



Financial Accounting and corporate Reporting

Financial Accounting and Corporate Reporting (AKPK)

Research

AKPK Research – Article Sources

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AKPK Research - example

Inspiring research work (bandi.feb.uns.ac.id)

Tugas

ARTIKEL

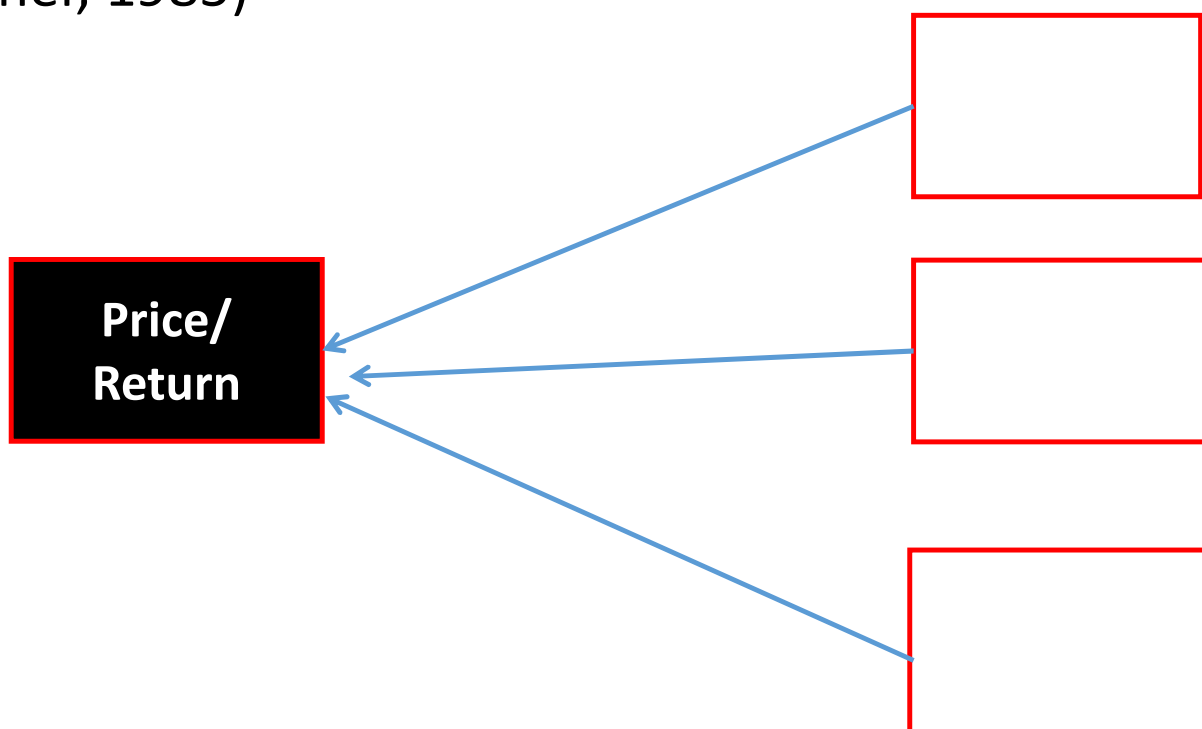
Artikel berikut sangat membantu para peneliti, khususnya para mahasiswa yang sedang menyelesaikan Disertasi, Tesis, dan Skripsi.

1. Brawn & Warner (1985), contoh menghitung return abnormal (unexpected return), [unduh](#);
2. Baxamusa (2011), contoh penggunaan teori, [unduh](#);
3. Balsam *et al.* (2003) contoh kerangka pemikiran penelitian, [unduh](#);
4. Baron & Kenny (1986) contoh model moderator-mediator, [unduh](#);
5. Basu (1997) contoh memodel *dummy variable* dalam model, [unduh](#);

TESIS/ TA

AKPK Research – example

Inspiring research work: measuring abnormal return in research work (Brown & Warner, 1985)



$$AAR = \sum_{t=1}^N AR_{it}$$

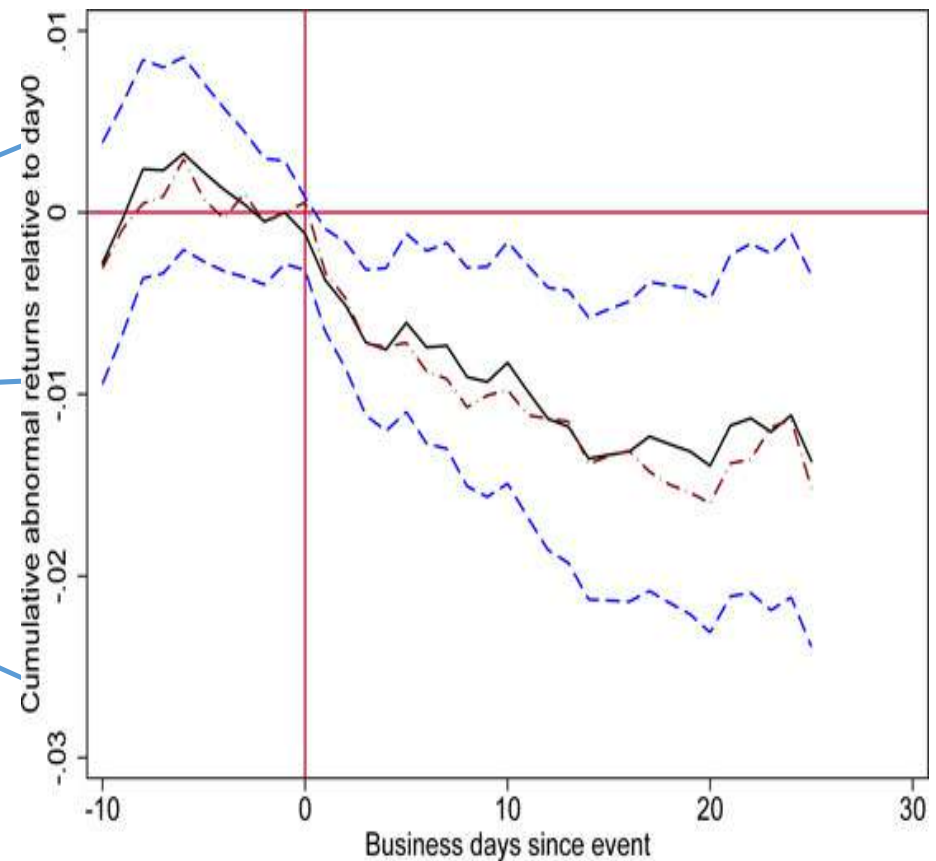
$$CAR(n_1, n_2) = \sum_{t=1}^T AAR$$

$$t(CAR(n_1, n_2)) = \frac{CAR(n_1, n_2)}{\sigma(AR) \times \sqrt{n_2 - n_1 + 1}}$$

AKPK Research – example (cont'd)

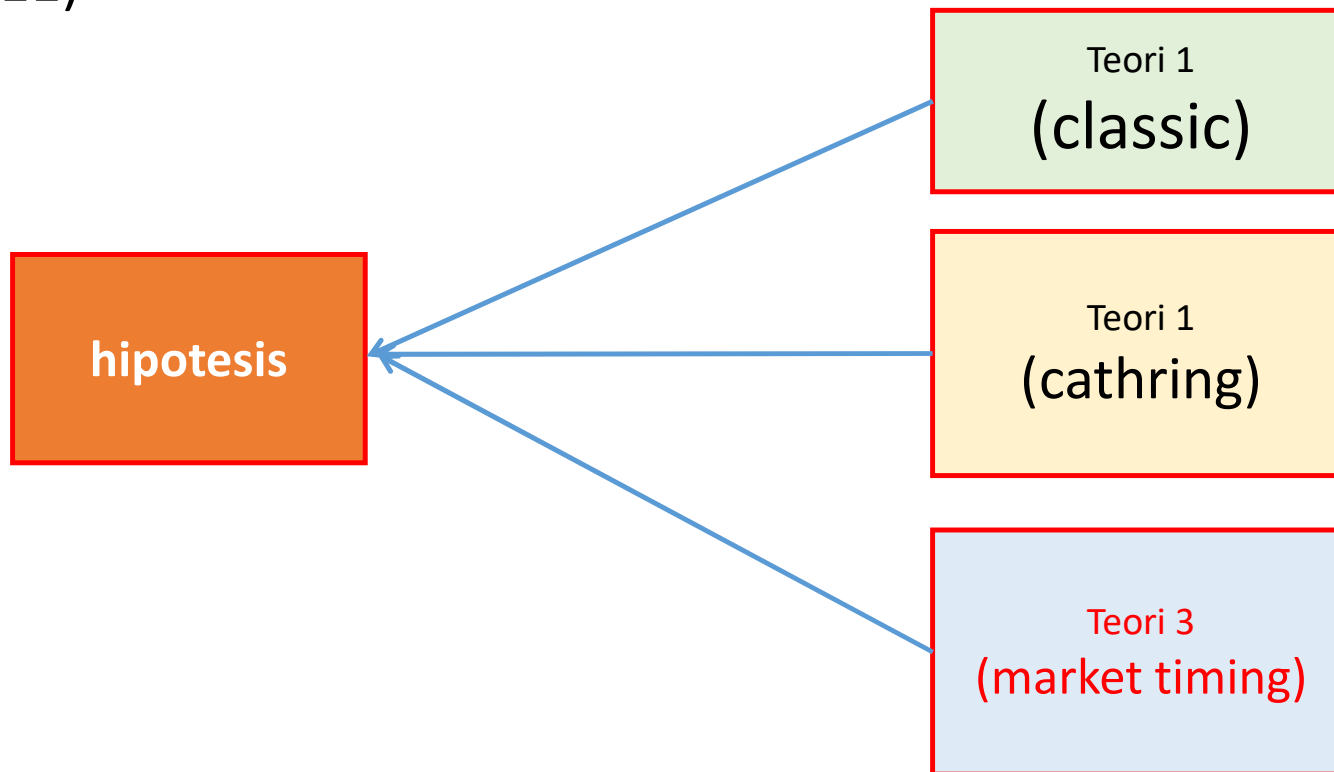
Inspiring research work: measuring abnormal return in research work (Brown & Warner, 1985)

**Price/
Return**



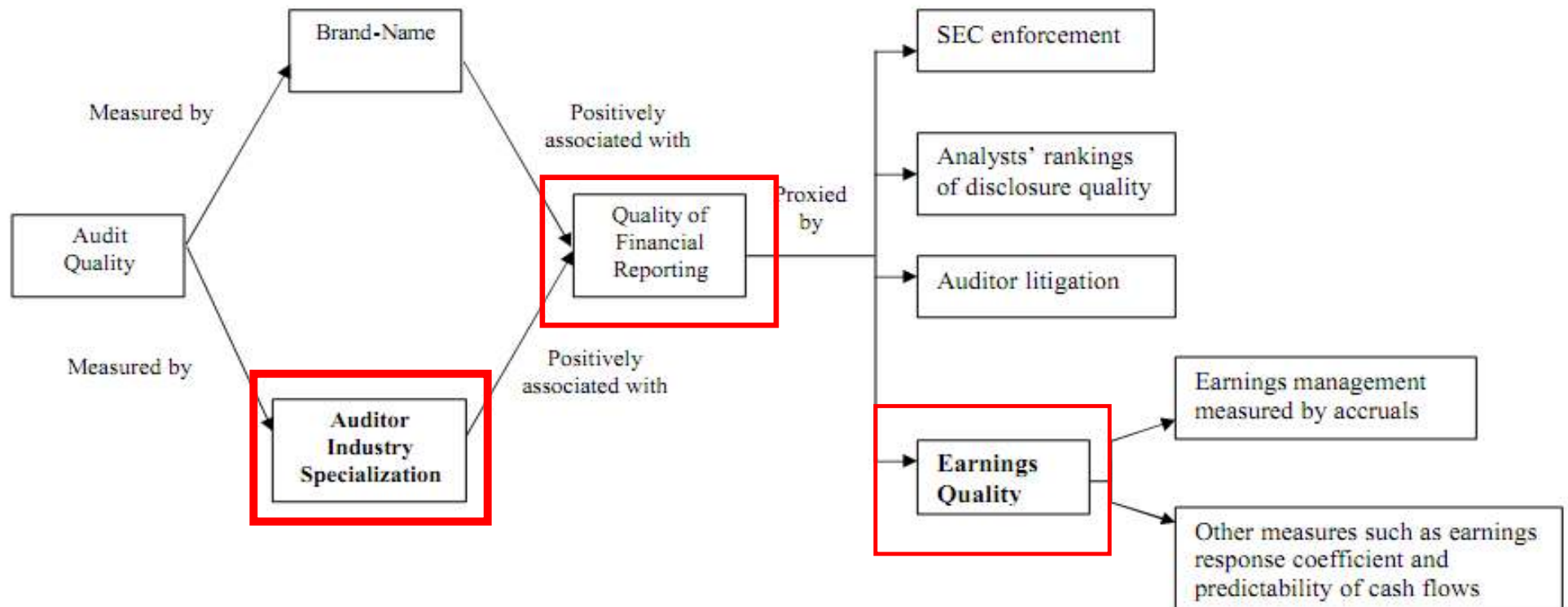
AKPK Research – example (cont'd)

Inspiring research work: measuring theory (ies) in research work (Baxamusa, 2011)



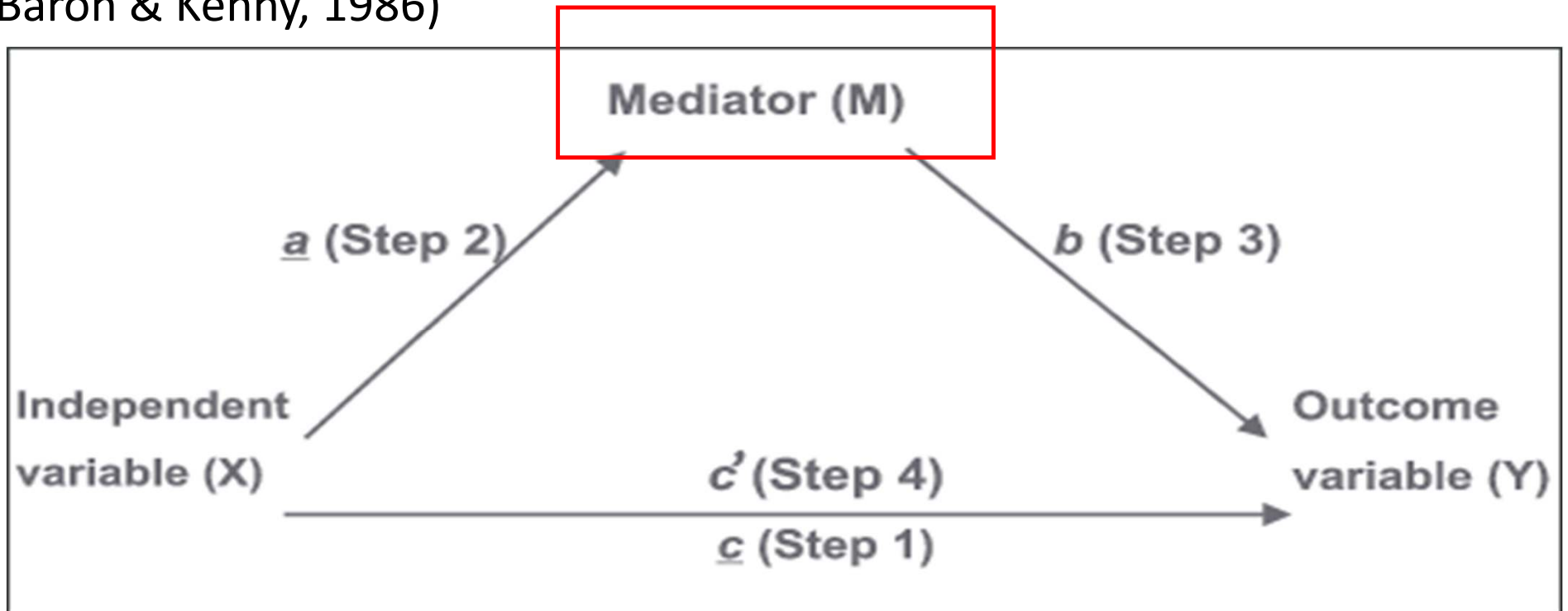
AKPK Research – example (cont'd)

Inspiring research work: using theoretical framework in research work (Balsam et al. 2003)



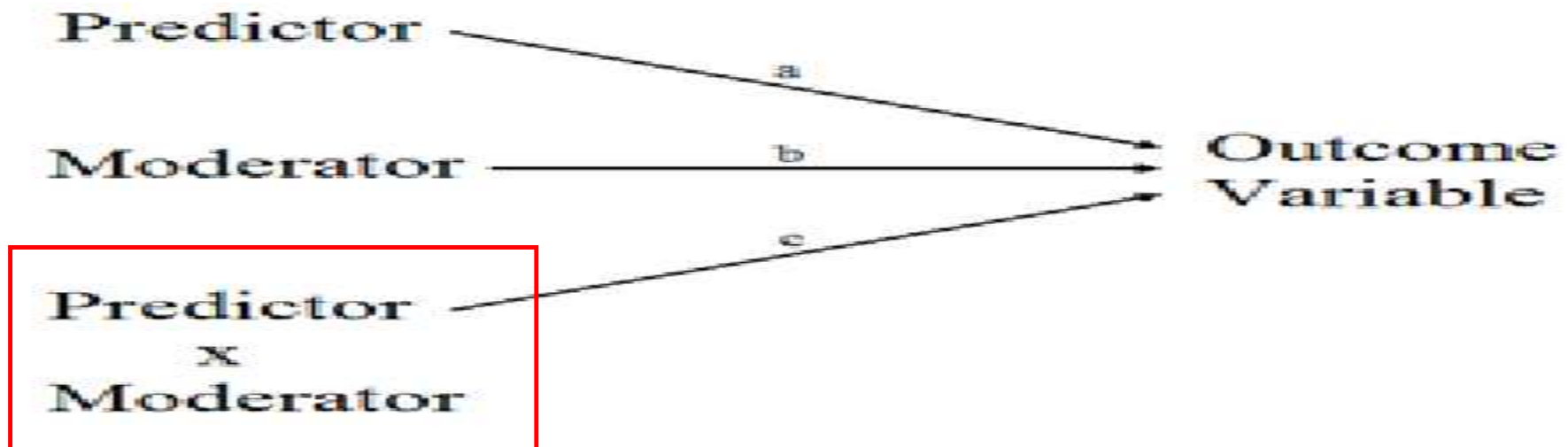
Research – example (cont'd)

Inspiring research work: using mediator/ moderator variabel in research work (Baron & Kenny, 1986)



AKPK Research – example (cont'd)

Inspiring research work: using mediator/ moderator variabel in research work (Baron & Kenny, 1986)



AKPK Research – example (cont'd)

Inspiring research work: using dummy variabel in research work (Basu, 1997)

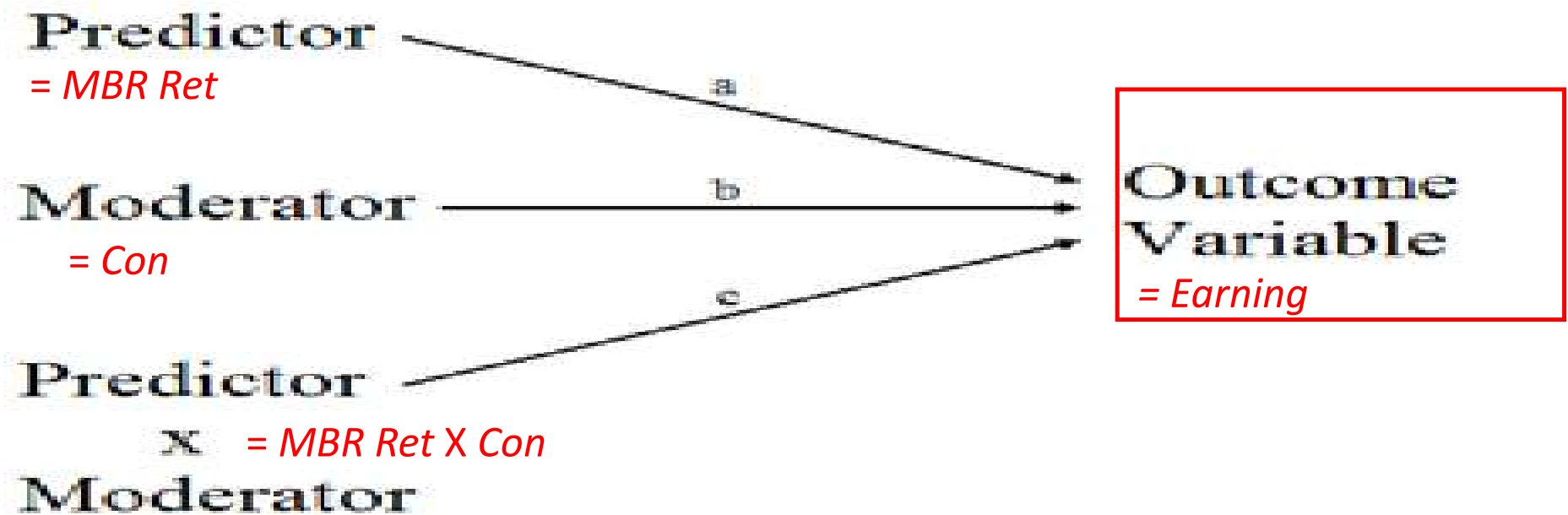
Model 1:

$$EARN_{it} = \beta_0 + \beta_1 NEG_{it} + \beta_2 RET_{it} + \beta_3 CON_{it} + \beta_4 MBR_RET_{it} + \beta_5 MBR_CON_{it} + \varepsilon_{it}$$

Variable ^a	Basu (1997) model			Model 1		
	pred. sign	coeff.	t ^b	pred. sign	coeff.	t ^b
INTERCEPT	?	0.027	2.42	?	0.016	1.66
NEG	-	0.007	0.47	-	0.025	1.83**
RET	+	0.039	1.49*	+	-0.043	-1.15
CON	+	0.199	4.71***	+	0.586	8.62***
MBR_RET				+	0.098	4.99***
MBR_CON				-	-0.239	-8.78***

AKPK Research – example (cont'd)

Inspiring research work: using dummy variable in research work (Basu, 1997)



AKPK Research – Article Sources

Scientific research: <https://www.scirp.org/journal/articles.aspx?>

- Keywords: performance measurement and responsibility center

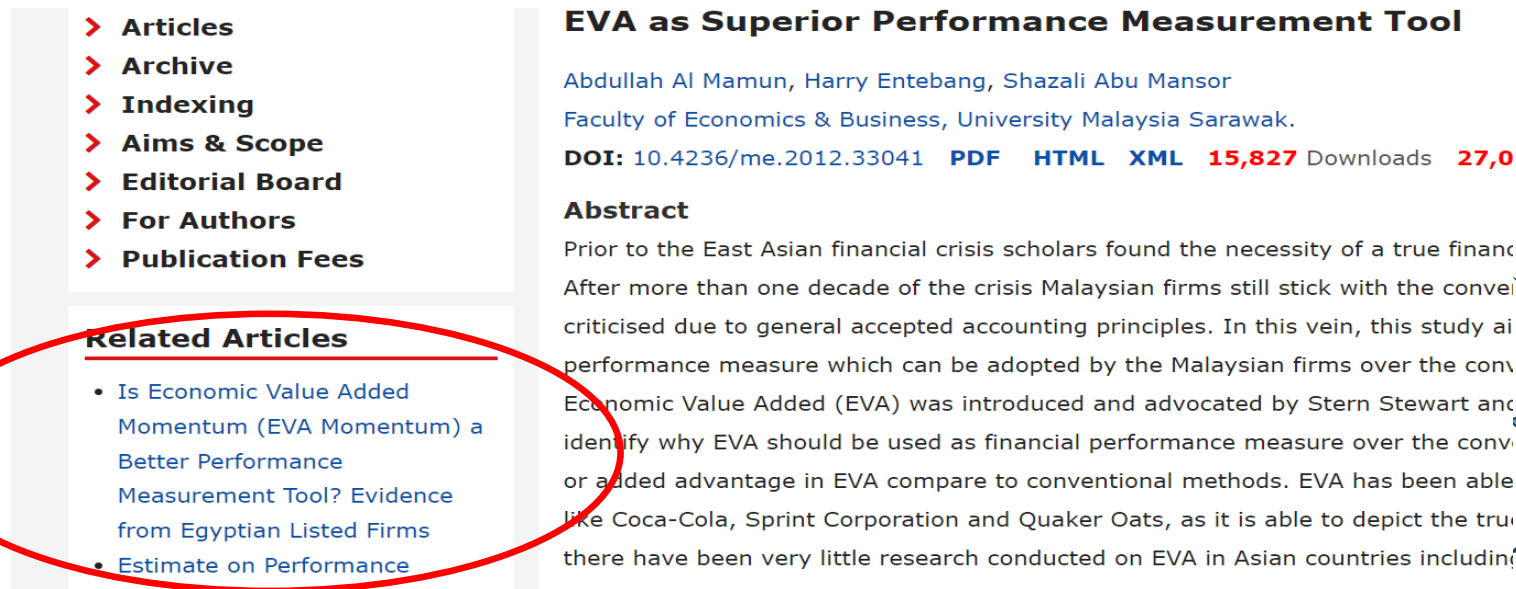
The screenshot shows the Scirp.org website interface. The search bar at the top contains the text "performance measurement and responsibility center". Below the search bar, there are two search results. The first result is "Development of Instrumentation for the Measurement of the Performance of Acoustic Absorbers" by James Christopher Johnston, Maria A. Kuczmarski, and Garth Olszko, published in the Open Journal of Acoustics, Vol. 5 No. 4, December 23, 2015. The second result is "EVA as Superior Performance Measurement Tool" by Abdullahi Al Mamun, Harry Entebang, and Chazali Abu Mansor, published in the Modern Economy, Vol. 3 No. 3, May 22, 2012. The title of the second article is circled in red. A blue starburst graphic on the right side of the screenshot contains the text "Gagal download".

- A. Mamun, H. Entebang and S. Mansor, "EVA as Superior Performance Measurement Tool," *Modern Economy*, Vol. 3 No. 3, 2012, pp. 310-318. doi: [10.4236/me.2012.33041](https://doi.org/10.4236/me.2012.33041).

AKPK Research – Article Sources

Scientific research: <https://www.scirp.org/journal/articles.aspx?>

- Keywords: **performance measurement and responsibility center**



The screenshot shows a journal article page. On the left is a sidebar with navigation links: Articles, Archive, Indexing, Aims & Scope, Editorial Board, For Authors, and Publication Fees. Below these is a section titled 'Related Articles' which is circled in red. It contains two links: 'Is Economic Value Added Momentum (EVA Momentum) a Better Performance Measurement Tool? Evidence from Egyptian Listed Firms' and 'Estimate on Performance'. The main content area on the right features the article title 'EVA as Superior Performance Measurement Tool' by Abdullah Al Mamun, Harry Entebang, and Shazali Abu Mansor. It includes the DOI: 10.4236/me.2012.33041, links for PDF, HTML, and XML, and download statistics: 15,827 Downloads and 27,0. Below the title is an abstract starting with 'Prior to the East Asian financial crisis scholars found the necessity of a true financial performance measure...'.

EVA as Superior Performance Measurement Tool

Abdullah Al Mamun, Harry Entebang, Shazali Abu Mansor
Faculty of Economics & Business, University Malaysia Sarawak.

DOI: 10.4236/me.2012.33041 **PDF** **HTML** **XML** **15,827** Downloads **27,0**

Abstract

Prior to the East Asian financial crisis scholars found the necessity of a true financial performance measure which can be adopted by the Malaysian firms over the conventional methods. After more than one decade of the crisis Malaysian firms still stick with the conventional methods criticised due to general accepted accounting principles. In this vein, this study aims to identify why EVA should be used as financial performance measure over the conventional methods or added advantage in EVA compared to conventional methods. EVA has been able to depict the true performance of a firm like Coca-Cola, Sprint Corporation and Quaker Oats, as it is able to depict the true performance of a firm. There have been very little research conducted on EVA in Asian countries including Malaysia.

Related Articles

- [Is Economic Value Added Momentum \(EVA Momentum\) a Better Performance Measurement Tool? Evidence from Egyptian Listed Firms](#)
- [Estimate on Performance](#)

- Omneya, A. , Ashraf, S. and Eldin, B. (2021) Is Economic Value Added Momentum (EVA Momentum) a Better Performance Measurement Tool? Evidence from Egyptian Listed Firms. *American Journal of Industrial and Business Management*, **11**, 297-319. doi: [10.4236/ajibm.2021.113019](https://doi.org/10.4236/ajibm.2021.113019)



Gagal
download

AKPK Research – example (cont'd)

Assignment: google scholar

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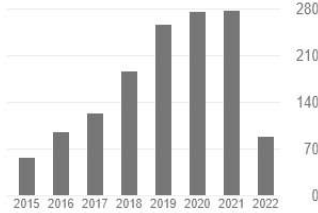
Financial Accounting Auditing

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	Semua	Sejak 2017
Kutipan	1469	1208
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Tahun	Citation Count
2015	~50
2016	~70
2017	~100
2018	~150
2019	~220
2020	~250
2021	~260
2022	~180

JUDUL

DIKUTIP OLEH

TAHUN

☐ PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN, DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN

LRP Wijaya, B Bandi

Simposium Nasional Akuntansi (SNA) 13 13 (Oktober, 2010), 1-21

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2010

☐ Ownership structure and dividend policy in Indonesia

D Setiawan, B Bandi, LK Phua, I Trinugroho

Journal of Asia Business Studies

128

2016

AKPK Research – example (cont'd)

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