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Sharia compliance in the islamic banking perception in Indonesia

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Sharia compliance is the special feature in the Islamic banking industry. Therefore, the right understanding about sharia compliance has strong urgency in sharia banking operational matters. The purpose of this research is to find the perception of the banking industry based through consideration of this perception in the development of sharia banking. This research employed a socio-legal approach and used open and closed questionnaires to find data. The research finding is that there is a diverse understanding about sharia compliance in the Islamic banking industry. Hence, this understanding becomes an important foundation for the Islamic bank industry and Indonesian Financial Services Authority in the development of Indonesian Islamic banking. © 2019, Primrose Hall Publishing Group.

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Banking perception; Islamic banking; Sharia compliance

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Financial Statement Effects of FRS Adoption in Malaysia

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^aUniversiti Kuala Lumpur Business School, Universiti Kuala Lumpur, ^{b,c}Universiti Tunku Abdul Rahman, (Pages 1396 to 1415)

This paper examines the impact of adopting Financial Reporting Standards (FRS) on listed companies in Malaysia. This study uses a sample of 100 top market capitalisation over a five-year period before and a five-year period after the adoption of FRS in Malaysia. It examines the quantitative effects by investigating whether the financial statements prepared under the post FRS period are more relevance as compared to the pre FRS period. The results reveal that most of the accounting figures have increased after the FRS adoption period. This indicates that adoption of FRS increase transparency and consequently the quality of financial reporting in Malaysia. The results of the study contribute to the existing literature in the field FRS adoption on accounting figures and financial ratio in Malaysia.

The Role of Self-Efficacy Beliefs in Reading Comprehension Performance: A Systematic Review of the Literature

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Self-efficacy has been a well-researched topic for the past few decades. The role of self-efficacy in reading comprehension performance has been explored extensively. The basic objective of this literature review paper is to draw attention to studies conducted in the last twelve years regarding the role of self-efficacy in reading comprehension achievement. Previous reviews have focused on the relationships between self-efficacy and a diverse range of academic achievements. However, there is a dearth of reviews on the relationship between self-efficacy and reading performance. A total of thirty four studies were reviewed based on two key aspects, firstly, 'variables' and secondly, 'research design'. Variables included context of studies, gender, grade level, socio-economic status, and ethnicity, whereas, research design included research approaches, longitudinal studies, pre-test and post-test research design, and mediation effect of self-efficacy and other variables. This study also provides recommendations for future research regarding self-efficacy and reading comprehension performance, including conducting more research by using qualitative methods. Further, more longitudinal studies need to be completed. Lastly, further investigation is warranted in some countries where there is paucity of research regarding self-efficacy and reading performance. It is the aim that potential researchers would benefit from this paper's analysis of 'the current research trends regarding reading self-efficacy. Pages 1416 to 1465

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The objective of this paper is to verify research findings that banks' exposure to household credit market affects financial fragility of the banks. This global finding on conventional banks is tested on Malaysian Islamic banks. Using unbalanced panel data of 10 Islamic banks over the 2005 to 2016 financial year period, this paper provides empirical evidence that Islamic banks experienced similar financial fragility as conventional banks due to their exposure to household credits. The findings showed that Islamic banks' Common Equity ratio, Household Financing Growth and Household Impaired Financing and assets size positively and significantly influence financial fragility of Islamic banks. However, there is an interesting twist where risk exposure measured by total financing to total assets is significant but negatively related to Islamic banks' financial fragility. This result implies that with appropriate financing portfolio diversification and concentration risk management, Islamic banks may significantly reduce the adverse impact of household credit on their financial fragility. The risk-return trade off remain applicable to Islamic banks' risk management. Pages 1469 to 1477

The Moderating Role of Hisbah Principles on the Relationship between Islamic Culture and Islamic Business Ethics

Mustapha Sidi Attahiru^a, Al-Hasan Mohammed Hasan Al-Aidaros^b, Syarifah Md Yusof^c, ^{a,b,c}Islamic Business School, Universiti Utara Malaysia, 06010 Sintok Kedah, (Pages 1478 to 1498)

The excessive immorality being played out by businessmen all over the world has become alarming in most communities especially in relation to the masses. This may not be unconnected with a weak practice of Islamic culture in business dealings by some of the traders. This necessitates the need for rules and guidelines for the conduct of businesses to avoid exploitation and people taking advantage of one another. Using Islamic theory, the study aimed at assessing how the *Hisbah* principles moderate the relationship between Islamic culture of Muslim traders and Islamic Business Ethics (IBE). The study is quantitative in nature and therefore a questionnaire was used for data collection. The data was analysed using PLS-SEM 2.0. Respondents consisted of 155 Muslim traders and 243 customers in Sokoto, Nigeria. Empirically, this paper provides insights on how *Hisbah* principle moderates the relationship between Islamic culture and Islamic business ethics. The study found that application of *Hisbah* principles in businesses significantly moderates the relationship between Islamic culture and Islamic business ethics. The study also found that abominable and immoral acts in the businesses occur because of non-application of *Hisbah* principles in business transactions. The findings suggest that greediness and selfishness is an important factor influencing business ethical judgments. Thus, there is need for effective control based on authentic principles to build a strong economy in the society. The paper contributes to the literature on Islamic business ethics as there was an identified lack of empirical studies that use *Hisbah* principle as moderator between Islamic culture and Islamic business ethics.

**Technological-Centric Business
Intelligence: Critical Success Factors**

Nasir Abdul Jalil^a, Ha Jin Hwang^b,
*^{a,b}Department of Business Analytics, Sunway
University Business School, Sunway
University, Malaysia, (Pages 1499 to 1516)*

The purpose of this paper is to deliver an insight into the interaction effects of technology characteristic as a critical methodology for an association to accomplish the adoption of Business Intelligence applications that have the capacity to examine the immense measure of information and give better and snappier reactions to businesses. The target population comprised of 162 ICT personnel in Malaysian organization. The choice of ICT departments in this organization is due familiarity with the subjects of the proposed study. This study employed PLS Structural Equation Modelling. The results revealed that technology is an essential component consideration for associations to adapt to present difficulties in making a critical decision. The findings of the study are that system compatibility, task complexity, and perceived benefit were most significant and were viewed as an earth shattering component in expanding business esteem and execution. This study offers concrete insights into a scope of elements that influence technological advancement and execution. It, therefore, represents a useful source of information for both practitioners and academics who are interested in improving the efficiency and effectiveness of business operation. Research on business intelligence is still deficient in examining the role of characteristic technology dimensions in influencing implementation of Business Intelligence. Investigating the relationship will assist an organization with the way to deal in business from a global perspective. The intention is that transference of capability is achieved through learning, information exchange, data display and analysis to fill the current gap in academic research and policy influencing literature in this field.

Reorganization of Region and Traditional Political Structure in Priangan after the fall of The Sunda Kingdom

Nina Herlina^a, Obsatar Sinaga^b, Mumuh Muhsin Z^c, Miftahul Falah^d, ^eHead of Academic Leadership Grant (ALG), Universitas Padjadjaran Internal Grant (HIU) Research Team; Professor of History at Department of History and Philology, Faculty of Cultural Sciences, Universitas Padjadjaran, Jalan Raya Bandung-Sumedang KM 21, Hegarmanah, Jatinangor, Sumedang Regency, West Java, Indonesia, Postal Code 45363, ^bProfessor of Faculty of Social and Politics Sciences, Universitas Padjadjaran, Jalan Raya Bandung-Sumedang KM 21, Hegarmanah, Jatinangor, Sumedang Regency, West Java, Indonesia, Postal, ^cAssociate Professor at Department of History and Philology, Faculty of Cultural Sciences, Universitas Padjadjaran, Jalan Raya Bandung-Sumedang KM 21, Hegarmanah, Jatinangor, Sumedang Regency, West Java, Indonesia, Postal Code 45363, ^dLecturer at Department of History and Philology, Faculty of Cultural Sciences, Universitas Padjadjaran, Jalan Raya; Bandung-Sumedang KM 21, Hegarmanah, Jatinangor, Sumedang Regency, West Java, Indonesia, Postal Code 45363. (Pages 1517 to 1533)

Galuh Kingdom's center of government was moved by Sri Baduga Maharaja to the Sunda Kingdom with Pakuan Pajajaran as its capital. After having Pakuan Pajajaran as its capital for almost a century, the Sunda Kingdom finally ended in 1579 after an attack by the Banten Kingdom. The Sunda Kingdom's former region was sub-divided into Banten Sultanate, Sumedang Larang Kingdom, Cirebon Sultanate and Galuh. In 1619 Batavia emerged as a political center under VOC's control. In this later development, Sumedanglarang Kingdom underwent a change. As a result of Mataram Kingdom's strong influence, Sumedanglarang became its vassal and its name was changed in the 17th century into Priangan. In the fourth decade of the 17th century, besides Sumedang Regency, several other new regencies also emerged, namely Bandung, Parakanmuncang and Sukapura. Later in 1871, the Dutch Indies administration reorganized Priangan. As a result, these regencies started to adopt a specific traditional political structure inherited from the previous kingdom. This traditional political structure was used by the colonial administration for the sake of their political consolidation.

Predicting Muslim Consumer Intention to Boycott a Product - a Test of the Theory of Planned Behavior

Nur Asnawi^a, Nina Dwisetyaningsih^b, Muhammad Djakfar^c, *^aAssociate Professor, Management Department, Faculty of Economics, Universitas Islam Negeri Maulana Malik Ibrahim Malang, Indonesia, ^bInstructor, Accounting Department, Faculty of Economics, Universitas Islam Negeri Maulana Malik Ibrahim Malang, Indonesia, ^cProfessor, Management Department, Faculty of Economics, Universitas Islam Negeri Maulana Malik Ibrahim Malang, Indonesia,*

This study aims to investigate the behavior of Muslim consumers in boycotting the products of pro-LGBT companies. It involves 407 respondents from 375 local and international consumers. Data analysis is carried out using multiple linear regression. It suggests that the boycott of the local consumers occurs due to subjective norms driven by encouragement from family and close friends while that of the international consumers is influenced by their perceived attitudes and control over behavior. (Pages 1534 to 1550)

Social Role of Microfinance Institutions in Poverty Eradication: Evidence from ASEAN-5 Countries

Nurazilah Zainal^a, Annuar Md Nassir^b, Fakarudin Kamarudin^c, Law Siong Hook^d, Fadzlan Sufian^e, Hafezali Iqbal Hussain^f,
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Banking institutions have witnessed the failure of poverty reduction due to high risk service for poor people. Microfinance institutions (MFIs) were developed to provide financial services for low income households. In the drive to supply continuous financial services for the poor, performance of the MFIs has been one of the crucial aspects that needs consideration. The MFIs began with a social goal aim of poverty reduction. However, the commercialization of the MFIs has resulted in them becoming financially independent as they are funded by a previous government. Today the MFIs need to retain the social role, to eradicate poverty whilst at the same time they must strive to sustain long term operation. Are the MFIs still able to sustain their social goals when they also need to focus on financial sustainability? This study proposes to determine the level of social efficiency among MFIs in ASEAN 5 countries as the first objective. Secondly it will examine the impact firm characteristics that internally influence the social efficiency of the MFIs. The data consists of 168 MFIs from Southeast Asia that covers five countries from the year 2011 to 2017. The first stage of analysis to identify the level of social efficiency by using non parametric Data Envelopment Analysis (DEA) approach. The second stage of analysis is to examine the impact of firm characteristics to influence the social efficiency by applying Multivariate Panel Regression Analysis (MPRA) as an estimation method. The findings reveal the MFIs in ASEAN 5 countries have a lower social efficiency. This indicates the MFIs in ASEAN 5 countries has traded their original mission of poverty reduction to focus more on achieving financial sustainability for long term viability. (Pages 1551 to 1576)

Service Quality, Competitiveness, Accreditation and Performance of Private Universities in Bandung

Purwadhi syawal^a, ^a *Universitas BSI Bandung, Indonesia,*

This study analyzes the effect of service quality, competitiveness, and accreditation status on the performance of the private universities in Bandung. Higher service quality, accreditation, and competitiveness would boost higher performance. Nevertheless, at private universities, the higher accreditation status does not guarantee higher performance, service quality, and competitiveness. This article scrutinizes why these conditions occur. Using questionnaire, the data was collected from 110 lecturers at 22 private universities in Bandung. Then, the data was analysed using Structural Equation Modeling. The overall model indicates importance of service quality, competitiveness, and accreditation status to improve the performance of the private universities in Bandung, with the competitiveness factor having the greatest effect. Nevertheless, the influence of service quality and competitiveness on performance based on accreditation status has shown somewhat different results. (Pages 1577 to 1591)

Diversity, Resilience, and Tragedy: Three Disasters in Palu of Indonesia

Rajindra Rajindra^a, Ismail Suardi Wekke^b, Zakir Sabara^c, Dinil Pushpalal^d, Muhammad Ahsan Samad^e, Ahmad Yanif, Rofiqul Umam^g, ^{a,f} *Universitas Muhammadiyah Palu, Indonesia,* ^b*Sekolah Tinggi Agama Islam Negeri (STAIN) Sorong, Indonesia,* ^c*Universitas Muslim Indonesia, Indonesia,* ^d*Tohoku University, Japan,* ^e*Universitas Tadulako, Indonesia,* ^g *Kwansei Gakuin University, Japan,*

The earthquakes that occur in Indonesia are caused by several primary factors such as tectonic plate shifts which lead to the increased earthquake and volcanic activity of. Moreover, the geological condition and the rock structure of swathes of Indonesia constitute the secondary factor that contributes to the danger of these disaster in Indonesia. Various disasters having occurred in the last 2 years and are summarized in this article. This study aims to provide information concerning the history as well as attempts to cope with disasters and the consequent impacts on society following the disasters in Indonesia. A qualitative case study methodology was selected along with sources derived from various community groups and government agencies such as BNPB (The National Agency for Disaster Countermeasure) and BMKG (Meteorological, Climatological, and Geophysical Agency) that serve as a reference in this study. The study results delineate that the community's response to the natural disasters led to increased security mitigation efforts made by the community and the government. In addition, it affected social relationship between communities in a positive manner evidenced by participation in helping with the post-disaster recovery. (Pages 1592 to 1607)

Sharia Compliance in the Islamic Banking Perception in Indonesia

Ro'fah Setiyowati^a, Bagas Heradhyaksa^b, Ismail Suardi Wekke^c, ^a*Universitas Diponegoro, Indonesia,* ^b*Walisono State Islamic University, Semarang, Indonesia,* ^c*Sekolah Tinggi Agama Islam Negeri (STAIN) Sorong, Indonesia,*

Sharia compliance is the special feature in the Islamic banking industry. Therefore, the right understanding about sharia compliance has strong urgency in sharia banking operational matters. The purpose of this research is to find the perception of the banking industry based through consideration of this perception in the development of sharia banking. This research employed a socio-legal approach and used open and closed questionnaires to find data. The research finding is that there is a diverse understanding about sharia compliance in the Islamic banking industry. Hence, this understanding becomes an important foundation for the Islamic bank industry and Indonesian Financial Services Authority in the development of Indonesian Islamic banking. (Pages 1608 to 1620)

The Readiness and Challenges of the Malaysian Private Entities Reporting Standard (MPERS)

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The Malaysian Private Entities Reporting Standard (MPERS) is seen to bring opportunity for businesses as it is an international accounting standard. Furthermore, the basis of the standard is widely adopted by 73 countries including the United Kingdom, Australia, Hong Kong and Singapore and another 14 countries are considering opting to use the standard (IFRS for SMEs). Hence, with a little bit of customization to the Malaysian business environment, MPERS actually could ensure the convergence and comparability of local business with international business. Specifically, this research studies MPERS effective from 1 January 2017 which is focused on private entities with coverage of 35 sections. It is considered akin to simplified MFRS and has a major difference with PERS whereas many accounting policy choices in PERS are not available under MPERS. Hence, this research is an attempt to explore the (i) level of readiness; and (ii) challenges of MPERS among the Malay Chartered Accountants in Malaysia. The questionnaire survey respondents reflect that Malay Accountants and Auditors were quite ready to accept the MPERS. There are also a number of challenges highlighted by the respondents which indicate ideas for improvement. Therefore, this research could assist the regulators and practitioners to enhance, improve or maintain the standards introduced by incorporating the feedback from the point of view of practitioners in Malaysia. Pages 1621 to 1634

Corporate Ownership Structures as an antecedent of Real and Accrual Earnings Management: A Conceptual Study

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The aim of this study is to provide a complete description of the related literature associated to the relationship between ownership structures, namely; family, managerial and foreign ownership; and Real and Accrual Earning Management. As has much research over the past decades preceding this study, this research explores how ownership structure plays an essential function in forming the corporate governance system of a company. The existing literature on ownership structure indicates that there is a lack of research on the three forms of ownership nominated above and their subsequent impact on the two kinds of earnings management in developing countries. Thus, this research focuses on the three specific and less researched ownership structures to fill the identified gap as well as to attempt to add to literature in this field. (Pages 1636 to 1653)

Determinants of Lockup Expiration in Malaysian IPOS

Shamsul Bahrain Mohamed-Arshad^a, ^a*School of Economics, Finance and Banking, Universiti Utara Malaysia, 06010 Sintok, Kedah, Malaysia,*

This paper examines the determinant factors at the expiration of IPO lockup period using a sample of 290 IPO firms on the Bursa Malaysia for the period from 1 May 2003 to 31 December 2012. Lockup in Malaysia is mandatory and there are two lockup regimes involved in this study arising from regulatory change that took effect on 1 May 2003 and 3 August 2009, referred to as Regime #1 and Regime #2, respectively. The independent variables identified in the regression analysis are lockup regime, fractions of insider buying and selling before and after expiration, company size, age, market to book value, offer price, underwriter, auditor, and technology firm. Using three-day cumulative abnormal returns as the dependent variable obtained from a market model approach of the event study, the results show that company size, fraction of insider selling after lockup expiration and fraction of insider buying after lockup expiration are the significant factors in relations to abnormal returns at lockup expiry. For robustness, a market adjusted return model is employed which provides similar results. Further analysis on lockup regimes indicates that the regression result is driven by Regime #1. (Pages 1654 to 1665)

Implementing of Leadership Styles to Corporate Performance: A Case of Local Thai Administration

Supit Boonlab^a, ^a*Department of Social Sciences, Faculty of Liberal Arts, Rajamangala University of Technology Thanyaburi,*

Leadership has an important effect on an organization. There is no one leadership style that is the best, rather it depends on situation and environment. The purpose of this study is to determine the influence of leadership styles on corporate performance.

Questionnaires were sent to 247 respondents who work as government civil servants at the Thanyaburi Municipality and Klom 6 Sub-District Organization Administration. 230 of the questionnaires were returned. All of the respondents evaluated Transformational Leadership, Transactional Leadership and Laissez-Faire Leadership, with regard to their chief executive, as it related to overall Corporate Performance. Multiple regression analysis was used to test the study hypotheses. The results indicate that both Transactional and Transformational leadership styles had positive and significant influence whereas the Laissez-Faire style showed no significant improvements. Management by Exception (Active) showed the strongest influence followed by intellectual stimulation respectively. This article proposes which leadership styles work best based on employee perspective of leadership corporate performance. (Pages 1666 to 1680)

The Mediating Effect of Attitude on the Relationship between Understanding and Goods and Services Tax (GST) Satisfaction

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Goods and Service Tax (GST) is a multi-stage consumption tax levied on the supply of goods and services at each stage of the supply chain from the supplier to the retail stage of the distribution. It has been seen as a means to lower personal and corporate tax rates while extending the revenue base of the Government and at the same time maintaining a steady stream of revenue. Despite a series of postponements subsequent to its announcement, GST was finally implemented on 1st April 2015. The Malaysian business communities especially the owners/managers of manufacturing companies in Malaysia were concerned that GST would adversely affect their business. The objective of this study is to examine the effect of attitude as a mediator on the relationship between understanding and GST satisfaction among business communities in Malaysia. This study is a cross sectional one where data is collected only once. A total number of 2,000 questionnaires were distributed among the business communities throughout Malaysia. Only 400 questionnaires were returned and nine questionnaires were rejected giving a 20% response rate. The usable data of 391 was analysed using descriptive statistics on the demographic variables. Tests of reliability and validity were also conducted on the three variables. The result indicates that the relationship between understanding and GST satisfaction enhanced with the introduction of attitude as the mediator among the business communities in Malaysia. Pages 1681 to 1699

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This study scrutinizes the influence of corporate governance compliance assessment score to assess financial performance of 100 prominent cooperatives in Malaysia. We use static panel data estimation techniques and Panel-Corrected Standard Error (PCSE) to analyze the data. All static panel estimators confirm an inconclusive role of governance, while PCSE confirms a positive role of it in explaining financial performance. Other control variables, namely, leverage, age, dividends and benefits of cooperatives influence cooperative financial performance negatively. This research considers the need for cooperatives in Malaysia to improve governance for better industry resilience. This study provides the first empirical evidence on the impact of governance compliance to cooperative performance in Malaysia using panel data analysis. The findings introduce new cooperative specific characteristics and institutional country level governance in the estimation model. Pages 1701 to 1719

Implementation of Authoritative Statement of the Shafi'ite Madhhab in the Economic Legal Ruling in the State Of Kedah and State Of Penang

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The authoritative statement of the Shafi'ite madhhab is a well-established term in the policy of fatwa in Malaysia involving various issues such as worship, marriage, crime and muamalat or economic. The objective of this study is to examine the actual position of the implementation of the authoritative statement of the Shafi'ite madhhab policy in the determination of economic fatwas in the two states which have laid the groundwork covering the views used in the determination of the fatwas whether the authoritative statement of the Shafi'ite madhhab, Aqwal Syafi'iyyah or the other Ahl Sunnah Wal Jamaah school of thoughts such as Hanafi, Maliki and Hanbali. Qualitative study methods are used to make economic fatwas in Kedah and Penang as samples of the study. From the economic fatwas that have been filtered out of all the fatwas published by the Mufti Department of Kedah and Penang, their implementation position was analyzed using Nvivo 11 software. The findings show that economic fatwas set based on the authoritative statement of the Shafi'ite madhhab are very small. However, the findings also show the views of other schools, such as Hanafi, Maliki and Hanbali, have been taken into account in the determination of economic fatwa in both states. Based on these findings, it can provide input to the State Mufti of Kedah and Penang to formulate strategies in strengthening the economic fatwas that will be set in the existing policy framework for current needs. Pages 1721 to 1734

Design and Measurement of Student Satisfaction Based on FIU Model in Higher Education

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This study aimed to measure and analyze the level of student satisfaction, and to know what aspects gives satisfaction and what aspects are not giving satisfaction to students. The type of research according to its approach should be (ex post) factor research. This research was conducted on registered and active students in 2016, with the number of respondents as many as 640 students with proportionally random composition based on the Faculty. The level of student satisfaction is measured by the FIU Model. The data collection technique used is a questionnaire, while the technique of data analysis is descriptive analysis. The results showed that the overall index is 61.14 which mean that the level of student satisfaction is moderate or quite satisfied. While, based on the macro index, it is known that Services is equal to 48.23, Communication is equal to 59.79, Safety 61,85, Campus Life 63.52, Academic Issues are equal to 63.91 and Campus Environment is 74.77. The research conducted is limited to descriptive analysis. Subsequent research is the development of constructs to reveal the level of student satisfaction, and analysis of gaps between expectations and student satisfaction. Pages 1735 to 1744

What solutions should be applied to improve the efficiency in the management for port system in Ho Chi Minh City?

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Ho Chi Minh City is the centre and focal point for developing the largest logistics service in the country. As one of the two economic leaders with the most active export-import and domestic consumption in the country, Ho Chi Minh City Logistics market is an attractive "piece of cake" for investors. Currently, the establishment of industrial parks next to seaports is becoming an inevitable trend. Not only serving the socio-economic development of the region and locality, but also one of the factors serving very well for port logistics and logistics services. These are two factors that support each other and create strengths for regions and localities that have strengths in seaports. In Vietnam, the trend of industrial parks associated with seaports has been increasingly flourishing and promoting efficiency. This article shows the real situation of the port system, infrastructure, and facilities of logics in Ho Chi Minh City. Besides the strengths and opportunities of the city's port system, the weaknesses and difficulties of the non-logical transport systems are also clarified. It is found that major constraints, strength, weakness, opportunities and risk have significant effects on seaport management. Several synchronous solutions are also proposed to improve the capacity and competitiveness of the seaport system and the logistics industry of Ho Chi Minh City. Pages 1747 to 1769

Family Leadership Preparation Training Model to Realize Indonesia's Gold Generation

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This research is motivated by the potential and problems. The potential in question is the addition of the number of productive ages in Indonesia, especially in adolescence and adulthood. The development of the productive age should be directly proportional to the increase in the ideal marriage partner and harmonious household in Indonesia. However, the problem is the number of cases of broken homes, infidelity, domestic violence, divorce, small children who are victims of divorce, the recurrence of divorce and changing partners. It seems that it is not enough to only capitalize on pure intentions and love to build a harmonious household institution. There is still a need for complete knowledge; emotional stability, maturity in thinking and acting. Such knowledge is interesting to study, as it is not known to what extent the people who will engage in marriage possess this knowledge. This study tries to find out how much enthusiasm or interest exists, among students and young couples, to take part in preparation training for family leadership. The purpose of this study was to carry out marriage preparation training based on Islamic education. This research was conducted using Research and Development (R & D) research methodology, with Borg and Gall model development procedures, in which there were five stages of research namely Analysis, Design, Development, Implementation, and Evaluation. The results of the validation from the Psychology expert (for Content / Content) from validation 1 and 2 obtained the average percentage of module content that is 61.25%, and 92.08%. An assessment by a linguistic expert from validation 1 and 2 obtained the average percentage results of 63.00% and 91.67%. Assessment of the results of trials in Suka Makmur Village at stage 1 is 67.57% and in stage 2 it is 95.33%. Meanwhile, the results of the validation with respondents from the study were conducted on student groups / young couples in three provinces; Aceh, Jakarta, and Kalimantan, 84.62%, 90.66%, and 92.83% respectively. The conclusion of this study is the Development of Training Modules for Early Family Leadership Preparation. Pages 1770 to 1785

**Malay Cultural Landscape Aesthetics in
Traditional Malay Literary Texts**

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Traditional Malay literature is a social document that can serve as a source of reference to study Malay civilization in various fields, including landscape architecture. Documentation of various types of landscape design, such as the city of the Malay Kingdom, palaces and gardens in traditional Malay literary works is presented by the author through the setting in the work. Each design of the landscape is composed based on specific principles to suit the needs of the community. Accordingly, the aim of this study is to analyse the framework of the Cultural Landscape Aesthetics model with principles of the local Malay wisdom, guided by the composition of Malay city landscapes as portrayed in the traditional Malay literary texts. The design of this study is qualitative where library research methods and text analysis are used. The study is based on selected traditional Malay literary texts. The instrument used is a checklist of text analysis formulated based on the principles of 'Theory of Landscape Aesthetics' (Bourasa, 1988, 1999). The findings show that the Malay community has mastered Malay landscapes based on the aesthetics of its own cultural landscape. In addition to designing the landscape to meet the needs of biological, cultural, and thinking as in the 'Theory of Landscape Aesthetics', the community designs the landscape to meet the demands of emotional and religious needs. Pages 1786 to 1811

The Re-examination of the Dynamic Relationship between Money, Output and Economic Growth in Malaysia

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Historically, the development of the country's economy has explained how the country's financial and fiscal policies are being utilized in order to achieve the country's goals of increasing productivity and achieving developed nation status. The dynamic integration of the two policies each year requires a detailed investigation, especially as they involve specific policies to address the economic crisis. Thus, the motivation of this study is to examine the dynamic relationship between money, output and economic growth in two different exchange rate regimes in Malaysia, namely exchange rates before the Asian financial crisis (floating exchange rate) and exchange rates after the Asian financial crisis (floating with basket currencies exchange rate). Although many similar studies have been carried out, there is still little exploration in the issues studied involving different exchange rate regimes, particularly for Malaysian issues. In order to achieve this objective, monthly frequency time series data is used starting January 1990 until December 2018. The selected macroeconomics data is utilized, namely industrial production index, broad money, consumer price index, lending interest rate, net export, and bilateral exchange rate. The two exchange rate regimes are based on announcement commitment by the Central Bank of Malaysia, in dealing with the Asian financial crisis in 1997. This study adopted the Sims approach which includes multivariate Johansen Juselius co-integration test and vector error correction model. The results suggest that, broad money and output are moving together in the same direction in the long term to develop the long-term equilibrium among the variable in the equations system across the regimes. The results further suggest that, the output and broad money plays an important role in driving economic growth in Malaysia in every condition of the economic scenario, across the exchange rate regime. This has been proven by the significance result of broad money and output across the regimes under investigation. Pages 1812 to 1834

Utilization of YouTube Channels as a Learning Resource in the Sociology of Sport Material

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This study aims to determine the use of YouTube Channels as a source of learning for sport students on sociology of sport material. The purpose of this study is to identify the YouTube Channel as a technological innovation designed as a learning resource for the sociology of sport material, applying YouTube Channels and knowing user opinions on YouTube Channels. This research used explanatory sequential mixed method. Data is collected through two stages. In the first stage the researcher used a quantitative method. The population and sample in this study was 156 students in 2017 and year 2018; Faculty of Sports Science, Universitas Negeri Jakarta, Indonesia. Data is taken through instruments in the form of questionnaires, and tests. The second stage is a qualitative method through interviews with 12 students and two lecturers. The results of this study suggest that generally students have positive opinions regarding the use of YouTube channels as a source of learning in video media development courses. YouTube channels improved students learning motivation and creativity. The implementation of learning media can be used as a source of learning on increased pedagogical aspects and students' knowledge to create innovative media learning. Pages 1855 to 1866

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Sharia Compliance in the Islamic Banking Perception in Indonesia

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Sharia compliance is the special feature in the Islamic banking industry. Therefore, the right understanding about sharia compliance has strong urgency in sharia banking operational matters. The purpose of this research is to find the perception of the banking industry based through consideration of this perception in the development of sharia banking. This research employed a socio-legal approach and used open and closed questionnaires to find data. The research finding is that there is a diverse understanding about sharia compliance in the Islamic banking industry. Hence, this understanding becomes an important foundation for the Islamic bank industry and Indonesian Financial Services Authority in the development of Indonesian Islamic banking.

Key words: *Banking Perception, Sharia Compliance, Islamic Banking.*

The Readiness and Challenges of the Malaysian Private Entities Reporting Standard (MPERS)

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The Malaysian Private Entities Reporting Standard (MPERS) is seen to bring opportunity for businesses as it is an international accounting standard. Furthermore, the basis of the standard is widely adopted by 73 countries including the United Kingdom, Australia, Hong Kong and Singapore and another 14 countries are considering opting to use the standard (IFRS for SMEs). Hence, with a little bit of customization to the Malaysian business environment, MPERS actually could ensure the convergence and comparability of local business with international business. Specifically, this research studies MPERS effective from 1 January 2017 which is focused on private entities with coverage of 35 sections. It is considered akin to simplified MFRS and has a major difference with PERS whereas many accounting policy choices in PERS are not available under MPERS. Hence, this research is an attempt to explore the (i) level of readiness; and (ii) challenges of MPERS among the Malay Chartered Accountants in Malaysia. The questionnaire survey respondents reflect that Malay Accountants and Auditors were quite ready to accept the MPERS. There are also a number of challenges highlighted by the respondents which indicate ideas for improvement. Therefore, this research could assist the regulators and practitioners to enhance, improve or maintain the standards introduced by incorporating the feedback from the point of view of practitioners in Malaysia.

Key words: *The Malaysian Private Entities Reporting Standard (MPERS), Readiness, Challenges.*

Diversity, Resilience, and Tragedy: Three Disasters in Palu of Indonesia

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The earthquakes that occur in Indonesia are caused by several primary factors such as tectonic plate shifts which lead to the increased earthquake and volcanic activity of. Moreover, the geological condition and the rock structure of swathes of Indonesia constitute the secondary factor that contributes to the danger of these disaster in Indonesia. Various disasters having occurred in the last 2 years and are summarized in this article. This study aims to provide information concerning the history as well as attempts to cope with disasters and the consequent impacts on society following the disasters in Indonesia. A qualitative case study methodology was selected along with sources derived from various community groups and government agencies such as BNPB (The National Agency for Disaster Countermeasure) and BMKG (Meteorological, Climatological, and Geophysical Agency) that serve as a reference in this study. The study results delineate that the community's response to the natural disasters led to increased security mitigation efforts made by the community and the government. In addition, it affected social relationship between communities in a positive manner evidenced by participation in helping with the post-disaster recovery.

Key words: *Palu City, Earthquake, Disasters, Indonesia.*