

The Contributors

RESEARCH ARTICLES

- **Determinants of Cash Holding of Listed Manufacturing Companies in the Indonesian Stock Exchange**

Muhammad Arfan completed PhD in Economics from the Padjadjaran University, Indonesia in 2006. Currently, he is the Secretary of Master Sciences in Accountancy, Graduate School, Syiah Kuala University, Indonesia. His research interest includes Financial Accounting, Capital Market, and Islamic Accounting.

Hasan Basri earned his PhD (in accountancy) from the School of Management, Universiti Sains Malaysia. He is currently the Head of Master Sciences in Accountancy, Graduate School, Syiah Kuala University. His research work focuses on non-profit organizations and public sector, specifically, with the issues of accounting and accountability.

Azimah Dianah earned both Bachelor and Master Degrees in Accounting from the Syiah Kuala University, Indonesia. Currently, she is a lecturer at the Ar-Raniry Islamic State University (UIN Ar-Raniry), Indonesia.

Risma Handayani completed her Bachelor and Master Degrees in Accounting from the Syiah Kuala University, Indonesia in 2011 and 2016, respectively. She is currently working as Account Manager at the Telecommunication Company (PT.TELKOM), Indonesia.

M. Shabri Abd. Majid completed his PhD in Financial Economics from the International Islamic University Malaysia in 2005. Currently, he is the Secretary of

Institute for Research and Community Services, Syiah Kuala University, Indonesia. He has published more than 70 articles in international refereed journals on financial economics, Islamic banking and finance.

Heru Fahlevi graduated his Master in Accounting from the Manchester Business School (2008) and PhD from the German University of Public Administration Speyer (2014). His research interest include Accounting for Public Sector and Regional Finance.

- **The Role of Gender and Ethnic Diversity on the Performance of Malaysian Private Companies**

Rayenda Khresna Brahmana is a senior lecturer at Faculty of Economics and Business, Universiti Malaysia Sarawak. He obtained his PhD from Universiti Sains Malaysia in 2013. He has published many papers in refereed journals including in International Journal of Social Economics, Journal of Bioeconomics, Contemporary Economics, Global Business and Economics Review, and Asian Academy Journal of Accounting and Finance. He also won several awards of best papers in international conferences. His research interests are in Behavioral Finance, Experimental Economics, Energy Finance, and Corporate Governance.

Mohd Waliuddin Mohd Razali is a lecturer at Faculty of Economics and Business, Universiti Malaysia Sarawak. He obtained his Master of Accountancy from Universiti Teknologi MARA in 2011. He has published his papers in Journal of International Business and Economics and International Journal of Business Research. His research interests are in Finance, Financial Reporting, Taxation, and Corporate Governance.

Hui Wei You is a student at Faculty of Economics and Business, Universiti Malaysia Sarawak. She obtained her Bachelor's in Finance from Universiti Malaysia Sarawak in 2015. She continues her Master at Universiti Malaysia Sarawak in 2015 until current. Her research interest is in Finance.

- **Does Diversification Lead to Better Loan Portfolio Returns? Empirical Evidence from Indonesian Banks**

Apriani Dorkas Rambu Atahau completed her PhD in School of Economics and Finance, Curtin University, Australia. She is a senior lecturer in the Management Department, Faculty of Economics and Business, Satya Wacana Christian University, Indonesia. She earned her master's from the University of New South Wales, Sydney.

Tom Cronje is a Senior Lecturer at Curtin University's Department of Finance and Banking. He has extensive practical industry experience and completed specialised courses in Banking by international bank training institutions. His expertise in banking has been acknowledged by his previous appointment on the National Standard Generating bodies for Banking and Insurance in South Africa.

- **Financial Performance and Sharia Compliance: A Comparative Analysis of Indonesian and Malaysian Islamic Banks**

Heru Fahlevi is a lecturer of accounting in Accounting Department, Faculty of Business and Economics, Syiah Kuala University, Indonesia. He received his bachelor's in Accounting from Syiah Kuala University in 2005 and his master in science (M.Sc) in Accounting and Finance from Manchester Business School, the University of Manchester, the United Kingdom in 2008. Recently, he got his doctoral degree in politics and economics at the Deutsche Universität für Verwaltungswissenschaften Speyer, Germany in 2014.

Irsyadillah is a lecturer within the Department of Economics Education, the School of Education, the University of Syiah Kuala, Banda Aceh, Indonesia. He completed his PhD in Accounting at the School of Business, University of Dundee, UK, in 2015. He also

obtained his Master's in Accounting and Finance from the University of Southampton in UK.

Putra Randa Putra Randa received his Bachelor's in Accounting in 2015. He is a lecturer at LP3I or Indonesian Educational and Profession Development Institution's Langsa in accounting program. He teaches Accounting Principle, Intermediate Accounting, Sharia Accounting, Financial Statement Analysis, and other lessons related to accounting.

- **Investigation of Sufficiency Economy Philosophy Reporting in Thailand**

Muttanachi Suttipun is a lecturer from Prince of Songkla University, Thailand. He graduated PhD. in Accounting and Finance from the University of Newcastle, Australia. His research interest is in mandatory and voluntary reporting.

Sureerat Saefu is a Master's student of Accounting Master's Degree from Prince of Songkla University, Thailand.

- **Measuring Customers' Perception in Bancassurance Channel using Psychometric Scale**

Ranjit Singh is Assistant Professor at the Department of Business Administration, Assam University, India

Mousumi Chaudhury is a Research Scholar at the Department of Business Administration, Assam University, India

- **Financial Integration in Money Markets: Evidence from SAARC Region**

Abdul Rafay is an Associate Professor of Finance & Accounting at the University of Management & Technology (UMT), Pakistan. His subjects of interest are Corporate Finance & Banking, International Financial Reporting Standards, Financial Derivatives, Corporate Restructuring, Corporate Tax Management, and Islamic Finance. He is a Fellow member of the Institute of Chartered Accountants of Pakistan and possesses more than 20 years experience as a freelance advisor, consultant, and trainer to a wide variety of

public and private sector national and multinational companies.

Saqib Farid is a Research Scholar at the University of Management & Technology (UMT), Pakistan. His subjects of interest are Financial Economics, Financial Econometrics and Regional Trade & Investment.

- **Independence on Audit Ethical Decision Making Process: A Case of Indonesia**

Negina Kencono Putri is a faculty member at Department of Accounting, Economics and Business Faculty, Universitas Jenderal Soedirman, Indonesia. She received her B.A. in Accounting from Universitas Jenderal Soedirman, Indonesia; Master of Science and Doctorate in Accounting from Universitas Gadjah Mada, Indonesia. She is member of Indonesia Accountant Association. Her research and teaching interests are in finance, managerial accounting, and behavioral accounting.

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Bambang Agus Pramuka is Professor at Department of Accounting, Economics and Business Faculty, Universitas Jenderal Soedirman, Indonesia. He received his B.A. in accounting from Universitas Gadjah Mada, Indonesia, Master of Accounting from University of South Australia, and Doctorate from University of Hull, United Kingdom. He is member of Indonesia Accountant Association and an assessor of the National Higher Education Accreditation Body Indonesia. His research and teaching interests are in finance and sharia accounting.

- **An Econometric History of the Philippine Trade: 1810–1899**

Luisito C. Abueg obtained his Bachelor's in Economics from the University of the Philippines Los Baños and

his Master's in Economics from the University of the Philippines Diliman. Currently, he is pursuing his Doctorate in Mathematics from the same university. His research interests include mathematical economics, operations research, econometric analysis, and economic history.

- **Effects of Affluence on Rising Household Carbon Emission in the Philippines: An Application Using Quantile Regression Approach**

Moises Neil V. Serião is an assistant professor and is currently the department head of the Department of Economics, Visayas State University, Visca, Baybay City, Leyte. He earned his Bachelor's in Statistics from Leyte State University (now named Visayas State University) and took his MA in International Development at International University of Japan. He recently finished his Doctorate in Economics at Goettingen University, Germany in 2014. He teaches basic economic courses, statistical methods, basic econometrics, and agricultural economics courses both at the undergraduate and graduate level. His research interests include development economics, environmental and resource economics, and climate change.

RESEARCH NOTE

- **Another Look at Demand-Side Digital Piracy**

Andrea Santiago is a full professor at the Asian Institute of Management in Manila, Philippines and is currently the Associate Dean for Academic Affairs. She holds the Basant and Sarala Birla Professorial Chair in Asian Family Corporations. Prior to joining the Asian Institute of Management, she was a full professor at De La Salle University.

Guidelines for Contributors

Editorial Objectives

The objective of the *DLSU Business & Economics Review (DLSU B&E Review)* is to publish high-quality theoretical, empirical, and methodological research in the fields of accounting, business management, commercial law, economics, finance, and marketing. The *DLSU Business & Economics Review* aims to reach an audience in these six fields and is published twice a year. It is listed in SciVerse Scopus since 2011 (ISSN 0116-7111) and abstracted and Indexed in EBSCO since 2009. It is also accredited by the Commission on Higher Education as one of the most distinguished Philippine journals classified in Category A level since 2009. It is also listed in ACI database (www.asean-cites.org). Since it is the major academic journal of the Ramon V. del Rosario (RVR), College of Business (COB) and School of Economics (SOE) of De La Salle University, the articles published must meet high standards of scholarship. They should make significant contributions to the business and economics discipline, and stimulate interest in further research.

Editorial Policies

In line with the objective of the *DLSU B&E Review*, priority shall be given to the following:

- *Theoretical research*: Studies that explore or test theoretical issues and provide additional insights on the issues.
- *Empirical research*: Studies that re-examine important empirical work using alternative theoretical or empirical frameworks, or a different data set. These studies often involve experimental designs and multivariate techniques that examine relationships among variables.
- *Methodological research*: Studies that present new approaches in analyzing data or addressing research problems.
- *Review articles*: Surveys that review and critically evaluate the literature. A review article must go beyond summarizing previous research. It must provide a critical and integrative evaluation of prior research, develop a conceptual framework to explain contradictory findings and suggest directions for further research.

The *DLSU B&E Review* also encourages and welcomes papers that use an interdisciplinary approach (e.g., law and economics) in analyzing issues as well as those that use multiple research methods to support hypotheses.

In addition to the above types of articles, the *DLSU B&E Review* also welcomes critiques, short notes, or comments on previously published articles and consequently, rejoinders from the authors of these articles. Short articles which are not “full-blown” research papers, but whose content adds new insights into or knowledge to their respective fields will be considered. These short articles and comments shall be included under a separate section called “Research Notes.”

Reviews of new books (published no more than one year prior to the review date) will also be considered. The review of a second or a revised edition is discouraged, unless the revisions are substantial. Reviews of textbooks will not be considered. A separate section called “Book Reviews” will be added to the journal issue when necessary.

Publication Details

The *DLSU B&E Review* is published twice a year. Unless otherwise noted, the ideas, opinions, and conclusions expressed in the *DLSU B&E Review* are those of the authors and not necessarily those of the Editorial Board or the management and staff of De La Salle University.

Review Process

Papers are reviewed by an Advisory Editorial Board and invited experts in the fields of accounting, business management, commercial law, economics, finance, and marketing. From the pool of articles reviewed, six or more papers are reviewed again by the Editor-in-Chief. If major revisions are required, the papers are sent back to the authors for revision and re-submission. Each author of a paper not accepted is given a written notice of the action taken on his/her paper. The Editorial Board of the *DLSU B&E Review* reserves the right to keep copies of all papers submitted.

Submission of Initial Manuscript

The authors may submit electronically to the Editor-in-Chief at teresotullao@dlsu.edu.ph and the Associate Editor at marites.tiongco@dlsu.edu.ph.

Before submission, authors must carefully read the guidelines for authors and make sure the paper conforms to these guidelines. For reference, you may want to look at related papers that B&E Review have published in recent years available online: <http://www.dlsu.edu.ph/offices/publishing-house/journals/ber/ber-publication.asp>. Each manuscript is checked for plagiarism, and assessed if it is complete, readable and appropriate for this journal. If the manuscript merits having experts to review it, the journal editor will appoint reviewers.

In addition, papers must be proof-read for English fluency. Papers not conforming to the guidelines and referencing style of DLSU Business and Economics Review will be returned to the author with no comments.

Style Guidelines

A manuscript should follow guidelines given in the Publication Manual of the American Psychological Association, 5th edition (APA style). It should not exceed 20 pages, inclusive of text, tables, figures, references, and appendices. The manuscript should be typed with Arial or Times New Roman 12 pt. font, double-spaced, on 8½ x 11-inch page size, with a margin of one inch on all sides. The right-hand margin should have justified alignment. Equations must be numbered. Tables should be inserted as an MS Word-formatted table, not as an image. Figures, charts, and images must be clear and clean, and should be set at 300 dpi for color or grayscale. Footnotes should not be used for reference purposes and should be avoided when possible. All references and/or content notes must be placed at the end of the text. Abstracts should be no longer than 200 words. A detailed set of style guidelines will be sent to the author once a manuscript is accepted for publication.

Submission of Final Manuscript

The author of a manuscript accepted for publication should be submitted electronically, with 5 to 6 keywords and JEL classification codes. The preferred word processor for the final version is Microsoft Word. The final version should also include a data and model appendix of the paper, in appropriate format, together with a metadata such as a brief “readme.txt” file. The data used to derive main results of the paper will also be published alongside the article on the journal website. We are making the data and models available online so as to increase the visibility of and citations to the article.

The author should also submit a short profile (50 words or less) for inclusion in the section “The Contributors”. It should include the complete name of the author, academic and/or professional affiliations, and educational background.

