



HASANUDDIN UNIVERSITY

Faculty of Economics & Business



ICAME 2018

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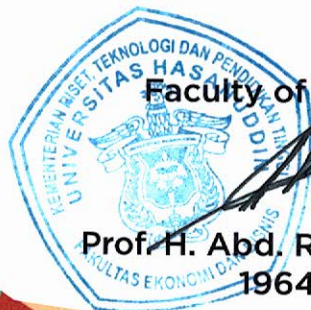
BATARA MAJU SIMATUPANG

In Recognition of presentation entitled:

*Exchange Rate Forecasting And Value-At-Risk Estimation
On Indonesian Currency Using Copula Method*

The 3rd International Conference on Accounting, Management, and Economics
(ICAME) 2018,

at Faculty of Economics & Business Hasanuddin University
Makassar, November 5th, 2018

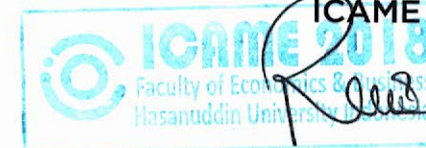


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**THE 3rd INTERNATIONAL CONFERENCE
ON ACCOUNTING, MANAGEMENT, AND ECONOMICS
(ICAME - 2018)**

FACULTY OF ECONOMICS & BUSINESS
HASANUDDIN UNIVERSITY

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ICAME - 2018

24th October 2018

PAPER ID: IC003008

**BATARA MAJU SIMATUPANG
STIE INDONESIA BANKING SCHOOL**

Ref: Paper Acceptance for Presentation in The 3rd International Conference on Accounting, Management, and Economics (ICAME), 4th - 5th November 2018, Hasanuddin University, Indonesia

Dear Author,

We are pleased to inform you that your research paper titled: “**Exchange Rate Forecasting and Value-at-Risk Estimation on Indonesian Currency Using Copula Method**” has been accepted in ICAME - 2018. On behalf of the ICAME 2018 organizing committee, we would like to invite you to present your paper at the conference.

In accordance with this, we kindly remind you that the paper will be through a review process after the conference day to ensure the quality of the paper. Therefore, we would like you to be prepared if your paper will do a revision or correction after it.

Look forward meeting you in Makassar.

Yours faithfully,

Andi Reni Syamsuddin

Chairman

ICAME2018





PROCEEDING

THE 3rd INTERNATIONAL CONFERENCE
ON ACCOUNTING, MANAGEMENT, AND ECONOMICS

4-5 NOVEMBER 2018
MAKASSAR, INDONESIA

ICAME 2018



Department of Management
Faculty of Economics and Business
Hasanuddin University

Proceedings

The 3rd ICAME 2018

Makassar, 4-5 November 2018

ISBN :

Published by:

Department of Management
Faculty of Economics and Business
Hasanuddin University

Address:

Gedung Fakultas Ekonomi dan Bisnis
Kampus Unhas Tamalanrea
Jl. P. Kemerdekaan KM. 10 Tamalanrea, Makassar 90245

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About ICAME 2018

We are happy to announce that the Department of Management, Economics and Business Faculty, Hasanuddin University, Makassar, will be hosting an International Conference on Accounting, Management, and Economics, from 04th – 05th November 2018. The conference is marked to celebrate 70 years of Faculty Anniversary.

Faculty of Economics and Business Hasanuddin University is the oldest economic faculty in Indonesia, established on 8th October 1948. The faculty has contributed many well trained, skilled and renowned professionals to the country.

The faculty is located in Makassar. It is a metropolitan city with pleasant weather, many tourist attractions, diverse shopping experiences and a variety of good food options. During October the temperature ranges from 23 - 31° Celcius (71 – 87° Fahrenheit) in Makassar. The city is recently rated as one of the cleanest city in Indonesia. We welcome professionals, postgraduate students, and others to participate in the conference and make this event a grand success.

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Foreword From Conference Chair Icame 2018

Dear Authors, esteemed Readers,

it is with deep satisfaction that I write Foreword to the Proceedings of The 3rd International Conference on Accounting, Management, and Economics (ICAME-2018) held November 5, 2018 in Makassar, Indonesia.

iCAME continues a tradition of bringing together researchers, academics and professionals from all over the world, experts in Management, Accounting, Economics and social science. ICAME-2018 is a conference for research in the areas of Accounting, Management, and Economics. Although it is only its third year, it has already witnessed significant growth. As evidence, ICAME-2018 received a record of 119 submissions.

the conference particularly encouraged the interaction of research students and developing academics with the more established academic community in an informal setting to present and to discuss new and current work. their contributions helped to make the conference as outstanding as it has been. the papers contributed the most recent scientific knowledge known in the field of Management, Accounting, Economics, and social science.

in addition to the contributed papers, four invited keynote presentations were given: by Dr. SulamanHafeezSiddiqui of The Islamia University of Bahawalpur Pakistan, Dr. Muhammad AmsalSahban of Universiti Utara Malaysia, Assoc. Prof. ChaiwatPhuakkang, Ph.D of SuratthaniRajabat University, and Dr. Muh. JibrilTalibu of Hasanuddin University.

these proceedings will furnish the scientists of the world with an excellent reference book. I trust also that this will be an impetus to stimulate further study and research in all these areas.

we thank all authors and participate for their contributions.

welcome to Makassar.

Andi Reni Syamsuddin, Ph.D
Conference Chair

Foreword from the Dean of Faculty of Economics and Business Universitas Hasanuddin

Welcome to the 3rd International Conference on Accounting, Management and Economics (ICAME) held on 4th-5th November 2018 in Makassar, Indonesia. The conference is organized to promote the discussions among various stakeholders regarding, management and economics fields. This was the third time that Faculty of Economics and Business, Universitas Hasanuddin hosted the conference since its first establishment on 2016. ICAME continues a tradition of bringing together researches, policy makers, academicians and various stakeholders to present and discuss their current work in the fields of accounting, management and economics.

To strengthen the discussion on management, economics and accounting fields, we decided that our keynote speech topic for this year's conference entitled "*Digital Era: Challenges and Opportunities on Human Capital Qualities*". To provide the latest information regarding the topic to readers and participants, two keynote speakers invited in the event. We would like to extend our appreciation and gratitude for Assoc. Prof. Abdul Halim Bin Abdul Majid from Universiti Utara Malaysia and Dr. Sulaman Hafeez Siddiqui from the Islamia University of Bhawalpur, Pakistan for their insights and support during the conference. We hope that this event greatly promotes the discussion regarding improving human capital qualities in the digital era specifically. In addition to that we would like to extend our gratitude and support to Dr. Kabiru Maitama Kura from Universiti Teknologi Brunei and Dr. Muhammad Amsal Sahban from Universiti Utara Malaysia for their support in providing and facilitating pre-conference workshops to the participants.

Last but not least, we would like to acknowledge again for the excellent contribution and cooperation among the participants of the conference. In addition to that, we would like to thank for the cooperation to all of the committees in organizing the conference. We look forward to collaborating with all of the stakeholders involved in this event and we wish you the best for your future endeavors. We hope this proceeding will provide various excellent manuscripts that can contribute greatly to the field of economics, management and accounting.

Prof. Dr. Abd. Rahman Kadir, M.Si., CIPM

Dean of Faculty of Economics and Business
Universitas Hasanuddin

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IC003002

CALLING AND MEMBERSHIP IN INTRINSIC MOTIVATION-BASED LEADERSHIP FOR INCREASING ORGANIZATIONAL COMMITMENT AND PRODUCTIVITY

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Abstract : This research aims to contribute about the impacts of calling and membership for lecturers as professional through spiritual leadership. The proposed research model was tested using partial least square and 327 valid questionnaires were collected. According to the literature review and analytical technique, we concluded that spiritual leadership has a strong impact on organizational commitment and productivity, calling and membership appears to be a better mediator in the relationship between spiritual leadership with organizational commitment and productivity.

Keywords: spiritual, calling, membership, organizational commitment, productivity.

IC003003

FACTORS INFLUENCING CORRUPTION ACTIONS WITH PARLIAMENTARY BEHAVIOR AS MODERATING VARIABLES (POLEWALI MANDAR REGENCY DPRD STUDY)

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Abstract: This study aims to examine the greedy effect of greed, opportunity, need and disclosure on the behavior of APBD corruption with parliamentary behavior as a moderating variable. This research is a quantitative research using a descriptive approach. The method of data collection is by handing out questionnaires. That Data analysis is done by applying multiple linear regression analysis and regression moderating analysis with residual test approach. The results of the study with multiple linear regression analysis indicate that greedy, opportunity, and disclosure have a positive impact on the behavior of APBD corruption, while need does not affect the behavior of APBD corruption actions. The analysis of the moderating variable with the residual approach shows that parliamentary behavior is able to moderate greed, opportunity, need and disclosure on the behavior of APBD corruption. This means that the greater the greed, the greater the opportunity and disclosure, the higher the behavior of the APBD corruption, but if the individual has good parliamentary behavior, it will reduce the behavior of the APBD corruption.

Keywords: Greed, Opportunity, Need, Disclosure, parliaments Behavior and Corruption

IC003004

THE EXTENT OF VOLUNTARY DISCLOSURE BEFORE AND AFTER IFRS CONVERGENCE IN INDONESIA

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Abstract: This research aims to prove empirically result whether there is a significant increase on the extent of voluntary disclosure after the IFRS convergence in Indonesia. Utilizing the manufacturing companies listed in Indonesian Stock Exchange (IDX) as the sample, we select two years before IFRS convergence and two years after the IFRS convergence. Voluntary disclosure index is used to develop the score of the voluntary disclosure for each

company. The index of voluntary disclosure was taken from Botosan (1997) and Meek (1995). The results showed that there is a significant increase in the extent of voluntary disclosure after the IFRS convergence in Indonesia. This finding implied that companies may be motivated to provide more voluntary disclosures with the objective of finding the necessary funds on better terms and effectively carry out their expansion plan. It provides signals of lower earnings management and would subsequently reduce information uncertainty and satisfy investors' information needs.

Keywords :International Financial Reporting Standard (IFRS) Convergence, Voluntary Disclosure

Field of Research: Financial Accounting

IC003005

DOES THE CHANGE OF COMPANY NAME MATTER FOR THE INVESTORS? EVIDENCE FROM INDONESIA

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Abstract : Changing the name of the company requires careful consideration and is not an easy thing. Companies need to assess the impact and benefits of changing company names. This study aims to examine the impact of company name changes on stock returns on the Indonesia Stock Exchange. This research uses the event study methodology. With a sample of 32 companies listed on the Indonesia Stock Exchange that changed their names in 2013-2017, the results show that there are significant abnormal returns on days -4, -2, +1, +3, and +5, but the abnormal returns are negative. The results also prove that there is no difference in abnormal stock returns in the days before and after the announcement of changes in company names. The findings suggest that the market does not react to information about changes in company names.

Keywords: change of company name, abnormal return, Indonesia Stock Exchange

Field of Research: Accounting and Finance

IC003006

HOW TO CAREER DEVELOP TOWARDS PERFORMANCE AT PLN ? : CASE STUDY IN SULSELBAR, INDONESIA

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Abstract : Human resource development is one of the main functions in HR management, which not only includes development but also individual career planning and development activities and performance assessment. In this research, SEM data analysis was used and consisted of 150 samples from PLN SULSELBAR. From the result of the research showed that career development has a positive and significant influence on Performance. Because the indicators used are Fair treatment, direct supervisor's concern, Information about promotions, and satisfaction. Both of these indicators have a significant impact on Performance. Likewise with Competence, the results show that there is a positive relationship and significant impact on Performance. This can be seen from indicators that is used are intellectual competence, emotional competence and social competence. These three indicators have a significant impact performance.

IC003007

CLIMATE OF ORGANIZATIONAL ETHICS TO BUSINESS SATISFACTION (STUDY OF SME IN SOUTH SULAWESI)

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Abstract : Organizational ethics plays an important role in shaping a good climate for all members of the organization. The ethical issues concerning to social problem, protection of the rights of employees, public society (social responsibility) and also consumers. The application of ethics in organization raises the employee job satisfaction (see organizational justice theory and cognitive dissonance theory). This study was analyzed using multiple regression method by taking the object of research on 350 SME businesses in three regencies, East Luwu, Bone and Tana Toraja in South Sulawesi. This study was focused in three forms, namely egoistic ethical climate, benevolent, and principled ethical climate. The results of the study show that organizational climate is like egoistic ethics climate and benevolence ethical climate the organization does not show positive results on employee job satisfaction. However, the coefficient of egoistic climate has negative influence to job satisfaction. Whereas principled ethical climate shows a positive and significant influence on employee job satisfaction.

Keywords: ethical climate and job satisfaction

IC003008

EXCHANGE RATE FORECASTING AND VALUE-AT-RISK ESTIMATION ON INDONESIAN CURRENCY USING COPULA METHOD

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Abstract: This study aims to determine the future value and risk-value of the four selected currencies, namely Australian Dollar (AUD), United States Dollar (USD), Euro EU (EUR) and Japanese Yen (JPY) against Indonesian Rupiah (IDR)) To estimate the risk value of each relationship between currencies, the copula method is used and to forecast Monte Carlo simulations used: There is an estimate of the risk value in the range of 90%, 95% and 99% confidence intervals. The copula method used in this study was clayton copula, because the highest log-likelihood value was compared to frank and copula Gumbel; In addition, each currency uses their own regressive model to see if the exchange rate has the characteristics of seasonal or non-seasonal patterns. The results obtained from JPY / IDR and EUR / IDR have the highest estimated risk values in each confidence interval and also have the highest simulation losses.

Keywords: value at risk, monte carlo, cupola method, and exchange rates

IC003009

THE FACTORS AFFECTING INCOME OF GO-JEK DRIVERS IN SOUTH TANGERANG

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Abstract: The develop an online motorcycle in South Tangerang City, especially in GO-JEK. This has resulted in competition between online motorbike drivers, which affects GO-JEK driver revenues. In addition, the income of the drivers is influenced by several factors, namely working hours, education level, age and work experience. The purpose of this study was to determine the factors that influence the revenue of GO-JEK drivers. This research was

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Menindaklanjuti surat penerimaan naskah (*Acceptance Letter*) PAPER ID: IC003008 tanggal 24 Oktober 2018, dan setelah mempertimbangkan kelengkapan persyaratan yang diajukan, dengan ini Wakil Direktur P3M Indonesia Banking School memberikan surat tugas kepada:

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Judul Kegiatan : The 3rd International Conference on Accounting, Management, and Economics (ICAME)
Hari/Tanggal : Minggu - Senin, 4 - 5 November 2018
Tempat : Universitas Hasanuddin
Judul Makalah : “Exchange Rate Forecasting and Value-at-Risk Estimation on Indonesian Currency Using Copula Method”

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