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Proceeding

ICAbM

*2nd International Conference on
Accounting & Business Management* 2019

July 31 - August 1, 2019

Bandung, Indonesia



FEB UNPAD
Leading and Inspiring



**Faculty of Accounting
UiTM**



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ICAbM 2019

""Bridging Academic and Practice towards Industry 4.0".

Conference Proceeding

2nd International Conference on Accounting and Business
Management (ICAbM) 2019

31 July -1 August 2019

Bandung, Indonesia

Conference Proceeding

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(ICAbM) 2019

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Programme & Abstracts of the 2nd International Conference on Accounting and Business Management (ICAbM) 2019, Bandung, Indonesia.

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Table of Contents

Foreword:	
Dean, Faculty of Economics and Business, Universitas Padjadjaran	
Chief Executive of ICAbM 2019, Universitas Padjadjaran	
About Organisers:	
Universitas Padjadjaran, Indonesia	
Universiti Teknologi MARA, Malaysia	
Abstracts	

Foreword



**Dean, Faculty of Economics and Business,
Universitas Padjadjaran, Bandung, Indonesia**

Assalamualaikum warahmatullahi wabarakatuh

Excellencies, distinguished speaker, ladies and gentlemen

It's a great pleasure to welcome you on behalf of Faculty of Economy and Business Universitas Padjadjaran (UNPAD) to the first International conference of accounting, business and management (ICAbM 2019). We are indeed pleased that a number of distinguished speakers as well as many participants presents on this particular conference.

This conference is made possible by supports of some collaborating institutions. Therefore, I would like to thanks to the government of West Java Provinces for valuable support to the Faculty of Economics and Business. Gratitude also goes to the University Technology Mara, Malaysia as the co Host and make this conference academically stronger. Collaboration between international and regional institutions result in best research outcome and also providing policy recommendations and scholarly publications.

The Faculty of Economics and Business is a leading and inspiring faculty and has a range of big achievement to meet the University vision as world class university in the year 2026. Currently, Unpad is the 4th top universities in Indonesia based on QS World University ranking 2019.

This conference takes place in Bandung, known as Paris van Java, the center of Sundanesse culture and famous for its heritage and culinary.

I wish you for dynamics discussion in ICAbM 2019.

Sincerely yours

Yudi Azis., SE., S.Si.,S.Sos., MT., PhD



**Chief Executive of ICAbM 2019,
Universitas Padjadjaran, Bandung, Indonesia**

Assalamualaikum warahmatullahi wabarakatuh,

I am delighted to welcome you to Bandung and the 1st International Conference on Accounting and Business Management (ICAbM). ICAbM is a scholarly activity consists of international seminar and conference that is expected to give contribution to the convergence of multiple disciplines within the scope of Accounting and Business Management in promoting value creation .

The Magister of Accounting Program, Faculty of Economics and Business, Universitas Padjadjaran, Indonesia in Collaboration with The Faculty of Accountancy, University Technology Mara, Malaysia, organized this conference. The theme of this conference is “Bridging Academic and Practice towards Industry 4.0”, and this theme is manifested in the submitted comprised of the scholarly work from various background.

This event is a great opportunity for networking and discuss the current development in technology and its impact for interdisciplinary areas of Accountability and Integrity, Accounting Information System, Auditing and Assurance, Business, Business Model and Corporate Sustainability, and many others areas in business and management. We appreciate your attending at the conferences and hope you enjoy your time in Bandung.

Wassalamualaikum warahmatullahi wabarakatuh.

Sincerely yours,

Zaldy Adrianto, S.E., Ak., M.PAcc

About Organisers



Master of Accounting, Faculty of Economics and Business, Universitas Padjadjaran, Bandung, Indonesia

The Master of Accounting, Faculty of Economics and Business of Universitas Padjadjaran, Bandung, Indonesia is formed to develop graduates who are competent in the field of accounting in accordance to the worldwide demands of professional accountants. It aims to improve the competence and commitment of the academic staffs and students to play an active role in the development of applied accounting knowledge and technology in a national and Asia Pacific level. The Department also is currently organising internationally competitive higher education that is able to access the world's demands of human resources in accounting. In addition, the Master of Accounting is also organising higher education management with qualities in accordance to the principles of good governance to improve the reputation and the trust of stakeholders. By the end of 2026, the Master of Accounting aspires to become an excellence master degree in accounting with high reputation in accomplishment education.



**Faculty of Accountancy, Universiti Teknologi MARA
Selangor, Malaysia**

The Faculty of Accountancy, Universiti Teknologi MARA is formed to nurture and produce competent professional accountants capable of making positive contributions over their life time to the profession as well as to their stakeholders. The education and experience that the faculty provide lend a solid foundation of knowledge, skills, professionalism and ethical values that would enable the graduates to learn and adapt to changes in their professional lives. In terms of research and consultancy, the faculty aims to add value to its core activities, enrich its skills and expand its professional profile by embracing research as part of the work culture. The Faculty of Accountancy aims to become a leading reference centre and a catalyst to the accounting profession.

Transformational Accounting Education is one of the research clusters under the wings of the Faculty of Accountancy, Universiti Teknologi MARA. It aims to assist academics in helping the students to become meta-critical participants in the learning process and well-practiced at critical thinking, goal setting and reflection by way of research and innovation in teaching and learning.

Abstracts

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Exploration of Psychological Theory of Prospect on Investment Decisions among Islamic Investors

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ABSTRACT

The purpose conceptual paper researcher wants to explore the psychological theory of prospect (Kahneman & Tversky, 1979), on a new field related to the right investment decisions in Islamic investors. Islam views all human actions in daily life, as an investment that will get a return. The investment results obtained in Islam are in accordance with the amount of resources sacrificed. The behavior of a Muslim investor should not be the same as conventional investor behavior, as Muslim investors when investing in saving are not only profit-oriented to be gained in the future but also pay attention to the element of ignorance. The Islamic principle of investment activity encompasses at least five aspects, namely: not seeking sustenance on the things that are haram, not tyranny and not destined, justice in the distribution of income, and no element of usury, maysir (gambling, speculation), and gharar (uncertainty). The problem to be studied by the researcher is a social and dynamic problem because it uses) with sequential explanatory design strategy.

Keywords: Prospect theory, Investment, Muslim investor and Mixed research method (MMR)