

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

Judul karya ilmiah (artikel) : The Impact of Risk and Financial Knowledge, Business Culture and Financial Practice on SME Performance, Hadi Ismanto, Anna Widiastuti, **Harjum Muharam**, Irene Rini Demi Pangestuti

Jumlah Penulis : 4 Orang

Status Pengusul : Penulis ke 3

Nama Penulis : **Dr. Harjum Muharam, S.E., M.E.**

Identitas : a. Nama Jurnal : Quality - Access to Success,
 Jurnal Ilmiah : b. Nomor ISSN : 1582-2559
 : c. Volume, nomor, bulan, tahun : Vol. 21, No. 179/ December 2020
 : d. Penerbit : SRAC - Societatea Romana Pentru Asigurarea Calitatii
 : e. DOI artikel (jika ada) :
 : f. Alamat web jurnal : <https://www.srac.ro/calitatea/en/index.html>
https://www.srac.ro/calitatea/en/ahiva/2020/QAS_Vol_21_No.179_Dec.2020.pdf
 : g. Terindeks di scimagojr / Thomson Reufer ISI knowledge atau di nasional / terindeks di DOAJ, CABI, Copernicus : Scopus Q3, CiteScore 2019 1.2, SJR 2019 0.280, SNIP 2019, 0.918; SJR 2020 0,21

Kategori Publikasi Jurnal Ilmiah : Jurnal Ilmiah ~~Internasional~~ /Internasional bereputasi
 (beri ✓ pada kategori yang tepat) Jurnal Ilmiah Nasional Terakreditasi
 Jurnal Ilmiah Nasional/ Nasional terindeks di DOAJ, CABI, Copernicus

Hasil Penilaian *Peer Review* :

Komponen Yang Dinilai	Nilai Maksimal Jurnal Ilmiah					Nilai Akhir Yang Diperoleh
	Internasional bereputasi (Maks 40)	Internasional	Nasional Terakreditasi	Nasional Tidak Terakreditasi	Nasional Terindeks DOAJ dll.	
a. Kelengkapan unsur isi artikel (10%)	4					4
b. Ruang lingkup dan kedalaman pembahasan (30%)	12					10,67
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	12					10,67
d. Kelengkapan unsur dan kualitas penerbit (30%)	12					11,33
Total = (100%)	40					36,67

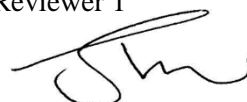
Nilai pengusul =40%x1/3

KOMENTAR / ULASAN PEER REVIEW

• Kelengkapan dan kesesuaian unsur	Sistematika lengkap sesuai guidance dan antar unsur mulai introduction sampai references ada benang merahnya secara konsisten
• Ruang lingkup dan kedalaman pembahasan	Ruang lingkup sesuai bidang ilmu. Pembahasan dilakukan secara mendalam dan referensi yang digunakan sebagian besar mutakhir dan sangat baik
• Kecukupan dan Kemutakhiran Data & Metodologi	Data yang digunakan baik . Keberadaan novelty telah dirumuskan dengan baik. Metode pengumpulan data dan analisis baik
• Kelengkapan unsur dan kualitas penerbit	Kelengkap terbitan sangat baik dengan kualitas terbitan baik SRAC terindex scopus. SJR 2019: 0.280 dan H Index 21
Indikasi plagiasi	Tidak ditemukan plagiasi dengan index similarity 8 %
• Kesesuaian bidang ilmu	Sesuai bidang ilmu manajemen khususnya Manajemen Keuangan

Semarang, September 2021

Reviewer 1



Prof. Dr. Sugeng Wahyudi, M.M.

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Departemen Manajemen FEB Undip

Jabatan Fungsional : Guru Besar

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https://www.srac.ro/calitatea/en/ahiva/2020/QAS_Vol.21_No.179_Dec.2020.pdf
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	Internasional bereputasi (Maks 40)	Internasional	Nasional Terakreditasi	Nasional Tidak Terakreditasi	Nasional Terindeks DOAJ dll.	
a. Kelengkapan unsur isi artikel (10%)	4					4
b. Ruang lingkup dan kedalaman pembahasan (30%)	12					10,8
c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	12					10,8
d. Kelengkapan unsur dan kualitas penerbit (30%)	12					12
Total = (100%)	40					37,6
Nilai pengusul = 0,4/3						
KOMENTAR / ULASAN PEER REVIEW						
• Kelengkapan dan kesesuaian unsur	Naskah jurnal Scopus Q3 ini memiliki elemen yang lengkap yaitu introduction, Literature review, Research methodology, Findings, Discussion dan Conclusion.					
• Ruang lingkup dan kedalaman pembahasan	Telaah pustaka dilakukan dengan mendalam baik baik dengan cakupan pembahasan yang mendalam.					
• Kecukupan dan Kemutakhiran Data & Metodologi	Data disajikan dengan baik dengan tehnik analisis statistik SEM dengan pembahasan yang mendalam dan lengkap					
• Kelengkapan unsur dan kualitas penerbit	Penerbit jurnal ini adalah SRAC - Societatea Romana Pentru Asigurarea Calitatii, jurnal berindeks Scopus Q3.					
Indikasi plagiasi	Tidak ada indikasi plagiasi					
• Kesesuaian bidang ilmu	Jurnal dan naskah ini dengan bidang keilmuan yang sesuai yaitu manajemen keuangan					

Semarang, 9 September 2021

Reviewer 2



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The impact of risk and financial knowledge, business culture and financial practice on sme performance

[Ismanto, Hadi^a](#) [Widiastuti, Anna^a](#); [Muharam, Harjum^b](#); [Pangestuti, Irene Rini Demi^b](#)[Save all to author list](#)^a Universitas Islam Nahdlatul Ulama, Jepara, Indonesia^b Universitas Diponegoro, Semarang, Indonesia4 52th percentile
Citations in Scopus0.45
FWCI [View all metrics](#) >[Full text options](#) ▾ [Export](#) ▾**Abstract**

Author keywords

Sustainable Development Goals 2022

SciVal Topics

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Abstract

The objective of this study is to analyze the effect of risk knowledge, financial knowledge and business culture on financial practice and SME performance. This research method is quantitative by using a structural model. In this study, 475 of 635 SME owners in Central Java Indonesia, are willing to answer the questionnaires well. The results showed that (1) risk knowledge had positive and significant influences on financial practices and had both direct and indirect influences on the SMEs' performance, (2) financial knowledge had positive and significant influences on financial practice and had both direct and indirect influences on SME performance, and (3) business culture had positive and significant influences on financial practice and had both direct and indirect influences on the SME performance. © 2020, SRAC - Romanian Society for Quality. All rights reserved.

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CONTENTS

Vol. 21, No. 179 - December 2020

GENERAL MANAGEMENT

- Hadi ISMANTO, Anna WIDIASTUTI, **Harjum MUHARAM**, Irene Rini Demi PANGESTUTI, *The Impact of Risk and Financial Knowledge, Business Culture and Financial Practice on SME Performance* 3
- Sergey NEUSTROEV, Olga GORDASHNIKOVA, Valery ZIBROV, *Designing a Regional Performance Appraisal Model for Administrators of Educational Institutions* 10
- Ghadah Tareq Abdul Majeed AL-SALAM, Ammar Abidal Kader ATTA, Talib Ghadhban Yaseen ALALAWI, Fedaa Abd Almajid Sabbar ALARAJI, *The Possibility of Adopting the International Financial Reporting Standard IFRS 6 for Achieving Transparency in the Iraqi Oil Industries* 15
- Julitta DEWAYANI, Udin UDIN, Indi DJASTUTI, *Investigating the Effect of Employee Motivation and Top Management Support on Knowledge Sharing* 22
- Zulkifli Musannip Efendi SIREGAR, SURYANA, Eeng AHMAN, Syamsul Hadi SENEN, *Knowledge Management, Innovation, and Firm Performance: The Case of Batik Industry in Indonesia* 27
- Gogor Arif HANDIWIBOWO, Bambang SYAIRUDIN, Rita AMBARWATI, Mochammad Tanzil MULTAZAM, *Correlation of Internal Enterprise Adequacy Factors in Supporting Corporate Social Responsibility Activity Performance* 33
- Ksenofontova KHALIDIA, *Some Key Features of Top Manager Competency Development Model in Industrial Companies* 37
- Lenka ŠTOFOVÁ, Janka KOPČÁKOVÁ, *The Competition Strategy between Coca – Cola vs. Pepsi Company* 40
- Asep DENI, Donni Juni PRIANSA, Ika Suhartanti DARMO, Euis SARIBANON, Ari RISWANTO, Sumaryadi SUMARYADI, Asep Muhamad RAMDAN, *Organizational Competency and Innovation Capability: The Influence of Knowledge Management on Business Performance* 47

QUALITY MANAGEMENT

- Khadija FATH, Latifa FADILE, Otmane BOUKSOUR, Zitouni BEIDOURI, *Literary Review of the Most Important Management Systems in the World* 52
- Dimitra KOKKINA, Panos T. CHOUNTALAS, Anastasios I. MAGOUTAS, *Key Antecedents and Consequences of Employee Engagement: Empirical Evidence from ISO 9001 Certified Organizations Operating in the ICT Sector* 59
- Alla KASYCH, Jaromír VRBKA, Zuzana ROWLAND, Valentyna GLUKHOVA, *Modern Human Resource Management Models: Values, Development Approaches, Transformation* 72
- Manale KHALIL, *Organisational Factors Affecting Responsiveness to the Implementation of Quality Assurance in Higher Education: A Case Study in Lebanon* 80
- Safar Almudara BAKHEET, *Quality Audit Template for Learning and Teaching Process of the Self-Study Report for National Accreditation and Assurance, Saudi Arabia* 83

- Igor BAKLANOV, Valentina RODIONOVA, Valentina IVASHOVA, Lyudmila SHVACHKINA, Vera MEDVEDEVA, *Social Trends for Increasing Satisfaction with the Educational Services of a Modern University* 88
- Flavia Dana OLTEAN, Manuela Rozalia GABOR, *Service Quality Management and Hotel Performance – Particularities from Romanian Hospitality Industry: A Complex Statistical Analysis* 91
- Bruno Barbosa SOUSA, Marina Soares SILVA, Cláudia Miranda VELOSO, *The Quality of Communication and Fake News in Tourism: A Segmented Perspective* 101
- Dang Ngoc HUNG, Vu Thi Thuy VAN, *Researching the Firm Characteristics Affecting the Earnings Quality: The Case of Vietnam* 106
- Aurel Mihail ȚÎȚU, Alina Bianca POP, Ștefan ȚÎȚU, *Intellectual Property in Companies Producing Patents Aimed to Continuously Improve Quality Management* 113
- Martin BOSÁK, Alexander TARČA, Jaroslav DUGAS, Katarína Klapáková, Eduard SKRYPACHOV, *Increasing Effectiveness in Automotive Manufacturing* 119
- Dushica SANEVA, Sonja CHORTOSEVA, *Service Quality, Customer Satisfaction and Customer Loyalty: Testing a Structural Equation Model* 124
- Tatenda CHIKUKWA, Steven Kayambazinthu MSOSA, Courage MLAMBO, *Analysing Extrinsic Rewards, Employee Motivation and Organisational Effectiveness in Turbulent Economic Times: A Case Study of the Zimbabwean Manufacturing Sector* 129

ENVIRONMENTAL MANAGEMENT

- Grazia CALABRÒ, Simone VIERI, *The Role of EU-Ecolabel and EMAS as Tool for the Socially Responsible Management in the Context of the Italian Tourism* 135
- Absori ABSORI, Sigit Supto NUGROHO, Arief BUDIONO, Emma ELLYANI, Siti Syahida NURANI, M. FADLILLAH, *Indonesia as an Ecocentric Country: The State's Responsibility and the People's Participation in Preserving and in Managing the Environment Quality* 140

FOOD SAFETY MANAGEMENT

- Vanya ZHIVKOVA, *Evaluation of Nutritional and Mineral Composition of Apricot, Peach and Nectarine Wasted Peels* 144
- SUDIYARTO, Mukarto SISWOYO, Endang YEKTININGSIH, Awan Kostrad DIHARTO, Anton BAWONO, Anita RAHMAWATY, *Creativity, Quality of Work Life, and Innovation Performance: A Study of Traditional Processed Food SMEs* 147
- Made ANTARA, EFFENDY, Made Krisna LAKSMAYANI, *Financial Comparative Analysis of Organic and Inorganic Lowland Rice Farming: A Case Study in Central Sulawesi Indonesia* 154
- Elena NATSYPAYEVA, Maria IVASHINA, Natalia EFREMOVA, Svetlana CHISTYAKOVA, Vladlena MELNICHENKO, *Optimization of the Assortment of Retailers Based on the Use of ABC and XYZ Analysis* 157

Designing a Regional Performance Appraisal Model for Administrators of Educational Institutions

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Abstract

The article provides a justification for logical necessity in the development of a regional performance appraisal model for heads of educational institutions. Etymology of the concept "performance appraisal" is defined. The article presents an improved interpretation of "performance appraisal" as a multifunctional process within the national system of professional growth in education, which enriches a set of concepts in the investigated area. The quantitative content analysis was applied to the documents found in the Internet resources relating the workforce policies for the administrative staff employed in general education institutions. For research purposes, a plan was developed to sample the documents on performance appraisal of the administrative staff. The authors present the guidelines and tools to simulate the performance appraisal procedure of school administrators with account for the specific features of a region. An adaptive model for the performance appraisal process of heads of educational institutions is designed, and distinguishing characteristics of the performance appraisal system for school administrators on the regional level is determined. The areas of practical application of the obtained outcomes are proposed.

The article is written within a framework of the public-funded project on the topic "Theoretical and methodological foundations for professional development of heads of educational institutions" No. 073-00089-19-01 from 16.01.2019.

Keywords: performance appraisal; head of an educational organisation; content analysis of documents; organizational procedure; modelling theory; performance appraisal model.

1. Introduction

In line with the Executive Order of the President of the Russian Federation dated May 7, 2018 No. 204 "On the National Goals and Strategic Tasks for the Development of the Russian Federation for the Period until 2024", to implement the Federal project "Teacher of the Future" of the national project "Education", it is important to set the task of creating a regional model of the performance appraisal system for heads of general education establishments in order to evaluate their performance quality and determine a professional development trajectory [Decree of the President of the Russian Federation, 2018].

The regional performance appraisal model for heads of educational institutions using information technologies aimed at objective and independent assessment of their performance should be created taking into account specific characteristics of a region, and "incorporate most successful practices of particular regions" [Zaitsev, S. 2019].

Modernization of tasks of the national education system, the growing powers and authority of the present-day school administrator allows to the performance appraisal as a tool for improving administrative skills and achieving efficiency of the organization. The new principles for selecting administrators will become "real incentives for professional growth" [Vasilyeva, O.Yu., 2018]. The dynamic-response factor of organization of the performance appraisal process facilitates development of an effective motivation system aimed to improve the managerial capacity and promote effective outcomes of an institution.

Etymology of the concept "performance appraisal" is defined as "to evaluate someone's knowledge by a score system [Ozhegov, S.I., 1981, Federal Law, 2012]. The dictionary defines

the word "performance appraisal" as "determination of the skill level of a person, matching anyone's qualifications to the position held" [Efremova, T.F. 2000]. In the business dictionary this category is interpreted as "determination, establishment of correspondence of the level of knowledge and qualification of a worker to the position held, to a place for which he/she applies; establishment of payment to the worker according to his/her qualification" [Economic glossary of terms, 2019].

According to I.I. Kalin, performance appraisal can be presented as "a multifunctional tool that encourages school administrators to achieve the relevant outcomes" [Certification for compliance with the position of leader, 2017]. Thus, under conditions of the changing education paradigm, it is necessary to consider performance appraisal as a process beneficial for creating favourable conditions to the development of an administrator's professionalism, managerial skills, and level of professional competence [Fedorchuk, Yu., 2019, Kuznetsov, A., Fedorchuk, Yu., 2019].

As a result of the spiral process of development, "performance appraisal" has become one of components in the mechanism of professional growth along with "appointment of directors" and "creation of employee pool". A preliminary statistical analysis of information data clearly showed that the systems of performance appraisal, appointment and creation of pool of school administrators has not been fully implemented across the regions. In the majority of regions, the performance appraisal procedure is interconnected with a subsequent appointment. However, the programs of the employee pool are introduced by about half of the entities of the Russian Federation, and the data on vacancies for school administrators is generated only in certain regions.

The Possibility of Adopting the International Financial Reporting Standard IFRS 6 for Achieving Transparency in the Iraqi Oil Industries

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Abstract

The oil industry is an important source of economic growth in Iraq, as it is the largest financier of the state budget. It also differs from other industries. At present, there is no accounting base in Iraq specifically addressing the accounting practices related to the extractive oil industry. The industry relies on the unified accounting system, which applies in all sectors and is not tailored to the oil industry. Therefore, this research aims to develop the accounting practices in the oil industry in accordance with IFRS6 to enhance the transparency and quality of the financial reporting of the Iraqi oil companies.

This paper focuses on the following goals:

- *identify the main features of oil companies in general and of Iraqi companies in particular*
- *present and define the concept of transparency of accounting information in the oil industry*
- *present and analyze the international financial reporting standard (IFRS 6) "exploration and evaluation of mineral resources"*
- *compare the current accounting applications in the Iraqi oil industry with the requirements of the International Financial Reporting Standard (IFRS 6)*
- *Present the adaptation proposal to the international reporting financial standard (IFRS6) in achieving transparency of the Iraqi oil industry.*

The oil exploration company was selected as a sample for the analysis. The research reached a number of conclusions, as well as several recommendations based on those conclusions.

Keywords: standards; reporting; transparency; oil industries; quality; risky; growth.

1. Introduction

The oil industry is an important source of economic growth in Iraq, as it is the largest financier of the state budget. It also differs from other industries. It is a highly risky industry, depending on exploration and evaluation, which may not end with any positive results. The industry provides abundant profits, which is reflected in policies and procedures. The accounting in the industry requires the expansion of the application of the concept of financial reporting transparency of accounting information in the oil industry, in line with the latest international requirements in this area. At present, there is no accounting base in Iraq specifically addressing the accounting practices related to the extractive oil industry. The industry relies on the unified accounting system, which applies in all sectors and is not tailored to the oil industry. The oil industry is an important source of economic growth in Iraq, as it is the largest financier of the state budget. It also differs from other industries. It is a highly risky industry, depending on exploration and evaluation, which may not end with any positive results. The industry provides

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