LEMBAR
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU *PEER REVIEW*
KARYA ILMIAH : JURNAL ILMIAH

Judul karya ilmiah (artikel)	:	Determinants of Capital Structure and Firm Financial Performance: Empirical Evidence on Food and Beverage Sector in Indonesian Listed Companies, ***Niken Wahyu Cahyaningtyas and Harjum Muharam***
Jumlah Penulis	:	2 Orang
Status Pengusul	:	Penulis ke 2
Nama Penulis	:	**Dr. Harjum Muharam, S.E., M.E.**

Identitas Jurnal Ilmiah	:	a. Nama Jurnal	:	Academy of Accounting and Financial Studies Journal
	:	b. Nomor ISSN	:	1528-2635
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	:	f. Link online	:	https://www.abacademies.org/articles/determinants-of-capital-structure-and-firm-financial-performance-empirical-evidence-on-food-and-beverage-sector-in-indonesian-list-13117.html
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Semarang, 18 Februari 2022

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LEMBAR
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Determinants of capital structure and firm financial performance—A PLS-SEM approach: Evidence from Malaysia and Indonesia

NA Ramli, H Latan, GT Solovida - The Quarterly Review of Economics and …, 2019 - Elsevier

We examine the impact of capital structure determinants on firm financial performance together with the mediation effect of firm leverage in Malaysia and Indonesia over the period of 1990–2010. Our results show that certain of the capital structure determinants directly affect firm financial performance. We also observe that only the Malaysian sample has a positive significant correlation between firm leverage and firm financial performance. Malaysian firms use external financing instead of internal financing to heighten performance …

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NW Cahyaningtyas, H Muharam - Academy of Accounting and …, 2022 - search.proquest.com

The purpose of this study is to provide additional literature based on factors affecting company performance. Examining the role of company size, liquidit, and asset structure in improving the company's financial performance, which is mediated by the company's capital structure. The quantitative research was conducted at food and beverage companies listed on the Indonesia Stock Exchange (IDX). The sample contains financial data from 15 companies in the food and beverage for the 2014-2019 period. Data were analyzed using …

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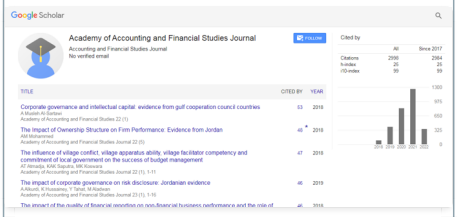

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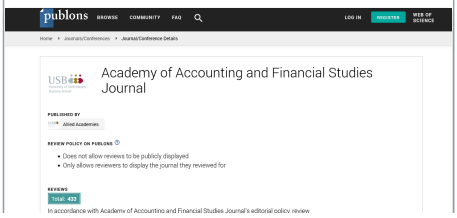

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Author(s): Lexis Alexander Tetteh, Alphones Mawusi Kwasi Aklamanu, Laurus Lamptey, Michael Gift Soku, Prince Sunu, Paul Muda, Thompson Kubaje Aneyire

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CORPORATE GOVERNANCE AND FAMILY-OWNED BUSINESS PERFORMANCE: THE ROLE OF STRATEGIC DECISION AND SUCCESSION PLANNING

Lexis Alexander Tetteh, University of Professional Studies, Accra
Alphones Mawusi Kwasi Aklamanu, Ghana Institute of Management and Public Administration
Lazarus Lanquaye Lamptey, University of Professional Studies, Accra
Michael Gift Soku, University of Professional Studies, Accra
Prince Sunu, University of Professional Studies, Accra
Paul Muda, University of Professional Studies, Accra
Thompson Kubaje Aneyire, University of Professional Studies, Accra

ABSTRACT

The study examines the extent to which strategic decision and succession planning could extend the influence of corporate governance to performance within the context of family-owned businesses. The study relied on survey method for the data gathering and covariance based structural equation modelling for statistical analysis. The study finds that strategic decision and succession planning play a critical role in the relationship between corporate governance and the financial performance of family-owned businesses. The research design of this study relied on the stewardship theory to further our understanding of the relationship among corporate governance, strategic decision, succession planning and financial performance of family-owned businesses. This relationship includes how strategic decision and succession planning play critical role in the unfaltering relationship between corporate governance and the performance of family-owned firms. The study highlights the need for corporate executives to appreciate the essential role of strategic decision-making and succession planning in ensuring the sustainability and viability of family-owned businesses.

Keywords: Corporate Governance, Family-Owned Business, Strategic Decisions, Succession Planning, Performance.

INTRODUCTION

Explanation of Poverty in many parts of sub-Saharan Africa is not driven by lack of a decision to work hard, particularly when some of the inhabitants still struggle to sustain their livelihood by tilling fields with primitive machines. Neither is it attributed to the lack of business and motivation. In reality, Africans are much more likely to be entrepreneurs than people in wealthy areas of the world, and this is because of the obvious fact that without social security net programs many of them have to starve or perish (The Economist, 2016). But, with all the resources and optimism of Africa, the continent is struggling to generate viable and sustainable small businesses that requires to lift millions out of poverty. The World Bank reports that, in relation to its population, Africa has just a quarter of Asia's small businesses. The OECD

Citation Information: Tetteh, L.A., Aklamanu, A.M.K., Lamptey, L.L, Soku, M.G., Sunu, P., Muda, P., & Aneyire, T.K. (2022). Corporate governance and family-owned business performance: the role of strategic decision and succession planning. *Academy of Accounting and Financial Studies Journal, 26*(S1), 1-19.

IMPACT OF FINANCIAL EXPENDITURE ON TRAINING OUTCOMES AT PUBLIC UNIVERSITIES IN VIETNAM

Vu Thi Lien, VNU University of Economics and Business, Vietnam National University
Nguyen Van Hieu, VNU University of Economics and Business, Vietnam National University

ABSTRACT

This study aims to evaluate how financial expenditure and expenditure structure affect training outcomes at public universities in Vietnam. The data used for this study is collected from statistics from the Ministry of Education and Training, the Ministry of Finance, and the State Treasury between 2013 and 2017. To analyze the data, the research employs the quantile regression analysis method. In this research, the training outcomes at public universities are evaluated using indicators such as graduates' income, the percentage of graduates who have jobs, and the level of satisfaction with labor use by enterprises. The study reveals that the financial expenditure and expenditure structure at public universities in Vietnam have an impact on training outcomes at various quantiles. Based on the findings, the study recommends policies to improve the financial expenditure effect and student training outcomes at Vietnam's public universities.

Keywords: Financial Expenditure, Training Outcome, Public University.

INTRODUCTION

Higher education is critical in providing high-quality human resources for each country's economic development and international integration. Higher education training outcomes are determined by the efficiency with which universities manage their financial expenditures. Financial management includes decisions about how to raise funds, how to manage financial resources through financial controls and allocation, and how to explain financial responsibilities (Munge et al., 2016). The budget of training institutions is utilized for the institutions' day-to-day operations and other activities. To enhance administration, many countries have decentralized financial resource management to universities (Crouch & Winker, 2008). The president and management board of universities are responsible for financial planning in order to achieve the university's objectives and improve financial management. The major goal of financial management is to ensure that available capital is utilised effectively to achieve the university's objectives (Ogbonnaya, 2000). Lack of procurement capacity, incomplete and infrequent audits, lack of documents and accounting records, and the inability to prepare year-end financial reports are some of the challenges that universities face in financial management (Magak, 2013).

Training outcome is an important indicator to quantify level of meeting goals at university institutions. There are a number of studies that establish standards and indicators to evaluate training outcomes, quality, and performance of university graduates around the world. The criteria for assessing the quality of student outcomes, according to Havery & Green (1993), include: (i) student academic performance; (ii) percentage of graduates finding suitable jobs; (iii) percentage of graduates can quickly integrate their job, be promoted, raised salary due to good job completion. Abel et al. (2014) believed that the

Citation Information: Lien, V.T., & Hieu, N.V. (2022). Impact of financial expenditure on training outcomes at public universities in vietnam. *Academy of Accounting and Financial Studies Journal, 26*(S1), 1-17.