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SCHOOL OF POLITICAL AND SOCIAL SCIENCE
Bandar Lampung University, Indonesia

Icon-LBG 2016

**The Third International
Conference on Law,
Business and Governance**

PROCEEDINGS

Hosted by
Faculty of Law, Faculty of Economics and Faculty of Social Science
Bandar Lampung University (UBL)



Icon-LBG 2016

THE THIRD INTERNATIONAL CONFERENCE
ON LAW, BUSINESS AND GOVERNANCE 2016

20, 21 May 2016
Bandar Lampung University (UBL)
Lampung, Indonesia

PROCEEDINGS

Organized by:



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PREFACE

The Activities of the International Conference are in line and very appropriate with the vision and mission of Bandar Lampung University (UBL) to promote training and education as well as research in these areas.

On behalf of the Third International Conference on Law, Business and Governance (3th Icon-LBG 2016) organizing committee, we are very pleased with the very good response especially from the keynote speaker and from the participants. It is noteworthy to point out that about 46 technical papers were received for this conference.

The participants of the conference come from many well known universities, among others : International Islamic University Malaysia, Unika ATMA JAYA, Shinawatra University, Universitas Sebelas Maret, Universitas Timbul Nusantara, Universitas Pelita Harapan, Universitas Bandar Lampung, Universitas Lampung.

I would like to express my deepest gratitude to the International Advisory Board members, sponsor and also to all keynote speakers and all participants. I am also grateful to all organizing committee and all of the reviewers who contribute to the high standard of the conference. Also I would like to express my deepest gratitude to the Rector of Bandar Lampung University (UBL) who give us endless support to these activities, so that the conference can be administrated on time

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SUSTAINABLE DEVELOPMENT OFFUTURE FIRMREPUTATION

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Abstract

Purpose – The purpose of this paper is to explain whether sustainability development of firm reputation dimensions will enhance to perform and to reach firm reputation.

Design/methodology/approach - The role of accounting research that is considered and supported accounting practice may help to provide accounting information related the investor decision making. This research is preliminary study and this research approaches based on explanatory with meta-analysis. In theory, the environment of accounting is both very complex and very challenging. The complex is because the product of accounting is information. The firm reputation dimensions seem important in terms of increasing the future firm reputation that could bring result of competition advantages.

Finding – The principal finding of sustainable development of firm reputation adoption is to perform the expected firm growth.

Original/value–The results of this study make contribution to quick response for investor to make investment decision on the outcomes of firm reputation should be the value to investor who wants the data accuracy and reliable accounting information.

Keywords: sustainability development, sustainability development offirm reputation dimensions, accounting information.

1. BACKGROUND

Successful businesses are beginning to be defined by their integration of concepts such as

- a) management quality,
- b) environmental management,
- c) brand reputation,
- d) customer loyalty,
- e) corporate ethics
- f) talent retention

The concept above constitutes common CSR practices, and CSR strategies are related to sustainable development.

For Short-term: adopting sustainability practices can lead to changes in the criteria applied for the use of existing resource only since time frame is insufficient for obtaining additional financing. Changes in value and an expanding normative framework are modifying companies risk profiles, as they are being asked to become more involved in solving environmental and social problems.

For Long-term: Empirical evidence shows that the adopting of sustainability practice in fact influence accounting indicators and not only advance this argument from a theoretical perspective; the link between performance indicator and CSR practice is to prove how these practices affect corporate performance, more the policies have been integrated into corporate management and are capable of creating competitive advantages. Performance is affected by differentiation and use of new technologies, for which the firm will need to make investment and gradually by changes in the corporate culture.

Information system (IS) is not well established and recent studies show that more research is needed (Clark, 1992; DeLone& McLean, 1992; Dickson, Wells & Wilkes, 1988; Saunders & Jones, 1992). Carlsoln and McNurlin (1992a) found evidence in several of the organizations they studied that high IS effectiveness is associated with high organizational performance. Better use information, both internal and external, relates positively to profitability (Strassman, 1990).

In fact, effectiveness on the IS function has proven practically impossible to define and measure (Niederman et al). Role of the IS function in business performance can be subtle and difficult to differentiated from other factors (Crowston&Treacy, 1986; Niederman, et. al). Others depend mostly on qualitative rather than quantitative measures (Hartog& Herbert, 1986; Marion, 1992; McLean, Kappelman& Thompson, 1993).

A number of studies, e.g. Gale and Branch (1982), Ravenscraft (1983), find that after taking into account that the impact of market share, industry concentration has little, if any, role in explaining differences in the level of firm profitability. Mueller (1977) forms eight groupings of firms based on their initial profit rates, and tests whether the probability of a firm remaining in its initial profitability grouping over time is independent of its initial grouping.

The motivation of this research is because of the necessity of sustainability development of firm reputation in order to pursue firm growth as firm's goal. Demsetz and Lehn (1985) conjecture that the scope for moral hazard is greater for managers of firms with more volatile operating environments. Extension of the literature is by expanding the characterization of the scope for moral hazard to explicitly consider monitoring technology and organizational complexity (Himmelberg et al (1999)).

A. Limitation of research

Limitation of the explanatory data may happen, however, this research is suggested to be proven by empirical studies in order to develop sustainability development of firm reputation by providing sustainability development of firm reputation dimensions for future research. Furthermore, using upgrade software from time to time may help the accuracy of accounting quicker in providing the accounting information for management.

B. Advantage of research

This research explanatory hopefully will become thought of mind of both firms and governments for practicing using accounting information to approach firm's goal in order to have decision making and to concern that decision through sustainability report. The contributions of the research are as following:

- a) To recognize sustainability development of firm reputation.
- b) To perform good decision making provide by accountant through accounting information in order to make investment decision for investors.
- c) To have good measurement for the firm reputation for firm growth in the future.

C. Literature Review

Information complexities arise due to geographic dispersion, multiple currencies, high auditing costs, differing legal systems, and cultural and language differences (Reeb et al., 1998; Durue and Reeb, 2002; Denis et al., 2002). However, Organizations often do not experience the performance gains they expect from there are investments (Bergersen, 2004; Seddon, Clavert, & Uang, In Press); the benefits realized from these investments being much influenced by the support given to ensure effective use of the system and satisfied users (Shaw, De Lone & Niederman, 2002; Shaw, Lee-Partidge, & Ang., 2003; Wixom & Todd, 2005). Evidence suggests that poor support performance of the IS function is a serious inhibitor to good business performance (Carlson & Mc. Nurlin, 1992; Chang & King, 2005).

In hence, **Stakeholder Theory** as the basic theory that used for sustainable development is as follows.

“The stakeholder theory was managerial in the broad sense of that term. It did not simply describe existing situations or predict cause-effect relationships: it also recommended attitudes, structures, and practices that, taken together, constitute stakeholder management. Stakeholder management required, as its key attribute, simultaneous attention to the legitimate interests of all appropriate stakeholders, both in the establishment of organizational structures and general policies and in case-by-case decision making” (Preston, 1995: 75-76).

Hadi (2011) said that Stakeholder was internal party and external such as government, corporate competitor, society, international environment, other institution outside corporate, environmental institution, corporate labor force, minority that their existing can influence and influenced corporation.

2. MAIN DISCUSSION

Based on Al Qur'an

Al Baqarah 164:

Verily! In the creation of the heavens and the earth, and in the alternation of night and day, and the ships which sail through the sea with that which is of use to mankind, and the water (rain) which Allah sends down from the sky and makes the earth alive therewith after its death, and the moving (living) creatures of all kinds that He has scattered therein, and in the veering of winds and clouds which are held between the sky and the earth, are indeed Ayat (proofs, evidences, sign, etc) for people of understanding.

Al An-'am 141:

It is He Who produceth gardens, with trellises and without, and dates, and tilth with produce of all kinds, and olives and pomegranates, similar (in kind) and different (in variety); eat of their fruits in their season, but render the dues that are proper on the day that the harvest is gathered. But for waste not by excess: For Allah loveth not the wasters.

From the two ayat above it may show the recognition of cycle of business in firms resulted corporate reputation at the end and the resistance of corporate reputation will support sustainable development of the firm future performance that will bring the profit reputation in firm.

Anyone who wants to make a right decision needs information. This information has a very strong effect in financial market where managers and stock holders rely on this information in order to make important decisions (Javadi, Mehrabi Beedel, and Tanhaie, 2012).

The researcher evaluated the impact of corporate compliance with accounting standards that are deemed to enforce sustainable development practices and can, therefore, imply sustainable development practices by companies, on profitability, financial position and market value of companies. The researcher found result that showed that sustainability development practices of companies are rarely associated with profitability. It was shown more to asset worth and improved market values (Kasum, Osemene, Alaoye, Aliu and Abdulsalam, 2011). The researcher found that there was a significant relation between the firm's real and sustainable growth difference and their financial risk, but there was no significant relation between the firms's real and sustainable growth difference and their business risk (Kanani, Moradi, Valipour, 2013).

There are comparisons from some researchers related corporate reputation components in article Chibuike & Eqwuonwu (2010). First, corporate reputation by Martin de Castro et al (2006) stated that corporate reputation contains of 3 major areas: managerial reputation, financial reputation, and product reputation; The researcher stated 8 (eight) dimension of corporate reputation as following: 1) managerial quality, 2) financial strength, 3) product and service quality, 4) innovation, 5) use of corporate assets/efficiency, 6) capability to gather, develop and retain talented people, 7) social responsibility among the community, and 8) value of long term investment. Second, corporate reputation by Lloyd and Mortimer (2006) are 1) identity performance, 2) identity, 3) image, 4) brand, 5) management and 6) ethical leadership. Third, corporate reputation by Schwaiger (2004) that similar to Kim Harrison are 1) quality of employee, 2) quality of management, 3) financial performance, 4) quality of product and service, 5) market leadership, 6) customer orientation or focus, 7) attractive or emotional appeal of the organization, 8) social responsibility, 9) ethical behavior and 10) reliability.

Based on Chibuike & Eqwuonwu (2010) and Chester & Woolfer (2005), sustainability development of firm reputation may measure with dimensions contain of indicators as following:

Table 1. sustainability development of firm reputation

No.	Dimensions of sustainability development of firm reputation	Indicators	Measurement sustainability development (contain of System, Success, Strategy, Action and Tool)
1.	Management quality	Productivity	When the company could achieve the output to be performed.
		Profit	When the companies could reach the reliable profitability
		Shareholder value	When the companies activities could support the important of shareholder beneficial
		Top management responsibility	When the management could performed the firm achievement
		Quality certificate	When the firm output may qualified to marketed.
		Continuous control and improvement	When process production of the firm experienced improvement from time to time
		Available quality data	When the information can be used accurately, reliable and valid for analysis quality
2.	Product and service quality	Price	When the output price could be reach by consumers as the consumer expectation
		Brand	When the company image would be

				recognized by consumer very well
		Design		When the design of output may interesting to consumer
3.	Social Responsibility	Responsible employee	to	When the firm consider the employee welfare, and balancing between work-life and private-life.
		Responsible shareholders	to	When the activities reach the expectation of shareholder
		Responsible creditors	to	When the transaction could be manage properly
		Responsible consumers	to	When the output could have warranty as basic of consumers satisfaction
		Responsible suppliers	to	When the materials could arrive on time to support production process
		Responsible communities	to	When the firm could participate in communication with communities without disturbing the original tradition and the could support to enhance the welfare of communities and neighborhood
		Responsible government	to	When the firm obeyed the regulation dispute by government as the activities standard of firm to be impelemented
		Responsible protect environment resource	to	When the firm concern to source that cannot bring loss and damage to environment
4.	Firm Performance	Growth of profitability	of	When the firm has commitment to implemented the vision and mission
		Growth of value added productivity	of	When the firm output could have value added
		Growth of Cash Flow		When firm has commitment to improve the activities based on firm cash flow
		Growth of Revenue	of	When the firm output can be succeed to penetrate market
		Growth of Market Share		When the firm output in the market could have attention from huge number of buyer
		Earning- before Interest Tax		When the firm may calculate the exact income before it is diminished by tax
		Return on Equity		When the firm could manage the asset properly so it could enhance firm stability.
5.	Quality of human resource	Skill match	to	When the human resources are put at the certain place as their right knowledge to be performed
		HR in well managed		When the employees have duties and tasks to do well
		Properly trained		When the firm is necessary to enhance the employee knowledge
		Motivated		When the employees have sense of belong to not to work for.
		Staff well supported		When the firm give facility and safety support in working field
6.	Financial performance	Utilization rate		When the firm could reach maximum target and goal
		Overhead rate		When the overhead rate had certain portion compare to firm output

		Profit to earning-ratio	When the firm get profit as expected
		Break even rate	When the firm could reach the breakeven points as calculated
		Net multiplier (percentage of total direct labor)	When the output rate has the certain fraction compared to employee productivity as counted
7.	Ethical behavior	Organizational habit	When the firm culture adopted by all employees and all personnel
		Assignment habit	When the characteristic of work may be applied to each employee
		Teamwork habit	When the firm expected the good teamwork may result on good output as specification.
8.	Innovation	Patent	When the firm output requisite patent
		Scientific publication	When the firm may spread the information relation the firm output knowledge
		Participation in life-long learning	When the firm participates in case study to another industries for competition
		Investment in equipment and software	When the firm concern that tools of information system could support highly to perform the work quickly.
		Technology transfer	When the firm output need to do continuous improvement through enhance the technology adoption
		Technology trade	When technology may refer to another technology that one or another have different technology and this technology could be penetrate in the market for selling
9.	Market orientation	Marketing knowledge	When the firm has the good marketer for output due to selling achievement
		Market leadership	When firm output may lead in the market or have a high percentage of output selling
		Employee satisfaction	When the employees could apply their knowledge and the firm could give reward as honor of the work
10.	Customer oriented	Due to fulfill customer expectation	When the firm meet the consumer expectation for necessity
		Due to the fact that develop a good network	When the firm may have wide world image as the result of good network
		Due to closeness to customers	When the firm may maintain good relationship by offering the diversification output that may need by consumer in the future
		Due to offer good service	When the firm give service or after sales service to consumer
11.	Environmental Performance	Monitor external compliance with environment policies and regulations	When the firm reduce damage of the environment related to firm activities
		Motivate continuous improvement	When the firm has to socialized the new technology if necessary and used it to improve the firm output
		Provide data for internal decision	When the firm collected information to make alternatives of decision making

		making	
		Provide data for external reporting	When the firm collected information data to support the external activities related what firm has done for the green environment
12.	Corporate Structure	Production centric (organizational structure)	When the firm may hierarchy to perform every task based on work responsible
		Engineering centric (organizational staff)	When the firm may have good teamwork to do the work to achieve high standard of firm output.

3. SUGGESTION AND CONCLUSION

It is suggested to be proven by empirical study in the future for the sustainability development of firm reputation based on its dimensions.

It may indicate that sustainability development of firm reputation may enhanced not only firm competitive but also may support sustainability corporate performance. It recognized as the supporting measurement for all firms from the chosen indicators from each dimension which concern as important as firm sustainability.

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