

AN IMPROVE TO AN ACCOUNTING LECTURE'S PERFORMANCE: INSIGHT THE SIGNALING THEORY AND THE STAKEHOLDER THEORY

by Wilhelmus Hary Susilo

Submission date: 12-Apr-2023 02:58PM (UTC+0700)

Submission ID: 2062371195

File name: 30_IJRSR-RUDIYANTO_S3-PROFD-_HARRY_SUSILO-_INDIA_-_MEI_2020.pdf (1.21M)

Word count: 5270

Character count: 30683



ISSN: 0976-3031

Available Online at <http://www.recentscientific.com>

CODEN: IJRSFP (USA)

International Journal of Recent Scientific Research
Vol. 11, Issue, 05(B), pp. 38432-38438, May, 2020

International Journal of
Recent Scientific
Research

DOI: 10.24327/IJRSR

Research Article

AN IMPROVE TO AN ACCOUNTING LECTURE'S PERFORMANCE: INSIGHT THE SIGNALING THEORY AND THE STAKEHOLDER THEORY

Rudiyanto, Dermawan Syahrial and Wilhelmus Hary Susilo

University of Persada Indonesia Y.A.I
DOI: <http://dx.doi.org/10.24327/ijrsr.2020.1105.5311>

ARTICLE INFO

Article History:

Received 24th February, 2020
Received in revised form 19th
March, 2020
Accepted 25th April, 2020
Published online 28th May, 2020

Key Words:

internal control, financial management
transparency, and continuous education,
job satisfaction, Lecture's performance

ABSTRACT

Recently, the level of competitiveness entire the Universities in Asian countries and the many educational institutions within Higher Education industries that conducted within disruptive global-economics and the newest hi-tech, could also made some tight competitions in Asian countries. Furthermore, the study reveals gaps the influences of job satisfactions and performance based on several proposed variables. The three possible variables have a direct influence on job satisfactions and performance are internal control, financial management transparency, and continuous education. The study would expected to assist accounting educators and accounting education institutions in making accurate strategic decisions appropriate especially to attract lecture's performance in the accounting program. However, the data were collected through a questionnaire given directly to accounting lectures with total sample had 279 that it was consisting of 12th universities in Banten Province. Thus, an analysis was conducted within the Partial Least Squares with Structural Equation Modeling (SEM) Software 8.80, through two step approach-types of statistical procedures. In the present study, the results show that internal control, financial management transparency, and continuous education influence predominantly on job satisfaction. On the other side, job satisfaction as a mediating variable can improve the influence of three exogenous variable to accounting lecture's performance.

Copyright © Rudiyanto, Dermawan Syahrial and Wilhelmus Hary Susilo, 2020, this is an open-access article distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution and reproduction in any medium, provided the original work is properly cited.

INTRODUCTION

An universities have become the central of excellent for many educated persons in the world, that its should have many function for development and evolved the knowledge, skill and ability for looking forward the smart and intellegent of many people in the nations. However, the robust tangible assets as like the well knowledge in among the Lecture's performance for sustainable higher educations business for made more competitiveness in sustain- business that conducted within innovatively in higher educational-business. (Luca, Maia, Cardoso, Vasconcelos, & Cunha, 2014; Winkelbach & Walter, 2015; Zacharia, Nijssen, & Stock, 2016; Zaichkowsky, Parlee, & Hill, 2010). Recently, the level of competitiveness entire the Higher Education in Asian countries and the many an educational- institutions within H-E industries that conducted within hi-tech, could also made some tight competitions in Asian countries. (Allen Schaefer & Haytko, 2013; González, Rodríguez Gil, Martorell Cunill, & Merigó Lindahl, 2016; Perin, Sampaio, Jiménez-Jiménez, & Cegarra-Navarro, 2016; Scheiner, Baccarella, Bessant, & Voigt, 2017)

Furthermore, the data of H-E Extraordinary- Lecture's Performance, as follow figure 1 below:

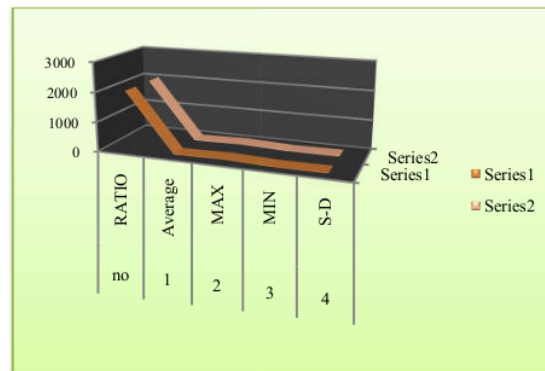


Figure 1 The gaps of The Ratio of H-E Extraordinary-Lecture's Performance (Source: PDDIKTI Data, 2018)

The reveals gaps in this inquires have how increased the leads to attempt the Lecture's performance that conducted to full fill

*Corresponding author: Rudiyanto,
University of Persada Indonesia Y.A.I

this gaps with the research model for an among University in Banten. Furthermore, the scholars indicated the research gaps that conducted within inconsistency result to improve great performance on entire lecturers.(Fung, Sharma, Wu, & Su, 2017; Xerri & Reid, 2017; Zehir, Yıldız, Köle, & Başar, 2016) Hence, the data of H-E Lecture's Performance that indicated with the level of the functional, as follow figure 2 below:

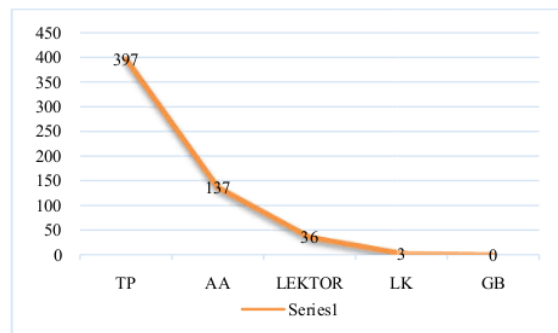


Figure 2 The gaps of The Ratio of H-E Level of the Fuctional-Accounting Lecture's Performance

(Source: LLDIKTI Data, 2018)

Therefore, the scholars were focus of the research model that conducted within 1) offering the predicted variables that pertains;measure the influences of job satisfactions and accounting lecture's performance based on several proposed variables. The three possible variables have a direct influence on job satisfactions and performance are internal control, financial management transparency, and continuous education.

Literature Review and Hypothesis Development

The Signaling theory supports within this study within among the H-E industries in Banten that should an involved that could conveying the great information's products and the services in emerging markets to another party and the stakeholder and also the principals to pursue the future H-E prospects for the investors and the stake holders. Furthermore, the executives in the universities should state the best information's in their H-E to entire the prospects investors to pursues and increase the lecture performance and the market- orientations for the sustainable business. (Duffy & Muñoz-garcia, 2015; Mackelprang, Habermann, & Swink, 2015; Mavlanova, Benbunan-Fich, & Koufaris, 2012)(Ross, 1977), (Josh, Jeff, Eric, & Phillip, 2016; Song, Wang, & Cavusgil, 2015)(Krafft, Albers, & Lal, 2004)(Claro & Bortoluzzo, 2015; Klovieni, Gimzauskiene, & Misiunas, 2015; Thomas, 2015; Wiersma, 2017; Zhang, 1998)

Actually, the signaling model development have an explaining the H-E structure base on the asymmetric information's- base, that conducted between the Rectors with well informed and the outsider within poorly informed and also indicated a view the prospects within the H-E across the countries in Asian countries. Hence, the model should be develop conducted idea-based that the Rectors of the H-E belong the best information's within the universities and would be deliver to new- investors and the stake holders to increase the organization performance. Furthermore, the asymmetric information's within entire the H-

E could the Rectors not be able only provide the entire well information but among employee from other H-E that could deliver other information and make the investor not in believe. Moreover, the signaling have an indicated for the H-E in Asian to take an actions within the universities 'management that delivered on an investors how the counting and rating some prospects for the future opportunities.(Hingley, Lindgreen, & Grant, 2015; Wallnöfer & Hacklin, 2013)(Duffy & Muñoz-garcia, 2015; Mavlanova *et al.*, 2012).(Ellili, 2011)Brigham and Houston (2017) (Krause, Whitler, & Semadeni, 2013)(Dutta, 2012; Palmatier, Houston, Dant, & Grewal, 2013).

The stakeholder theory in H-E

The H-E of universities not only an entities to operations to an institutions themselves but must be deliveries and have responsibilities to some various of the stakeholders and also have some satisfaction from entire activities within H-E (e.g., students, lectures, workers, laboran, head of department, deans and among rectors also the foundation of H-E).(Jurgens, Berthon, Papania, & Shabbir, 2010; Laczko, Hullova, Needham, Rossiter, & Battisti, 2018; Matuleviciene & Stravinskiene, 2015; Pérez & Rodríguez del Bosque, 2014) Furthermore, the stakeholders would supported the entire programme to doing business within H-E organizations. Hence, the stakeholder have interpreted the intercorrelationally that conducted within cooperatively each others for making the great decisions that could satisfying to among members in H-E.(Jurgens *et al.*, 2010; Reynolds, Shoss, & Jundt, 2015; tom Dieck & Jung, 2017)

Proposed the frame work and hypothesis development

The scholars have develop for the research framework to fulfill the research gaps for inquiries the knowledge that could make the contributions of knowledge of the management and business theories and it's could to improve to accounting lecture's performance within entire H-E in Banten, Indonesia.(L.-L. Chang, Hsiao, & Tsai, 2013; W. Chang, Ellinger, Kim, & Franke, 2016; Martins & Lopes, 2016; Perin *et al.*, 2016; Pradhan, 2016; Taghieh, Taghieh, & Poorzamani, 2013). Furthermore, within the emerging- market, competitive advantage and performance should be based for making the action plan for run the business in H-E industries.(Castaño, Méndez, & Galindo, 2016; Demirkan & Spohrer, 2014; Kapferer, 2012; Torun & Çicekci, 2007), as follow in figure 3, below:

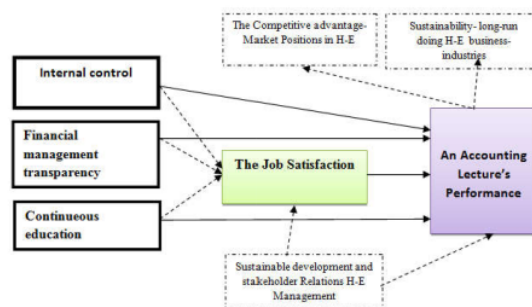


Figure 3 The Research Model Conducted within to Attempt the Accounting Lecture's Performance (Sources: Develop by authors)

Despite the scholarly, the hypotheses in this study would base on the empirical evidence above, therefore:

H_a: The internal control, financial management transparency and continuous educations were positively related partially and simultaneously to the job satisfaction and an accounting lecture's performance of H-E in Banten, Indonesia.

Research method

The study was improved some objective conducted within the quantitative- based business research in management science within the positivist approach thought the deductive reasoning and causal design research that conducted within survey methods and to yield the result to confirmed entire hypothesis also could predicted to the entire H-Eto pursue the job satisfaction and affected to accounting lecture's performance. (Alegre, Mas-Machuca, & Berbegal-Mirabent, 2016; Christopher, 2010; Klovienne *et al.*, 2015; Matei & Drumasu, 2015; Peter, Tamyko, & Daniel, 2017; Ramendra & Gopal, 2013; Shan, Song, & Ju, 2015; Silva, Gerwe, & Becerra, 2017)

Sample and data collection

The data source from the H-E in Banten, Indonesia within for this empirical study entire of the 12th Universities based within explore and investigated for 491 lecture. Hence, in this inquiries conducted within among H-E in Banten, Furthermore, in this inquire the scholars used 275 accountancy lecture in H-E. (Hertwig & Pleskac, 2010; Wahab, Quazi, & Blackman, 2016)

Measurement variables

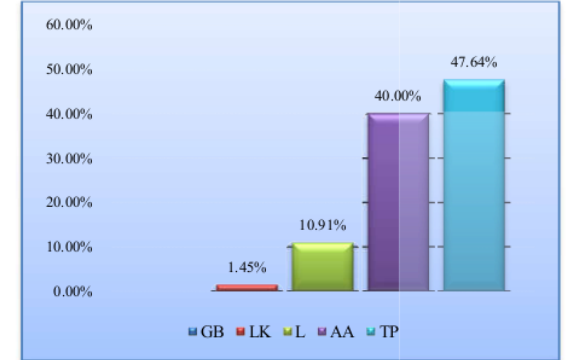
In this study were have some the survey forms that conducted within the instruments- in 5-Likert Scale measured to achieved the primary data that finding from the entire sample. (Bertoni, Bertoni, Panarotto, Johansson, & Larsson, 2016; Derrfus, 2016)

Data Analysis and Finding

Data analysis

The data analysis were conducted within entire accountancy lecture performance in H-E universities in Banten, Indonesia, as follow table 1 below:

Table 1 The Descriptive data statistics the Level of the Lecture-Fuctional



(Source: prime data by authors, 2019)

Moreover, in this study the researcher have evaluated that the perceptions of among latent variables that conducted inn this study from accountancy lecture in Banten, Indonesia, as follow table 2 below:

Table 2 The Recapitulation of the Score among Latent Variables

No.	The Latent Variable	Score	Remarks
1	The Internal Control (X ₁)	3.60	
2	The Fianacial management transparency (X ₂)	3.65	
3	Continously educations (X ₃)	3.50	Good
4	Job Satisfactions (Y ₁)	3.34	
5	The accounting Lecture's Performance (Y ₂)	4.02	

(Source: prime data by authors, 2019)

The Hypothesis testing

The important results with the robust methodical in business and this investigates to attempt the Job satisfaction and accounting lecture's performance were to delineate of the research hypothesis. The entire hypphotesis has been accepted and it's indicated the data could reflected the among theories that conducted within this study. Therefore, the internal control, financial management transparency and continuous educations were positively related partially and simultaneously to the job satisfaction and an accounting lecture's performance of H-E in Banten, Indonesia, as follow in table 3 as below. (Dobroszek, 2015; Leite, Rodrigues, & Albuquerque, 2014; Ramendra & Gopal, 2013; Täuscher & Laudien, 2017; Xie, Zhou, Huang, & Xia, 2017):

Table 3 The delineated of research hypothesis

Hhypothesis testing	Koef/R ²	Error	T value	Remarks
Ha ₁	.17	.082	2.10	
Ha ₂	.20	.079	2.57	
Ha ₃	.40	.10	3.89	
Ha ₄	.49	.51	28.99	
Ha ₅	.26	.072	.3.64	The entire hypphotesis has been accepted in this study.
Ha ₆	.35	.09	3.88	
Ha ₇	.20	.082	2.39	
Ha ₈	.18	.059	3.01	
Ha ₉	.71	.29	93.33	

(source: prime data- output).

Furthermore, the out put of the research model that conducted within basic-model and calculated with the estimate value on t-value that supported the hypothesis testing and then the TPK have more higher leads to KDA with t value 3.88, could be see in figure 4 below:

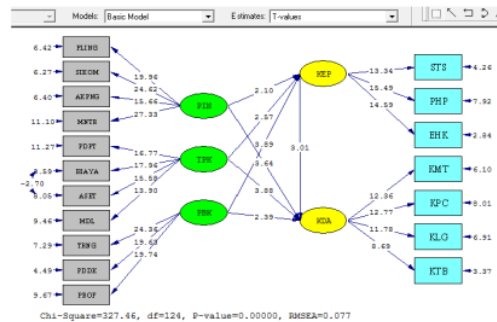


Figure 4 The Research Model-OutputConducted within to Attempt the an Accounting Lecture's Performance (Sources: Data- output)

This study argue, within the Equation model (1) and (2) that the great estimation was TPK would affected to the KDA with best prediction value of gamma.35 and the determinations- value was 71% that indicated more than good predictions:

$$\begin{aligned} \text{REP} &= 0.18 \cdot \text{FIN} + 0.19 \cdot \text{TPK} + 0.41 \cdot \text{PBK}, \text{ Errorvar.} = 0.51, R^2 = 0.49 \dots (1) \\ &\quad (0.082) \quad (0.077) \quad (0.10) \\ &\quad 2.17 \quad 2.43 \quad 3.96 \\ \text{KDA} &= 0.26 \cdot \text{FIN} + 0.35 \cdot \text{TPK} + 0.20 \cdot \text{PBK} + 0.18 \cdot \text{REP}, \text{ Errorvar.} = 0.29, R^2 = 0.71 \\ &\dots (2) \\ &\quad (0.072) \quad (0.090) \quad (0.082) \quad (0.059) \\ &\quad 3.64 \quad 3.88 \quad 2.39 \quad 3.01 \end{aligned}$$

Thus, the output for GOF testing for the research model could calculated from, table 4 below:

Table 4 the GOF Testing of Research Model

GOF Indicators	Cut o point	The results	Remarks
Absolute Fit			
GFI	GFI ≥ 0,90	0,84	Marginal Fit
RMSEA	RMSEA < 0,08	0,077	Good Fit
Incremental Fit			
NNFI	NNFI ≥ 0,90	0,98	Good Fit
NFI	NFI ≥ 0,90	0,97	Good Fit
AGFI	AGFI ≥ 0,90	0,78	Marginal Fit
RFI	RFI ≥ 0,90	0,97	Good Fit
IFI	IFI ≥ 0,90	0,98	Good Fit
CFI	CFI ≥ 0,90	0,98	Good Fit
PGFI	PGFI ≥ 0,60	0,61	Good Fit

(Sources: Data- output)

While empirical evidance, could approved and reflected from data table 4 above, that woud indicated the good fit model, and it's should to conducted to explained and confirmed the result-research of the internal control, financial management transparency and continuous educations were positively related partially and simultaneously to the job satisfaction and an accounting lecture's performance of H-E in Banten, Indonesia.(Zehir, Gurol, Karaboga, & Kole, 2016; Zehir, Yildiz, *et al.*, 2016; Zhao, Feng, & Wang, 2015)

CONCLUSIONS

The results of entire hypothesis testing indicated the proved empirically The internal control, financial management transparency and continuous educations were positively related partially and simultaneously to the job satisfaction and an accounting lecture's performance of H-E in Banten, Indonesia. Finally, the simultaneously has Statistically Significant with the contribution value 49.00% and 71.00%. Furthermore, the results within variable of the Financial management transparency has been evolving accountancy disciplines that should be for supported the Signaling theory and the Stakeholder theory within the well information's the best prospected to the communities and the stakeholders at .(Jurgens *et al.*, 2010; Mavlanova *et al.*, 2012)

Research contributions

Despite the scholarly, the empirically from this study could be delivering some contributions to evolving, develop and to body of knowledge the Signaling theory and the stakeholder theory that conducted to the improved the accounting lecture's performance in the entire universities in Banten, Indonesia. (Kzlauskienė, 2015; Mavlanova *et al.*, 2012). Moreover, the result of this study will be providing the great-Financial management transparency information's to leads some positively- H-E perceptions to pursue the organization performance (Barker, 2001; Josh *et al.*, 2016) (Nix & Zacharia,

2014; Perin *et al.*, 2016)(Bell, Filatotchev, & Aguilera, 2013; Bhootra & Hur, 2012; L.-L. Chang *et al.*, 2013). Hence, the practical implications from this inquiry could have for guidance entire the Rectors of the H-E in Banten, Indonesia to conducted and manage the financial performance more focus withinthe great-Financial management transparency information's.(Sung & Choi, 2012; Thomas, 2015)(Cohen, 2015; Dibrell & Moeller, 2011)

Limitations and future research

Actually, the data has not enough robust for only survey in Banten, Indonesia to conducted within regression analysis and the outcome would less accurate and power for doing predictions, confirmed and explained to evolved the accounting disciplines.(Cheng & Coyte, 2014; Iwai & Azevedo, 2016). Furthermore, the study was could improve for the future research that conducted within some other among variables pertains; the universities- cash flow and also the H-E reputations on competitive advantage, the financial structure, the incentive and also developing relational capital. (Šontaitė-Petkevičienė, 2015; Wei, Kim, Miao, Behnke, & Almanza, 2018)(Adeosun & Ganiyu, 2013; Jiang, Issa, & Malek, 2011; Šontaitė-Petkevičienė, 2015; Tang & Tang, 2012; Wang, 2014)(Gregorio Martín de, Pedro López, & José Emilio Navas, 2004; Pradhan, 2016)

References

- Adeosun, L. P. K., & Ganiyu, R. A. (2013). Corporate Reputation as a Strategic Asset. *International Journal of Business and Social Science*, 4(2), 220-225.
- Alegre, I., Mas-Machuca, M., & Berbegal-Mirabent, J. (2016). Antecedents of employee job satisfaction: Do they matter? *Journal of Business Research*, 69(4), 1390-1395. doi: 10.1016/j.jbusres.2015.10.113
- Allen Schaefer, A., & Haytko, D. L. (2013). Corporate partnering for role play competitions in an advanced selling course. *Journal of Instructional Pedagogies*, 9.
- Barker, A. T. (2001). Salespeople characteristics, sales managers' activities and territory design as antecedents of sales organization performance *Marketing Intelligence & Planning*, 19(1), 21-28.
- Bell, R. G., Filatotchev, I., & Aguilera, R. V. (2013). Corporate Governance and Investors' Perceptions of Foreign IPO Value: An Institutional Perspective. *Academy of Management Journal*, 57(1), 301-320. doi: 10.5465/amj.2011.0146
- Bertoni, A., Bertoni, M., Panarotto, M., Johansson, C., & Larsson, T. C. (2016). Value-driven product service systems development: Methods and industrial applications. *CIRP Journal of Manufacturing Science and Technology*, 15, 42-55. doi: 10.1016/j.cirpj.2016.04.008
- Bhootra, A., & Hur, J. (2012). On the relationship between concentration of prospect theory/mental accounting investors, cointegration, and momentum. *Journal of Banking & Finance*, 36(5), 1266-1275. doi: http://dx.doi.org/10.1016/j.jbankfin.2011.11.021
- Castaño, M. S., Méndez, M. T., & Galindo, M. Á. (2016). The effect of public policies on entrepreneurial activity

- and economic growth. *Journal of Business Research*, 69(11), 5280-5285. doi: 10.1016/j.jbusres.2016.04.125
- Chang, L.-L., Hsiao, F. D., & Tsai, Y.-C. (2013). Earnings, institutional investors, tax avoidance, and firm value: Evidence from Taiwan. *Journal of International Accounting, Auditing and Taxation*, 22(2), 98-108. doi: 10.1016/j.intaccudtax.2013.07.001
- Chang, W., Ellinger, A. E., Kim, K., & Franke, G. R. (2016). Supply chain integration and firm financial performance: A meta-analysis of positional advantage mediation and moderating factors. *European Management Journal*, 34(3), 282-295. doi: 10.1016/j.emj.2015.11.008
- Cheng, M. M., & Coyte, R. (2014). The effects of incentive subjectivity and strategy communication on knowledge-sharing and extra-role behaviours. *Management Accounting Research*, 25(2), 119-130. doi: 10.1016/j.mar.2013.07.003
- Christopher, J. (2010). Corporate governance—A multi-theoretical approach to recognizing the wider influencing forces impacting on organizations. *Critical Perspectives on Accounting*, 21(8), 683-695. doi: 10.1016/j.cpa.2010.05.002
- Claro, D. P., & Bortoluzzo, A. B. (2015). Profiling the Buzz Agent: Product Referral and the Study of Social Community and Brand Attachment. *BAR - Brazilian Administration Review*, 12(2), 209-228. doi: 10.1590/1807-7692bar2015140076
- Cohen, D. J. (2015). HR past, present and future: A call for consistent practices and a focus on competencies. *Human Resource Management Review*, 25(2), 205-215. doi: 10.1016/j.hrmr.2015.01.006
- Demirkan, H., & Spohrer, J. (2014). Developing a framework to improve virtual shopping in digital malls with intelligent self-service systems. *Journal of Retailing and Consumer Services*, 21(5), 860-868. doi: 10.1016/j.jretconser.2014.02.012
- Derfuss, K. (2016). Reconsidering the participative budgeting–performance relation: A meta-analysis regarding the impact of level of analysis, sample selection, measurement, and industry influences. *The British Accounting Review*, 48(1), 17-37. doi: 10.1016/j.bar.2015.07.001
- Dibrell, C., & Moeller, M. (2011). The impact of a service-dominant focus strategy and stewardship culture on organizational innovativeness in family-owned businesses. *Journal of Family Business Strategy*, 2(1), 43-51. doi: 10.1016/j.jfbs.2011.01.004
- Dobroszek, J. (2015). Analysis of Factors Affecting the Implementation of Controlling in Logistics Enterprises and the Resulting Effects – Case of Poland. *Procedia - Social and Behavioral Sciences*, 213, 248-253. doi: 10.1016/j.sbspro.2015.11.533
- Duffy, J., & Muñoz-garcía, F. (2015). Cooperation and signaling with uncertain social preferences. *Theory and Decision*, 78(1), 45-75. doi: <http://dx.doi.org/10.1007/s11238-013-9400-5>
- Dutta, S. (2012). Vulnerability to Low-Price Signals: An Experimental Study of the Effectiveness of Genuine and Deceptive Signals. *Journal of Retailing*, 88(1), 156-167. doi: 10.1016/j.jretai.2011.08.003
- Fung, C., Sharma, P., Wu, Z., & Su, Y. (2017). Exploring service climate and employee performance in multicultural service settings. *Journal of Services Marketing*, 31(7), 784-798. doi: 10.1108/JSM-08-2016-0316
- González, L. O., Rodríguez Gil, L. I., Martorell Cunill, O., & Merigó Lindahl, J. M. (2016). The effect of financial innovation on European banks' risk. *Journal of Business Research*, 69(11), 4781-4786. doi: 10.1016/j.jbusres.2016.04.030
- Gregorio Martín de, C., Pedro López, S., & José Emilio Navas, L. (2004). The role of corporate reputation in developing relational capital. *Journal of Intellectual Capital*, 5(4), 575-585. doi: 10.1108/14691930410567022
- Hertwig, R., & Pleskac, T. J. (2010). Decisions from experience: why small samples? *Cognition*, 115(2), 225-237. doi: 10.1016/j.cognition.2009.12.009
- Hingley, M., Lindgreen, A., & Grant, D. B. (2015). Intermediaries in power-laden retail supply chains: An opportunity to improve buyer–supplier relationships and collaboration. *Industrial Marketing Management*, 50, 78-84. doi: 10.1016/j.indmarman.2015.05.025
- Iwai, T., & Azevedo, P. F. d. (2016). Economic Incentives or Communication: How Different Are their Effects on Trust. *BAR - Brazilian Administration Review*, 13(3). doi: 10.1590/1807-7692bar2016160032
- Jiang, A., Issa, R. R. A., & Malek, M. (2011). Construction Project Cash Flow Planning Using the Pareto Optimality Efficiency Network Model. *Journal of Civil Engineering & Management*, 17(4), 510-519. doi: 10.3846/13923730.2011.604537
- Josh, B., Jeff, M., Eric, L., & Phillip, E. D. (2016). Agency theory: the times, they are a-changin'. *Management Decision*, 54(1), 174-193. doi: 10.1108/MD-02-2015-0058
- Jurgens, M., Berthon, P., Papania, L., & Shabbir, H. A. (2010). Stakeholder theory and practice in Europe and North America: The key to success lies in a marketing approach. *Industrial Marketing Management*, 39(5), 769-775. doi: 10.1016/j.indmarman.2010.02.016
- Kapferer, J.-N. (2012). Abundant rarity: The key to luxury growth. *Business Horizons*, 55(5), 453-462. doi: 10.1016/j.bushor.2012.04.002
- Kazlauskienė, V. (2015). Application of Social Discount Rate for Assessment of Public Investment Projects. *Procedia - Social and Behavioral Sciences*, 213, 461-467. doi: 10.1016/j.sbspro.2015.11.434
- Kloviene, R., Gimzauskiene, E., & Misiunas, D. (2015). The Significance of SOEs Performance Measurement as Policy Instrument in Baltic Countries. *Procedia - Social and Behavioral Sciences*, 213, 286-292. doi: 10.1016/j.sbspro.2015.11.539
- Krafft, M., Albers, S., & Lal, R. (2004). Relative explanatory power of agency theory and transaction cost analysis in German salesforces. *International Journal of Research in Marketing*, 21(3), 265-283. doi: 10.1016/j.ijresmar.2003.11.001
- Krause, R., Whitley, K. A., & Semadeni, M. (2013). Power to the Principals! An Experimental Look at Shareholder Say-On-Pay Voting. *Academy of Management Journal*, 57(1), 94-115. doi: 10.5465/amj.2012.0035
- Laczko, P., Hullova, D., Needham, A., Rossiter, A.-M., & Battisti, M. (2018). The role of a central actor in

- increasing platform stickiness and stakeholder profitability: Bridging the gap between value creation and value capture in the sharing economy. *Industrial Marketing Management*. doi: 10.1016/j.indmarman.2018.08.010
- Leite, N. R. P., Rodrigues, A. C. d. A., & Albuquerque, L. G. d. (2014). Organizational Commitment and Job Satisfaction: What Are the Potential Relationships? *BAR - Brazilian Administration Review*, 11(4), 476-495. doi: 10.1590/1807-7692bar2014276
- Luca, M. M. M. D., Maia, A. B. G. R., Cardoso, V. I. d. C., Vasconcelos, A. C. d., & Cunha, J. V. A. d. (2014). Intangible Assets and Superior and Sustained Performance of Innovative Brazilian Firms. *BAR - Brazilian Administration Review*, 11(4), 407-440. doi: 10.1590/1807-7692bar2014130012
- Mackelprang, A. W., Habermann, M., & Swink, M. (2015). How firm innovativeness and unexpected product reliability failures affect profitability. *Journal of Operations Management*. doi: 10.1016/j.jom.2015.06.001
- Martins, M. M., & Lopes, I. T. (2016). Intellectual Capital and Profitability: A Firm Value Approach in the European Companies. *Verslas: teorija ir praktika*, 17(3), 234-242. doi: 10.3846/btp.2016.673
- Matei, A., & Drumasu, C. (2015). Corporate Governance and Public Sector Entities. *Procedia Economics and Finance*, 26, 495-504. doi: 10.1016/s2212-5671(15)00879-5
- Matuleviciene, M., & Stravinskiene, J. (2015). Identifying the Factors of Stakeholder Trust: A Theoretical Study. *Procedia - Social and Behavioral Sciences*, 213, 599-604. doi: 10.1016/j.sbspro.2015.11.456
- Mavlanova, T., Benbunan-Fich, R., & Koufaris, M. (2012). Signaling theory and information asymmetry in online commerce. *Information & Management*, 49(5), 240-247. doi: 10.1016/j.im.2012.05.004
- Nix, N. W., & Zacharia, Z. G. (2014). The impact of collaborative engagement on knowledge and performance gains in episodic collaborations. *The International Journal of Logistics Management*, 25(2), 245-269. doi: 10.1108/IJLM-05-2013-0060
10.1108/IJLM-07-2012-0066
10.1108/IJLM-01-2013-0001
- Palmatier, R. W., Houston, M. B., Dant, R. P., & Grewal, D. (2013). Relationship Velocity: Toward A Theory of Relationship Dynamics *Journal of Marketing*, 77(13-30).
- Pérez, A., & Rodríguez del Bosque, I. (2014). Sustainable development and stakeholder relations management: Exploring sustainability reporting in the hospitality industry from a SD-SRM approach. *International Journal of Hospitality Management*, 42, 174-187. doi: 10.1016/j.ijhm.2014.07.003
- Perin, M. G., Sampaio, C. H., Jiménez-Jiménez, D., & Cegarra-Navarro, J. G. (2016). Network Effects on Radical Innovation and Financial Performance: An Open-mindedness Approach. *BAR - Brazilian Administration Review*, 13(4). doi: 10.1590/1807-7692bar2016160057
- Peter, D., Tamyko, Y., & Daniel, S. (2017). Corporate governance of state-owned enterprises: a systematic analysis of empirical literature. *International Journal of Public Sector Management*, 30(5), 447-466. doi: 10.1108/IJPSM-10-2016-0163
- Pradhan, S. (2016). Impact of corporate social responsibility intensity on corporate reputation and financial performance of Indian firms. *Verslas: teorija ir praktika*, 17(4), 371-380. doi: 10.3846/btp.17.11123
- Ramendra, S., & Gopal, D. (2013). The impact of job satisfaction, adaptive selling behaviors and customer orientation on salesperson's performance: exploring the moderating role of selling experience. *Journal of Business & Industrial Marketing*, 28(7), 554-564. doi: 10.1108/JBIM-04-2011-0121
- Reynolds, C. A., Shoss, M. K., & Jundt, D. K. (2015). In the Eye of the beholder: a multi-stakeholder perspective of organizational citizenship and counterproductive work behaviors. *Human Resource Management Review*, 25(1), 80-93. doi: 10.1016/j.hrmr.2014.06.002
- Scheiner, C. W., Baccarella, C. V., Bessant, J., & Voigt, K.-I. (2017). PARTICIPATION MOTIVES, MORAL DISENGAGEMENT, AND UNETHICAL BEHAVIOUR IN IDEA COMPETITIONS. *International Journal of Innovation Management*, 1850043. doi: 10.1142/S1363919618500433
- Shan, P., Song, M., & Ju, X. (2015). Entrepreneurial orientation and performance: Is innovation speed a missing link? *Journal of Business Research*. doi: 10.1016/j.jbusres.2015.08.032
- Silva, R., Gerwe, O., & Becerra, M. (2017). Corporate brand and hotel performance: A resource-based perspective. *Journal of Business Research*, 79, 23-30. doi: 10.1016/j.jbusres.2017.05.019
- Song, J., Wang, R., & Cavusgil, S. T. (2015). State ownership and market orientation in China's public firms: An agency theory perspective. *International Business Review*, 24(4), 690-699. doi: 10.1016/j.ibusrev.2014.12.003
- Šontaitė-Petkevičienė, M. (2015). CSR Reasons, Practices and Impact to Corporate Reputation. *Procedia - Social and Behavioral Sciences*, 213, 503-508. doi: 10.1016/j.sbspro.2015.11.441
- Sung, S. Y., & Choi, J. N. (2012). Effects of team knowledge management on the creativity and financial performance of organizational teams. *Organizational Behavior and Human Decision Processes*, 118, 4-13. doi: 10.1016/j.obhdp.2012.01.001
- Taghieh, M. B., Taghieh, S., & Poorzamani, Z. (2013). The effects of relational capital (customer) on the market value and financial performance. *European Online Journal of Natural and Social Sciences*, vol.2, No. 3(s), pp. 207-211.
- Tang, Z., & Tang, J. (2012). Stakeholder-firm power difference, stakeholders' CSR orientation, and SMEs' environmental performance in China. *Journal of Business Venturing*, 27(4), 436-455. doi: 10.1016/j.jbusvent.2011.11.007
- Täuscher, K., & Laudien, S. M. (2017). Understanding platform business models: A mixed methods study of

- marketplaces. *European Management Journal*. doi: 10.1016/j.emj.2017.06.005
- Thomas, T. (2015). Agent-based risk management – a regulatory approach to financial markets. *Journal of Economic Studies*, 42(5), 780-820. doi: 10.1108/JES-03-2013-0039
- tom Dieck, M. C., & Jung, T. H. (2017). Value of augmented reality at cultural heritage sites: A stakeholder approach. *Journal of Destination Marketing & Management*, 6(2), 110-117. doi: 10.1016/j.jdmm.2017.03.002
- Torun, H., & Çiçekci, C. (2007). INNOVATION: IS THE ENGINE FOR THE ECONOMIC GROWTH? *Research Paper*.
- Wahab, M. A., Quazi, A., & Blackman, D. (2016). Measuring and validating Islamic work value constructs: An empirical exploration using Malaysian samples. *Journal of Business Research*, 69(10), 4194-4204. doi: 10.1016/j.jbusres.2016.03.005
- Wallnöfer, M., & Hacklin, F. (2013). The business model in entrepreneurial marketing: A communication perspective on business angels' opportunity interpretation. *Industrial Marketing Management*, 42(5), 755-764. doi: 10.1016/j.indmarman.2013.05.012
- Wang, C.-H. (2014). How relational capital mediates the effect of corporate reputation on competitive advantage: Evidence from Taiwan high-tech industry. *Technological Forecasting and Social Change*, 82, 167-176. doi: 10.1016/j.techfore.2013.06.009
- Wei, W., Kim, G., Miao, L., Behnke, C., & Almanza, B. (2018). Consumer inferences of corporate social responsibility (CSR) claims on packaged foods. *Journal of Business Research*, 83, 186-201. doi: 10.1016/j.jbusres.2017.10.046
- Wiersma, E. (2017). How and when do firms translate slack into better performance? *The British Accounting Review*, 49(5), 445-459. doi: 10.1016/j.bar.2017.05.007
- Winkelbach, A., & Walter, A. (2015). Complex technological knowledge and value creation in science-to-industry technology transfer projects: The moderating effect of absorptive capacity. *Industrial Marketing Management*, 47, 98-108. doi: 10.1016/j.indmarman.2015.02.035
- Xerri, M. J., & Reid, S. R. M. (2017). HUMAN RESOURCES AND INNOVATIVE BEHAVIOUR: IMPROVING NURSING PERFORMANCE. *International Journal of Innovation Management*, 1850019. doi: 10.1142/S1363919618500196
- Xie, B., Zhou, W., Huang, J. L., & Xia, M. (2017). Using goal facilitation theory to explain the relationships between calling and organization-directed citizenship behavior and job satisfaction. *Journal of Vocational Behavior*, 100, 78-87. doi: 10.1016/j.jvb.2017.03.001
- Zacharias, N. A., Nijssen, E. J., & Stock, R. M. (2016). Effective configurations of value creation and capture capabilities: Extending Treacy and Wiersema's value disciplines. *Journal of Business Research*, 69(10), 4121-4131. doi: 10.1016/j.jbusres.2016.03.039
- Zaichkowsky, J. L., Parlee, M., & Hill, J. (2010). Managing industrial brand equity: Developing tangible benefits for intangible assets. *Industrial Marketing Management*, 39(5), 776-783. doi: 10.1016/j.indmarman.2010.02.017
- Zehir, C., Gurol, Y., Karaboga, T., & Kole, M. (2016). Strategic Human Resource Management and Firm Performance: The Mediating Role of Entrepreneurial Orientation. *Procedia - Social and Behavioral Sciences*, 235, 372-381. doi: 10.1016/j.sbspro.2016.11.045
- Zehir, C., Yıldız, H., Köle, M., & Başar, D. (2016). Superior Organizational Performance through SHRM Implications, Mediating Effect of Management Capability: An Implementation on Islamic Banking. *Procedia - Social and Behavioral Sciences*, 235, 807-816. doi: 10.1016/j.sbspro.2016.11.089
- Zhang, W. (1998). A Principal-agent Theory of the Public Economy and Its Applications to China. *Economics of Planning*, 31(2-3), 231-251. doi: http://dx.doi.org/10.1023/A:1003564611629
- Zhao, G., Feng, T., & Wang, D. (2015). Is more supply chain integration always beneficial to financial performance? *Industrial Marketing Management*, 45, 162-172. doi: 10.1016/j.indmarman.2015.02.015

How to cite this article:

Rudiyanto, Dermawan Syahrial and Wilhelmus Hary Susilo.2020, An Improve to an Accounting Lecture's Performance: Insight the Signaling Theory and the Stakeholder Theory. *Int J Recent Sci Res*. 11(05), pp. 38432-38438. DOI: <http://dx.doi.org/10.24327/ijrsr.2020.1105.5311>

AN IMPROVE TO AN ACCOUNTING LECTURE'S PERFORMANCE: INSIGHT THE SIGNALING THEORY AND THE STAKEHOLDER THEORY

ORIGINALITY REPORT

19%

SIMILARITY INDEX

19%

INTERNET SOURCES

5%

PUBLICATIONS

0%

STUDENT PAPERS

PRIMARY SOURCES

1	www.recentscientific.com Internet Source	11%
2	fac.ksu.edu.sa Internet Source	3%
3	repository.gunadarma.ac.id Internet Source	2%
4	www.semanticscholar.org Internet Source	2%
5	Panagiotis Tsarouhas. "Evaluation of reliability, availability and maintainability of a milk production line", International Journal of Industrial and Systems Engineering, 2019 Publication	<1%
6	mail.cirraj.org Internet Source	<1%
7	onlinelibrary.wiley.com Internet Source	<1%

Exclude quotes Off

Exclude matches Off

Exclude bibliography On