the income of informal workers in the city of Padang. Variable consumption rate is positive but not significant to the income informal workers Padang.*

*Keywords: income, capital, education level, work hours, long effort, the level of consumption*

**PENGARUH INDPENDENSI AUDITOR TERHADAP  
KUALITAS AUDIT DAN DAMPAKNYA  
TERHADAP KONTINUITAS KANTOR AKUNTAN  
PUBLIK (SURVEY PADA KANTOR AKUNTAN PUBLIK  
ANGGOTA FORUM AKUNTAN PASAR MODAL)**

**Meihendri  
Universitas Bung Hatta**

*Abstract*

*Importance of improving audit quality is a guide and the demands of the users of financial statements that have been audited by Public Accountant, hence to gain the trust of the users of audited financial statements, of course, public accounting firm must maintain and improve audit quality. Various cases both at national and international level describes the opposite condition. The cases that occurred involving the management and the firm, because the firm violated audit standards and violate applicable laws and regulations.*

*This study uses explanatory research. Data collection using the survey technique with questionnaires distributed to the public accountant firms members of accountants capital markets forum. The respondents were a partner or senior auditor. Before the data are used to test the hypothesis, first tested the validity and reliability. Analysis of data to test hypotheses using descriptive analysis Part Modeling Partial Least Square.*

*The results concluded that: independence auditor influential to quality audit and influential the impact to continuity of public accounting firms.*

*Keywords: audit quality, independence of auditor, continuity of public accounting firms.*

**PENGARUH PRODUK DAN HARGA TERHADAP KEPUTUSAN PEMILIHAN  
SEKOLAH MENENGAH KEJURUAN : PERAN KELUARGA SEBAGAI  
PEMODERASI**

**Melifia Liantifa, Sefnedi, Lindawati  
Universitas Bung Hatta**

**Abstract**

Educational sector contributes important role to develop every country and region. In order to win the competition, every educational business needs to develop their understanding of consumer behavior in buying decision. Based on literature review, it is found that the variables of product, price and family as determinants of consumer buying decision. The purpose of this research was to investigate the moderating effect of family on the relationship between product, price and buying decision. The research population was all students which accounted for 130 students. In order to test hypotheses, this research conducted moderated regression analysis. The results of analysis found that 1) Product, Price and Family positively and significantly influenced consumer buying decision, 2) Family was found as moderating variable and strengthened the relationship between product and consumer buying decision, However, it did not moderate the relationship between price and consumer buying decision. The research finding provide practical contribution that in order to increase numbers of new student future, it is recommended to enhancing their understanding of product, price and family.

Keywords : *Product, Price, Family and Buying Decision*

**PENGARUH CORPORATE GOVERNANCE, PROFITABILITAS DAN KARAKTER  
EKSEKUTIF TERHADAP TAX AVOIDANCE PADA PERUSAHAAN YANG  
TERDAFTAR DI BEI**

**Muhammad Fajri Saputra, Dandes Rifa, Novia Rahmawati  
Universitas Bung Hatta**

***Abstract***

*This study aims to determine the effect of corporate governance, profitability and executive character to the activity of tax avoidance in companies listed on the Indonesia Stock Exchange in 2012-2014. The elements of corporate governance consists of a proportion of the board of directors, audit quality and audit committee as well as the elements of profitability is return on assets and the last variable is an executive character. The samples are property, real estate, and building construction companies are listed on the Indonesia Stock Exchange 2012- 2014. The samples obtained 38 companies were selected by using purposive sampling. Data analysis was performed by hypothesis testing is multiple regression. The results show that the elements of corporate governance, namely the proportion of board of directors, audit quality and audit committee did not significantly effect on activity of tax avoidance. While the return on assets and executive character are significantly effect on activity of tax avoidance.*

*Keywords: corporate governance, the proportion of independent board, the quality audit, the audit committee, profitability, return on assets, executive character*

**ANALISIS PENGARUH PENERAPAN AKUNTANSI MANAJEMEN LINGKUNGAN  
DAN STRATEGI PROSPEKTOR TERHADAP INOVASI PERUSAHAAN PADA  
PERUSAHAAN  
MANUFAKTUR DI INDONESIA**

**Nando Mokodompit, Yeasy Darmayanti, Novia Rahmawati  
Universitas Bung Hatta**

***Abstract***

*Awareness increasing of environmental issues has encouraged the organisations to use environmental management accounting, which gives many benefits to users, include the improvement of innovation. If innovation increase, organization growth also increase. The purpose of this study is to examine the influence of environmental management accounting and prospector strategic on product innovation and process innovation. The sample of this study are manufacturing companies in Indonesia. This study used two variables: dependent variable, namely product innovation and process innovation and also independent variables that consist of two variables, they are environmental management accounting and prospector strategic. The results showed that environmental management accounting have a significant effect on product innovation and process innovation. While prospector strategic have no effect on product innovation and process innovation.*

*Keywords : Environmental Management Accounting, Prospector Strategic, Product Innovation, and Process Innovation.*

**KAJIAN POTENSI DAN ISU STRATEGIS PENGEMBANGAN PULAU KORONIKI  
KABUPATEN KEPULAUAN MENTAWAI**

**Nurhuda. N<sup>1)</sup>, Harfiandri D<sup>2)</sup>**

**<sup>1)</sup> Fakultas Ekonomi Universitas Bung Hatta Padang**

**<sup>2)</sup> FPIK Universitas Bung Hatta Padang**

**Abstract**

This study discusses the identification of potential, describing the content of the potentials and problems that are owned and analysis and development plans Koroniki Island. Mentawai Islands. This study uses qualitative analysis and SWOT analysis. Koroniki Island development direction of the results of the analysis is to prioritize the development of marine ecotourism potential, while the direction of the development by the indigenous tribe Sakaloat, development Koroniki Island still maintaining the authenticity of the conditions of the islands.

Keywords : Small islands, maritime potential

# **PENINGKATAN KEBIJAKAN TATA KELOLA PEMERINTAH DALAM MENGEMBANGKAN SEKTOR EKONOMI KREATIF DI KOTA PARIAMAN**

**Nurul Huda**  
**Fakultas Ekonomi Universitas Bung Hatta Padang**

## **Abstract**

This research aims to analyze the governance policy of the Government in developing and enhancing the potential of the creative sector of the economy in Pariaman city. the framework of the economic development . This Research method using Location Quotion (LQ) and typologies klasen. The method of sampling using random sampling with a sample of 23 economic flagship creative industry in the city of Pariaman. The results showed that the potential of the flagship products of creative economic sector have typology klasen products can evolve rapidly and great potential with  $LQ > 1$ , among others, fashion, culinary, craft and design. these sectors support each other so that the attachment to the development of the Government's governance should be integrated in accordance with the ability of funding or Government budget city of Pariaman.

**Keywords :** *Governance, creative economy*



**Pengaruh Pengetahuan dan Pemahaman Akan Peraturan Perpajakan dan Pelayanan Fiskus Yang Berkualitas Terhadap Kemauan Membayar Pajak Dengan Kesadaran Membayar Pajak Sebagai Variabel *Intervening***

**Okky Syafputra, Popi Fauziati, Daniati Putri  
Universitas Bung Hatta**

**Abstract**

This study aims to investigate the influence of knowledge and understanding of tax laws and the quality of service tax authorities on the willingness to pay taxes to pay taxes consciousness as an intervening variable. The sample in this study is the individual tax payer(WPOP) are doing free jobs listed on Pratama tax service Bukittinggi which is taking of 100 respondents.

The sampling technique is random sampling. The data use primary data through questionnaires. Data analysis method is used dis multiple linear regression analysis. Test of the hypothesis by using the T-test statistical test to prove the effect of the independent variable on the dependent variable partially or individual.

The results of this study found that knowledge and understanding of tax laws affect the consciousness of paying taxes, then the service tax authorities affect the consciousness of paying tax. Afterwards Awareness to pay taxes affect the willingness to pay tax, then later could not pay taxes. Consciousness meintervening relationship between knowledge and understanding of tax laws and the willingness to pay service tax fikus, due to the indirect equation regression coefficient value is smaller than the relationship directly though everything is in a state of significant

*Key Words : Knowledge and Understanding, Servis Tax Authorities, Willingness to pay taxes, Having Awareness*

**PENGARUH DIFERENSIASI PRODUK, PELAYANAN, PERSONALIA, SALURAN  
DAN CITRA TERHADAP KEPUASAN PELANGGAN MASKAPAI PENERBANGAN  
PT. GARUDA INDONESIA DI PADANG**

**One Sugita  
Zeshasina Rosha  
*Fakultas Ekonomi Universitas Bung Hatta***

**Abstract**

*This study aims to determine the effect of product differentiation, service, personnel, channel and image of airline customer satisfaction PT. Garuda Indonesia in Padang. The sample in this study was 120 airline customers PT. Garuda Indonesia in Padang route Padang-Jakarta flights. The sampling technique is purposive sampling. The type of data used are primary data through questionnaires. Data analysis method used is multiple linear regression analysis. Test the hypothesis by using test T-test statistics to demonstrate the influence of the independent variables on the dependent variable partially or individual.*

*Results of this study found that the differentiation of products, services and personnel positive and significant impact on customer satisfaction. While differentiation and image channels and no significant positive effect on customer satisfaction PT Airlines.Garuda Indonesia in Padang.*

*Keyword: differentiation of products, services, personnel, channel, image, customer satisfaction*

**ANALISIS TIPE STRATEGI PELAKU USAHA EKONOMI KREATIF DI KOTA  
PARIAMAN DALAM RANGKA MENGHADAPI PASAR BEBAS  
DI KAWASAN ASIA TENGGARA**

**Reni Yuliviona  
Fakultas Ekonomi Universitas Bung Hatta**

**Abstract**

The purpose of this study was to determine the types of strategies that have been done by entrepreneur in the creative economy fields . To obtain the required data in this study used 31 respondents and some SKPD in Kota Pariaman. The sampling method is a purposive sample by distributing questionnaires. While the analysis method is to use the analysis EFE, IFE and SWOT matrix. Strategies that can be done are to improve the quality and product quality. , creating product excellence through specialization process employers are looking for a good relationship with the bank and creative entrepreneurs also have to look for suppliers that are relatively cheap and have optimum availability of raw materials.

**Keywords:** strategy, SWOT analysis, creative economy, external assessment, internal assessment

**PENGARUH PERSEPSI, HARGA, DAN KUALITAS PELAYANAN TERHADAP  
KEPUASAN PASIEN PADA UNIT RAWAT INAP SEMEN PADANG HOSPITAL  
(SPH) DI KOTA PADANG**

**Rizki Permato, Dahliana Kamener , Nailal Husna  
Universitas Bung Hatta**

**Abstract**

*The purpose of this research is identifying the influence of perception, price and service quality to patients' satisfaction at inpatients unit of Semen Padang Hospital (SPH) in Padang. The research involved respondent of 100 people as data sample by using purposive sampling method. The type of the data is primary which was done by spreading questionnaire. This research used multiple linear regression method in analyzing the data. By using statistics  $T_{-test}$ , the hypothesis testing proved that independent variable gave influences to dependent variable partially. The result of the research showed that perception, price and service quality generate positive effects to patients' satisfaction at inpatient unit of Semen Padang Hospital (SPH) in Padang.*

*Keywords : perception, price, service quality and patients' satisfactio*

**PENGARUH PRODUK DOMESTIK REGIONAL BRUTO (PDRB), RETRIBUSI DAERAH DAN JUMLAH PENDUDUK TERHADAP PENDAPATAN ASLI DAERAH (PAD) KOTA PADANG DAN BUKITTINGGI TAHUN 2008-2013**

**Rizky Amelia, Yunilma, Dandes Rifa  
Ekonomi Universitas Bung Hatta**

**Abstract**

*This study aimed to examine the effect of regional gross domestic product, regional retribution, and total population on regional revenue the city of Padang and Bukittinggi in 2008-2013. The type of data in this study is secondary data that had been available in DPKAD and BPS of Padang and Bukittinggi. This data is time series from 2008-2013. Sample is taken using a random sampling method. The method of analysis in this study using multiple regression.*

*The results of testing the hypothesis found that regional gross domestic product and regional retribution have effect on regional revenue. In other hand total population have no effect on regional revenue.*

*Key words: regional revenue, regional gross domestic product, regional retribution, total population*

**PERGANTIAN *CHIEF EXECUTIVE OFFICER* (CEO),  
MANAJEMEN LABA, DAN KEPEMILIKAN KELUARGA**

**Rudi Zulfikar, Lili Sugeng Wiyantoro, Dyah Atut Puturatri  
Universitas Sultan Ageng Tirtayasa**

***Abstract***

*This study aims to analyze and provide empirical evidence of the effect of CEO turnover to earnings management in family ownership as a moderating variable on manufacturing companies in Indonesia. The hypothesis (1) CEO turnover is positively related on earnings management. (2) Family ownership improve the relation of CEO turnover on earnings management.*

*This study uses data manufacturing companies listed on the Indonesian Stock Exchange during 2010-2013, with the criteria published financial statements as of December 31 during 2010-2013, the financial statements are measured by currency of rupiah. Samples were obtained by purposive sampling. Data were analyzed by multiple regression analysis.*

*The results showed that (1) CEO turnover significant positively related on earnings management, so the first hypothesis is accepted. (2) Family ownership signifantly improve the relation of CEO Turnover on earnings management, so the second hypothesis is accepted.*

**Keywords :** *CEO Turnover, Family Ownership, Earnings Management, Size, Leverage, Asset Intensity*

# **PENERIMAAN PAJAK PENGARUH KUALITAS INFORMASI TERHADAP SISTEM E-FILLNG**

**Sentot Rianda, Arie Frinola Minovia  
Universitas Bung Hatta Padang**

## **Abstract**

*Attitude toward e-filling has been an issue in Indonesia due to low technology acceptance among the tax payers. Therefore, many studies have been done and reveal inconclusive result. In addition, there is a lack of study utilizing information quality that affect on attitude toward tax e-filling. Thus, this study aimed to investigate the effect of information quality on attitude toward tax e-filling among tax payer in Padang, West Sumatra, Indonesia. specifically, this study test the role of perceived usefullness (PU) and Perceived ease of use (PEOU) as mediating variabel between information quality and attitude. By using primary data and convenience sample technique, we arrived with 94 qestioners to be analysed. SEM-PLS with WarpPLS 3.0 program is used to analyse the data. The result show that PU and PEOU do not play a mediating role between information quality and attitude toward tax e-filling. this study has a practical and theoritical implications and discuss them in detail.*

*Keywords :Technology Acceptance Models (TAM), Information Quality (IQ), Attitudes On The Use Of E-Filing, Perceived Usefulness (PU), Perceived Ease Of Use (PEOU).*

**PENGARUH LINGKUNGAN PENGENDALIAN DALAM  
SISTEM PENGENDALIAN INTERN PEMERINTAH (SPIP)  
TERHADAP KINERJA PEGAWAI**

**Siska Yulia Defitri  
Fakultas Ekonomi**

**Abstract**

*The component of controlling environment has a role as foundation that has dominant impact to the success of the internal controlling system. The controlling environment influences the other elements in internal controlling system such as risk valuation, controlling events, communication and information system, and observation. The development of internal controlling system elements are based on though that internal controlling system is influenced by human resources and contributed along the events/ activities. The controlling environment focus on conducive and positive attitude by all of government management institution and official, therefore, the internal controlling system can be optimum to be applied.*

*The purpose of this research is to analyze the influence of Government Internal Controlling System to the employee's performance. The sample of this research was the employees of Inspektorat Kota Solok that consists of 40 people. The data was analyzed by using classic assumption test, simple linear regression, hypothesis test (t-test) and determination coefficient test. Based on the data analysis, it can be concluded that there was influence of controlling environment to the employee performance about 44.6% (significant influence) and 55.4% was influenced by other factors such as risk valuation, controlling events, communication and information system, and observation.*

*Keywords : Controlling Environment, Performance, Internal Controlling System*



# **DAMPAK PENGEMBANGAN KAWASAN WISATA PANTAI PADANG BAGI KEHIDUPAN USAHA PEDAGANG KECIL**

**Syafrizal chan  
Universitas Bung Hatta**

## **Abstract**

Pembangunan pada dasarnya ditujukan untuk meningkatkan taraf kehidupan masyarakat kearah yang lebih baik. Dalam kontek ekonomi makro peningkatan taraf kehidupan ini dapat dilihat antara lain pada peningkatan pendapatan, kenaikan konsumsi perkapita, dan pemenuhan gizi. Sedangkan dalam kontek mikro bisnis dapat dilihat antara lain dari kenaikan penjualan, penyerapan tenaga kerja, dan kenaikan perolehan keuntungan usaha. Penelitian yang dilakukan ini melihat sejauh mana dampak pembangunan dari aspek mikro, yaitu dampak dari pengembangan kawasan wisata Pantai Padang terhadap kehidupan usaha pedagang kecil. Hal ini penting dilakukan mengingat pengembangan kawasan Wisata Pantai Padang selalu dianggarkan tiap tahun oleh pemerintah daerah, namun secara empiris bagaimana dampaknya bagi kehidupan masyarakat, khususnya pedagang kecil belum diketahui. Penelitian dilakukan dengan metode sensus terhadap 120 pedagang kecil yang sudah melakukan usaha dikawasan ini selama tiga tahun terakhir. Analisis dilakukan dengan menggunakan statistik deskriptif dan uji beda Kolmogorov Smirnov.

Dari kajian yang dilakukan ditemukan bahwa pengembangan kawasan wisata Pantai Padang telah memberikan dampak yang positif bagi usaha pedagang kecil makanan dan minuman, aneka mainan anak-anak, dan jasa penyewaan sepeda. Dari penelitian juga ditemukan terdapat perbedaan yang berarti dalam kehidupan usaha pedagang kecil sebelum tahun 2012 dengan sesudah tahun 2014. Perbedaan tersebut terlihat nyata antara lain dalam hal penjualan/total revenue, penyediaan lapangan kerja/woker job, serta perolehan keuntungan/profit. Namun pada sisi lain para pedagang masih tetap diselimuti rasa kekuatiran tentang kelangsungan usaha yang mereka lakukan, mengingat bangunan tempat usaha yang mereka gunakan masih bersifat sementara dan tidak memiliki izin usaha resmi, sehingga sewaktu-waktu kuatir akan digusur. Disamping itu para pedagang juga menyatakan pelatihan dan bimbingan yang diberikan pemerintah daerah terhadap mereka masih sangat minim, baik aspek produksi, pemasaran, sumberdaya manusia, keuangan dan pembukuan. Mereka berharap pemerintah daerah dapat lebih meningkatkan kepedulian kepada mereka melalui program-program pelatihan, pendidikan, studi banding disamping menyediakan tempat usaha permanen yang aman dan nyaman untuk berdagang. Pemerintah kota hendaknya jangan hanya melakukan pembangunan fisik kawasan semata, akan tetapi makin banyak pula melakukan pemberdayaan bagi pedagang guna mendukung pengembangan kawasan wisata ini dimasa datang.

Kata kunci :Pembangunan, Pariwisata, Penjualan, Lapangan Kerja, dan Keuntungan

**ANALISIS PENGARUH *EARNING PER SHARE (EPS)*, *RETURN ON EQUITY (ROE)*, *DEBT TO EQUITY RATIO (DER)* TERHADAP HARGA SAHAM PADAPERUSAHAAN *TRANSPORTATION SERVICES* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2010-2013**

**Syamsudin dan Dwi Wulandari  
Universitas Muhammadiyah Surakarta**

**Abstract**

Penelitian ini bertujuan untuk mengetahui adanya pengaruh EPS, ROE, dan DER terhadap harga saham perusahaan *Transportation Service* yang terdaftar di BEI pada periode 2010 – 2013. Dan untuk mengetahui variabel yang paling berpengaruh terhadap harga saham.

Alat analisis yang digunakan adalah regresi linear berganda, dengan mengambil data *time series* dari tahun 2010 – 2013. Data yang digunakan dalam penelitian ini adalah data sekunder, yaitu data yang berasal dari dokumentasi laporan keuangan perusahaan *Transportation Service* yang terdaftar di BEI pada periode 2010 – 2013.

Berdasarkan hasil analisis data dapat diketahui bahwa data yang digunakan dalam penelitian ini telah memenuhi syarat untuk dapat menggunakan model regresi linear berganda. Sehingga didapatkan hasil bahwa variabel EPS, ROE, dan DER berpengaruh signifikan terhadap variabel harga saham, sedangkan untuk arah hubungan variabel EPS dan DER terhadap variabel harga saham adalah negatif atau berlawanan. Hal ini sesuai dengan hasil uji regresi linear berganda dan uji parsial (uji t). Dan variabel independen mampu memberi penjelasan sebesar 49% terhadap variabel dependen.

Dengan demikian diharapkan perusahaan akan lebih memperhatikan faktor-faktor yang mempengaruhi perubahan harga saham, agar perusahaan dapat tetap mempertahankan posisinya di pasar modal.

Kata kunci: harga saham, EPS, ROE, DER.

# **THE EFFECT OF CORPORATE GOVERNANCE ON TAX AVOIDANCE: THE EMPIRICAL LINK IN MANUFACTURING FIRMS**

**Syeldila Sandy, Niki Lukviarman,  
Universitas Andalas**

## **Abstract**

*There has been a proliferation of research published over the past a decade on tax avoidance. However, what stands out in the previous tax avoidance literatures are the multiplicity of views regarding the determinants of tax avoidance and the nature of the relationship between these variables and tax avoidance. The purpose of the study was to investigate the effect of corporate governance on tax avoidance. The secondary data for the study were collected from manufacturing companies that listed in Indonesian Stock Exchange in the period of 2011-2013 by using purposive sampling technique. In order to test hypotheses, the study performed multiple regression analysis. The results indicated that proportion of independent commissioner, audit quality, and audit committee had a negative and significant affect on tax avoidance, while institutional ownership was not consider as a determinant of tax avoidance in Indonesian manufacturing firms*

*Keywords: Corporate Governance and Tax Avoidance.*

**PENGARUH *PEOPLE, PROCESS* DAN *PHYSICAL EVIDENCE*  
TERHADAP KEPUTUSAN MELAKUKAN JASA KREDIT  
DI PERUSAHAAN *LEASING FIF GROUP*  
ASTRA CABANG PADANG**

**Tri Muhadi Putra, Rika Desiyanti, Mery Trianita  
Universitas Bung Hatta**

***Abstract***

*The research is purposed to know the influences of people, process and physical evidence to decision to do credit service at the company of leasing FIF Astra Group in Padang. This research is using purposive sampling technique the amount of samples used are 180 respondent. The kind of data which used is primer data through the questionnaire. The data analysis method which used is multiple regression analysis, the hypothesis testing is using statistic testing T-test to prove the influences of people, process and physical evidence to decision to do credit service at FIF Astra Group in Padang. The suggestion of the researcher is to keep improving the work of the people and employees because based on descriptive research is still found the employees who are not keeping promises to the customers, it has big influences to the customers decision to do credit service moreover the researcher also suggest the company to increase the process system of crediting and appearance because in this research, the process and physical evidence of the FIF Astra Group company is categorized well enough.*

*Keywords: People, process, physical evidence and purchase decision*

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# **IDENTIFIKASI FAKTOR PENYEBAB KEMISKINAN DI INDONESIA**

**Tria Desi Anggraini, Erni Febrina Harahap. Helmawati  
Universitas Bung Hatta**

## *Abstract*

*The purpose of this research is to see the education, unemployment and province's minimum wage rate toward the poverty in Indonesia. The method of this research is quantitative research by using secondary data from 2008-2013 with the analysis technique is the panel data regression with FEM method that estimated as GLS method and assumption test with the assist of Eviews 8 software. The result of this research shows that the education and unemployment variable has a positive effect and significant towards the poverty in Indonesia. The variable of province's minimum wage rate has negative effect and significant towards the poverty in Indonesia.*

*Keywords : Poverty, education, unemployment, the province's minimum wage rate*

**PENGARUH BUDAYA ORGANISASI DAN KEPEMIMPINAN TERHADAP  
KOMITMEN ORGANISASI DENGAN KEPUASAN KERJA SEBAGAI VARIABEL  
MEDIASI (STUDI PADA: KANTOR CAMAT KOTA SUNGAI PENUH)**

**Ulul Azmi, Sefnedi, Erni Febrina Harahap  
Universitas Bung Hatta**

***Abstract***

*The research's aim was to test mediation effect of job satisfaction on the relationship between organizational culture, leadership and organizational commitment. The number of usable samples in this study was 108 employees who were currently working for Sub-District Office of Sungai Penuh City. In order to collect the data, this study used questionnaire while technique of analysis was performed multiple, single, and hierarchical regression analyses to test the hypotheses development. The results of study displayed that first, organizational culture positively and significantly effected either job satisfaction as well as organizational commitment. Second, leadership was found to have positive and significant effect on job satisfaction but no significant effect on organizational commitment. Third, job satisfaction effected positively and significantly on organizational commitment. Last, job satisfaction mediated the relationship between organizational culture and organizational commitment, however it did not have mediating effect on the relationship between leadership and organizational commitment.*

*Keywords: Organizational Culture, Leadership, Job Satisfaction, and Organizational Commitment*

# **MANAJEMEN KOPERASI JASA KEUANGAN SYARIAH (KJKS BMT) YANG ADA DI KOTA PADANG**

**Variyetmi Wira, Gustati  
Politeknik Negeri Padang**

## *Abstract*

The district based KJKS BMT is a priority program of the local government of city of Padang. The purpose of the program is to empowered micro businesses which then led to poverty reduction. This research aiming on describes the management implementation in district KJKS BMT in Padang. The method of the research is using jurisdiction normative approach towards the implementation of KJKS BMT in Padang. The research result shown that the cooperation being established due to the enrolled program of local government in regards of poverty reduction. The empowerment of KJKS BMT being held by Dinas Koperasi dan UMKM kota Padang (a unit under local government of city of Padang, which supervise cooperation and micro to middle businesses). Besides, the operational also being guided by the secretariat of KJKS BMT Padang. There are 104 KJKS BMT in all districts of city of Padang. Local government of Padang city also actively developed KJKS BMT by appointing two officers (manager and book keeper), also composing suburban facilitator as controller of district KJKS BMT. Officers will report to management and local government of city of Padang. The management of KJKS BMT is consisting of three parties, which are, members meeting, supervisors, and officers. Members meeting is the highest authority of a KJKS BMT. The supervisors are head of the district and local people.

Keyword: cooperative management, cooperative Islamic financial services, organizational structure, managers

**IMPLEMENTASI PERATURAN DAERAH NOMOR 3 TAHUN 2007  
TENTANG PENGELOLAAN PASAR  
( STUDI KASUS DI PASAR RAYA SOLOK )**

**WellizarB, Syofyan Mukhtar, Yofiza Media  
Universitas Bung Hatta**

*Abstract*

Solok City Regional Regulation No. 3 of 2007 on the Market, aiming to provide guidance, regulation, structuring, control and supervision in order to empower small traders, medium, cooperatives and traditional markets to be resilient, advanced, independent and can improve well-being. The law is set before the enactment of Law No. 12 of 2011 on the Establishment of legislation, and until now has not been implemented properly, because it does not involve the public in the preparation, and lack of socialization. The problems are: 1) How Implementation Regulation No. 3 of 2007? 2) What are the obstacles for Solok Government in implementing the Regulation on the Management of the Market? 3) What are the efforts made by the Government of Solok in Structuring Market? The method used in this research is a sociological juridical approach using secondary data and primary data through interviews, observation and document study. Market Research Location in Solok City. The Results of the study were 1) Implementing Regulation has not done well, the obstacles are a) The regulation has not been properly socialized, b) The Market Size is not proportional to the number of traders, limited human resources managers and traders Market c) The Worse drainage system. 3) Efforts have been made: a) Establishment of institutional, b) Management of Pasar Raya, c) Provision of support for market management.

Keywords: regulation, management, market



**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI  
PENGUNA DALAM MEMANFAATKAN LAPORAN KEUANGAN  
PEMERINTAH DAERAH KOTA BUKITTINGGI**

**Yulia Fitri, Resti Yulistia, Daniati Putri  
Universitas Bung Hatta**

*Abstract*

*The financial reports of local governments should be optimally utilized by the users in the process of planning, budgeting and decision-making. But in fact, the financial reports are only used as an accountability tool.*

*This study aims to identify and analyze the influence of educational level, educational background, knowledge of accounting and the correspondence between the information presented and the information needed by the users on the use of the local government financial reports of Bukittinggi. The users studied are the head of SKPD, the legislators and the auditors of BPK. The research data were collected through questionnaires and were analyzed by using the multiple linear regressions.*

*The hypothesis results show that the level of education and the educational background of the users do not have a significant effect on the utilization of local government financial reports. While the users' accounting knowledge and the compatibility between the information presented in the financial reports and the information the users need have a significant effect on the utilization of the financial reports.*

*Keywords: the utilization of the financial reports, the level of education, the educational background, the knowledge of accounting, the suitability of the information.*

**PENGARUH BAURAN PEMASARAN PERGURUAN TINGGI  
TERHADAP KEPUASAN DAN LOYALITAS MAHASISWA  
UNIVERSITAS BUNG HATTA**

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***Abstract***

*This research aimed to find the impact of marketing mix variables forward students' satisfaction and loyalty at Bung Hatta University.*

*The population of this research was the students who entered on sixth semester which was registered at academic year 2013/2014, 1.556 in number. The sample size was 318 students who were selected by using The amount of sampling was 318 students which was taken by using proportional cluster random sampling technique. The data were analyzed by using partial test (t-test) to see the impact of each independent variable on the dependent variable. And the intervening variable has been tested by Casual Step method.*

*Based on the hypotheses testing it could be concluded that (1) marketing mix had a significant impact on student loyalty; (2) marketing mix had a significant impact on student satisfaction; (3) student satisfaction did not had a significant impact on student loyalty; (4) while student satisfaction did not acts as an intervening variable between marketing mix and student loyalty, so, satisfaction not mediate the impact marketing mix on loyalty*

*Key word: marketing mix, satisfaction, loyalty*

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