



Implementation of PSAK No. 45 at the Education Foundation in Semarang in the Theory of Planned Behavior Perspective

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Abstract

Implementation of PSAK No. 45 is the standard for preparing financial statements for non-profit organizations. This study aims to determine the implementation of PSAK No. 45 on educational foundations in the city of Semarang by using Theory of Planned Behavior. The results of the study show that the effect of the belief variable on attitudes towards the implementation of PSAK No. 45, subjective norms, perceptions of behavior control, intention to implement PSAK No. 45 is a direct relationship that has a significant effect. the results of research on the intention of implementing PSAK No. 45 has a significant effect on the implementation behavior of PSAK No. 45. Effect of confidence in the implementation behavior of PSAK No. 45, the attitude of implementing PSAK No. 45, subjective norms and perceptions of behavioral control over intention is a direct relationship but the effect is not significant. And the influence of belief through attitudes towards the implementation of PSAK No. 45, perception of behavioral control on the intention to implement PSAK No. 45 which is an indirect relationship has no significant effect.

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INTRODUCTION

At this time, the role of accounting in various fields is very necessary, as a tool in making economic and financial decisions by the users. Accounting produces information that explains the organization's financial performance in a period and financial condition at a certain time. Accounting is needed by all organizations, both business organizations and non-profit organizations. Like business organizations, non-profit organizations, use accounting as a tool to provide information relating to organizational finance and can encourage openness of the organization so that non-profit organizations can meet the demands of transparency regarding the management of the organization to its stakeholders.

The educational foundation is a non-profit organization engaged in education. The rapid development of education and an increasingly critical society demands good organizational governance in educational foundations. therefore the appropriate accounting standard needs to be used in the preparation of financial statements of educational foundations is the Statement of Financial Accounting Standards (PSAK) 45 regarding Nonprofit Financial Reporting. These financial statement standards are prepared for the financial statements of non-profit organizations that can be more easily understood, have relevance and have high appeal. This study took the object of research of educational foundations in Semarang. The researcher obtained a total of 149 educational foundations managing the education unit.

Research on the implementation of PSAK No. 45 in the non-profit foundation conducted by Nurlaela and Mutmainah (2014), Rizky and Padmono (2013) the results stated that the preparation of the organization's report was in accordance with PSAK No. 45. The results of the research on the implementation of PSAK No. 45 in contrast to research conducted on educational foundations conducted by Repi, et al (2015), Sulistiyoningsih and Riharjo (2013), Utomo and Qomariah (2014), Hasibuan (2010) the results of the study stated that the non-profit foundation had

not fully implemented PSAK No. 45 in preparing financial reports at educational foundations. The fact that these differences provide an opportunity to re-examine the application of PSAK No. 45 on educational foundations.

The success of an accounting information system can not be separated from human behavior as a user in providing a response. Belkoui in Suartana (2010), states that behavioral accounting emphasizes the relevance of accounting information to individual and group decision making caused by communication between them. This relates to the ability of non-profit organizations to provide services communicated through financial reports that provide information about assets, liabilities, net assets and information about the relationships between these elements.

Theory of Planned Behavior (TPB) is based on the assumption that humans are rational beings and use information that is possible for them, systematically. TPB emphasizes behavioral intention as a result of belief. Belief is a factor that shapes and influences individual attitudes, then influences their environment, and controls their behavior. According to Jogiyanto (2008) TPB has a different level of generalization, for beliefs that are broader and different for certain situations, there are variables of loss and usefulness of a research object that can predict the desires of respondents, TPB includes subjective norms in the model and enter variables that control behavior. TPB is used to explain the causes of individual behavior in various activities such as in several studies conducted by Suryandari et al. (2016), Thoradeniya et al. (2015), Nurjaman et al. (2015), Afdalia et al. (2014), Hidayat and Nugroho (2010). TPB in this study was used to explain the implementation behavior of PSAK No. 45 in preparing financial reports on educational foundations.

METHODS

Research Design

This research uses a quantitative approach with research design hypothesis testing (hypothesis testing study). In quantitative research, testing hypotheses using inferential

statistics, through several existing techniques. The research data used is primary data, collected through a questionnaire. The unit of analysis used in this study is the treasurer or management of the education foundation. Hypothesis testing to analyze data using path analysis with the help of SmartPLS 3.0 software.

Population and Sample

The population in this study was 149 educational foundations in Semarang. The sampling technique used was the proportionate stratified random sampling technique. Slovin method is used to determine the number of samples referring to the opinion of Wahyudin (2015), then the number of samples taken is 60 with a tolerance of error of 10%.

Data Analysis

The data analysis technique used in this study is path analysis. Hypothesis testing is done on a number of samples with the intention to generalize to all members of the population. parametric statistics are used because path analysis is used as an analytical tool where parametric requirements are needed to test the independent effect of dependence through intervening. SmartPLS 3.0 software is used as a tool for processing data.

Validity Test

Validity test conducted to assess the validity of the construct by looking at the AVE value, is required in a good model if the AVE value of each construct is greater than 0.50 (Ghozali, 2006). The output of the AVE value shows that the AVE value for all constructs is more than 0.50 except for the construct of Behavior Implementation PSAK No. 45 which has an AVE value of less than 0.50. So it is necessary to issue an indicator that has a value below 0.50 and an estimate is made to get the appropriate value.

Reliability Test

Each construct is declared reliable if the composite reliability value or cronbach's alpha is above 0.70 (Ghozali, 2006). The method used in reliability testing is to look at the composite

reliability value and cronbach's alpha from the output of SmartPLS 3.0 shown in the following table 1.

Table 1. Reliability Test

Variabel	<i>Composite Reliability</i>	<i>Cronbach's Alpha</i>	Decision
Belief	0.963	0.948	Reliable
Attitude Toward Behavior	0.960	0.944	Reliable
Subyective Norm	0.938	0.911	Reliable
Perceived Behavioral Control	0.900	0.854	Reliable
Intention	0.930	0.895	Reliable
Behavior	0.922	0.909	Reliable

Source: Output SmartPLS 3.0

In the table 1 shows that the results of composite reliability and cronbach alpha are reliable. A construct or variable can be concluded to have good reliability if it provides the value of composite reliability and Cronbach alpha more than 0.70 (Ghozali 2006). it has also been used in Yanto's research (2016).

Research Hypothesis

- H1: Believe in PSAK No. 45 has a significant effect on the implementation behavior of PSAK No. 45
- H2: Believe in PSAK No. 45 has a significant effect on the intention to implement PSAK No. 45.
- H3: Intention to implement PSAK No. 45 has a significant effect on the implementation behavior of PSAK No. 45
- H4: Attitudes towards the implementation of PSAK No. 45 has a significant effect on the intention to implement PSAK No. 45
- H5: Subjective norms have a significant effect on the intention to implement PSAK No. 45
- H6: Perceived Behavioral Control have a significant effect on the intention to implement PSAK No. 45
- H7: Believe has a significant effect on the attitude towards the implementation of PSAK No. 45

- H8: Believe has a significant effect on subjective norms on the implementation of PSAK No. 45
- H9: Believe has a significant effect on the Perceived Behavioral Control on the implementation of PSAK No. 45
- H10: Believe in PSAK No. 45 has a significant effect on intention through attitude (indirectly) to implement PSAK No. 45.
- H11: Believe in PSAK No. 45 has a significant effect on intention through subjective norms (indirectly) to implement PSAK No. 45.
- H12: Believe in PSAK No. 45 has a significant effect on intention through the Perceived Behavioral Control (indirectly) to implement PSAK No. 45.

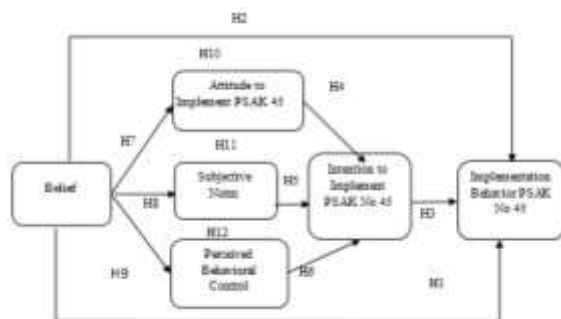


Image 1. The conceptual framework

RESULTS AND DISCUSSION

Path Analysis Results

Analysis of the data used in this study using path analysis (path analysis) with analytical tools used SmartPLS 3.0 software. The reason for using path analysis in this study is because the research model is a model of causality or relationship or influence and to test the proposed hypothesis. The use of smartPLS 3.0 analysis tool is not required to have a normality test. but researchers have

conducted normality tests on the data and the results of the data presented in this study are normally distributed.

Interpretation of Path Analysis Results

Based on table 2 above. it can be concluded that the R-square value for the implementation behavior of PSAK No. 45 of 0.396 means that the variability of the implementation behavior of PSAK No. 45 which can be explained by the five variables in the research model of beliefs. attitudes towards the implementation of PSAK No. 45. subjective norms. perceived behavioral control and intention to implement PSAK No. 45 of 39.6% while 60.4% is explained by other variables not examined in this model. Variable intention to implement PSAK No. 45 R-square value of 0.575 means the variability of intention to implement PSAK No. 45 can be explained by the four variables in the research model of beliefs. attitudes. subjective norms. perceived behavioral control by 57.5% while 42.5% is explained by other variables not examined in this research model.

Table 2. R-Square

Variable	R Square
Implementation behavior of PSAK No. 45	0.396
Intention to implement PSAK No. 45	0.575

Source: output SmartPLS 3.0

Hypothesis Testing Results

Based on the processing of research data using SmartPLS 3.0 software. it is presented in the table along with the explanation.

Table 3. Hypothesis Testing Results

No	Hypothesis	Coefficient parameters	t- Statistik	P- Value	Information
H ₁	Believe in PSAK No. 45 has a significant effect on the implementation behavior of PSAK No. 45	0,248	1,335	0,182	Not Supported
H ₂	Believe in PSAK No. 45 has a significant effect on the intention to implement PSAK No. 45.	0,609	4,025	0,000	Supported
H ₃	Intention to implement PSAK No. 45 has a significant effect on the implementation behavior of PSAK No. 45	0,422	2,324	0,021	Supported

No	Hypothesis	Coefficient parameters	t- Statistik	P- Value	Information
H ₄	Attitudes towards the implementation of PSAK No. 45 has a significant effect on the intention to implement PSAK No. 45	0,126	0,843	0,399	Not Supported
H ₅	Subjective norms have a significant effect on the intention to implement PSAK No. 45	0,033	0,241	0,810	Not Supported
H ₆	Perceived Behavioral Control have a significant effect on the intention to implement PSAK No. 45	0,085	0,635	0,526	Not Supported
H ₇	Believe has a significant effect on the attitude towards the implementation of PSAK No. 45	0,544	3,627	0,000	Supported
H ₈	Believe has a significant effect on subjective norms on the implementation of PSAK No. 45	0,363	2,328	0,020	Supported
H ₉	Believe has a significant effect on the Perceived Behavioral Control on the implementation of PSAK No. 45	0,569	4,670	0,000	Supported
H ₁₀	Believe in PSAK No. 45 has a significant effect on intention through attitude (indirectly) to implement PSAK No. 45.	0,069	0,579	0,563	Not Supported
H ₁₁	Believe in PSAK No. 45 has a significant effect on intention through subjective norms (indirectly) to implement PSAK No. 45.	0,012	0,219	0,827	Not Supported
H ₁₂	Believe in PSAK No. 45 has a significant effect on intention through the Perceived Behavioral Control (indirectly) to implement PSAK No. 45.	0,048	0,540	0,590	Not Supported

Source: data processed

Effect of Belief in Implementation Behavior PSAK No. 45

The test results (H1) state that belief does not have a significant effect on the implementation behavior of PSAK No. 45. Belief in the implementation of PSAK No. 45 will be influenced by several things. namely personal factors. social factors and institutional factors. The belief that PSAK No. 45 gives a good impact on the preparation of financial statements. where the reference group supports and the ability to implement is very influential on the implementation behavior of PSAK No. 45.

The Effect of Belief in the Intention of Implementation of PSAK No. 45

Test results (H2) show significant results. which can be interpreted that when individuals have the confidence to implement PSAK No. 45 which is a financial reporting standard for non-profit foundations and has a good and beneficial

impact on the foundation. it will affect the intention to implement PSAK No. 45. The results of this study are consistent with the research conducted by Setyawati et al (2016) which states that belief has a significant effect on product purchase intentions.

Effect of Intention on the Behavior of Implementation of PSAK No. 45

The test results (H3) show significant results. it can be stated that the behavior to implement PSAK No. 45 on educational foundations is strongly influenced by an individual's intention to implement PSAK No. 45 in the preparation of financial statements. The higher the person's intention to implement PSAK No. 45 in the preparation of financial statements. the behavior will emerge to implement PSAK No. 45 will be even higher. The results of this study support the results of research conducted by Mustikasari (2007). Hidayat and Nugroho (2010).

in the field of taxation. Khasif et al (2013) on the behavior of Charity Donation. and Wening (2016) regarding knowledge sharing behavior.

Effect of Attitudes on the Intention of Implementation of PSAK No. 45

The results of the test (H4) in the study showed a non-significant effect between the attitudes and intentions of implementing PSAK No. 45. Individual attitudes towards the implementation of PSAK No. 45 shows how much the individual feels that by implementing PSAK No. 45 is a good or bad thing, useful or not and desirable or not, so if the individual feels that it is positive it will affect the intention, and vice versa. In accordance with the opinion of Ikhsan and Ishak (2005) states that attitude is a matter that learns about all tendencies of action, both beneficial and less favorable, human goals, objects, ideas or situations. The results of this study support the results of research conducted by Hidayat and Nugroho (2010) in the field of taxation.

Subjective Norm Effect on Intention of Implementation of PSAK No. 45

The results of the test (H5) of the study showed a non-significant effect between subjective norms and the intention of implementing PSAK No. 45. A person's subjective norm for the implementation of PSAK No. 45 shows that the magnitude of the influence of the social environment in which one person or more approves the behavior and gives motivation to carry out the behavior. This can be explained that without the support and motivation to implement PSAK No. 45 in the preparation of the financial statements of the foundation, there will be no intention to implement PSAK No. 45. The findings of this study are in line with the research conducted by Renanita (2015) about the behavior of traveling in the community. Hidayat and Nugroho (2010) who examined the behavior of taxpayers' non-tax compliance. Mustikasari (2007) regarding corporate taxpayer compliance in companies processing industry in Surabaya.

Effect of perceived behavioral control on the intention of implementing PSAK No. 45

The test results (H6) show a non-significant effect on the intention to implement PSAK No. 45. Perceived behavioral control refers to an individual's perception of their ability to perform certain behaviors. Perceived behavioral control constitute a person's control for or do or not their behavior in accordance with their perceptions whether it is difficult or easy to implement PSAK No. 45, whether to simplify the preparation of financial statements, and whether in the implementation of the required special expertise. The findings above are relevant to the results of the research by Renanita (2015) on community travel behavior. Afdalia (2014) about the intention to implement Government Regulation Number 71 of 2010. Khasif et al (2013) on intentions and behavior about Charity Donations in Malaysia. Hidayat and Nugroho (2010), about the intention of non-compliance with Personal Taxpayers tax.

Effect of Belief in Attitudes

The test results (H7) show that belief has a significant effect on the attitude of implementation of PSAK No. 45. In the Theory of Planned Behavior states that attitudes are determined by strong beliefs about their behavior, which is called behavioral belief (Jogiyanto: 2008). When someone has confidence in the implementation of PSAK No. 45 in the preparation of financial statements is a financial reporting standard that is good and useful for the foundation. This shows the attitude of an individual that by implementing PSAK No. 45 is a positive thing, then the individual will maintain a positive attitude towards the implementation of PSAK No. 45 and vice versa. The findings above are in accordance with the research of Thoradeniya et al. (2015) which states that managers' beliefs are significantly related to managers' attitudes regarding sustainability reporting.

Effect of Belief in Subjective Norms

The test results (H8) show that belief has a significant effect on subjective norms. Belief that affects this subjective norm is someone's belief that individually or in a group (referents) will approve

or disagree with him to do something. In general, an individual who has belief in a referent group that provides motivation and support for implementing PSAK No. 45, the individual will receive social pressure to implement PSAK No. 45. The findings above are in accordance with the research of Thoradeniya et al. (2015) which states that manager's beliefs are positively and significantly related to the subjective norms of managers regarding sustainability reporting.

Effect of Belief in Perception of Behavior Control

The test results (H9) show that belief has a significant effect on the perception of behavior control. According to this theory, among the most important beliefs, determining intention and behavior is a set of controls that relate to the presence or absence of the resources needed and opportunities that exist. A person's belief in the factors that facilitate or hinder in implementing PSAK No. 45, for example the experience in the past, the resources possessed include money, expertise, good cooperation and opportunities. When someone believes that there is ease in implementing PSAK No. 45 then he will be sure of his own ability to do so, and vice versa. The findings above are in accordance with the research of Thoradeniya et al. (2015) conducted on companies in Sri Lanka regarding Sustainability reporting (SR).

Effect of Belief in the Intention of Implementation of PSAK No.45 Through Attitude

The test results (H10) show that belief does not have a significant effect on intention through attitude. In the Theory of Planned Behavior, the behavior displayed by individuals, because of the intention to behave. Behavioral beliefs influence attitudes toward behavior. Behavioral beliefs consist of two components: a set of prominent beliefs that a person has about the results of carrying out certain behaviors and evaluating people on these results (Ajzen and Fishbein, 1980 in Thoradeniya: 2015), and in this theory proposing that one's attitude towards these behaviors is a predictor of intention. The results

of testing the belief variable have a significant effect on attitudes, as shown in the results of the H7 test, but considering the results of the H4 test which shows that attitudes have no significant effect on the intention to implement PSAK No.45, the results of the H10 test also show that belief does not significantly influence intention implementation of PSAK No.45 through attitude. In other words, the attitude cannot mediate the influence of belief in the intention to implement PSAK No. 45.

Effect of Belief in the Intention of Implementation of PSAK No. 45 Through Subjective Norms

The test results (H11) show that belief does not significantly influence the intention to implement PSAK No.45 through subjective norms. According to the Theory of Planned Behavior, subjective norms are a function of normative belief. That is, the subjective norm of a person is determined by his belief that a prominent reference that is specific to an individual or group whose beliefs are important to that person assumes that they should (or should not) carry out certain behaviors and motivated him to comply with those references. The results of these tests can be understood that even though the belief variable has a significant effect on subjective norms, as shown in the H8 test results, given the results of the H5 test which shows that subjective norms have no significant effect on the intention to implement PSAK No.45, the H11 test results also show that belief does not have a significant effect on the intention to implement PSAK No.45 through subjective norms. In other words, subjective norms do not mediate the influence of belief in the intention to implement PSAK No. 45.

The Influence of Belief in the Intention of Implementation of PSAK No.45 Perception of behavior control

The test results (H12) show that belief does not significantly influence the intention to implement PSAK No.45 through perceptions of behavioral control. In the Theory of Planned Behavior control of a person's behavior is

determined by perceptions of the availability of skills, resources, and opportunities and their assessment of the importance of skills, resources and opportunities to perform certain behaviors (Mathieson, 1991 in Thoradeniya et al. : 2015). It can be understood that even though the variable belief in the implementation of PSAK No. 45 has a significant effect on the perception of behavior control, as shown in the results of the H9 test, but given the results of the H6 test which shows that the perception of behavior control does not significantly influence the intention to implement PSAK No.45, the results of the H11 test also show that belief does not significantly influence intention implementation of PSAK No.45 through perceptions of behavioral control. In other words, the perception of behavioral control does not mediate the influence of belief in the intention to implement PSAK No. 45.

The Influence of Belief in the Intention of Implementation of PSAK No.45 Perception of behavior control

The test results (H12) show that belief does not significantly influence the intention to implement PSAK No.45 through perceptions of behavioral control. In the Theory of Planned Behavior control of a person's behavior is determined by perceptions of the availability of skills, resources, and opportunities and their assessment of the importance of skills, resources and opportunities to perform certain behaviors (Mathieson, 1991 in Thoradeniya et al. : 2015). It can be understood that even though the variable belief in the implementation of PSAK No. 45 has a significant effect on the perception of behavior control, as shown in the results of the H9 test, but given the results of the H6 test which shows that the perception of behavior control does not significantly influence the intention to implement PSAK No.45, the results of the H11 test also show that belief does not significantly influence intention implementation of PSAK No.45 through perceptions of behavioral control. In other words, the perception of behavioral control does not mediate the influence of belief in the intention to implement PSAK No. 45.

CONCLUSION

The test results of each causality relationship show a positive relationship. The effect of the belief variable on attitude towards the implementation of PSAK No. 45, subjective norms, perceptions of behavior control, intention to implement PSAK No. 45 is a direct relationship that has a significant effect. Likewise with the intention of implementing the PSAK No. variable, 45 has a significant effect on the implementation behavior of PSAK No. 45. Effect of confidence in the implementation behavior of PSAK No. 45, the attitude of implementing PSAK No. 45, subjective norms and perceptions of behavioral control over intention is a direct relationship but the effect is not significant. And the influence of belief through attitudes towards the implementation of PSAK No. 45, perception of behavioral control on the intention to implement PSAK No. 45 which is an indirect relationship has no significant effect.

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