

Prof. Dr. **BANDI**, SE, Msi, Ak, CA, CTA, CPA.

# Advanced Financial Accounting (AKL)

Project: Research Review

# AKL Research – Article Sources

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- Science direct: <https://www.sciencedirect.com/journal/>
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# AKL Research - example

Inspiring research work ([bandi.feb.uns.ac.id](http://bandi.feb.uns.ac.id))

## Tugas

### ARTIKEL

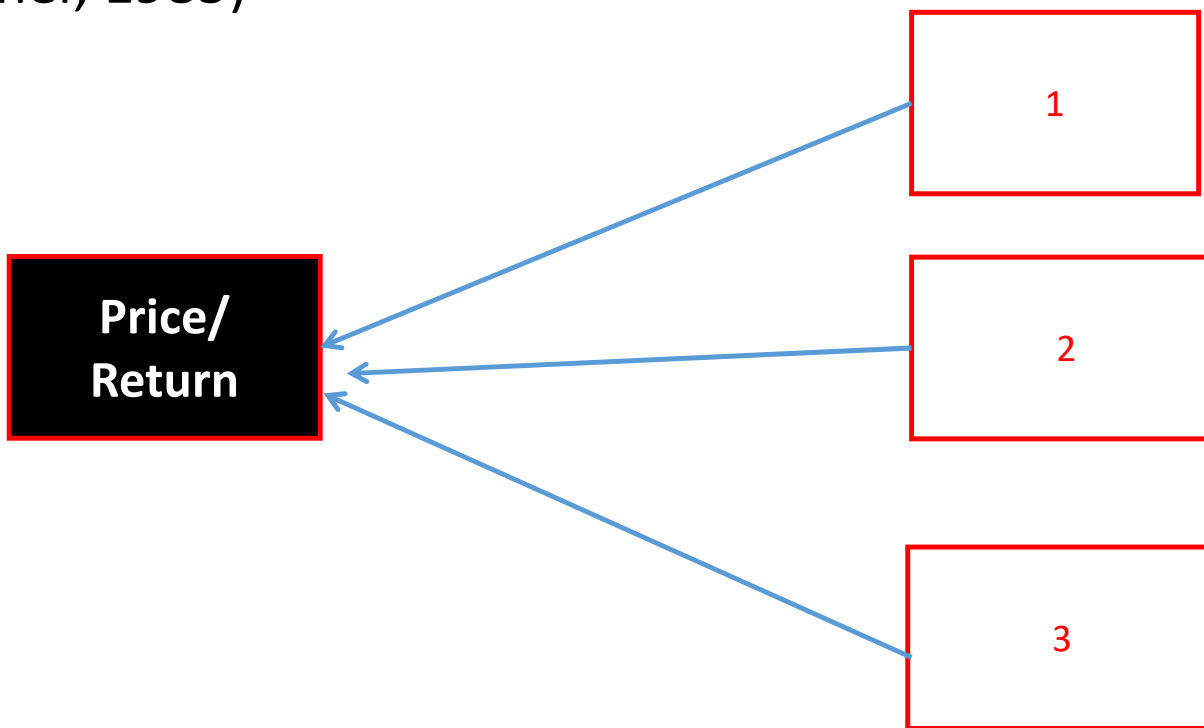
Artikel berikut sangat membantu para peneliti, khususnya para mahasiswa yang sedang menyelesaikan Disertasi, Tesis, dan Skripsi.

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

# AKL Research – example

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



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

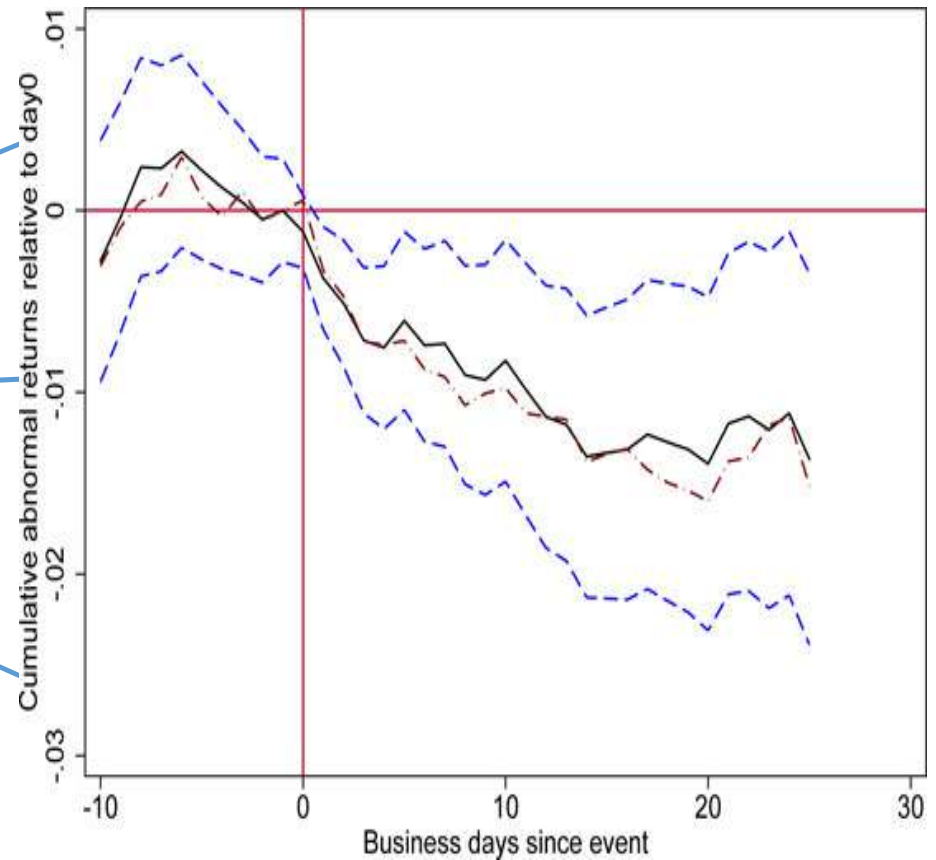
$$CAR(n_1, n_2) = \sum_{t=1}^T AAR$$

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

# AKL Research – example (cont'd)

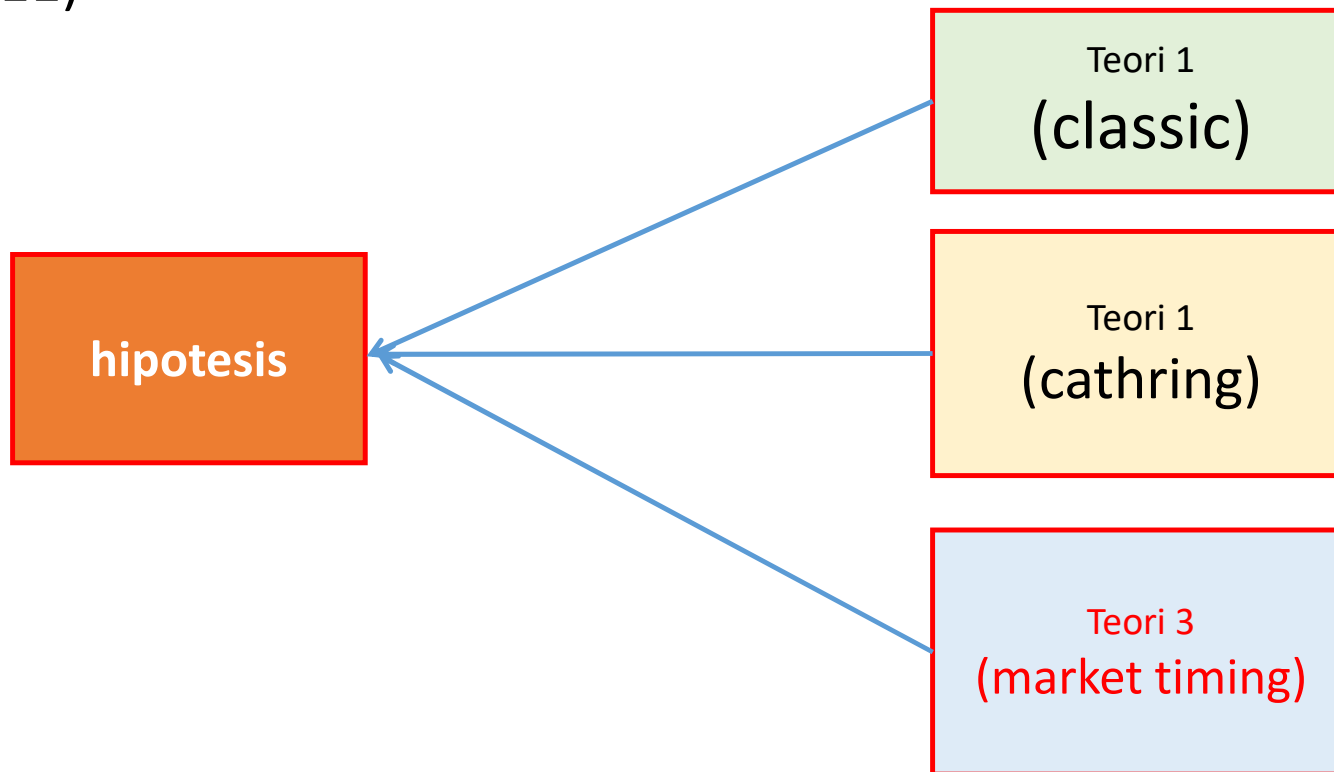
Inspiring research work: measuring abnormal return in research work (Brown & Warner, 1985)

Price/  
Return



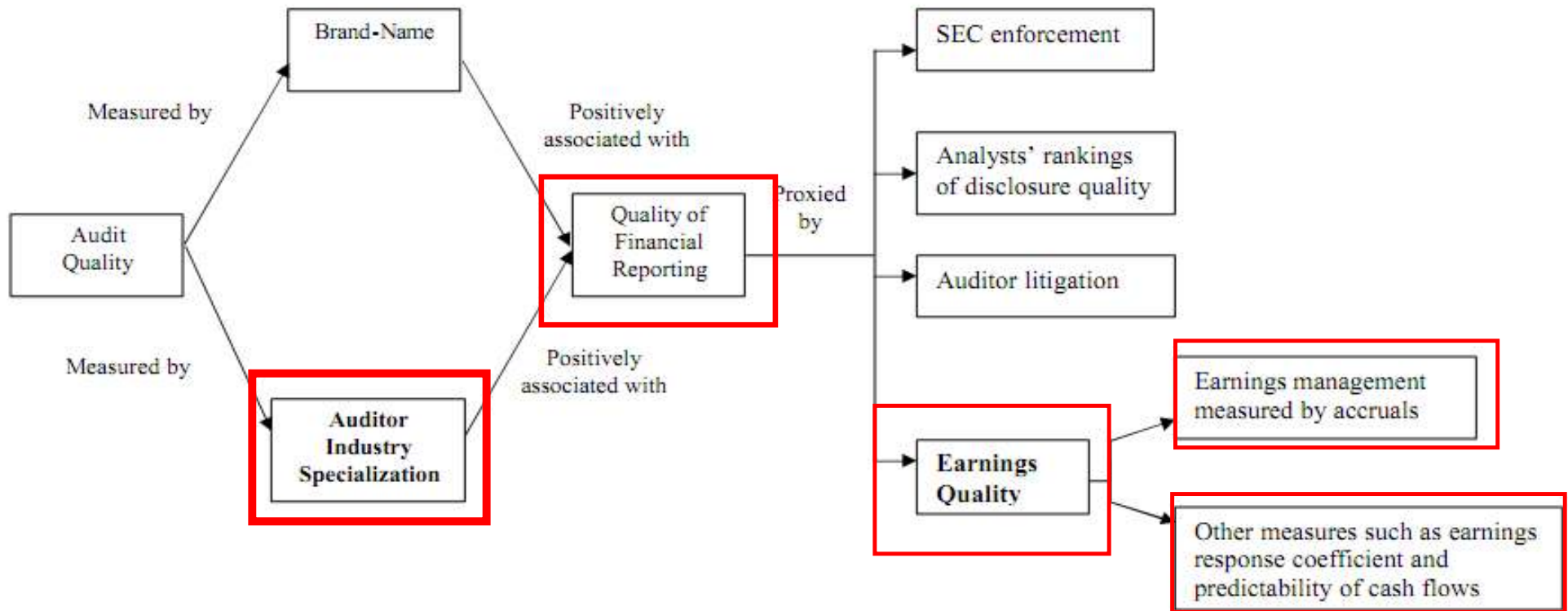
## AKL Research – example (cont'd)

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



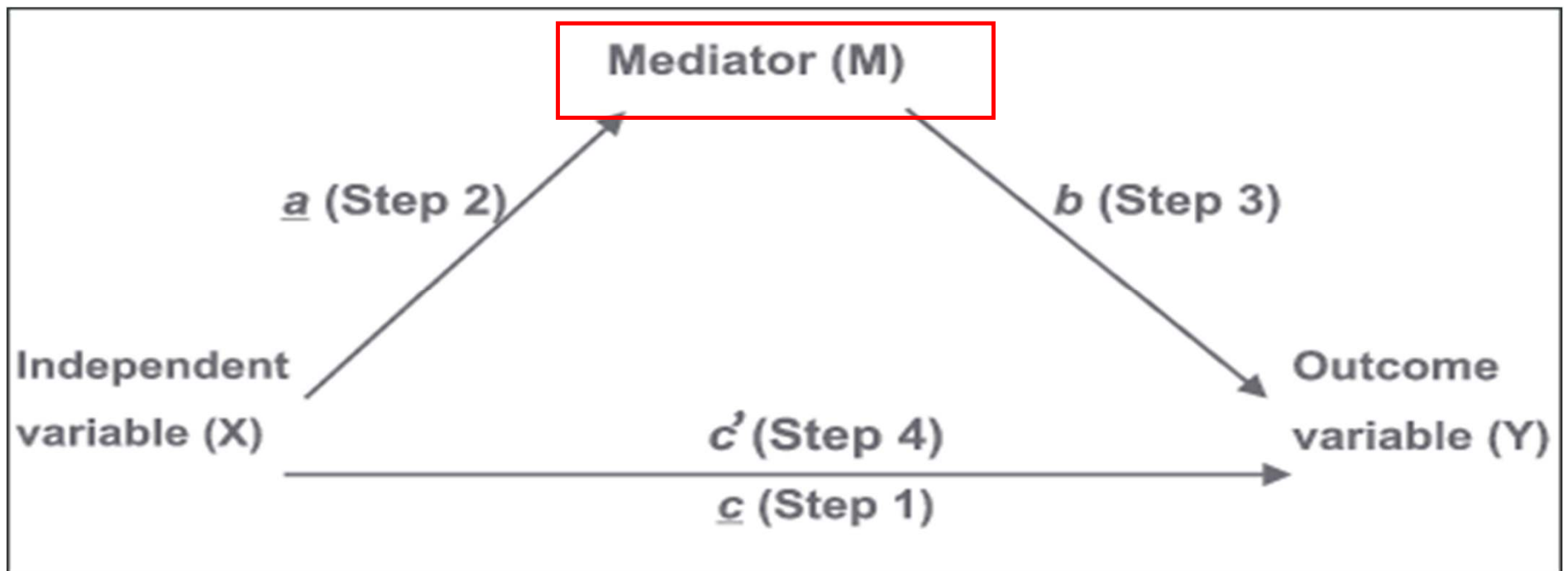
# AKL Research – example (cont'd)

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



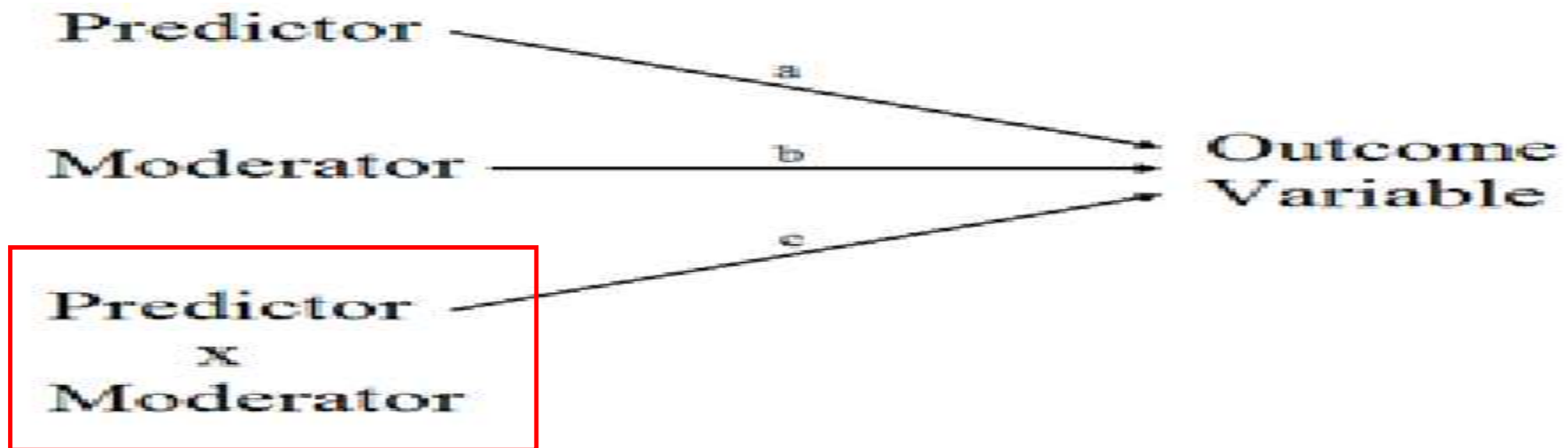
## Research – example (cont'd)

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



## AKL Research – example (cont'd)

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



# AKL Research – example (cont'd)

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

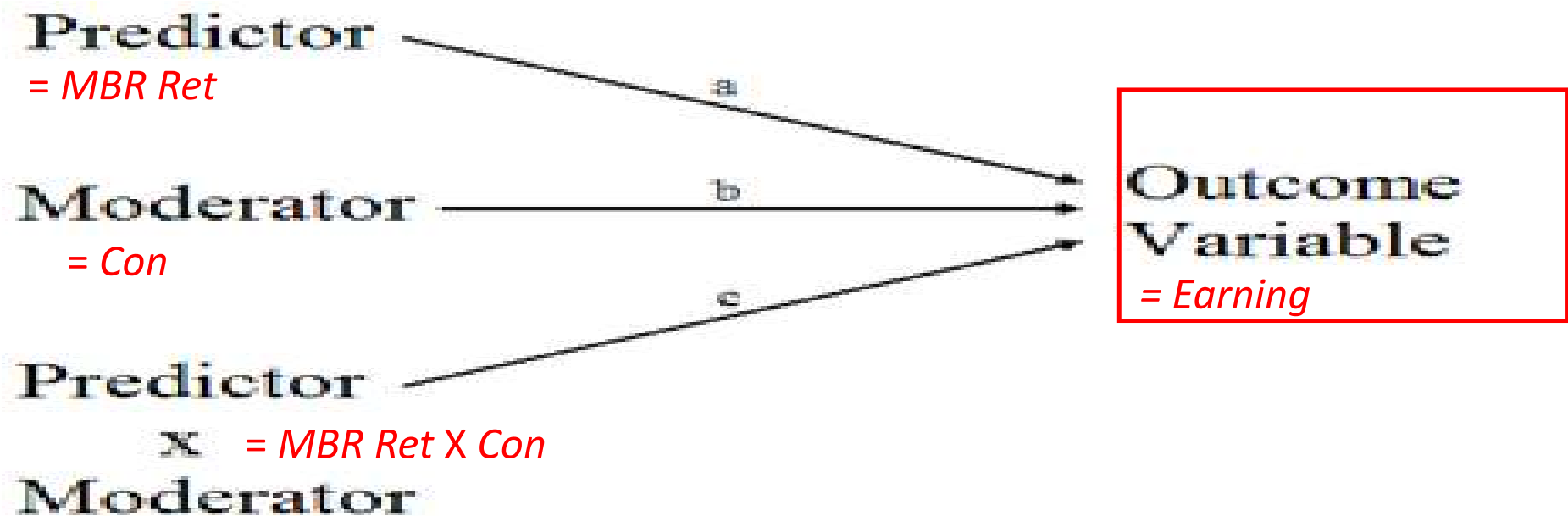
Model 1:

$$EARN_{it} = \beta_0 + \beta_1 NEG_{it} + \beta_2 RET_{it} + \beta_3 CON_{it} + \beta_4 MBR\_RET_{it} + \beta_5 MBR\_CON_{it} + \varepsilon_{it}$$

Variable <sup>a</sup>	Basu (1997) model			Model 1		
	pred. sign	coeff.	t <sup>b</sup>	pred. sign	coeff.	t <sup>b</sup>
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***

# AKL Research – example (cont'd)

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



# AKL 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. Kuczmariski, 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 Abdullatif Al Mamun, Harry Entebang, and Shazali Abu Mansor, published in *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).

# AKL Research – Article Sources

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

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

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## Related Articles

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

## 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 compare to conventional methods. EVA has been able to depict the true performance of firms like Coca-Cola, Sprint Corporation and Quaker Oats, as it is able to depict the true performance of firms. There have been very little research conducted on EVA in Asian countries including



Gagal  
download

- 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)

# AKL Research – example (cont'd)

## Assignment: google scholar

The screenshot shows a Google Scholar profile for a user named Bandi. The profile includes a profile picture, name, affiliation (Universitas Sebelas Maret), email, and research interests (Financial Accounting, Auditing). Below the profile, there is a list of publications with columns for title, citation count, and year. To the right, there is a 'Dikutip oleh' section with a table and a bar chart showing citation trends from 2015 to 2022.

**Bandi** [IKUTI](#)

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Email yang diverifikasi di [staff.uns.ac.id](#)  
Financial Accounting Auditing

JUDUL	DIKUTIP OLEH	TAHUN
<input type="checkbox"/> 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	991 *	2010
<input type="checkbox"/> Ownership structure and dividend policy in Indonesia D Setiawan, B Bandi, LK Phua, I Trinugroho Journal of Asia Business Studies	128	2016

**Dikutip oleh** [LIHAT SEMUA](#)

	Semua	Sejak 2017
Kutipan	1469	1208
indeks-h	11	11
indeks-i10	13	13

Tahun	Citation Count
2015	~50
2016	~70
2017	~100
2018	~140
2019	~180
2020	~220
2021	~240
2022	~120

# AKL Research – example (cont'd)

Assignment: [google scholar](#)



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- [Pengembangan Modul Berbasis Pembelajaran Saintifik Untuk Peningkatan Kemampuan Mencipta Siswa Dalam Proses Pembelajaran Akuntansi Siswa Kelas XII SMA NI Slogohimo 2014](#) 67\* 2016  
A Susilo, S Siswandari, B Bandi  
Jurnal Pendidikan Ilmu Sosial 26 (1), 50-56
- [Pengaruh Ownership Retention, Investasi Dari Proceeds, dan Reputasi Auditor Terhadap Nilai Perusahaan Dengan Kepemilikan Manajerial dan Institusional Sebagai Variabel Pemoderasi](#) 64 2010  
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- [Pengaruh kualitas akrual dan leverage terhadap cash holding perusahaan](#) 32 2010  
AL Wijaya, B Bandi, S Hartoko  
Jurnal Akuntansi dan Keuangan Indonesia 7 (2), 4
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W Widarjo, R Rahmawati, B Bandi, AK Widagd  
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- [Reksa Dana di Indonesia: Analisis Kebijakan Alokasi Aset, Pemilihan Saham, dan Tingkat Risiko](#) 19\* 2010  
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Jurnal Akuntansi dan bisnis 17 (2), 88-99
- [Determinants of intellectual capital disclosure in the IPOs and its impact on underpricing: evidence from Indonesia](#) 15 2018  
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# AKL Research – example (cont'd)

Assignment: [google scholar](#)



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# AKL Research – example (cont'd)

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- [Telaah riset perpajakan di Indonesia: Sebuah studi Bibliografi](#) 10 2019  
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