

# JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION

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## EDITORS' NOTE

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It is our pleasure to present to you the first issue of Volume 2 of the Journal of Accounting and Business Education (JABE). The journal made its debut in 2016 and has continued to publish research work from scholars within Indonesia and elsewhere relating to issues about accounting and business education. We are particularly pleased to receive papers from Indonesia and outside Indonesia

The journal has had a good ISSN for print and online versions. The editorial board we have the editors of various renowned campuses in Indonesia and senior editor from outside Indonesia. In this issue 10 articles are presented.

The first paper by Firdausi and Andayani. They developed MANSAE (*Making Accounting Newbies to Study Accounts Easily*) as accounts learning media for accounting student of Vocational High School. The research find that technical side, surface features, language and grammar, subject matter, and offline material is appropriate and suitable to use as accounts learning media for accounting newbies.

In the second paper, Fauzia, Suparti and Prastiti based learning model to improve student interest and achademic achievement of second grade of Social departement of State Senior High School 3 Blitar Through the implementation of project-based learning model. The research design is a Classroom Action Research (CAR) also using achademic achievement test and observation instruments. The research shows that the .students learning interest and achademic achievement can be improved.

In the third paper, Andriany revealed effect of environment uncertainty which seen through competition level and costumer to performance. This research reveals the difference of relationship in environment uncertainty to performance between Chinese and non-Chinese business. This research finds that there is no effect from environment uncertainty to performance. Also, there is no difference between Chinese and non-Chinese business in environment uncertainty to performance relationship

The next paper, Widianingrum examined the effect of intellectual, emotional and spiritual quotient to the level of understanding behavioral accounting. This population are Accounting Education students who are taking a behavioral accounting class, amounted to 87 students. The results showed that among the intellectual, emotional, and spiritual quotient which is owned accounting student, there only intellect quotient that is positive and significant impact on the level of understanding of behavioral accounting. This indicates that the level of understanding of behavioral accounting at the undergraduate program is still on the cognitive aspects. Thus, accounting behavioral simply understood as a method should be implemented and applied when they were faced with a condition that requires make a logical reasoning of all the problems in the field of accounting.

Next, Sari and Saraswati analyzed efficiency performance in banking industries in Indonesia within 2012-2014 period. Data Envelopment Analysis method was used to find determinant in Tobit regression model. The result show that the foreign banks has the efficiency the highest compared to a group of banks BUMN/BUMD ( the government banks), BUSN non-foreign exchange , BUSN foreign exchange , and a group of banks a mixture. Efficiency in banking influenced by return on assets (ROA). The higher roa will be able to improve the efficiency banks in Indonesia .

The next paper, Magdalena investigated the influence of location, rental rates, as well as parking revenues to the shopping center's financial performance as measured by proxy Return on Investment (ROI) in the city of Surabaya and Sidoarjo. In theory, this study aims to obtain empirical evidence over bid rent theory first proposed by Thünen (1826) and the central location theory proposed by Christaller (1933) so as to benefit the investors, managers, and academicsblended. The test results cluster analysis showed that the shopping centers located in residential centers have higher rental rates and earn higher parking revenues when compared with the shopping center located in the downtown area.

The seventh paper, Nurohmi, Sutrisno and Baridwan examined the effect of human resource capacity, internal control, utilization of information technology and corporate governance of the financial statement information. The results of this study indicate that the capacity of human resources and internal

control affecting corporate governance, in addition to the capacity of human resources and corporate governance affects the financial statements information directly.

Next, Aisyah, Sutisno and Saraswati analyzes the effect of participatory budgeting on the school's performance with organizational commitment, organizational culture, and leadership styles as the moderating variables. The result showed that the participatory budgeting affected the school performances. The organizational commitment and leadership styles were able to moderate the effect of participatory budgeting on performances. The leadership styles focusing on the preference and skill of the subordinates became the main concern and the commitment of the members to the organization supported the performance of the schools.

The next paper Handayani and Laily investigated the effect of awareness, tax penalties and quality of service tax authorities on the boarding house taxpayer compliance at Lowokwaru area. The kind of this research is kuantitatif with population is boarding house taxpayers at Lowokwaru. Based on the result of analysis, the conclusion is awareness, tax penalties and quality of services tax authorities is not effect to the taxpayer compliance.

The last paper is by Maksum, Baridwan and Subekti. They examined the factors influencing the acceptability of SIMDA in the Batu Municipal Government. Results of the research showed that perceived usefulness was affected by management commitment, social influence, information quality, system quality, personal innovativeness, and perceived ease of use. In addition, Computer self-efficacy, and personal innovativeness influenced to perceived ease of use. Furthermore, the acceptance SIMDA was influenced perceived usefulness and perceived ease of use. On the contrary, computer self-efficacy did not affect to perceived usefulness

We also wish to thank for MD Mahfuzur Rahman, PhD (University of Malaya – Malaysia), Yuan-Teng Hsu, PhD (Yuan Ze University o- Taiwan) and Prof. Lee-Hsuan Lin, PhD ( Yuan Ze University) for his willingness to be part of our senior editors. To authors and researchers, it is our sincere hope that the papers published in this journal will excel research and publication ideas.

Thank you and Happy reading!

Dr. Sunaryanto, M.Ed  
**Editor-in-Chief**

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