

THE 12TH MALAYSIA-INDONESIA INTERNATIONAL CONFERENCE ON
ECONOMICS, MANAGEMENT, AND ACCOUNTING 2011

MIICEMA

*“Borderless Economy: Opportunities and Challenges for Businesses in
Southeast Asia”*

13-14 October 2011

VENUE:

Magister Manajemen
Magister Perencanaan Pembangunan
Fakultas Ekonomi, Universitas Bengkulu

PROCEEDINGS

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HISTORY OF MIICEMA

After successful the Malaysia-Indonesia International Conference on Economics, Management and Accounting 2010 (MIICEMA 2010) hosting by the Faculty of Economics and Business, Universiti Kebangsaan Malaysia, this year 2011, Universitas Bengkulu will host the same conference for the third time. At 12th conference with theme “Borderless Economy: opportunities and challenges for Enterprises in Southeast Asia”, new members, Universitas Padjajaran, Bandung and Universitas Malikussaleh take part on the collaboration.

Here the list of detail history of MIICEMA from 1993 until 2010:

1993	The first conference was co-organized by the Faculty of Economics and Faculty of Business Management (UKM) and Universitas Syiah Kuala Banda Aceh. With a theme “Economics and Business Issues (Isu-isu Ekonomi dan Perniagaan)”, the conference was held on 5 – 6 June 1993 at Universitas Syiah Kuala Banda Aceh.
1994	The second conference was co-organized by the Faculty of Economics and Faculty of Business Management (UKM) and Universitas Syiah Kuala Banda Aceh. The conference theme was “Economics Prospects and Challenges in Industrial Development (Prospek dan Cabaran Ekonomi dalam Pembangunan Industri)”. The conference was held on 19 – 20 July 1994 at Universiti Kebangsaan Malaysia.
1995	The third conference was co-organized by the Faculty of Economics and Faculty of Business Management (UKM) and Universitas Syiah Kuala Banda Aceh. The conference theme was “Strengthening Malaysia and Indonesia Cooperation: To Succeed the 2020 IMT-GT (Memperkuat Kerjasama Malaysia dan Indonesia: Mensukseskan IMT-GT Tahun 2020)”. The conference was held in August 1995 at Universitas Syiah Kuala Banda Aceh.
1996	The fourth conference, which was upgraded to an international level, was again co-organized by the Faculty of Economics and Faculty of Business Management (UKM) and Universitas Syiah Kuala Banda Aceh. The conference theme was “Globalization Issues in Economics and Business (Isu-isu Globalisasi dalam Ekonomi dan Perniagaan)”. The conference was held on 12 – 13 November 1996 at Puri Pujangga, Universiti Kebangsaan Malaysia.
1997	The fifth conference was co-organized by the Faculty of Economics and Faculty of Business Management (UKM), Universitas Syiah Kuala Banda Aceh and a new member university, Universitas Bengkulu. The conference theme was “Managing Growth and Changes”. The conference was held on 23-25 June 1997 at Universitas Bengkulu.
2002	The sixth conference was co-organized by the Faculty of Economics and Faculty of Business Management (UKM), Universitas Syiah Kuala Banda Aceh and Universitas Bengkulu. The conference theme was “The Role and Harmonization of Economics and Business Disciplines in Global Competitiveness”. The conference was held on 14-15 October 2002 at Universitas Syiah Kuala, Banda Aceh.
2003	The seventh conference was co-organized by the Faculty of Economics and Faculty of Business Management (UKM), Universitas Syiah Kuala Banda Aceh and Universitas Bengkulu. The conference theme was “Sustainable Economics and Business Development in an Era of Globalization”. The

	conference which was hosted by the Faculty of Economics and Faculty of Business Management (UKM) was held on 13-14 October 2003 at Equatorial Hotel, Bangi.
2004	The eighth conference witnessed the collaborative effort of the trio universities was further strengthened by the involvement of Brunei Darussalam. The conference theme was "Asian Competitiveness in Economics and Business Sector Towards an Era of Globalization". The conference was held on 2-6 October 2004 at Universitas Bengkulu.
2005	The ninth conference was welcome another new member university, Universitas Muhammadiyah Surakarta, as the co-organizer of the conference. The conference theme was "Empowering Economic and Business in the Free Trade Era". The conference was held on 13-14 December 2005 at Universitas Muhammadiyah Surakarta.
2008	The tenth conference was co-organized by the Faculty of Economics and Business Management (UKM), Universitas Syiah Kuala Banda Aceh, Universitas Bengkulu and Universitas Muhammadiyah Surakarta. The conference theme was "Developing Regional Economy through Networking: Role of Small Medium Enterprises (SMEs)". The conference was held on 27-28 October 2008 at Universitas Syiah Kuala Banda Aceh.
2010	The eleventh conference was co-organized by Faculty of Economics and Business, Universiti Kebangsaan Malaysia, National University of Malaysia, Universitas Syiah Kuala Banda Aceh, Universitas Bengkulu, Universitas Muhammadiyah Surakarta, and Institut Pertanian Bogor. The conference theme was "Regional Development in an Era of Global Innovation Economy". The conference was held on 25-26 October 2010 at Universiti Kebangsaan Malaysia.

Greeting from the Rector



Assalamu'alaikum wr.wb. dan salam sejahtera

Dear participants, guesses and colleagues

First of all, I would like to express my gratitude to each and every one of you for your participation on this 12th Malaysian-Indonesian International Conference on Economics, Management and Accounting 2011 here in Bengkulu. I also would like to give my highly appreciation to

the organizing committee, the faculty of Economics, University of Bengkulu, in cooperation with Universiti Kebangsaan Malaysia, Universitas Syiah Kuala Aceh, Universitas Muhammadiyah Surakarta, Institut Pertanian Bogor, and Universitas Padjajaran, Bandung. With their strong will and hard work, this conference can be successfully held.

Since it began in 1993, MIICEMA has been a huge success, providing a great opportunity to develop our knowledge on Economics, Managements and Accounting through networking, studies and researches - not to mention the opportunity to make new friends, meet old acquaintances and discover new places in both countries, Indonesia and Malaysia. And with this year's theme "Borderless Economy: Opportunities and Challenges of Business in Southeast Asia", It is my sincere expectation that there is also borderless collaboration between Indonesia and Malaysia and other countries as well in the future.

I hope that you will find the conference both enjoyable and valuable and also enjoy the cultural and natural beauty of Bengkulu. For all our guesses, national and international, may you have a pleasant stay in Bengkulu.

Wassalamu'alaikum wr.wb.

Sincerely,

Prof. Ir. Zainal Muktamar, M.Sc.

Greeting from the Dean

First and foremost, I wish to express my utmost gratitude to God for bestowing upon us His blessing to successfully organize the 12th Malaysia-Indonesia International Conference on Economics, Management and Accounting 2011. Welcome or *Selamat Datang* to Bengkulu and welcome to the Land of Rafflesia. Rafflesia is the biggest flower in the world existing in Bengkulu. I would like to express my gratitude to the Universiti Kebangsaan Malaysia, Universitas Syiah Kuala Banda Aceh,



Universitas Muhammadiyah Surakarta, and Universitas Pertanian Bogor for graciously co-organizing this International Conference. In the future, there some other universities will join as co-organizers in this conference.

The main objective to hold this seminar is to exchange ideas and information, and to promote the understanding and cooperation among participants from various countries. Hopefully friendship and understanding can be achieved through this seminar. The theme of this conference is “Borderless Economy: Opportunities, Challenges for Business in Southeast Asia.” This theme is highly appropriate to assist regional development to ensure the success of business in the region. The thought share in this conference would benefit policies for the future.

Last but not least, my greatest appreciation goes to all who have contributed to the success of this conference, in particular the presenters, participants, sponsors, the organizer and its committee members. I wish you all have a fruitful discussion. To our special guests from Malaysia, Thailand, UK, Iran, India, and Australia, I hope you have a pleasant stay in Bengkulu the home of Rafflesia Arnoldi.

Warmest regards,

Dr. Ridwan Nurazi, SE., M.Sc., Akt

Greeting from the Conference Chair



Welcome to the 12th Malaysia-Indonesia International Conference on Economics, Management, and Accounting 2011 (**MIICEMA**) in the University of Bengkulu, Indonesia. It is the third time the Faculty of Economics of the University of Bengkulu proudly hosts the conference. It is the first time that participants are coming from seven countries around the world such as Malaysia, Thailand, Australia, India, Iran, United Kingdom, and Indonesia. It seems that the conference has attracted researchers around the globe to share their ideas in our conference.

The theme of “Borderless Economy: Opportunities and Challenges for Businesses in Southeast Asia” was chosen to anticipate the impacts of volatility in the recent global economy trends toward South East Asia economy. I believe that the theme is relevant since the world economy is becoming borderless and what happen in other parts of the world to some extent will greatly influence our regional business and economy.

One hundred and twenty three papers from thirty seven universities and seven countries will be presented by academicians and researchers. The researchers will exchange ideas derived from their studies and practices. It is expected that the conference would provides significant contributions to policy makers in the region.

I would like to thank the Director of Center for Central Banking Education and Studies of Bank Indonesia, Mr. Rizal A. Djaafara, and Vice President of RMUTSV Thailand, Prof. Aswin Promsopa for becoming our keynote speakers. My deepest appreciation goes to the deans of the conference co-organizers: Universiti Kebangsaan Malaysia, Universitas Syiah Kuala Banda Aceh, Universitas Muhammadiyah Surakarta, Institut Pertanian Bogor, and Universitas Padjajaran. I would like to express my gratitude to our sponsors: Bank Indonesia, Bank Bengkulu, Telkomsel, Pemda Provinsi Bengkulu, Pemda Kota Bengkulu, Bengkulu Ekspres, and ISEI Cabang Bengkulu who have provided endless support for the conference. Last but not least, I thank all committee members for their effort and commitment to the success of the conference. I hope all participants have sweet memories of visiting our city, Bengkulu. Thank you very much.

Sincerely yours,

Prof. Lizar Alfansi, PhD

Conference Program

Date	Time	Program	Place
12 October 2011	18.30-23.00	Opening Dinner Party	Governor of Bengkulu Place (Resident)
13 October 2011	08.00-10.00	Keynote Speaker 1 Keynote Speaker 2	Rektorat (Main Building)
	10.00-11.00	Coffee Break	Rektorat (Main Building)
	11.00-12.20	Concurrent Session 1	FE-UNIB
	12.21-13.29	Lunch Break	FE-UNIB
	13.30-14.50	Concurrent Session 2	FE-UNIB
	14.51-15.29	Coffee Break	FE-UNIB
	15.30-16.50	Concurrent Session 3	FE-UNIB
	18.30-23.00	Dinner Party	Rektorat (Main Building)
14 October 2011	08.30-09.50	Concurrent Session 4	FE-UNIB
	10.00-13.00	Lunch Break	FE-UNIB
	13.00-18.00	Free Time (City Tour)	
	18.30-23.00	Farewell Dinner Party	City Hall Bengkulu

Concurrent Program

Concurrent Session I (Room MM 1)

Day I

Thursday, 13 October 2011

Track : Accounting - Public Sector

Chairman : Reschiwati

Time	Paper Code	Title	Presenter (s)
11.00-11.20	Non_29	The Influence of Understanding Financing Staff and Personnel Preparation of Financial Statements Based on The Governmental Accounting Standards of Quality Financial Report (Studies in Satuan Kerja Perangkat Daerah (SKPD) Bengkulu City)	Fachruzzaman and Leni
11.20-11.40	Non_30	The Effect Of Effectiveness Taxes Against Increased Revenue Bengkulu City	Rini Indriani and Daniel Kristian
11.40-12.00	Miicema Unib-30	What Makes People Pay Taxes in Self Assesmet System?	Mohd Rizal Palil, Ahmad Fariq Mustapha
12.00-12.20	Miicema Unib-61	The Relationship Between Religiosity and Tax Morale	Maryam Eslami and Mohd Rizal Palil

Concurrent Session II (Room MM 1)

Day I

Thursday, 13 October 2011

Track : Accounting – Education And Management

Chairman : Mohd Rizal Palil

Time	Paper Code	Title	Presenter (s)
13.30-13.50	Non_7	Perception of Accounting Community About Creative Accounting	Lismawati and Desy Nathalia
13.50-14.10	Non_13	Antecedents and Consequences of Comfort Participating in Class Discussion in Management Accounting Course	Paskah Ika Nugroho and Agung Lestari
14.10-14.30	Miicema Unib-3	Perceptions Of Accountants, Users, Organizers, And Students on Indonesian Education Standard For Professional Accountants	Reschiwati
14.30-14.50	Non-54	The Influence Of Pollitical Factors and Organizational Culture to Utilization Information Performance	Robinson

Concurrent Session III (Room MM 1)**Day I****Thursday, 13 October 2011****Track : Accounting - Management****Chairman : Maryam Eslami**

Time	Paper Code	Title	Presenter (s)
15.30-15.50	Miicema Unib-15	Budgetary Participation and Managerial Performance: A Study in Ministry of Home Affairs (Moha), Malaysia	Ida Haryanti Binti Mohd Noor
15.50-16.10	Miicema Unib-39	A Conceptual Framework for Characterizing Strategic Management Accounting and its Implementation	Denny Iskandar Tjandrawan and Utoyo Widayat
16.10-16.30	Non_6	Trends in Management Accounting Research Topics of Bengkulu University Students	Lisa Martiah Nila Puspita and Herawansyah
16.30-16.50	Non_8	Managerial Performance and Performance Measurement System	Lukluk Fuadah

Concurrent Session IV (Room MM 1)**Day II****Friday, 14 October 2011****Track : Accounting - Management****Chairman : Fachruzzaman**

Time	Paper Code	Title	Presenter (s)
08.30-08.50	Non_14	The Effect of Budget Participation to Managerial Performance Using Information Technology Use, Motivation, Job Satisfaction and Stress as Moderating Variables	Sriwidharmanelly, Bella Anindita Putri and Madani Hatta
08.50-09.10	Non_20	The Effect of Budgetary Participation on Managerial Performance Through The Organizational Commitment and Work Motivation as The Intervening Variables	Nila Aprila And Siti Aisyah
09.10-09.30	Non_24	The Impact of Cost Management Knowledge on The Relationship Between Participation Budget and Managerial Performance	Halimatusyariah
09.30-09.50	Non_32	The Effect of Delegation of Authority Between Budget Participation and Managerial Performance on Private University in Indonesia	Isma Coryanata

Concurrent Session I (Room MM 2)
Day I
Thursday, 13 October 2011

Track : Accounting - Financial
Chairman : Daw Tin Hla

Time	Paper Code	Title	Presenter (s)
11.00-11.20	Miicema Unib-45	Earnings Management Practices in Companies Listed In Jakarta Islamic Index-Indonesian Stocks Exchange	Wiyadi and Nanang Prasnowo
11.20-11.40	Miicema Unib-46	Earnings Management Practices: The Comparative Studies Between Shariah Index (Jii) And Conventional Index (Lq-45) In Indonesian Stock Exchange	Rina Trisnawati and Sidiq Permono Nugroho
11.40-12.00	Miicema Unib-81	Pecking Order Theory of Capital Structure: Empirical Evidence From Panel Generalized Method of Moments	Matemilola B.T, Bany Ariffin A.N and Azman-Saini W.N.W
12.00-12.20	Miicema Unib-96	Financial Behavior and Financial Position: A Structural Equation Modeling Approach	Roza Hazli Zakaria, Noor Ismawati Mohd Jaafar and Sabitha Marican

Concurrent Session II (Room MM 2)
Day I
Thursday, 13 October 2011

Track : Accounting - Financial
Chairman : Roza Hazli Zakaria

Time	Paper Code	Title	Presenter (s)
13.30-13.50	Miicema Unib-83	Early Warning Model of Financial Distress	Triyono
13.50-14.10	Non_16	Response Asymmetries in The Mena Stock Markets	Bakri Abdul Karim, Zulkefly Abdul Karim, and Samsul Ariffin Abdul Karim
14.10-14.30	Miicema Unib-29	The Influence of Capital Structure and Growth of Company to Firm Value at Company in Indonesian Stock Exchange	Sri Hermuningsih and Dewi Kusuma Wardani
14.30-14.50	Miicema Unib-85	Simultaneous Relationship Between Managerial Ownership, Institutional Ownership, Debt Policy and Dividend Policy in The Agency Problem Mechanism	D. Agus Harjito , and Dewi Hadiyanti Ningsih

Concurrent Session III (Room MM 2)**Day I****Thursday, 13 October 2011****Track : Accounting - Financial****Chairman : Zulkifli Abdul Karim**

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Miicema Unib-32	Impact of Higher IFRS Compliance in Bursa Malaysia	Daw Tin Hla and Abu Hassan Bin Md Isa
15.50-16.10	Miicema Unib-40	Pengaruh Leverage, Pertumbuhan Aktiva, Dan Ukuran Perusahaan Terhadap Risiko Sistematis	Sri Retno Indrastanti and Agus Endro Suwarno
16.10-16.30	Miicema Unib-68	Identification of Earnings Management on The Company Listed on The Index LQ 45 in Indonesia Stock Exchange	Noer Sasongko and Emi Fauziah
16.30-16.50	Miicema Unib-128	Effecting Price Oil and Variable Moneter to Composite Stock Price Index	Darmawan Ahmad

Concurrent Session IV (Room MM 2)**Day II****Friday, 14 October 2011****Track : Management - Financial****Chairman : Isnuhardi**

Time	Paper Code	Title	Presenter (S)
08.30-08.50	Non_2	A Comprehensive Review of Trading Strategies: In Search an Exellent Strategy For Traders in The Indonesia Stock Exchange	Iskandar Zulkarnain
08.50-09.10	Non_38	Exchange Rate-Interest Differential Relationship: Evidence From Selected East Asian Countries.	Hawati Janor, Mohamed Hisham Yahya, and Abdul Razak Abdul Hadi
09.10-09.30	Miicema Unib-79	Comovements and Stock Market Integration In Asia: Post Financial Crisis 1997	Siti Muliana Samsi and Zarinah Yusof
09.30-09.50	Miicema Unib-122	Financial Stress, Agility And Multiple Crises: Preliminary Study on Aim	Rahana Abdul Rahman, Chamhuri Siwar, Abdul Ghafar Ismail, and Norlida Jaafar

Concurrent Session I (Room MM 3)
Day I
Thursday, 13 October 2011

Track : Management - Human Resources
Chairman : Rosfazila Binti Abd Rahman

Time	Paper Code	Title	Presenter (S)
11.00-11.20	Miicema Unib-127	Reviewing Outsourcing Controversy in Indonesia: an Exploratory Study of Human Resources Outsourcing Controversy in Semarang City	Akbar Faisal
11.20-11.40	Non_10	Career Anchors and Job Satisfaction: The Mediating Effect of Psychological Empowerment	Meiliani, Samuel Garrett-Jones, and Mario Fernando
11.40-12.00	Non_11	Examining The Effects of Transformational Leadership in Indonesia and Australia	Michael K. Muchiri and Meiliani
12.00-12.20	Non_33	The Role of Work Motivation as Mediating Variable on The Relationship Between Leadership Styles and Job Satisfaction at Regional Office Bengkulu Province	Nova Delastri and Fahrudin Js Pareke

Concurrent Session II (Room MM 3)
Day I
Thursday, 13 October 2011

Track : Management - Human Resources
Chairman : Nigama K

Time	Paper Code	Title	Presenter (S)
13.30-13.50	Miicema Unib-20	Quality Management in PT. Consobiz Ventures	Dhiya U Syahidah and Gatot Yudoko
13.50-14.10	Miicema Unib-75	Exploring The Relationship Between Job Satisfaction and Nurse Performances	Supratman and Wiyadi
14.10-14.30	Miicema Unib-42	Modelling The Causal Relationship of Organizational Justice, Job Satisfaction, and Organizational Citizenship Behavior	Fahrudin Js Pareke and Sugeng Susetyo
14.30-14.50	Non_12	The Role Of Leadership in Managing Individuals' Career Anchors: A Theoretical Perspective	Michael K. Muchiri and Meiliani

Concurrent Session III (Room MM 3)**Day I****Thursday, 13 October 2011****Track : Management - Human Resources****Chairman : Fahrudin J.S. Pareke**

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Miicema Unib-9	Entrepreneurial Motivation: The Cases of Indian Restaurant Owners in Selangor and Kelantan, Malaysia	Mohd Rafi Yaacob and Jiviha D/O Ramasamy
15.50-16.10	Miicema Unib-116	The Role Of Cognitive Processes and Social Capital as Determinants of Opportunity Recognition and Evaluation Amongst Entrepreneurs	Nigama K and P David Jawahar
16.10-16.30	Miicema Unib-48	The Impact of Transformational Leadership on Absenteeism: Mediating Role of Psychological Empowerment	Fozi Ali Belhaj, Fais Ahmad and Husna Johari
16.30-16.50	Miicema Unib-119	Tri Dharma Phylosophy Upon Budi Santoso	Hadziq Jauhary and Ahyar Yuniawan

Concurrent Session IV (Room MM 3)**Day II****Friday, 14 October 2011****Track : Management - Human Resources****Chairman : Fozi Ali Belhaj**

Time	Paper Code	Title	Presenter (S)
08.30-08.50	Miicema Unib-6	Budaya Organisasi Islam Modern:Kajian Kes Bank Islam Malaysia Berhad	Rosfazila Binti Abd Rahman
08.50-09.10	Miicema Unib-109	Do Human Resource Practices Influence Employees to Engage in Deviant Work Behavior? an Empirical Investigation in Malaysian Companies	Faridahwati Mohd, Shamsudin, Chandrakant an Subramania m and Hadziroh Ibrahim
09.10-09.30	Non-46	Examining Relationships Among Leadership, Innovation Competencies And Operational Effectiveness	Michael K. Muchiri
09.30-09.50	Non-50	Identification of Training Effect on Small Business Performance	M. Farid Wajdi

Concurrent Session I (Room MM 4)
Day I
Thursday, 13 October 2011

Track : Management – Finance/Strategic
Chairman : Rahana Abdul Rahman

Time	Paper Code	Title	Presenter (S)
11.00-11.20	Miicema Unib-59	A Study on The Effect of Iran Mercantile Exchange on Accepted Metals Prices	Abdolreza Rostaminia and Mehdi Boshagh
11.20-11.40	Miicema Unib-69	Critical Review on Measuring Financial Constraints: Multicriteria Approach	Dr. Saeed Fathi, Farnoosh Moghaddas and Kaveh Shahraki
11.40-12.00	Miicema Unib-27	Resilience of Islamic and Conventional Stock Markets of Indonesia During The 2007 Global Financial Crisis: A Comparative Empirical Examination	M. Shabri Abd. Majid
12.00-12.20	Non_9	Structure of Formality as Moderating on Relationship Between Strategy Implementation And Firm Performance in Indonesia	Mahdani

Concurrent Session II (Room MM 4)
Day I
Thursday, 13 October 2011

Track : Accounting - Corporate Governance
Chairman : Zaitul

Time	Paper Code	Title	Presenter (S)
13.30-13.50	Miicema Unib-19	Malaysian Code of Corporate Governance: The Impact on Quality of Reported Earnings of Kuala Lumpur Composite Index (KLIC) Components	Rizwana Md Yusof
13.50-14.10	Non_19	The Effect of Good Corporate Governance Practices and Bond Rating on Bond Yield to Maturity	Isnuhardi, Dwi Yanti
14.10-14.30	Non_21	Effect on Corporate Governance Audit Qualification	Novita Sari
14.30-14.50	Non_27	The Factors Influencing of Equity Risk Premium of Indonesian Public Listed Companies	Saiful

Concurrent Session III (Room MM 4)**Day I****Thursday, 13 October 2011****Track : Accounting - Corporate Governance****Chairman : Rizwana Md Yusof**

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Miicema Unib-97	Board of Directors, Audit Committee, Audit Characteristics and Timeliness of Financial Report in Listed Companies in Indonesia	Zaitul and Fuadziah Hanim Hj. Fadzil
15.50-16.10	Miicema Unib-104	Director Diversity and Company Performance: A Review of Literature	Desi Ilona, Shamharir Abidin and Nurwati Ashikkin Ahmad Zaluki
16.10-16.30	Non_28	The Influence of Corporate Governance and Risk Factors on Equity Risk Premium of Indonesian Public Listed Companies	Husaini and Saiful
16.30-16.50	Non_26	Analysis of Effect of Investment Opportunity Set, Free Cash Flow, Corporate Governance and Firm Size on Debt Policy	Saiful, Baihaqi, and Alnita Iriani

Concurrent Session IV (Room MM 4)**Day II****Friday, 14 October 2011****Track : Accounting - Auditing and Financial****Chairman : Hilwani Hariri**

Time	Paper Code	Title	Presenter (S)
08.30-08.50	Non_25	Impact of Risk Evaluation on Auditor-Auditee Negotiation Outcome	Nurna Aziza, Andi Agus Salim, and Fransiskus Eduardus Daromes
08.50-09.10	Miicema Unib-88	Factors Associated With Auditor Choice: The Case of Kingdom of Saudi Arabia	Khaled Salmen Aljaaidi and Dr. Shamhrir Bin Abidin
09.10-09.30	Non_35	Seasoned Equity Offerings: Between Agency Theory, Windows Of Opportunity, and Firm Performance	Ridwan N, Fitri Santi, and Liana Deswita
09.30-09.50	Miicema Unib-22	The Effect of Capital Structure on Profitability: The Extended Analysis of Biotechnology Companies Listed on The Bursa Malaysia	Zuraidah Sipon And Nur Liyana Mohamed Yousop

Concurrent Session I (Room MM 5)
Day I
Thursday, 13 October 2011

Track : Management - Marketing
Chairman : Nor Shahrul Nizam Binti Muhamad Nor

Time	Paper Code	Title	Presenter (S)
11.00-11.20	Miicema Unib-87	The Effect of Consumer Materialism Behavior Toward Consumer Purchase Decision on Private Label Products	Oliandes Sondakh, Amelia
11.20-11.40	Miicema Unib-100	A Cross-Cultural Testing The Applicability of Status Consumption In Indonesia and Malaysia	Arief Budiman and Aron O'cass
11.40-12.00	Miicema Unib-41	Investigating The 'Goldilocks Phenomenon' in Branding: What Size and What Place?	Jonathan A. J. Wilson and Jonathan Liu
12.00-12.20	Miicema Unib-12	Consumer Perception Towards Online Shopping: Case Study of Online Store in Bandung	Alia Widyarini Hapsariniaty, R. Aswin Rahadi, Siti Kania Mevianti, Siti Larissa Sarasvati and Tara Putri Paramitha

Concurrent Session II (Room MM 5)
Day I
Thursday, 13 October 2011

Track : Management - Marketing
Chairman : Effed Darto Hadi

Time	Paper Code	Title	Presenter (S)
13.30-13.50	Miicema Unib-112	Branding Malaysia as 'Halal Hospitality': A Conceptual Paper	Nor Shahrul Nizam Bin Muhamad Nor and Norzaidi Bin Mohd Daud
13.50-14.10	Non_3	Consumer Etnocentrism on High Involvement and Low Involvement Products	Ferry Tema Atmaja, Lizar Alfansi, and Nova Astarina
14.10-14.30	Miicema Unib-76	Dilemma of Business Ethics: The Solution	Mohd Nor Bin Yahaya and Mr Azizul Hakim Bin Mashkuri
14.30-14.50	Non_40	Faktor-Faktor Yang Mempengaruhi Pengunjungan Pasar Raya Besar: Suatu Tinjauan di Sebuah Pasar Raya Besar di Melaka	Maisarah Ahmad, Leylawati Joremi, and Lim Eng Jiau

Concurrent Session III (Room MM 5)
Day I
Thursday, 13 October 2011

Track : Management - Marketing
Chairman : Arif Budiman

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Non_43	The Impact of Internal Marketing and Customer Orientation to Service Quality on Hospital Service Management	Effed Darta
15.50-16.10	Non-44	Consumers's Perception and Brand Image in Creating Brand Loyalty	Deni Pratama and Sularsih Anggarawati
16.10-16.30	Non-47	Marketing Study of Fisheries and Marine Products on Sea Coastal Management of Bengkulu City	Seprianti Eka Putri

Concurrent Session IV (Room MM 5)
Day II
Friday, 14 October 2011

Track : Management - Marketing
Chairman : Jonathan A. J. Wilson

Time	Paper Code	Title	Presenter (S)
08.30-08.50	Miicema Unib-67	Effectiveness of Inventory Management of Minute Maid Pulpy Orange at Coca Cola Bottling Indonesia West Java Operation	Muhamad Luthfi Adi Prakosa
08.50-09.10	Non_56	The Influence of Customer Orientation Competitive Orientation, and Coordination Function of Cross Product Innovation (Case Study on Small and Medium Craft Aceh Industries.	Refa Ajrina Subhatin and Iskandarsyah Madjid
09.10-09.30	Non_57	An Analysis of Prospective Collegians Perception to Develop Marketing Opportunities of Higher Education in South Sumatera	Dewi Fadila
09.30-09.50	Miicema-98	How are China Fruit Perceived by Indonesia Consumer	Heny K Daryanto and Maryono
09.50-10.10	Miicema Unib-44	Consumer Ethnocentrism and Attitude Toward Domestic Product in Pekanbaru	Julina

**Concurrent Session I (Room SBDCL 1)
Day I
Thursday, 13 October 2011**

Track : Economics - Agriculture
Chairman : Roza Hazli Zakarya

Time	Paper Code	Title	Presenter (S)
11.00-11.20	Non_17	Factors Affecting Indonesian Potato Farmers Contracting Decision	Suprehatin
11.20-11.40	Non_23	How Indonesian Crude Palm Oil Export Demands Respond to Exchange Rate Volatility?: An Error Correction Model Approach	Ketut Sukiyono
11.40-12.00	Miicema Unib-82	Technical Efficiency And Input Productivity of Small and Medium Enterprises in The Malaysian Food Processing Industry	Yodfiatfinda, Mad Nasir Shamsudin, Zainalabidin Mohamed, Zulkornain Yusop, Alias Radam and Hanifah N. Lioe
12.00-12.20	Non_34	Development of Forest Area Society Participation In Business Activity Based on Environmental Conservation	Slamet Widodo

**Concurrent Session II (Room SBDCL 1)
Day I
Thursday, 13 October 2011**

Track : Economics - Social
Chairman : Ketut Sukiyono

Time	Paper Code	Title	Presenter (S)
13.30-13.50	Miicema Unib-11	How Instant Messaging Improves Real Life Interaction: Case Study of Blackberry User Group	R. Aswin Rahadi, Tara Putri Paramitha, Siti Larissa Sarasvati, Siti Kania Mevianti and Alia Widyarini Hapsariniaty.
13.50-14.10	Miicema Unib-95	Household Debt Decision: The Role of Aspiration, Social Comparisons and Attitude Towards Debt	Roza Hazli Zakaria and Noor Ismawati Mohd Jaafar
14.10-14.30	Non-55	Empowering Macro Business: Program Effectiveness Assessment of KPN in Lhokseumawe	Jasafat and M. Rida
14.30-14.50	Miicema Unib-56	Dampak Ekonomi Sektor Pariwisata di Provinsi Kepulauan Bangka Belitung	Ahmad Yani Hazir , Redzuan Othman, and Aulia Dedy Sayogo

Concurrent Session III (Room SBDCL 1)
Day I
Thursday, 13 October 2011

Track : Economics - Social
Chairman : Siti Mariam Ali

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Miicema Unib-23	Analysis of Life Insurance Demand in Malaysia	Zuraidah Sipon and Mohammad Izzat Farhan Che Hashim
15.50-16.10	Miicema Unib-28	Small and Medium-Sized Enterprises Development in The First Malaysia Plan Through The Tenth Malaysia Plan	Mohd Khairuddin Hashim and Sa'ari Ahmad
16.10-16.30	Miicema Unib-91	Studies on The Performance of Microfinance: Local Diversity	Retno Agustina Ekaputri
16.30-16.50	Non-53	The Challenges of Sustainable Transportation: Malaysian Experience	Rosliati Ramli

Concurrent Session IV (Room SBDCL 1)
Day II
Friday, 14 October 2011

Track : Economics
Chairman : Zuraidah Sipon

Time	Paper Code	Title	Presenter (S)
08.30-08.50	Miicema Unib-108	Empowering Women to Reduce Poverty Through Microfinance	Sulaeman Rahman Nidar
08.50-09.10	Non-45	An Integrated Model Proposed for Entrepreneurship Education and Development for Students in Bengkulu University	M Abduh
09.10-09.30	Non-48	Spatial Concentration of Manufacturing Industry in Java Island	M. Wahyuddin
09.30-09.50	Non-49	Strategy Behavior in The Economies of Coffee Farmers Using Protected Forests: Case Study in Protected Forest Bukit Pedinding Hill and Serdang Hill in Sub District Lebong	Praningrum

Concurrent Session I (Room SBDCL 2)
Day I
Thursday, 13 October 2011

Track : Economics - International Trade
Chairman : R. Aswin Rahadi

Time	Paper Code	Title	Presenter (S)
11.00-11.20	Miicema Unib-131	The Implementation of Export Subsidies Elimination by Developed Countries and It	Haryadi and Syaparuddin
11.20-11.40	Miicema Unib-135	Trade Flows of Agricultural Commodities of Indonesia Between Malaysia and China	Niken Larasati A, Abdhu Rochman Soleh and Qiki Qilang Syachbudy
11.40-12.00	Non_15	Determinants of Foreign Trade: A Comparative Study Between Indonesia and Malaysia	Zulkarnain Ishak
12.00-12.20	Miicema Unib-4	Bilateral Trade Relations of Malaysia and Saudi Arabia - an Analysis	Siti Mariam Ali and Norhalawah Ahmad

Concurrent Session II (Room SBDCL 2)
Day I
Thursday, 13 October 2011

Track : Economics - Moneter
Chairman : Retno Agustina Ekaputri

Time	Paper Code	Title	Presenter (S)
13.30-13.50	Miicema Unib-105	The Impact Fiscal Deficit and Macroeconomic Variables on Inflation in Indonesia	Marlina Widiyant, Mansor Jusoh, Md Zyadi Md Tahir, and Abdul Ghafar Ismail
13.50-14.10	Miicema Unib-64	Implication of SBI Interest Rates on Banking Industry in Indonesia	Ida Musdafia Ibrahim and Harries Madiistriyatno
14.10-14.30	Miicema Unib-17	An Optimal Model of Monetary and Fiscal Policy Interaction	Haryo Kuncoro and Dianta Sebayang

Concurrent Session III (Room SBDCL 2)**Day I****Thursday, 13 October 2011****Track : Economics - Moneter****Chairman : Yefriza**

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Miicema Unib-52	Searching for Monetary Policy Indicators in Islamic Financial System	Zuriyati Binti Ahmad and Abdul Ghafar Ismail
15.50-16.10	Miicema Unib-117	Firm-Level Investment and Monetary Policy in a Small Open Economy: Evidence from Malaysia	Zulkefly Abdul Karim
16.10-16.30	Miicema Unib-132	Fiscal Sustainability, Public Debt, and Economic Growth	Haryo Kuncoro
16.30-16.50	Non_41	Foreign and Domestic Shocks: Macroeconomic Responses of Asean-3 Countries	Mohd Azlan Shah Zaidi, and Zulkefly Abdul Karim

Concurrent Session IV (Room SBDCL 2)**Day II****Friday, 14 October 2011****Track : Economics – Public and Regional****Chairman : Haryo Kuncoro**

Time	Paper Code	Title	Presenter (S)
08.30-08.50	Miicema Unib-73	An Empirical Application to Regionalism on Asean Trade: A Temporal Cross-Section and Panel Analysis With The Gravity Model	Putu Mahardika A. Saputra
08.50-09.10	Non_18	Political Influence On Economic Decision-Making in Government-Owned Companies: A Qualitative Assessment	Mohd Fairuz Md. Salleh
09.10-09.30	Non_42	Public Spending and Health Service Performance in Indonesia	Yefriza
09.30-09.50	Non_22	The Disparity of Economic Development Among Provinces in The Region of South Sumatra in The Era of Regional Autonomy	Bambang Agoes Hermanto, Sri Hartika, and Moch. Ridwan

Concurrent Session I (Room SBDCL 3)**Day I****Thursday, 13 October 2011****Track : Management - Islamic Finance****Chairman : Hawati Janor**

Time	Paper Code	Title	Presenter
11.00-11.20	Non_36	Lokalisasi Pengagihan Zakat dan Cadangan Khidmat Sosial: Satu Tinjauan Awal	Hairunnizam Wahid, Sanep Ahmad, and Radiah Abdul Kader
11.20-11.40	Miicema Unib-7	Keberkesanan Menyeluruh Agihan Zakat: Kes Bantuan Modal Kepada Asnaf Fakir dan Miskin	Sanep Ahmad, Rosbi Ab Rahman and Hairunizam Wahid
11.40-12.00	Non-52	Islamic Bank Practices; Idealism and Reality	Imronudin
12.00-12.20	Non_39	A Conceptualization of The Cost of Equity of Islamic Banks	Radziah Abdul Latiff and Noreha Halid

Concurrent Session II (Room SBDCL 3)
Day I
Thursday, 13 October 2011

Track : Economics - Gender
Chairman : Zuriyati Binti Ahmad

Time	Paper Code	Title	Presenter (S)
13.30-13.50	Miicema Unib-129	Socioeconomic and Gender Differences in Access to Health Care in Malaysia: A Non-Linear Decomposition Approach	Zurina Binti Kefeli
13.50-14.10	Non_1	Female Workers Migration and Mistreatment in Malaysia: A Case of Housemaids from Central Java	Tjipto Subadi
14.10-14.30	Non_4	Gender Role Allocation in Selected Coffee Postharvest Activities in Rejanglebong and Lebong District, Bengkulu Province.	Handoko Hadiyanto
14.30-14.50	Non_31	Female Participation in The Labor Market in Bengkulu City	Roosemarina A. Rambe

Concurrent Session III (Room SBDCL 3)
Day I
Thursday, 13 October 2011

Track : Economics - Human Resources
Chairman : Handoko Hadianto

Time	Paper Code	Title	Presenter (S)
15.30-15.50	Non_37	Vulnerabiliti Pekerja Malaysia dalam Persekitaran Kehadiran Pekerja Asing	Zulkifly Osman and Hairunnizam Wahid
15.50-16.10	Miicema Unib-120	Performance Comparison Civil Servants Region Before and After Expansion in The Province Riau	Jumiati Sasmita
16.10-16.30	Miicema Unib-50	Short and Long Run Causality Relationship Between Indonesian Human Resources and Investment Since 1985 until 2007	Agung Riyardi
16.30-16.50	Miicema Unib-53	Pengumpulan Modal Manusia dan Kesannya Terhadap Pertumbuhan Ekonomi	Nik Rayan Bt Nik Mat and Abdul Ghafar Ismail



Keynote Speech¹

“BORDERLESS ECONOMY: OPPORTUNITIES AND CHALLENGES FOR BUSSINESS IN SOUTHEAST ASIA”

Bengkulu, October 13th, 2011

1. Rizal A. Djaafara
Director of Center for Central Banking Education and Studies
Bank Indonesia

*Bismillahirrahmanirrahim,
Asslamu'alaikum warahmatullahi wabarakatuh,
Distinguished Guests, Ladies and Gentlemen,*

I am honored to be here today having a very rare opportunity to speak in this very special conference with the theme: *“Borderless Economy: Opportunities and Challenges for Business in Southeast Asia”*.

Borderless economy which is come from globalization was developed after the end of Cold War and accelerated through every country in the world. What was happened in economy of one country is no longer affect the country itself; it could affect another country both in positive and negative aspects.

The globalization term was acquired rapidly in the 1980s, but the concept is an old one that increasing known after World War II. Globalization means an increasingly integrated world economy, due to the systematic reduction of obstacles in worldwide trade as well as rapid advances in technologies and commmunications. The globalization has not only covered international trade in goods and services, but also in exchanges of currencies, in capital movements, in technology transfer, in people moving through international travel and migration, and in international flows of information and ideas. National economies are rapidly being integrated into the world economy. The process can also take place through regional co-operation such NAFTA, AFTA, EU and ASEAN Economic Community (AEC).

Distinguished Guests, Ladies and Gentlemen,

Before I discuss, the oppotunities and challenges fof borderless economy, let me briefly touch the current economy situation. I would like to use the IMF words in describing the world economic situation. It says that the world economy has entered a dangerous new phase, despite all measures taken by advance economies in mitigating the world financial crisis in 2008.

According to September 2011 IMF World Economic Outlook that released revised projection, the projection of world economic growth in 2011 and 2012 have been cut by 0.3 percent and 0.5 percent respectively. This Outlook also revised down the economic growth for advanced in 2011 by 0.6 percent and b 0.7 percent in 2012. The bleak world economy

¹ Delivered in The 12th Malaysia-indonesia International Conference on Economics, Management, and Accounting, Bengkulu, 13th October 2011.

projection also confirmed by Concensus Forecast. It estimates that the probability of stagnancy or double-dip scenario increase to 60 percent in September 2011, compared to 30-40 percent in July 2011. Moreover, the prospects of advanced economies and the world also face downside risks, depending on how euro area resolve the their financial crisis and whether the softening activity of US economy endure further blows, for example, a weak housing market.

With the back drop of current advanced economy situation and intensified of the crisis in US and Euro, prospects of emerging economies have become more uncertain although their growth rates remain considerably strong. The Fund has cut the growth projection of emerging economies in 2011 is slightly revised down by 0.2 percent and by 0.3 percent in 2012. The growth rate of ASEAN is also revised down by 0.1 percent in both years.

The weaker economic growth, for sure, press down the growth of world trade volume. The IMF outlook in September 2011 cut the growth rates of world trade volume by 0.7 percent in 2011 and 0.9 percent in 2012.

Distinguished Guests, Ladies and Gentlemen,

Globalization has made trade between countries more openness and trade linkage between countries event stronger. This cause the measurement impact of worsening economy in one country not only base on direct trade but also depend on input between countries. As we are aware, EU and US tradings play important role in world tradee volume. Therefore, discouraging economic situation in US and Euro zone will put huge challenges to emerging economies, including ASEAN, since demand of US and Euro zone for goods and services from emerging economies will decline. But, this challenging environment have also give opportunity for ASEAN countries to escalate the trade among them. This opportunity is widely opened due to by the fact that share intra trade ASEAN continues to grow from 23 percent in 2005 to 26 percent in 2008.

With these backgrounds, the need of regional cooperation and the most actual issues in ASEAN so called ASEAN Economic Community become more relevant. ASEAN economic integration will bring all of us to a more open economy intra regionally.

There are two broad reasons of the need to integrate ASEAN market. First, the economic links between ASEAN countries are strong and can be stronger through greater market integration. Around 24.5 percent of total ASEAN trade is done between ASEAN members, and 11.2 percent of ASEAN Foreign Direct Investments are intra-ASEAN. We believe that the integration of ASEAN will able to boost the region's GDP and also reduce the operating costs, so it will improve global competitiveness of ASEAN market compare to other regions. In addition, it will also prevent marginalization of individual markets. The second reason, it will induce greater efficiency through increase in economies of scale, and strengthen stability through diversity of players. Moreover, greater market will attract attention of global investors. Thus, local companies can use this advantage to issue more securities to finance their business; it will enhance economic growth. On the other side, local investors will have more choices of investment portfolios. Therefore, the benefits of ASEAN market integration are clear.

Distinguished speakers and chairpersons, Honorable guests, Ladies and Gentlemen

With the increasingly interlinking world economy, there are almost no boundaries between countries, as results competitiveness increase rapidly and it generates complexities of products especially in financial products. Besides giving benefits, the integration of financial markets also give a challenge for ASEAN countries, especially in the current situation when massive capital flows enter the emerging countries. Normal capital inflow is something that should be welcomed by emerging countries, but there are cases when excessive short-term capital flow could disturb sound economic management. Nowadays, capital inflow has been one of the major concerns of emerging market economies since it

affects both macroeconomic management and financial stability. Many emerging markets are facing difficulties to cope with large capital inflows.

Massive capital inflows give significant pressure to currency appreciation and deteriorate competitiveness of export. For instance, as of September 2011, Thailand Bath appreciated around 0.9 percent (*ytd*), while Malaysian Ringgit 3.2 percent, Singapore Dollar 6.1 percent, Philippine Peso 4 percent, and Indonesian Rupiah 5 percent. Capital inflows also give a considerable impact to the capital market as reflected in the spectacular rally of stock prices index in the last several months. This situation is fuelling fears of speculative bubbles in the capital markets of the region.

In respond to those situations, both the government and central bank of each country are trying to introduce some policies to manage capital inflows and its exchange rate. For example, it delivers by imposing withholding tax, intervening foreign exchange market, and other administrative restrictions. From this point, ASEAN countries need to collaborate in managing excessive capital inflows. Policy coordination among the authorities will minimize the negative impact of capital inflows. Therefore, financial system stability in the ASEAN countries remains manageable and the region's economic recovery will continue.

Ladies and Gentlemen,

How about the banking system? Empirical evidence shows that financial sector development, especially banking sector, has a strong correlation with economic development. From this sense, the ASEAN economic or market integration will promote banking sector development in the region through banking globalization. Until the early 1990s, most banks only have national operational activities, afterwards globalization of the banking industry grows rapidly, including to emerging countries. The globalization of the banking industry can be in the form of cross border ownership, operation, and market shares. Nowadays, we can easily find foreign banks not only from developed countries but also from ASEAN countries in our big cities.

The globalization of the banking industry certainly has several positive impacts on the banking industry in each country. Those can be in the form of long term capital inflow, improve intermediary's capacity, and promote better competitiveness and efficiency of the banking industry through the implementation international best practices, transfer of knowledge and technology. Meanwhile, globalization of banking industry would also pose some challenges that need to be addressed, not only by each individual country but together as a region such as ASEAN Countries. The main challenges will be the need of adequate bank supervision for cross border activities banks to protect each nation and regional economies from the adverse impacts from financial crises.

We realize that under banking globalization, adverse shocks that hit one country will affect other countries, yielding business cycle synchronization on both the real sector and financial system. To address those challenges, we need to focus on strengthening banking supervision function for banks with cross border ownership and business activities, through both internal supervision by owner or parent bank as well as cross border supervision by the host and parent banking supervisory authorities. Thus, we need to strengthen cross border supervision among ASEAN Countries. Moreover, in order to avoid the pro-cyclical nature of financial crises, financial authorities need to adopt correct prudential regulations, encourage larger liquidity and capital buffers.

In order to strengthen and reform the banking and financial sector, Bank Indonesia is in the process of reformulating the policies to lay strong foundation for Indonesia's banking system, with the objectives: (a) Strengthening banking system resilience through improving regulation, enhancing banking supervisory practices, reforming competition, and deepening financial markets, (b) Strengthening banking intermediation role through reformulating regulation and provision of supporting infrastructure, including reserve requirement and credit information, (c) Enhancing the role of shariah banking in the economy and its resilience, including provision to encourage capital raising and measures to address the shortage of skilled human resource, and (d) Enhancing the role of rural credit bank in micro financing and its resilience, including provision to encourage the strengthening of capital and addressing the shortage of skilled human resources.

Distinguished Guests, Ladies, and Gentlemen,

I am certain that through commitment, active participation, and strings of coordination among ASEAN countries, we are able to face the various risks and challenges mentioned.

Before closing, allow me to express my appreciation and sincere gratitude to all speakers for their willingness to share their expertise and knowledge. I would also like give my utmost appreciation to Organizing Committee of Malaysia – Indonesia International Conference on Economic, Management, and Accounting to make this conference and meeting possible.

Finally, let me wish you all good health and prosperity, and I hope that you find this conference interesting and beneficial.

Wassalamu'alaikum Wr. Wb.

BANK INDONESIA

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TOURISM INDUSTRY IN SOUTHEAST ASIA

Assoc. Prof. Dr. Aswin Promsopa
Rajamangala University of Technology Srivijaya, Thailand

Excellencies,
Distinguished participants,
Honorable guests,
Ladies and gentlemen,

It is indeed a great honor and pleasure of mine to address this significant international gathering. First of all, I would like to extend my sincerest gratitude to Prof. Lizar Alfansi, chair of organizing committee and University of Bengkulu for inviting me to share my perspective with you regarding to Tourism Industry in Southeast Asia.

Ladies and gentlemen, I would like to start my presentation with a short yet meaningful statement of the third president of United States of America, Thomas Jefferson. He said,

“Traveling makes a man wiser. . .”

I strongly agree that to be wise enough we have to get out of our little boxes, and take the chances to explore things around us, and take advantages of the opportunity that we have to widen our knowledge through others' experiences, cultures, living and learning. We could just be able to achieve that through travel and tourism.

According to the history, wealthy people have always traveled to distant parts of the world, to see great buildings, works of arts, learn new languages, experience new cultures, and taste different cuisines. Nowadays, traveling is not just for wealthy people, but anyone could experience it, all of us, and it is one of the most important components of our lives.

Tourism is defined as a composite of activities services, and industries that delivers a travel experience to individuals and groups traveling fifty (50) miles or more from their homes for purpose of pleasure.

IMPORTANCE OF TOURISM

Nowadays, tourism has become a popular global leisure activity. It is vital for many countries such as France, Egypt, Greece, United States, Spain, Italy, and Southeast Asian countries. Recently bringing together all the countries of Southeast Asia and getting them to cooperate in securing the region's peace, stability and development, Association of Southeast Asian Nation (ASEAN) has been founded. It involves 10 countries such as Thailand,

Indonesia, Malaysia, Myanmar, Philippines, Singapore, Vietnam and Laos PDR. With my presentation, I would just inform you that when I mention Southeast Asia and ASEAN, I am pertaining in the same thing, the Southeast Asian countries.

Tourism industry has experienced a rapid growth and gained an importance in the economy. It is a large exchange earner after manufacturing. Travel and tourism plays an important role in economic activity in most countries around the world.

Southeast Asian countries are all blooming; there are lots of beauties and amazing spots to be proud of when it comes to tourism industry, like **Brunei** that almost seventy percent of the country is covered by grand mosques, river journeys and virgin rainforests but becoming amazing spots. We have **Cambodia** as a well-preserved country. It has a rich culture dating back many centuries when the Angkor Civilization was the region's most developed. The Angkorian temples have attracted archaeologist and fascinated tourists. Indonesia also offers the blend of scenic beauty, flora and fun, culture and marine parks. The naturist beauty and hospitable people of **Indonesia**, also captivates people. The mountainous country of **Laos PDR** retains a remarkable serenity and timeless charm. In the heart of Southeast Asia also lies one of the world's most enhancing lands-**Malaysia**. **Myanmar** also has a rich culture and historical heritage with great places to visit. The **Philippines** as a bejeweled archipelago with over 7,107 islands-sun-drenched islands, beautiful beaches, and magnificent landscapes. **Singapore** as a dynamic city, rich in contrast and colour where you'll find a very harmonious culture, cuisine, arts and architecture. The rewarding country of **Thailand** offers lot of opportunities of sightseeing, accommodations, dining and shopping; the travelers will find plenty to appreciate. **Vietnam** attracts travelers with its cool upland, mountains, untouched coastal stretches, thriving cities, and the relaxed capital Hanoi. We already have resources, well-preserved cultures, beautiful and head turner natural resources, and interesting history. I could even say that we already have the main ingredients in increasing our Tourism Industry, but what we need now is "Strategies"

Currently, tourism is the most important sector and major source of foreign exchange earnings in every country. Tourism has played a significant role to economy and also leads to the expansion in some linking industries such as hotels, restaurants, transportation, retails, shops, and souvenirs and so forth. All of these contributions cause the growth of employment, export, investments as well as the government expenditure.

Tourism remains a global industry. In 2008, tourism arrivals totaled 922 million, and it was in year 2009 when the World Tourism Organization projected modest growth. In its first meeting last January 28, 2009 in Madrid the WTO Resilience Committee declared that tourism could play a major role stimulus programs because of "its immense capacity for creating jobs and its recovery potential."

Many developing countries perceive tourism as a fast track to economic growth. They assume that tourism development requires less investment than other industries. Indeed, tourism is very important to our people simply because of the followings.

First, it's a major job generator as a labour-intensive industry. It can boost the economy by generating jobs. Today the travel and tourism industry with 1.4 million jobs accounts 4.1 percent of jobs in the economy. This includes employment by hotels, travel agents, airlines and other passenger transportation services; it also includes the activities of restaurants and leisure industries directly supported by tourists. By 2021, Tourism will account for 12.1 million jobs directly, an increase of 3.2 million and its 35.3 percent over the next ten years. *(World Travel and Tourism Council-2011 Key Facts)*

Table 1. Travel and Tourism's Total Contribution to Employment 2011
(World Travel and Tourism Council League Table Extract)

1 North East Asia	71,839,000.8
2 South Asia	45,595,000.3
3 Southeast Asia	25,853,000.7
4 North America	22,618,000.9

Southeast Asia ranked 3 with 25, 853,000.7 contributions to world's employment at present. (2011). Looking at this closely we could say that ranked 1-3 are just within the boundaries of ASIA.

Second, it increases foreign exchange income. Tourism is a major dollar earner and every dollar we earn from tourism is classified as exports in the country's book of accounts. Malaysia was using \$100 million and it's producing \$14 billion and Indonesia was using \$15 million to produce \$5.35 billion. According to the data from UN in 2009, the profit gained from tourism in Asia Pacific region was \$2.6 billion. *(Source: October 28, 2009, Bali News Editor)*

In year 2009 Indonesia received 6.5 million visitors. It's a growth of 0.4 percent compared to 2008, and during the period of January-December of 2010 it reached the total revenue of 7.6 billion dollar. Bali received a total 2.3 million foreign visitors who, together are estimated to have contributed US\$ 2.7 billion in foreign exchange to Bali's economy. *(Source: February 8, 2010, Tourism Indonesia)*

Table 2. Travel and Tourism's Total Contribution to GDP 2011
(World Travel and Tourism Council League Table Extract)

1 North America	US \$1,569,000.68
2 European Union	US \$1,248,000.03
3 Northeast Asia	US \$1,071,000.52
4 Latin America	US \$ 329,000.62
5 Other Europe	US \$ 287,000.29
6 Southeast Asia	US \$ 223,000.53

This data provides ranking highlighting comparisons with competing destinations; Southeast Asia ranked 6 with 223,000.53 US billion dollars in terms of its total contribution to the world's GDP.

Third, tourism benefits all places, specifically Southeast Asian countries once they are integrated by adequate infrastructures into the loop of tourism development. Tourism enables us to become more competitive in this vital global industry. This importance pertains to the improvements of different corners, certain countries in connection to infrastructure improvement, accommodations and tourist spots maintenance and it also benefits other nearby Southeast Asian countries especially when we promote an easy travel from one Southeast Asian country to another, for example, travelers of Indonesia could also visit and travel to Malaysia, and could also visit the nearby country such as Thailand and so forth.

CURRENT TOURISM INDUSTRY IN SOUTHEAST ASIA

We are all aware that tourism is a long established economy activity in Southeast Asia, dating back to the turn of the nineteenth and twentieth century, though mass tourism is a relatively recent phenomenon that largely began in the 1970's. The industry grew slowly for decades, but by the 1980's East Asia, Southeast Asia and the Pacific were experiencing the most rapid growth in tourism arrivals in the world, averaging 9.2 percent per annum. *(June 2008, Nordic Institute of Asian Studies Press, p.368)*

Southeast Asia is rich in culture, nature, history and tradition. Tourism has become a significant source of revenue for countries throughout Southeast Asia. Millions of travelers from North and South America, Europe, Australia, New Zealand, and other parts of Asia visit the nations of Southeast Asia each year.

Table 3. Estimated Number of Tourist Annually
(Selected information from Southeast Asia countries)

Year Destination	Number of Visitors (Million)			
	2007	2008	2009	2010
Malaysia	21	23.6	23.7	24.5
Thailand	14.5	14.2	14.1	15.9
Singapore	10.2	10.1	9.6	11.6
Indonesia	5.5	6.4	6.5	7.0

Source: From Wikipedia, the free encyclopedia

Malaysia is the top tourist destination in Southeast Asia. About 24.5 million foreign visitors spent \$16 billion in Malaysia in year 2010. Thailand has the second largest tourism industry in Southeast Asia. About 15.5 million foreign visitors spent 19.5 billion dollars in Thailand in the same year. Singapore comes next, followed by Indonesia.

The development of Southeast Asia's tourism is clearly manifested throughout the years, ASEAN tourism performed an outstanding growth in 2010 with the total international arrivals of more than 73 million an increase of 11 percent compared to 2009. Intra-ASEAN travel was the major source market for the region with share of 47 percent in 2010.

Let's take a look in the tourism industry of Malaysia in terms of INTRA-ASEAN Travel. Malaysia received **11.87 million** visitors in 2010; Singapore remains the key source of tourist visitors to Malaysia with 6.29 million visitors followed by Indonesia with 1.25 million, next is Thailand with 712,410 travelers, next to it is Brunei with 578,636 visitors and China including Hong Kong and Macau sent 516,160 tourists and India with 359,461.

Table 4. Total Number of Visitors Arrived in Malaysia in 2010

RANK	COUNTRY	Total No. Of visitors
1	SINGAPORE	6.29 M
2	INDONESIA	1.25 M
3	THAILAND	712,410
4	BRUNEI	578,636
5	CHINA (inc. Hong Kong and Macau)	516,160
6	INDIA	359,461

Source: Oct.2010, Malaysia Tourism report Q4 2010, Business Monitor Intl, pp.5

Singapore, Indonesia and Thailand are important sources of visitors for the country of Malaysia. Even in Indonesia, Singapore is well known for its efficiency to send most tourists to country of Indonesia, followed by Japan and Malaysia.

So far in 2010, there is a rapid growth in tourism industry and it is the reflection of the region's blooming and diversified economies. When it comes to tourism industry we have to consider the impression of our main client, the people. We have to consider the big question "What do tourists look for?" When we are deciding about where to go, either a trip overseas or within the country. We consider how impressive the countries are, with regards to environments which includes scenic coastal lines, alpine or heritage, also the climate cultures, type of accommodation, societies and different activities that catch visitors' attention such as walking in a scenic area, hiking in the green and famous mountains, observing art works and also architectures, sports, livelihood experiences such as farming and fishing. When we talk about the interest and impression of the people, somehow we are also pertaining to the kind of tourism that we want to offer to the people.

We have the **Healthcare Tourism** that attracts people to visit our country, especially when there is significant price difference among countries for a given medical procedure. **Creative Tourism** is also a kind of tourism, which is related to the active participation of the culture of the host community, through informal learning or interactive workshops, like farming, fishing, and producing specialty products of a certain place. We could also have the **Educational Tourism**, wherein the focus of the tourists here aside from visiting another country is learning. Learning about the culture such as in Student Exchange Programs and Study Tours, or any work that requires the application of the skills learned inside the classroom in a different and real environment. We should consider also the **Ecotourism**, this kind of tourism is committed in promoting natural and cultural conservation, and it aims to inspire visitors through having interesting activities that are related to ecotourism involving activities such as scuba diving, hiking, cave visitation, mountaineering, cultural and historical site visitation.

Strong economic growth in Asia is attributed to a focus on market reforms. Billions of dollars are being poured into the tourism infrastructures to accommodate the Asian tourism industry.

Technological developments have significantly impacted the travel industry in the Southeast Asia region and will continue to do so over the next decade.

In light of the increasingly competitive situation in the Southeast Asia region, traditional methods of marketing a destination to masses has yielded to more focused marketing segmentation strategies and themed campaigns.

For example, Philippines with its “**WOW Philippines**” campaign, Indonesia with the tag line “**Wonderful Indonesia**” Malaysia with the slogan “**Malaysia is Truly Asia**” and even Thailand started the trend towards international and nationwide events when it launched “Visit Thailand Year 1987” to celebrate the Thai King’s 60th birthday. The new marketing slogan which was adopted in mid 2009, “**Amazing Thailand, Amazing Value**” seemed to help the trend for 2009 and the first few months of 2010 up to the present.

TOURISM INDUSTRY GROWTH IN THAILAND

Thailand is very famous of its impressive historical sites, its beautiful beaches, its scenic countryside, with gentle, polite, and genuinely friendly people. That is why sales promotion activities are used at present for tourism marketing; such as, Thai Tourism Festival, Amazing Two Coasts, Amazing Isan Fair, and One Night One Price Campaign. The target for tourism in 2010 was 90 million trips, an increase of 3.38 percent with income of 430,000 million baht, an increase of 5.5 percent. (Source: *Thailand Tourism overview for 2009 and Tourism goals and trends for 2010, Wednesday, January 27, 2010*)

Nowadays, compared to the last decade, Thai tourism accounts for nearly 7 percent of Thailand’s GDP. **Thailand is the 18th most visited country in the world with 15 million tourists annually.** How tourism industry in Thailand develops its strategy? If you have this question in mind, I could share Thailand’s experiences in terms of tourism industry. It was in year 2008; Thailand experienced a global crisis and political turmoil that resulted the inbound tourists, with a decrease of 16 percent in the first half of 2009. The greatest decline included visitors from Northeast Asia, followed by Americas and Oceania. In August 2009, tourism in Thailand has been showing clear signs of recovery. The decline of 5 percent in August, has switched to a growth of more than 10 percent in September and October. From the month of September, there were clear signs of recovery and normalization in all adversely affected markets. Here are some factors that support the recovery of Thai tourism; **First** is the stability of Thai political situation. **Second** is the less-than-feared severity of the flu outbreak. **Third** are the economic stimulus measures such as the exemption of visa fees and take-off and landing fees. **Fourth** is the marketing campaigns implemented by Tourism Authority of Thailand (TAT) since July, 2009, this includes the restoration of Thailand’s image, promotions regarding Value-for-Money visits to Thailand, provisions of accurate information about the situation in Thailand, partnerships in terms of travel programs and sales promotional advertisements.

In 2010, TAT promoted tourism in a way what would create the trend for travel and tourism all year-round, and brought revenue to the country from both domestic and overseas

tourist market. The focus to be promoting Thailand as **“a quality tourist destination that offers good varieties, memorable and impressive experiences”** through operations in three key aspects, which were overseas marketing, domestic marketing, and support for the marketing

I. OVERSEAS MARKETING

Overseas tourism promotion in the year 2010 focused on proactive operation by promoting the good value for money of the “7 Wonders of Amazing Thailand” tourism products through the “Amazing Thailand, Amazing Value” campaign, along with the market protection by reviving Thailand’s image and tourists’ confidence, as well as building existing customers’ loyalty using “Customer Relationship Management: CRM”. This also included the penetration of quality markets and efficiency in the use of online media to promote tourism. The main strategies were as follows:

1. Strengthening the Thailand Brand

This was to revive and promote the positive image of the brand “Thailand”, increase the awareness, and emphasize the positioning of the brand “Thailand” through the “Amazing Thailand, Amazing Value” campaign. Highlighted activities/projects were:

- 1.1 Stimulate travel and tourism by publicizing Thailand’s image through popular television, printed and online media.
- 1.2 Support for the hosting of the pre-pageant preparation for the finalists of “Miss Poland 2009” during October 5-17, 2009, and support for “Miss Belgium 2010”, by facilitating the beauty contestants’ seclusion trip and their visits to tourist attractions in Thailand, as well as participation in various tourism activities.
- 1.3 Invited overseas media traveled to Thailand to inspect and experience Thailand’s tourism products and services, and participated in a product seminar focusing on four future selling points, including Health and Wellness, Experience, Community Based, and Luxury.
- 1.4 Publicize Thailand through “Celebrities” by working in partnership to organize the Tennis PTT Thailand Open 2010 during September 25 to October 3, 2010. Participated by Rafael Nadal, the number 1 world-ranking tennis champion. Before the tournament, Rafael Nadal had selected Thailand for his holiday and preparation, which confirmed that Thailand was ready to welcome international tourists, as well as be the best holiday destination.

- 1.5 Produce advertising brochures to promote tourism attractions covering the 76 provinces in Thailand, which included information about tourist attractions, maps of key attractions, accommodations, tourism activities.

2. Expanding the Quality Tourist Market

The objective was to increase the number of high-end tourists by strengthening the awareness of medical tourism, honeymoon attractions and wedding venues, filming locations, souvenir shopping and golf spots, among the target market. The activities and projects were:

- 2.1 The “Director Trip to Thailand” Project, in cooperation with the National Federation of Thai Film Associations, was to create the trend for travel to Thailand and awareness of Thailand’s readiness to be a filming location. Actors, producers, and directors from Korea, India, and Hong Kong were invited to Thailand to spend their holidays and inspect the country’s readiness.
- 2.2 Present Thailand at world-class tourism promotional events, targeting quality tourist and special interest markets. TAT encouraged Thai tourism operators to participate in worldwide events; such as, the Quality Travel Fair 2010 in Copenhagen, Denmark, the World Medical Tourism & Global Health Congress in the USA.
- 2.3 Organizing the “Amazing Thailand Road Show”, targeting the Health and Wellness markets, by inviting Thai tourism operators (sellers) to meet and discuss business with international buyers worldwide to open a new market.

3. Protecting the Leisure Tourist Market Base

The objective was to secure Thailand’s market share in Asia by maintaining the existing customer base (repeater) while expanding into a new market (first-time visitor). The activities and projects were as follows:

- 3.1 Present Thailand at world-class tourism promotional events encourages Thai tourism operators to meet and discuss business with international buyers, and to publicize Thailand’s positive image.
- 3.2 The “72 Hours in Thailand” Project, which presented Thailand’s selling point as a good value-for-money “Holiday break Destination”.
- 3.3 The “Amazing Thailand Card” Project, which distributed the Amazing Thailand cards to overseas tourists in six markets; namely, the UK, France, Germany, Switzerland, Italy, and the Middle East to offer special privileges for traveling to Thailand, by means of discounts/special bonuses on tourism products and services for the cardholders.

- 3.4 The “Passport to Amazing Thailand” which prepared a book for collecting “Passport” stamps to attract repeat visits from Scandinavian tourists. The books were distributed to sponsors and alliances, and at various promotional events.

4. Increasing Thailand’s Potential and Competitiveness

The objective was to increase the efficiency of TAT and its alliances to compete in the global market by developing an efficient online system and applying contemporary media.

- 4.1 Increase a Tourism Information Channel Through Call Center 1672, by opening the “1672 Tourist Hotline Video Call Center” online on www.tourismthailand.org, in addition to a telephone enquiry. Tourists could directly contact the staff for tourism information online through a “Live Chat” system in both Thai and English.
- 4.2 Support for Public Relations of Flight Inaugurations and Increase in Numbers of Flights to Thailand; such as, the launches of new routes- Incheon – Bangkok by Jin Air, Korea Market; Jakarta – Phuket by Air Asia, Indonesia Market; Singapore – Krabi by Tiger Airways, Singapore Market.
- 4.3 Increase the Tourism Market Potential through the online community on www.facebook.com/amazingthailand opened since September 2009.
- 4.4 The “TAT Digital Party” Project was set up to promote the tourism industry through the online market by applying the “Digital Marketing” strategy as a concept to introduce an information technology system to the tourism industry.
- 4.5 Create a “Trip Planner” Program on www.tourismthailand.org was set up to help tourists plan their own travel, from selecting tourist attractions, hotels, restaurants, and shopping areas, by printing the plan out to carry with them throughout their journey.

II. DOMESTIC MARKETING

The TAT’s tourism promotion in terms of domestic marketing in the year 2010 focused on work that had benefits on both the economic and social dimensions. Highlighted operations could be summarized as follows:

1. Building a Trend for tourism to Become a Part of Life

To create an attitude among Thai people that tourism was part of their lives and stimulate Thais to travel more for tourism. Important activities were:

- 1.1 Domestic advertisements and public relations under the campaign, “Bustling Thai Tourism, Burgeoning Thai Economy”, through various types of media to the target markets: such as, government officials, state enterprise officials, high-income workers.
- 1.2 Organized media familiarization trips to introduce tourist attractions and services of various provinces in all regions, and promoted activities organized in the areas of responsibility of the TAT domestic offices.
- 1.3 Produced both online and offline provincial tourism maps to be disseminated in brochures and on the TAT website for general tourists.
- 1.4 Supported the private sector at three promotional events, the 17th Discovery Thailand Fair, the 18th Discovery Thailand Fair, and the Amazing Thailand Fair.

2. Promoting Linkage Tourism

To encourage Thai tourists to travel more inside and outside the regions. Important activities included:

- 2.1 Amazing I-san Fair 2010, which was held during February 18-21, 2010, in Bangkok.
- 2.2 I-san Revisit 2010, was held during January 26-30, 2010, in Khon Kaen Province
- 2.3 The “Charm of the Royal Coast” Project (Mon Sane Thale Wang) to promote linkage tourism of tourist attractions in the provinces of Samut Sakhon, Samut Songkhram, Phetchaburi and Prachuap Khiri Khan.
- 2.4 The East-West Corridor Tourism Route Project to encourage more linkage tourism with the neighboring countries, by promoting through MCOT radio advertisements, and organizing an “East-West Corridor” tourism route caravan tour from Sukhothai to Phitsanulok, Khon Kaen, and Nakhon Phanom Provinces.

3. Creating a Perception of the Areas' Uniqueness

To create a clear image of each area for tourists to see the areas' differences and to be more interested in traveling there. Important activities included:

- 3.1 The Various Styles of Tours in the Central Region: "Nowhere Else is Newer" Project to promote the different travel styles of the central region, by inviting actors, artists, and celebrities to share their experiences and points of view about new tourist attractions in the central region.
- 3.2 The "A Hundred Stories...about the South" Project to present the identity of the arts, culture, religion, and seas of the Southern region, by joining the alliances to organize tour programs for group tours. Tourist from other regions who joined the program were brought to visit the southern part of Thailand.

4. Campaigning for Tourism with Awareness in Its Value and Preserving Tourist Attractions

To raise the awareness of preserving the environment (nature, history, and culture) and encourage Thai people to be good hosts and tourists. Important projects included:

- 4.1 The TAT's 50th Anniversary Project to campaign for Thai people to be aware of, and take part in, preserving and sustaining Thailand's tourist attractions.
- 4.2 The Tourism with Awareness in Its Value to Preserve the North Project to raise awareness of sustainable tourism and promote the right approach for travel and tourism.
- 4.3 The "Nature Heal" Project to promote activities that help to preserve the environment and natural resources, and publicize the activities to tourists.

5. Promoting Tourism in the Dimension of Learning

To encourage Thai people to embrace an attitude of traveling to increase their knowledge. Important projects included:

- 5.1 The "Caring for the Southern Youth" Project on National Children's Day, taking 100 underprivileged students from Phuket, Nakhon Si thammarat, and Songkhla Provinces on an educational trip to tourist attractions in Bangkok.
- 5.2 The "Fish Habitat Cleaning in the Trang Sea" Project - to campaign for tourism with awareness in its value and preserve tourist attractions, and to stimulate a sense of being a good host. Activities included the cleaning of the fish habitat, involving 200

Thai and foreign divers, garbage collection on Pak Meng Beach by 242 local villagers and students.

- 5.3 The “Western Forest Cultural Route” Project – to promote tourism for learning for the family and self-drive groups, featuring a caravan tour along the Western Forest cultural route, or “Return the Orchids to the Forest, Return the Fish to the River”

III. SUPPORT FOR THE MARKETING OPERATIONS

TAT’s support for the marketing operations in the year 2010 focused on supporting and promoting tourism products and services that offered high quality with good value and created added value, as well as supporting the organization of tourism events in all parts of the country to reflect the clear image, identity, or selling points of each area. In addition, priority was given to proactive database development, personnel development, and key organizational management system. In summary, highlighted performances were as follow:

1. Promoting Tourism Products and Services That Support the Thailand Brand

To explore, select, and promote quality tourism products and services, and give importance to social and environmental tourism that would lead to sustainable tourism.

- 1.1 Produce Tourism Product Guidebooks to reflect an image of the tourism area.
- 1.2 The Project to Produce Guidebooks of 50 Green Destinations in Thailand ready to be presented at the TAT’s 2011 Marketing Action Plan meeting.
- 1.3 Compile and Prepare the Information on Environmentally - friendly Tourism Management according to the 7 Greens Concept. The information was used as a source to produce a manual for distribution to relevant people for further concrete action.
- 1.4 Publicize and Organize Exhibitions/Activities to Promote the “Declaration of the Environmental Protection Program for Sustainable Tourism according to the 7 Greens Concept” to interested tourists and tourism-related business operators.
- 1.5 Promote Thai Traditional Education Products and Services for Tourism by producing a manual of Thai cooking schools and an Education Tourism Thailand 2010 manual for distribution to tour operators in the areas under the six target TAT overseas offices.

2. Promoting and Creating Tourism Activities. Important operations included:

- 2.1 Organizing 29 Activities to Stimulate Travel for Tourism; such as, Lai Rueda Fai Festival in Nakhon Phanom Province, Bang Fai Phaya Nak (Naga Fireballs) Festival at the end of

the Buddhist Lent in Nong Khai Province, Underwater Wedding Ceremony in Trang Province.

- 2.2 Organizing Activities to Promote the Country's Images; such as, the SWATCH FIVB Beach Volley World Tour in Phuket Province, the Royal Trophy Europe vs Asia Golf Championship in Chon Buri Province, Honda LPGA Thailand 2009 in Chon Buri Province, Thailand Ladies Open 2009 in Samut Prakan Province.

3. Developing the Databases

To have in-depth information for developing a strategic tourism plan. Important projects included:

- 3.1 The Project to Survey the Tourism Attitudes and Behavior of Thais Living in Bangkok and the Greater Bangkok to support the preparation of the marketing strategy plan and tourism products.
- 3.2 The Project to Survey the Attitudes and Satisfaction of Foreign Tourists in the Emerging and Major Markets to support TAT's formulation of tourism promotional strategies and plans to maintain the existing customers and expand into new markets.

4. Increasing the Organization's Potential

To develop the TAT's staff capability and the organizational management system to be as efficient as an international standard.

Today, Thailand is promoting itself as an international destination and the gateway to other Indochinese countries such as, Vietnam, Myanmar, Cambodia, Malaysia, and Singapore (McNeil, 1997)

FACTORS INFLUENCING TOURISM INDUSTRY

A number of factors are responsible for the rapid growth and the development of the tourism industry in the Asia Pacific region. These include the **strong economic growth** - so we could provide funds for the improvement of infrastructures, accommodations and other utilities that must be affordable, it could increase the numbers of tourists; **breakdown of political barriers** - politics affects tourism especially when certain country creates barriers from another country that's why we have to build up good relationship and cooperation with each SEA countries; **easing of travel restrictions** as much as possible to welcome more tourists; **liberalization of air transport** for easy travel could also boost increasing in tourism industry including cheaper cause of flights, of course this could attract a lot of visitors and travelers; **focused marketing campaigns** - these could include various

strategies such as product exposition, positive articles and attractive panorama in magazines in any reading materials as well as in any form of advance technology. Television and advertising industry have become powerful tools in expanding materialistic values. There has been a remarkable increase of advertisements related to leisure and tourism activities in both prints and electronic media over recent years. Such powerful symbolic messages spreading through the mass media have certainly contributed to the change of attitudes towards work, leisure and tourism. Internet is also the most preferred medium to gather information by tourists, in 2008 more than 50 percent of the tourists gathered information from internet.

There are also other factors that are considered to have the greatest influence on tourist behaviors. These include weather conditions, economic environment, prices of products and services offered to tourists, and the period of leisure time spending at the visiting places. It is also interesting to note that the health scare such as SARS in 2003 and AH1N1 has much larger impact on tourist arrivals than political events.

For the well-off consumers, shopping has become a major popular leisure activity not only at their own country but also abroad. More than 50 percent of the expenditures are for shopping. The top two destinations for Thai outbound tourists are the regional shopping centers Hong Kong and Singapore, and about half of their expenditure is classified under souvenir purchases.

Mega-shopping centers which are proliferating in Asian cities and greenery and open spaces for outdoor recreation are also spectacular monuments of consumer culture and have become an important part of social life for urban families.

FACTORS AND STRATEGIES TO CONSIDER FOR FURTHER DEVELOPMENT OF TOURISM INDUSTRY IN SOUTHEAST ASIAN COUNTRIES

It is necessary to predict what the future will hold by examining the current trends. By carefully studying what is happening at present and what is planned for the near future, we may be able to forecast something about tourism some distance ahead. According to the World Tourism ranking compiled by the United Nations World Tourism Organization (UNWTO), it was 2010, when Kuala Lumpur with 8.9 million tourists, Singapore with 8.6 million tourists, and Bangkok with 7.2 tourists ranked 5, 6 and 9 respectively in top 10 most visited cities. What does this information suggest to us? Why not we make Kuala Lumpur, Singapore, and Bangkok as a hub of tourism and traveling to Southeast Asia? How much benefit if we work on having direct flight from Western Countries for example USA to Bangkok, or Europe to Kuala Lumpur or Singapore? We could not just help these three cities

to rank higher than that in the year 2010 but we could also help almost every Southeast Asian country with this plan.

One of the best strategies is to promote INTRA-ASEAN TRAVEL; this would require cooperation and participation among Southeast Asian countries. ASEAN Tourism performed an outstanding growth in 2010 with total international arrivals of more than 73 million an increase of 11 percent compared to 2009. INTRA-ASEAN travel was the major source market for the region with share of 47 percent in 2010. (*Source: ASEAN Tourism Ministers Meeting 2010*)

To further improve tourism industry in each country particularly Southeast Asia countries, we also have to work on tourist attractions and activities that should be promoted and introduced through internet, reading materials, and other means of technology.

Organizing international activities and events could also attract visitors and tourists. Some examples of these activities are SEA GAMES in Indonesia, ASEAN Summit in Indonesia, World Expo in South Korea (2012), World Beach Games in Thailand and World Flora in Thailand. We could also include conventions for educational purpose and trips internationally.

Low-cost flights would attract a great number of tourists, sometimes people consider first with "HOW MUCH?" rather than "WHAT IS IT?" Even we might experience a decrease with regards to income from international flights; I guess there would be a high increase to total tourist industry income. We could also promote ticket and accommodation reservation online or through internet which could be more convenient to those travelers who want to visit Southeast Asia.

Linkage to other nearby countries could also increase the number of visitors; this linkage could be possible through the improvement of land transportation by having high speed train that could provide a link from China to Vietnam, Laos PDR, Thailand, Malaysia and Singapore. This could attract tourists and make the travel more convenient, because it could have the privilege of travelling not just with a single country but in a big part of ASIA.

Acknowledging the importance of tourism as an economic engine and a tool for development and change, the ASEAN Tourism Strategic Plan (ATSP) 2011-2015 was endorsed by the ASEAN Tourism Ministers at their 14th Meeting as the successor of the Roadmap for Integration of Tourism Sector (RITS) which was completed in 2010. This strategic plan will contribute to the overall goals of the ASEAN community by 2015 through promotion of growth, integration and competitiveness of the tourism sector and at the same time deepen social and cultural understanding as well as facilitating travel into and within ASEAN. The ATSP provides actions and activities to realize its great vision that; by 2015, ASEAN will provide an increasing number of visitors to the region with authentic and diverse

products, enhanced connectivity, a safe and secure environment and increased quality of services, while at the same time ensuring an increased quality of life and opportunities for residents through responsible and sustainable tourism development by working effectively with a wide range of stakeholders.

CONCLUSION

Over the last decade, as the tourism industry has developed rapidly in the Southeast Asia, many policies and projects related to tourism have been implemented in order to cope with the increased demand by international tourists. However, further policy development is needed to ensure that future tourism development will be sustainable.

People now live in a world in which tourism and tourist experiences are major components. Such a world is one in which image, advertising, and consumerism as framed by style, taste, travel and leisure.

Economic recovery results in growth in travel and tourism. By 2021, International Tourist Arrivals are forecast to total 103.9 million an increase of 4.2 percent generating expenditure of USD 148.8 billion.

With this statement, almost all the South East Asian countries predicted to be among the world's top ten tourist destinations by 2016. Different tourism sectors are striving to receive millions foreign visitors at present, and also to attract foreign direct investments for the industry's development during this period.

Tourism is vital to our economy and our countries development. We must accelerate now more than ever tourism development all over our archipelago and the world. We just need unity and cooperation to make this dream into reality, and I am quite sure that the major purpose of this convention; it's for us to realize that the success is in our hands only if we just intentionally work on it together.

Thank you very much for your kind attention

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1997 : Cert. of Attendance on Surviving Success and Maintaining Marketing
Leadership Seminar - Organized by Tourism Authority of Thailand,
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1998 : Cert. of Participation in Tourism Educating the Educators Seminar -
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2004 : Certificate of Achievement on. Internal Quality Assurance Assesses.
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Publication

1. 501 Ways Using OHP in Teaching
2. Educational Technology
3. Audio-Visual Equipment : Operation & Application
4. Instructional Materials Development

Research

1. Investment Opportunity in Pottery Industry for Souvenir Production in Songkhla Province
2. Status and Expectation of Educational Service Department on perceived by faculty Members of Rajamangala Institute of Technology, Southern Campus.
3. Teaching Performance of faculty Members of Rajamangala Institute of Technology, Southern Campus.
4. Implementation of Staff Development Programme and Its Impact on the working of Rajamangala Institute of Technology, Thailand

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2006	Benchmarking and Quality Assurance in Technical Education: Sharing Experience of Rajamangala University of Technology Srivijaya. Presented at City Bayview Hotel, Penang, Malaysia
2010	Enhancing Human and Social Capital through Lifelong Learning: Lifelong Learning Initiatives and Policies in Thailand. Presented at Best Western Premier Seri Pacific Hotel, Kuala Lumpur, Malaysia.

Work Experience

- 1976 : Head of Audio-Visual Education Division, Institute of Technology and Vocational Education (ITVE), Southern Campus
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- 1999 : Dean of Faculty of Industrial Education, RIT, Bangkok
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- 2005 : Vice President for International affairs and Quality Assurance, Rajamangala University of Technology Srivijaya (RMUTSV)
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- 2010 : Acting President, RMUTSV (February – August)
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**PERCEPTIONS OF ACCOUNTANTS USERS, ORGANIZERS AND
STUDENTS ON INDONESIAN EDUCATION STANDARD FOR
PROFESSIONAL ACCOUNTANTS**

ABSTRACT

This research analyzes the differences in perceptions of accountants, users, organizers and students on Indonesian Education Standard for Professional Accountants, the causes of differences and the possibility of adapting the international education standards for professional accountants into Indonesian Education Standard for Professional Accountants. By using Kruskal-Wallis Test, and Mann-Whitney U Test, the result of hypothesis shows that the differences in perception among accountants, user, organizers and students exist. Students of PPAK in Java have better ones than those out of Java. This research does not find the differences among accountant groups. The position in KAP does not influence perception of users. The position in institution also does not influence perception of organizers. There are no differences in perception among students of PPAK State and Private Institutions. The perceptions among undergraduate students of public universities and private one do not show any differences. Working experiences do not cause differences in the perceptions among students. Partially, accountant groups and students have no difference perceptions. The author found that difference of perception among accountants, user, organizers and students are influenced by experience, interest, ability and accountant environment, user, organizer and student themselves. The modus, median and mean values indicate that accountants, users, organizers and students have better understandings about education standard for professional accountants. Hence, the Indonesian education standard for professional accountants should adapt the International Education Standard for professional accountants which is determined by IFAC and refer to the existing Indonesia's law and according to its own character and personality.

Keyword : Perception, Education Standard for Professional Accountant, Accountant, User, Organizer, Student.

INTRODUCTION

Before entitling to title of an accountant, someone must go through an accounting education path. The success begins at the education process in the field of accounting. Accounting education will provide a candidate for accountant with knowledge to become a professional accountant. It is not only intended for candidate for accountant but also for all accountants themselves so that they will be accountable for their professionalism. The goal of accounting education and practical experience is to produce competent professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work” (IFAC, 2003)

The goals of Accounting education can only be achieved once the standard is provided to be used for the guidelines for all related stakeholders, such as Professional Association, Education, Business, Industry and Government. Education standards for Professional Accountants in Indonesia should consider International Standard for Professional Accountants allowing the Indonesian Professional Accountants are conducting their Professional tasks anywhere around the world. The Standards implemented should be well-understood by all related parties involving in the Professional Accounting Education like Accountants, Users, Organizers, Managers and including this Accounting Students.

Perceptions on education standard for professional accountants will be influenced by the environment in which they exist. Accountant’s perception toward the standard was found different from students and the Accountants. An Accountant is likely to perceive the standard differently from a student and so are among accountants themselves. Their daily tasks have influenced The work they confront every day will influence their perceptions on the education standard for professional accountants. In public accountant firm (KAP), the position of accountant in the firm is likely affect their perceptions on education standard for professional accountants. Accountants as organizer or manager of PPAk has structural and functional position. This position also impacts their perceptions toward Education standard for Professional Accountants.

Students of PPAk consist of student who Still look for the jobs (No work yet) or still hold their employment status. These status differences are likely to affect their perceptions. In Indonesia, PPAk is located in Java or outside Java. These geographical differences also impact their perceptions on education standard for professional accountants.

Higher education which has PPAk can be both public or private. These status differences may influence the perceptions of students on education standard for professional accountants. The students of PPAk are undergraduate students both from public and private universities. Both are likely to have no similar perceptions on education standard for professional accountants.

By identifying the perception differences among accountants, users, organizers or managers and students it is expected there will be one benchmarking used – Internationally accepted too - for policy makers to make the right decision for the implementation of Accounting Education standards.

LITERATURE REVIEW

a. Perception on education standard for professional accountants.

Kamus Besar Bahasa Indonesia (1995) defines perception as a direct response (acceptance) from something or someone or a process of knowing a few things through the senses. So perception can be interpreted as a cognitive process experienced by everyone in understanding any information about its environment through the five senses. In broader perspective, Perception is a process involving previously acquired knowledge in acquiring and interpreting the stimulus as shown by the senses. In other words, perception is a combination of several external (visual stimuli) and the human them shelves (previously acquired knowledge)

Robins (1996) implicitly stated that individual perception towards an object is likely to be different from others towards the same object. Henry Assael (1984) defined perception is the process by which people select, organize, and interpret sensory stimuli into a meaningful and coherent picture.

According to Miftah Toha (1992) perception is a cognitive process experienced by everyone in understanding information about his/her environment through sight, listening, understanding, feeling, and smell.

Perception on education standards for professional accountants is a response and understanding of stakeholders on education standards for professional accountants in Indonesia. The stakeholders include accountants and students.

b. Previous Research

There were many researches related to perception of accountants and accounting students, but researches on the perceptions of accountants, users, organizers or managers and accounting students on education standards for professional accountants have yet to be found.

Hadori Yunus (1992) argued that the accounting profession in Indonesia was affected by many aspects of culture. The government was instrumental in setting educational policy and practice of professional accountancy culturally, politically, and economically.

Ward et al (1993) conducted a study to investigate the ability of Certified Public Accountant (CPA) to recognize and evaluate ethical and unethical situations and test the attitudes associated with the CPA ethics education. The analysis using *Kolmogorov-Smirnov one sample test* and *pair t-test* showed that to a certain degree CPAs could distinguish ethical and unethical behavior.

Murtanto dan Marini (2003) concluded that there was no significant difference between the perceptions of male and female accountants on business ethics. In addition, this study also concluded that there was no significant difference between the perceptions of male and female accountants on

accountant professional's ethics and no significant difference between male and female accounting students on accountant professional's ethics.

Sriwahyuni dan Gudono (2000) concluded that there was no difference of perceptions among seven group accountants on the accountants code of ethics. Jaka Winarna cs (2003) concluded that there were differences of perception among public accountants, accounting educator/ lecturer and accounting students on the accountants code of ethics in Indonesia.

Wahyudin (2003) concluded that there were significant marginal differences between the perceptions of public accountants and students which consist of Magister accounting students and magister management students to the acceptance of earning management ethics, and overall acceptance factors of ethics towards the practice of earning management affected the 3 groups of respondents. In addition to that magister accounting students and magister management students Have no significant differences to accept the practice of earning management ethics.

Sri Rahayu *et all* (2003) conducted research which showed that there were differences of views on financial rewards, professional training, professional recognition, working environment and labor market considerations while there was no difference of view for social values and personality. The result of the study also showed that There were difference views on gender basis of the accounting students on gender basis there were differences of views of accounting students on professional training and working environment whereas no difference of views on financial rewards, financial recognition, social values and labor market consideration,

Devi (2005) conducted research entitled Competent Professional accountants and the challenges for Professional Accountant Bodies: A Case Study which concluded that the approach on competency base were adopted differently for each country. The difference was the result of local conditions and needs.

Cohen et al (1993) showed people preferred non accounting departments compared to the accounting department because they believe that accounting gave much stress and pressure on the calculation. Cohen (1993) also mentioned that working in Accounting Department will be bored. Recommendations from this research was the profession and the core of teaching introduction to accounting should be modified in order to attract qualified students To reduced the culture of which the accounting people in Accounting Department were traditionally recruited from those with non-accounting backgrounds.

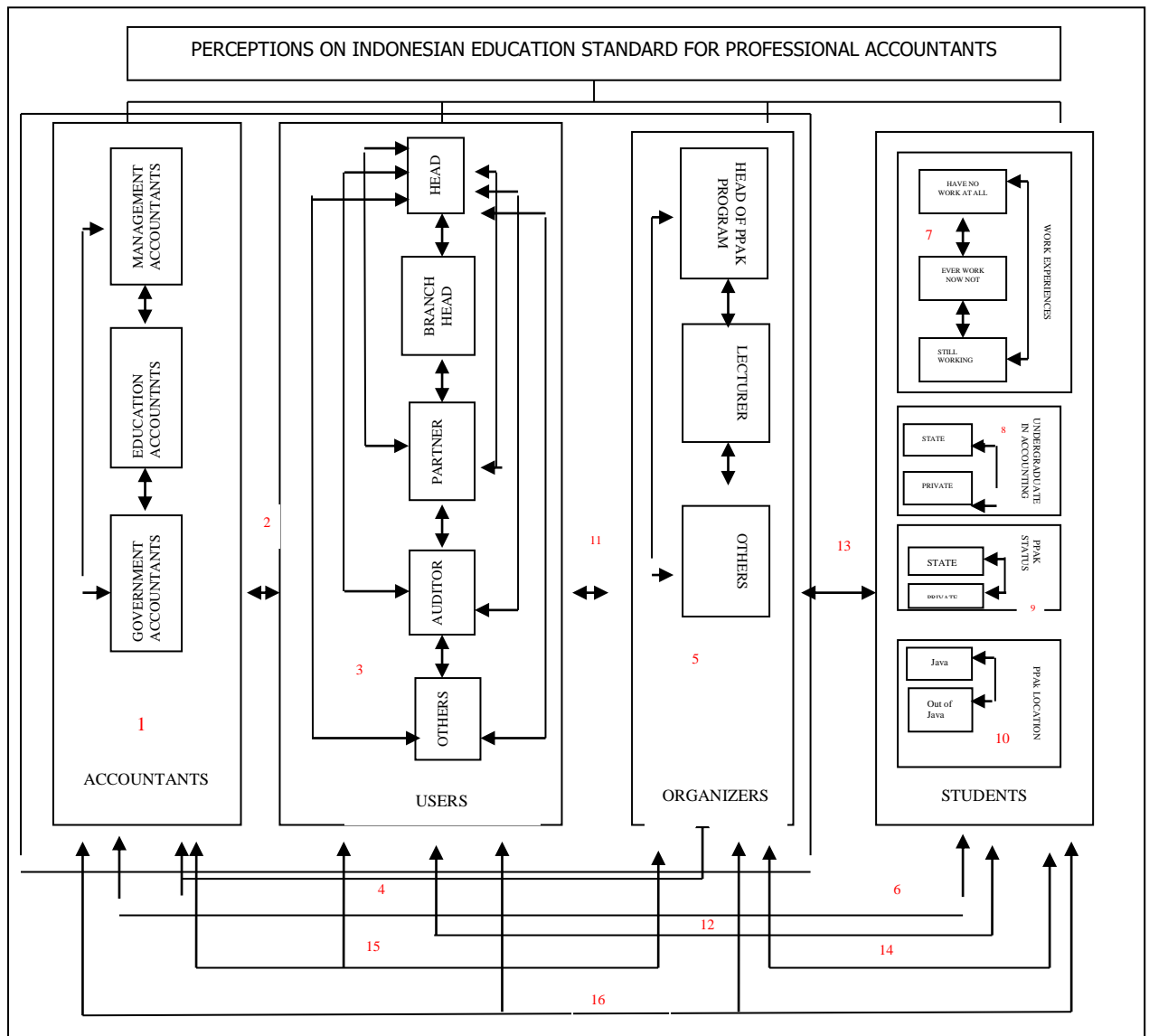
Chang, Stanley et al (1997) examined the influence of internal audit education over perception for alternative careers selection in accounting, especially the internal audit. In conducting this research the perceptions of students from two different universities were evaluated both before and after their participation in the class of internal audit. The results of this study showed that prior to the education of internal audit, students' perceptions on internal audit careers were more unpopular than their perception of careers in the field of external audit. The education of internal audit seem to be able to increase the perception of the students for careers in the field of internal audit, although researchers were unable to find the cause of the increase.

Eric N Johnson et al (2003) conducted a survey on auditing and insurance courses in the United States and several other countries 2000 - 2001. The survey was conducted on 285 auditing and insurance courses at 188 universities in the United States, Canada and other countries. Syllabuses were anylized in several dimensions. He found some changes of content and teaching methods in basic and advanced levels.

c. Research Framework

Figure 1

Perceptions On Indonesian Education Standard For Professional Accountants



DATA AND METHODOLOGY

a. Population

Population of this research consists of Registered Accountants (Managing Accountants, Public Accountants, Educator accountants, Government Accountants and public sector) in Total 43.730 (till 4 July 2006); Public Accountants (Users), There were 423 who have permits from Minister of Finance; Organizers of 23 PPAk in Indonesia(till 3 October 2006) and Students of PPAk in Indonesia. 939 of them(till 3 October 2006).

b. Sample

Samples were selected randomly with sample size and methods used as follows Accountant used Slovin's formula, the number of sample size are 398; Users use Clustered Sampling, number of samples are 38; Organizers are as many as population, $(23) \times 4 = 92$ and Students use Slovin's Formulation, number of samples are 281.

c. Overview of Respondents.

A Total of 400 Questionnaires were sent by post to the Accountant group. It was randomly selected to be sent to the companies, government department officials and universities offering the Accounting studies. A total of 119 Returning filled-out or completed Questionnaires were received within a period of 1 (one) month time. User groups are represented by a group of public accountants. The number of population Were counted for 423 from the public accountant firm. Based on sample collection techniques used, a questionnaire was sent to the group of 38 public accounting firms from all over Indonesia. A total of 7 (seven) Questionnaires were returned unfilled for the reason of address changing and unknown. One (1) Questionnaire was returned because of overseas travel. The number of completed questionnaires were 8 questionnaires all located in Jakarta. Certified Public Accountants are grouped according to the position of Leader / Co Leader, Branch Manager, Associate, Examiner and Equipment, and Others. There are 23 Professional Accounting Education Programs in Indonesia (data up to 4 July 2006). The questionnaires were sent

to a total number of 66 Questionnaires within 23 (twenty-three) Universities in Indonesia. There were 150 Questionnaires were sent for the students taking the course at all Professional Accounting Education Programs in Indonesia – from that number only 88 were completed returned.

d. Variabel Operationalization.

The perception of Accountants and students are measured by using questionnaires and Likert Scale with the scale of 1 to 5. The questions are adopted from International Education Standards for Professional Accountants / IES) published by International Federation of Accountants (IFAC) which consist of 7 Group of questions : (i) Entry Requirement to a Program of Professional Accounting Education ; (ii) Content of Professional Accounting Education Programs;(iii) Professional Skills; (iv)Professional Values, Ethics and Attitudes ; (v) Practical Experience Requirements ; (vi)Assessment of Professional Capabilities and Competence ; (vii) Continuing Professional Development

Accountants hold their degree in economics majoring in accounting who have obtained a registration number of accountant from the finance department. Accountants are divided into groups consisting of management accountants, educating accountants and accountants in the public sector. The users of research are public accountants. Organizer/manager is an accountant who manages the accounting profession education program consisting of the Chairman of the Program, Lecturer and Other Officials. Accounting students consists of students active in PPAK both public and private.

Data Quality Test

Normality Test-Using One - Sample Kolmogorof Smirnof and graphs. The test results conclude that the data distribution is not normal, so the statistical analysis used is non- parametric statistics.

Reliability Test - Using Cronbach's Alpha statistical test. Results summary of SPSS output for each value Cronbachs Alpha respondent groups lead to the conclusion that, unless constructs entry requirements and continuing education, are all reliable because it has a Cronbach Alpha values above 60 %.

Because constructs entry requirements and continuing education are not reliable they will be removed from the analysis. Alpha

Validity Test- Using the technique of Pearson product moment correlation. Validity test is done by conducting bivariate correlations between each indicator score with a total score of construct. The result of Spss output in the appendix shows that the correlation between each indicator of the total score kontruk show significant results. So we can conclude that each question is a valid indicator.

Non Response Bias Test. To know the different characteristics of the answer given by the respondents, sign tests were used with results that show no characteristic differences between respondents who returned the questionnaire at this early stage with the respondents who returned questionnaires at the final stage.

e. Hipotesis Test

The Test of the null and alternative hypothesis is intended to find out the presence and absence of average difference of perception on accounting education standard between each group of respondents. The testing of hypotheses uses multivariate analysis with SPSS application. Because of the data are not normally distributed, the test of this hypothesis will use Kruskal - Wallis One - Way Analysis of Variance By Rank (more than two variables) and Wilcoxon - Mann- Whitney U Test (two variables).

FINDINGS AND DISCUSSIONS

Results summary on hypothesis are presented as follows:

Table 1
Hypothesis Testing Results Summary

NO	PERCEPTION	MEAN RANK	ANALYSIS	SIGNIFICANCE	REJECTION OF THE NULL HYPOTHESIS
1	ACCOUNTANTS	Mng : 59.84 (49) Edu : 50.67 (21) Gov : 64.15 (49)	Kruskal-Wallis Test	0.324	Can not be rejected
2	ACCOUNTANTS - USERS	Accountants : 62.61(119) Users : 84.75 (8)	Mann-Whitney-Test Two-Sample	0.099	Rejected in α 10 %
3	USERS	Head : 7 (1) Partner : 4.67 (6) Auditors : 1 (1)	Kruskal-Wallis Test	0.207	Can not be rejected
4	ACCOUNTANTS ORGANIZERS	Accountants : 69.71(119) Organizers : 37.08 (13)	Mann-Whitney-Test Two-Sample	0.003	Rejected
5	ORGANIZERS	Head : 7.8 (5) Lecturer : 7.14 (7) Others : 2.00 (1)	Kruskal-Wallis Test	0.392	Can not be rejected
6	ACCOUNTANTS STUDENTS	Accountants : 104.06 (119) Students : 103.91 (88)	Mann-Whitney-Test Two-Sample	0.986	Can not be rejected
7	STUDENTS (work experience)	Have no working at all : 39.53 (29) Ever work now not: 42.40 (10) Still Work : 47.87 (49)	Kruskal-Wallis Test	0.365	Can not be rejected
8	STUDENTS (undergraduate in accounting)	State : 43.64 (46) Private : 45.44 (42)	Kruskal-Wallis Test	0.741	Can not be rejected
9	STUDENTS (PPAk Status)	State : 43.18 (73) Private : 50.90 (15)	Kruskal-Wallis Test	0.287	Can not be rejected
10	STUDENTS (location of PPAk)	Java : 49.19 (50) Out of Java : 38.33 (38)	Kruskal-Wallis Test	0.048	Rejected
11	USERS -ORGANIZERS	Users : 16.13 (8) Organizers : 7.85 (13)	Mann-Whitney-Test Two-Sample	0.002	Rejected
12	USERS - STUDENTS	Users: 64.38 (8) Students : 47.06 (88)	Mann-Whitney-Test Two-Sample	0.092	Rejected in α 10 %
13	ORGANIZERS - STUDENTS	Organizers : 29.12 (13) Students : 54.23 (88)	Mann-Whitney-Test Two-Sample	0.004	Rejected
14	REGISTERED ACCOUNTANS -STUDENTS	Reg Accountans: 113.43 (140) Students : 116.20 (88)	Mann-Whitney-Test Two-Sample	0.757	Can not be rejected
15	ACCOUNTANTS – USERS- ORGANIZERS	Accountants : 72.32 (119) Users : 96.38 (8) Organizers : 37.92 (13)	Kruskal-Wallis Test	0.003	Rejected
16	ACCOUNTANTS –USERS- ORGANIZERS- STUDENTS	Accountants : 116.38 (119) Users : 156.25 (8) Organizers : 60.04 (13) Students : 116.20 (88)	Kruskal-Wallis Test	0.007	Rejected

Table 3
Analysis Summary (Continued)

f General education															
F-1	An understanding of the flow of ideas and events in history, the different cultures in today's world and an international outlook	552	55	43	384	103	4	5							V
F-2	Basic knowledge of human behavior	601	40	36	379	105	6	6							
F-3	A sense of the breadth of ideas, issues and contrasting economic, political and social forces in the world	457	41	35	300	833		4							
F-4	Experience in inquiry and evaluation of quantitative data	280	10	29	234	553		1							
F-5	The ability to conduct inquiry carry out logical thinking and understand critical thinking	342	15	24	239	620		2							
F-6	An appreciation of art, literature and science	688	52	37	460	1237		8							
F-7	An awareness of personal and social values and of the process of inquiry and judgment	424	32	25	326	807		3							
F-8	Experience in making value judgments	604	43	37	429	1113		7							
4 Professional Values, Ethics and Attitudes															
a	Have a framework of professional values, ethics and attitudes														V
b	Commitment to comply with the relevant local codes of ethics														V
5 Practical Experience Requirements															
a	The period of practical experience														V
b	Monitoring and control														V
6 Assessment of Professional Capabilities and Competence															
a	Have a sound technical knowledge of the specific subjects of the curriculum	221	11	22	186	440	1								V
b	Can apply technical knowledge in an analytical and practical manner	349	31	34	252	666	2								V
c	Can extract from various subjects the knowledge required to solve many-sided or complex problems	552	41	35	355	983	6			V		V			V
d	Can solve a particular problem	392	22	30	270	714	3								V
e	Can integrate diverse areas of knowledge and skills	441	31	22	334	828	4								V
f	Can Communicate effectively	506	38	28	323	895	5					V		V	V
g	Can identify ethical dilemmas	658	50	34	417	1159	7				V		V		V

1 : Accountants . 2 : Accountants - Users . 3: Users. 4: Accountants-Organizers. 5: Organizers. 6: Accountants -Student. 7:Students(work experience). 8:Students(undergraduate in accounting). 9:Students(PPAK) status. 10:Students(location of PPAK). 11:Users - Organizers. 12:Users - Students. 13:Organizers - Students. 14: Registered Accountants - Students. 15: Accountants - Users - Organizers. 16: Accountants - Users - Organizers - Students

Perceptions’ differences among accountants, users, managers and students both in total and partially triggered by inconsistencies in the value of mean rank. The most inconsistent components are the component of not ethical values and attitudes which showed inconsistencies in the eight hypotheses and on all indicators of ethical values and attitudes. The second sequence is the component of capabilities and competencies that are not consistent at 5 hypotheses. Indicators that are not consistent on component capabilities and competencies are as follows:

- a. The ability of combining the knowledge to solve problems (5 hypothesis).
- b. The ability to identify ethical dilemmas (4 hypothesis).
- c. Ability to communicate (3 hypotheses).
- d. Having the technical knowledge (3 hypotheses).
- e. The ability to apply technical knowledge (2 hypotheses)
- f. The ability to solve the problem (1 hypothesis)
- g. Ability determine priorities (1 hypothesis)

The third Sequence fall on the required components of practical experience that are not consistent at 4 hypotheses and all the indicators are not consistent. The fourth sequence is the content of the course which is divided into components of financial accounting and knowledge, components of organization and business, and components of information technology. Components of financial accounting and knowledge are not consistent in one hypothesis (hypothesis 14), components and business organizations on one hypothesis (hypothesis 14), information technology components on 3 hypotheses (hypothesis 1, 7 and 14). Last sequence which is not consistent is the expertise content, which is not consistent on 2 hypotheses . Which are the hypotheses 6 dan16. Inconsistencies of expertise include the following contents

- a. Intellectual skills (on 1 hypothesis)
- b. Personal skills (on one hypothesis)
- c. Technical and functional Skill (on 2 hypotheses)
- d. Skill in personal relationships and communication (on 2 hypotheses)
- e. Organizational skill (on 2 hypotheses)
- f. General Skill (on 2 hypotheses)

From the results of the analysis, it can also be seen that the perception of education standard for professional accountants is strongly influenced by (1) experience, (2) interest, (3) ability, and (4) environment.

There is inconsistency between the total perception and the perception of each component. The inconsistency is found on hypotheses 1,3,4,5,6,7,8,13,14,15 and 16. Inconsistent Hypotheses can be summarized and identified as seen below:

Hypothesis	Inconsistent Components
Hypothesis 1 (Among Accountants)	- The content of Study Program - Requirement of practical experience
Hypothesis 3 (User- Position)	- Ethical value and attitude - Capability and Competency
Hypothesis 4 (Accountants and Managers)	- Ethical value and Attitude - Requirement of practical experience
Hypothesis 5 (Managers _ Position)	- Ethical value and Attitude - Capability and Competency
Hypothesis 6 (Accountants - Students)	- Skill contents
Hypothesis 7 (Students – Working experience)	- Content of Study Program - Ethical Value and Attitude - Capability and Competency
Hypothesis 8 (Students – Origin of S-1)	- Capability and Competency
Hypothesis 13 (Managers - Students)	- Ethical Value and Attitude
Hypothesis 14 (Registered accountants and students)	- Content of Study Program - Ethical Value and Attitude - Capability and Competency
Hypothesis 15 (Accountants, Users and Managers)	- Ethical Value and Attitude - Requirement of practical experience
Hypothesis 16 (Accountants, Users, Managers and Students)	- Skill Content - Ethical Value and Attitude - Requirement of practical experience

The inconsistency between total perception and the perception of each component trigger perceptions' differences of the user accountants, managers and students. The Inconsistent components can be summarized as follows:

- (i). Ethical Value and Attitude at 8 hypothesis (3,4,5,7,13,14,15,16):
 - All indicators of ethical values and attitudes are not consistent in the 8 hypotheses
- (ii). Capability and Competency at 5 hypothesis (3,5,7,8,14) :
 - The ability of combining the knowledge to solve problems at 5 hypothesis (3,5,7,8,14).
 - The ability to identify ethical dilemmas at 4 hypothesis (3,5,8,14).
 - Ability to communicate at 3 hypothesis (5,7,8).
 - Having technical knowledge at 3 hypothesis (3,7,14).
 - Ability to apply technical knowledge at 2 hypothesis (7 and 14).
 - Ability to solve the problem at 1 hypothesis (7).

- Ability to set priorities at 1 hypothesis (7).
- (iii). Requirement of Practical Experience at 4 hypothesis (1,4,10,11).
- All indicators of requirement of practical experience are inconsistent.
- (iv). Content of Study Program at 3 hypothesis (1,7,14).
- Financial accounting Knowledge at 1 hypothesis (14).
 - Organization and business at 1 hypothesis (14).
 - Information Technology at 3 hypothesis (1,7,14).
- (v). Skill Content at 2 hypothesis (6 and16):
- Intellectual Content at 1 hypothesis (16).
 - Personal Skill at 1 hypothesis (16).
 - Technical and Functional Skill at 2 hypothesis (6 and16).
 - Interpersonal and Communication Skill at 2 hypothesis (6and16).
 - Organizational Skill at 2 hypothesis (6 and 16)
 - General Skill at 2 hypothesis (6 and 16)

The Perceptions' inconsistency were found for each components due to accountants, users, managers and students have different experience, knowledge, interests and environments.

CONCLUSION AND IMPLICATIONS

a. Conclusion

1. Accountants, users, managers and students have sufficient understanding of the education standard for professional accountants in Indonesia.
2. There are differences of perception between accountants, users, managers and students of education standards for professional accountants. The results of hypothesis tests also show the following conclusions:
 - a) Partially, it find the difference of perception between accountants and users, accountants and managers, users and managers, users and students, managers and students, and between accountant, users and students. This research also found that perception were found different between students PPAK in Java with those outside Java. Users' Perception were found better than accountants, accountant better than managers, users are better than the manager, the user is better than students, students are better than the manager. Students in Java is better than those outside Java. In total, the order of perception from the highest to the lowest is as follows: (i). Users.(ii). Accountants.(iii). Students.(iv). Managers.
 - b) There are no differences of perceptions between groups of accountants, accountants and students, and between registered accountants with students. In the group of accountants, the accountants of public/ government have the highest perception, second, the management accountant, third accountant educators. Partially, the perception of students better than the perception of accountants (management accountants, accountants, educators, accountants, public sector / government). When accountants, users and managers are grouped into one group of registered accountant, their perception is lower than the students.

- c) Position in KAP does not affect the user perception as well as positions in the institutions does not affect the perception of managers. Work experience, PPAK status, and origin of college, do not affect students' perceptions. Leaders of KAP have highest perception, second partners, third regular inspectors. The perception of Head of PPAk program is the highest, followed by regular lecturers and other posts. The perceptions of working students are the highest , followed by students who used to work and the lowest are students without working experience at all. Students of private PPAK have a better perception than students of State PPAK . Students who come from the private undergraduate have a better perception than those of the state undergraduate
3. With better understanding of the education standards for professional accountants, users, managers, students, some standards which have been taken into account in the curriculum, standard setting issued by the Indonesian Accountants Association (IAI), It is expected that the decision made by the Government (Ministry of Finance RI) in relation to Professional Accountants the education standards for professional accountants may adopt the International Education Standards (IES) for Professional Accountants, and should certainly be adjusted to the prevailing laws and cultures in Indonesia.

b. Implications

1. The application of accounting education standards in Indonesia should consider input from users, managers, and government to Create and modify the education standards for professional accountants in Indonesia, However, it is expected to be adapted with the prevailing laws and cultures in Indonesia and not in contradiction with the International Education Standards for Professional Accountans/IES.

2. Organizer of Accounting Profession education programs should have started to adjust to International Education Standards for Professional Accountants / IES). This adjustment Required in terms of determining the curriculum of the operational curriculum, especially related to information technology, establishment of methodology of teaching and evaluation methods that can improve the professional skills and assessment of professional competence and capabilities, determining requirements and establishing the quality of Accounting graduate
3. The education of accounting profession Should be integrated withthe existing accounting education, in order to avoid The overlapping that may occurred in teaching materials etc overlap in the teaching materials, In addition to that, there should be there should be synchronization of the curriculum, ranging from high school, Tertiary program, Undergraduate Program, Masters in Accounting and Professional Accounting Program (PPAk).
4. The difference of perception on education standards for professional accountants should be minimized.Ministry of National Education should act as facilitators in the socialization of education standards for professional accountants to the universities. Socialization to the user can be done through the existing compartment within IAI.
5. This study only sees the difference of perception between accountants, users, managers and students. Further research need to be taken and expected to include elements of other stakeholders such as Government, and Professional Association.
6. The sample size analyzed in this study was relatively small. Quationnaires return rate for a group of accountants by 30 %, 21 % of user groups, 20 % of managers and 59 % of students. Although the sample size of each group statistically can meet the existence of non- response bias test, for the next study, the number of participating respondents who return the questionnaire returns further should be increased.

7. Groups of public sector accountants and the government in this study were collected and integrated in one group. It is suggested that in the future research, these two groups should be splitted in that other user groups will be included in the future studies.

8. Users in this study were limited to public accounting. The existing Accounting Professional not only from Public Accounting. It is suggested

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