

LETTER OF DUTY AFFIRMATION
No. 00376/K.6.4/ST/FEB/II/2018

To Whom It May Concern,

The Undersigned below, Dean of Faculty of Economics and Business, Soegijapranata Catholic University of Semarang, Indonesia hereby assigns:

N a m e : Prof. Dr. Andreas Lako NIDN : 0630116601

Occupation : Lecturer, Full Time of Faculty of Economics and Business, Soegijapranata Catholic University (SCU).
(Departement of Accounting)

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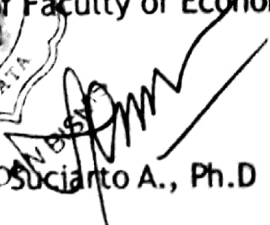
Activity : Visiting Professor (Departement of Accountancy) of School of Business and Economics in University of San Carlos, Cebu, Philippines.

Time and Place : On February 11 - 18, 2018, in University of San Carlos, Cebu, Philippines.

This letter is issued for whatever it might deem useful to him.

Semarang, February 08, 2018

Dean of Faculty of Economics and Business


Genlor Suciarto A., Ph.D

SURAT TUGAS

Nomor: 00714/K.6.4/ST/FEB/II/2018

Dekan Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapranata memberikan tugas kepada:

- Nama : Prof. Dr. Andreas Lako NIDN : 0630116601
- Status : Tenaga Pendidik / Dosen Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapranata.
- Tugas : Pembicara dalam International Lecture Series for Graduate Students Scholl of Business and Economics, University of San Carlos, Cebu-Philipina
- Tempat : University of San Carlos, Cebu-Philipina
- Waktu : 17 Februari 2018
- Keterangan : Harap melaksanakan tugas dengan baik dan penuh tanggung jawab, serta memberikan laporan setelah melaksanakan tugas.

Semarang, 17 Februari 2018

Dekan



SENTOT SUCIARTO A. Ph. D
NPP 058.1.1988.030

Telah melaksanakan tugas

Ecological Crisis and Urgency of Spiritual Leadership to Greening the Business and Corporate Profit: Challenges and Research Opportunities

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Presented on International Lecture Series for Graduate Student
School of Business and Economics
University of San Carlos, Cebu – Philippina
February 17, 2018

Agenda

1

- **Ecological Crisis and Global Action Agenda:
Go Green !!!**

2

- **Urgency of Green Leadership to Greening The Business and Corporate Profits**

3

- **Transforming towards Green Business**

4

- **Challenges and Research Opportunities**

ECOLOGICAL CRISIS AND GLOBAL ACTION AGENDA:

GO GREEN !!!!

CURRENT ISSUES IN ECONOMIC, BUSINESS & ACCOUNTING PRACTICES

1. The world is experiencing a serious and dangerous ecological crisis.

► *Economic development and business practices - oriented to economic growth and profits are accused as the main cause of the crisis*

2. Corporate management functions and processes, and business practices are defined not environmentally friendly

3. In facing the ecological crises, management and accounting face the dilemma of whether to maintain the conservative business paradigm, that is focus on short-term profits oriented, or transformed into Green Business (Green Management) and Green Accounting (Sustainability Accounting)

Ecological Crisis Phenomenon

Global

1. Climate change and global warming
2. Environmental degradation and natural disasters
3. Energy crises and resource scarcity
4. Poverty and misery of the people

Indonesia (Philippines)

1. Massive land burning & illegal logging
2. Exploitation of natural resources and environment
3. Pollution and environmental damage
4. Poverty and socio-economic disparities

The
main
cause

Greedy of people, corporations
and government

To maximize profit, economic
growth & prosperity

The impact of economic-business exploitation on ecological and social crises




1.
Deforestation

A photograph showing a landscape where a large area of forest has been cleared, leaving behind a barren, brownish hillside with scattered tree stumps. A small 'IFNO/FILE' watermark is visible on the right side of the image.




2. Burning forest

A photograph of a forest fire. Bright orange and yellow flames are visible, spreading across a hillside covered in green trees. Thick black smoke rises into the sky from the burning area.



3.
Pollution

A photograph of industrial pollution. Several tall smokestacks are visible, emitting thick, dark plumes of smoke that fill the sky. The background is a dark, overcast sky.



4. Poverty and inequity

A photograph of a group of people, likely protesters, looking distressed and shouting. Some are holding up their hands, and the overall atmosphere is one of anger and frustration.



5. Global warming

A graphic illustration of the Earth globe surrounded by intense, bright orange and yellow flames, symbolizing global warming and climate change.



6. Climate change

(a) Global Temperature Change (°C)

— Annual Mean
— 5-year Mean

A line graph showing global temperature change from 1880 to 2000. The y-axis represents temperature change in degrees Celsius, ranging from -0.4 to 0.6. The x-axis represents years from 1880 to 2000. Two data series are plotted: 'Annual Mean' (black line with square markers) and '5-year Mean' (red line with circular markers). Both series show a clear upward trend, with the 5-year mean showing a more pronounced and steady increase starting around 1950. A red box highlights the text '6. Climate change' in the bottom right corner of the graph area.

| Year | Annual Mean (°C) | 5-year Mean (°C) |
|------|------------------|------------------|
| 1880 | -0.2 | -0.2 |
| 1900 | -0.1 | -0.1 |
| 1920 | 0.0 | 0.0 |
| 1940 | 0.1 | 0.1 |
| 1960 | 0.2 | 0.2 |
| 1980 | 0.3 | 0.3 |
| 2000 | 0.5 | 0.5 |

Warga yang kebanyakan para ibu tampak kelelahan dan berusaha untuk keluar dari kerumunan. Reuters/Stringer.

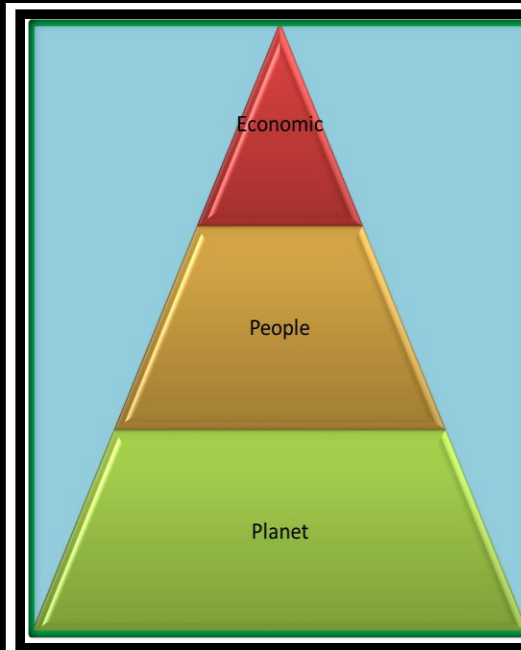
**Global Action to Overcome
Ecological Crisis**

1. In June 1992, the UN held the Earth Summit in Rio de Janeiro-Brazil. More than 140 heads of state, including Indonesia, agreed on the implementation of the concept / model:

⇒ **SUSTAINABLE DEVELOPMENT:**

“Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”

Sustainability is the foundation for today's leading global framework for international cooperation – the 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs).



2. At the June 2002, Earth Summit in Rio de Janeiro , Action Agenda 21 was adopted to integrate economic, social and environmental development in an integrated and sustainable way through the Sustainable Development model to achieve "economic, social & environmental sustainability"



Good Corporate Governance (GCG) & CSR start getting the attention of government, corporation & stakeholder (requires intervening regulation from government)

3. At the June 2012, Earth Summit in Rio de Janeiro, world leaders via the document "The Future We Want" agreed on the application of the concept of "GREEN ECONOMY" to realize the vision of Sustainable Development and Poverty Alleviation.

4. SDGs



SUSTAINABLE DEVELOPMENT GOALS

17 GOALS TO TRANSFORM OUR WORLD

1 NO POVERTY



2 ZERO HUNGER



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



5 GENDER EQUALITY



6 CLEAN WATER AND SANITATION



7 AFFORDABLE AND CLEAN ENERGY



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



14 LIFE BELOW WATER



15 LIFE ON LAND



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS



SUSTAINABLE DEVELOPMENT GOALS

**Global Action
Movement to
prevent
environmental
and social crises**

**Reform & transform
development strategy
from Greedy Economy
towards
GREEN ECONOMY**



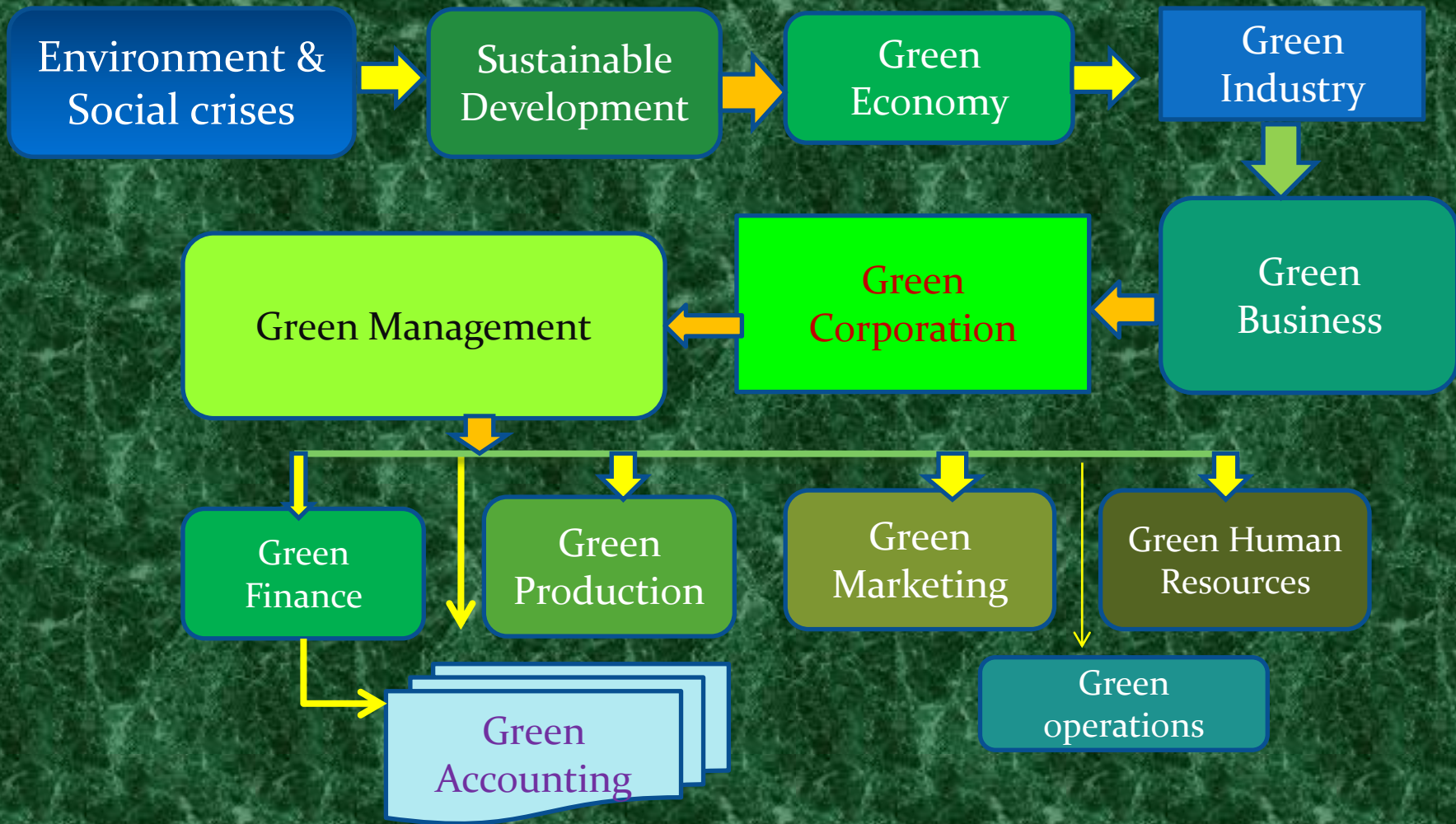
**Green
Economy**

**Green
Business**

**Green
Finance &
Accounting**



Relation between Ecological Crises and the Movement “Go Green” of Green Economy, Green Industry, Green Business, Green Corporation, Green Management, Green Finance and Green Accounting



RELATION BETWEEN GREEN ECONOMY, GREEN BUSINESS, GREEN FINANCE, GREEN ACCOUNTING, AND GREEN REPORTING



The crucial questions about the level of success of implementation of the Go Green Movement:

► *Is it overcoming or undermining the ecological crisis?*

1. For developed countries, the answer is: Yes!!!

► Global Go Green movement has succeeded significantly in raising awareness of economic and business players in efforts to overcome ecological crisis.

2. But, for developing countries (Indonesia & Philippine), the answer is: No!

► Go Green movement is less successful in raising awareness of economic and business actors in reducing environmental crises and social crises.

► The positive impact in reducing poverty and socio-economic inequality from year to year is still very small

► The positive impact in reducing environmental damage and resource scarcity is still very low or even vice versa.

► The positive impact in improving socio-economic welfare is still very low or even vice versa

Investigative Questions

1. Globally, the success rate of the Go Green movement in addressing ecological crises (climate change, global warming, pollution, environmental degradation, poverty and others) is still very low. Why?
2. Why do governments, businesses and communities still have low awareness and responsibility for ecological crises (environmental crises and social crises)? Why are they still thinking and behaving greedy and destructive?

The answer is:

Weak leadership that has insight, awareness and high responsibility for issues of ecological crisis

**URGENCY OF SPIRITUAL LEADERSHIP
TO GREENING THE BUSINESS AND
CORPORATE PROFITS**

Spiritual Leadership

- **Spiritual leadership:**

- ▶ Spiritual leadership is defined as *the values, attitudes, and behaviors that are necessary to intrinsically motivate one's self and others so they have a sense of spiritual survival/well-being through calling and membership.*

- ▶ Spiritual leadership *proposes that hope/faith in the organization's vision keeps followers looking forward to the future and provides the desire and positive expectation that fuels effort through intrinsic motivation.*

The Impact of Spiritual Leadership

1. The leadership style used by a leader in leading the corporation: **Greening the corporate leadership!**
2. The vision, mission, goals, objectives, targets, strategies, policies and values of the organization used
3. The corporate and business governance approach used
4. Corporate accountability and responsibility
5. Corporate values and culture are embraced and implemented
6. Employee behavior, performance, commitment and loyalty
7. Sustainability of corporate performance and value

Relation Spiritual Leadership to Green Leadership and Green Business

Leaders who have the values and spirituality will always strive to green their the organization and business in ways that are ethical and beneficial to maximize the welfare of society, environmental sustainability and the sustainability of organizational profit growth is enormous.

1. **Greening** the corporate leadership!
2. **Greening** the vision, mission, goals, objectives, targets, strategies, policies and values of the organization
3. **Greening** the business
4. **Greening** the corporate and business governance approach used
5. **Greening** corporate accountability and responsibility
6. **Greening** corporate values and culture
7. **Greening** employee behavior, performance, commitment and loyalty



**TRANSFORMING
TOWARDS
GREEN BUSINESS**

Challenges of Corporate Sustainability



Key Factors affecting Corporate Sustainability

1. The quality of leadership and human resources (HR)

2. Corporate governance quality

**3. Capability and quality of economic resources (assets)
corporations**

**4. The quality of the managed business (relevance, uniqueness,
prestige)**

**5. Quality responsibilities and corporate responsibility: social,
ecological / environmental and economic / financial**

6. Economic ability and stakeholder intelligence

7. The dynamics of the business and market environment

Key Factors determining Corporate Leadership Quality

- Leader competence (knowledge, skill, ability, experience)
- Psychology cognitive leader
- Systems thinking and individual intelligence in game organization and game market
- Leaders spirituality

Leadership type:

1. Transformational leadership
2. Transactional Leadership
3. Situational Leadership
4. Charismatic leadership
5. Servant leadership
6. Spiritual leadership

**Vision,
Decision,
Governance,
Performance
and
sustainability
of the
corporation**

Green Business: What is it?

green
BUSINESS

Environmental
Protection &
Resource
Conservation



Economic
Prosperity &
Continuity

Social
Well-Being &
Equity

The business paradigm that advocates that in business to maximize profit, corporations need to care and be responsible for preserving the planetary environment (planet) and improve the social welfare of the people

The Nature of Green Business (Lako, 2018)

1. Business that "soothing"
2. Business a "shade"
3. Business g that is "refreshing"
4. Business that "reconciles"
5. Business that "loves"
6. Business that "produces O2 (oxygen)" for life

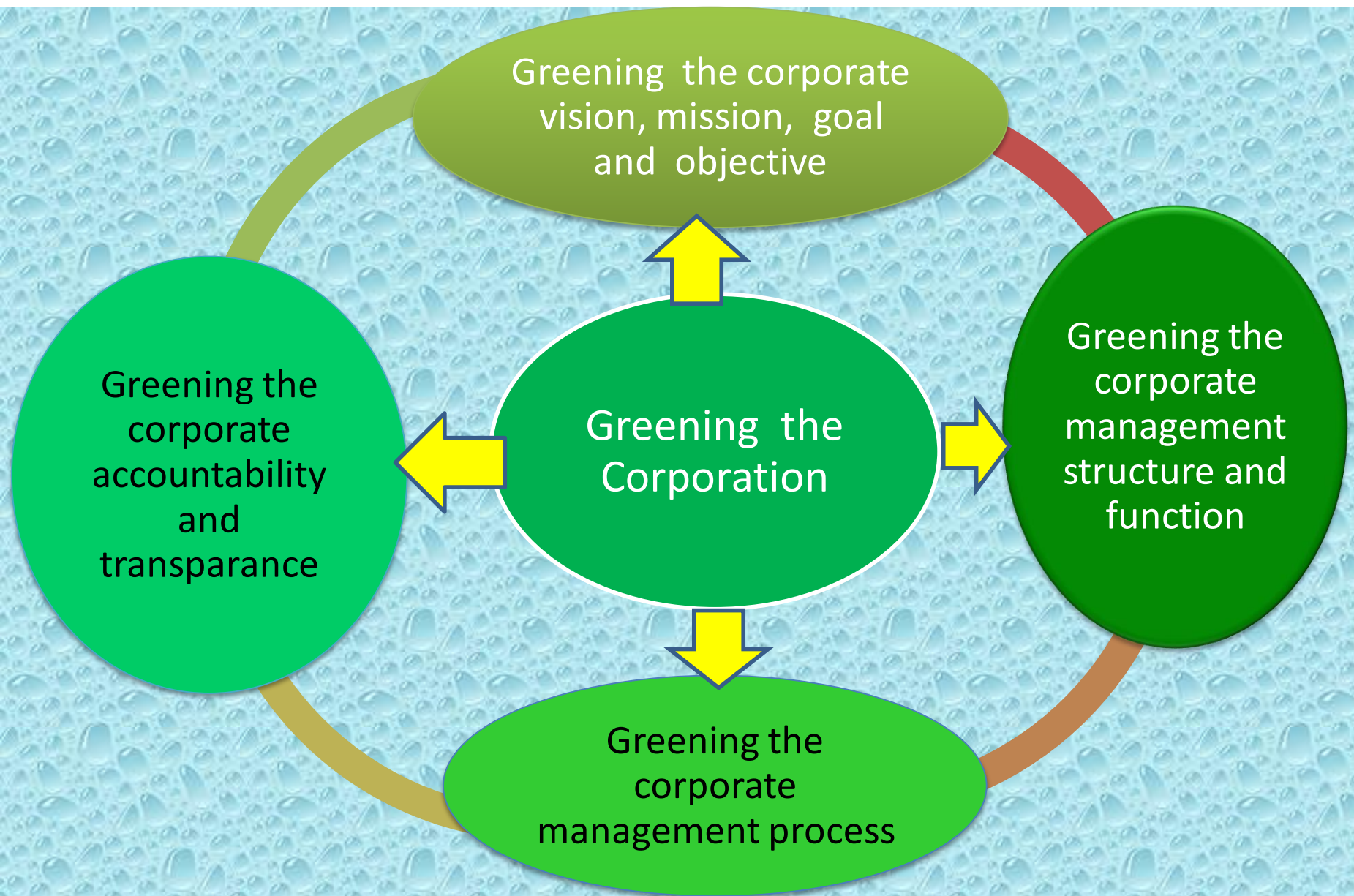
In accordance with the meaning of the word "green" which means green and refreshing, the nature of Green Business is the business of greening, cooling, loving and preserving business and corporate profits because it takes into account all aspects of the environment (planet), social (people) and financial (financial) or 3P in the business process.

Target:

**Creating
Partnership,
Peace,
Prosperity from
3P**

**Achieve
Sustainability
from 3P**

Greening Company Strategy



```
graph TD; A((Greening Business Strategy)) --- B((Greening the paradigm and owner's business orientation and management)); A --- C((Greening the vision, mission, goals, objectives, value systems, strategies and corporate policies)); A --- D((Greening the management system and its functions)); A --- E((Greening business processes and production processes, including waste management)); A --- F((Greening the process of accountability and information transparency));
```

Greening the paradigm and owner's business orientation and management

Greening the vision, mission, goals, objectives, value systems, strategies and corporate policies

Greening the management system and its functions

Greening business processes and production processes, including waste management

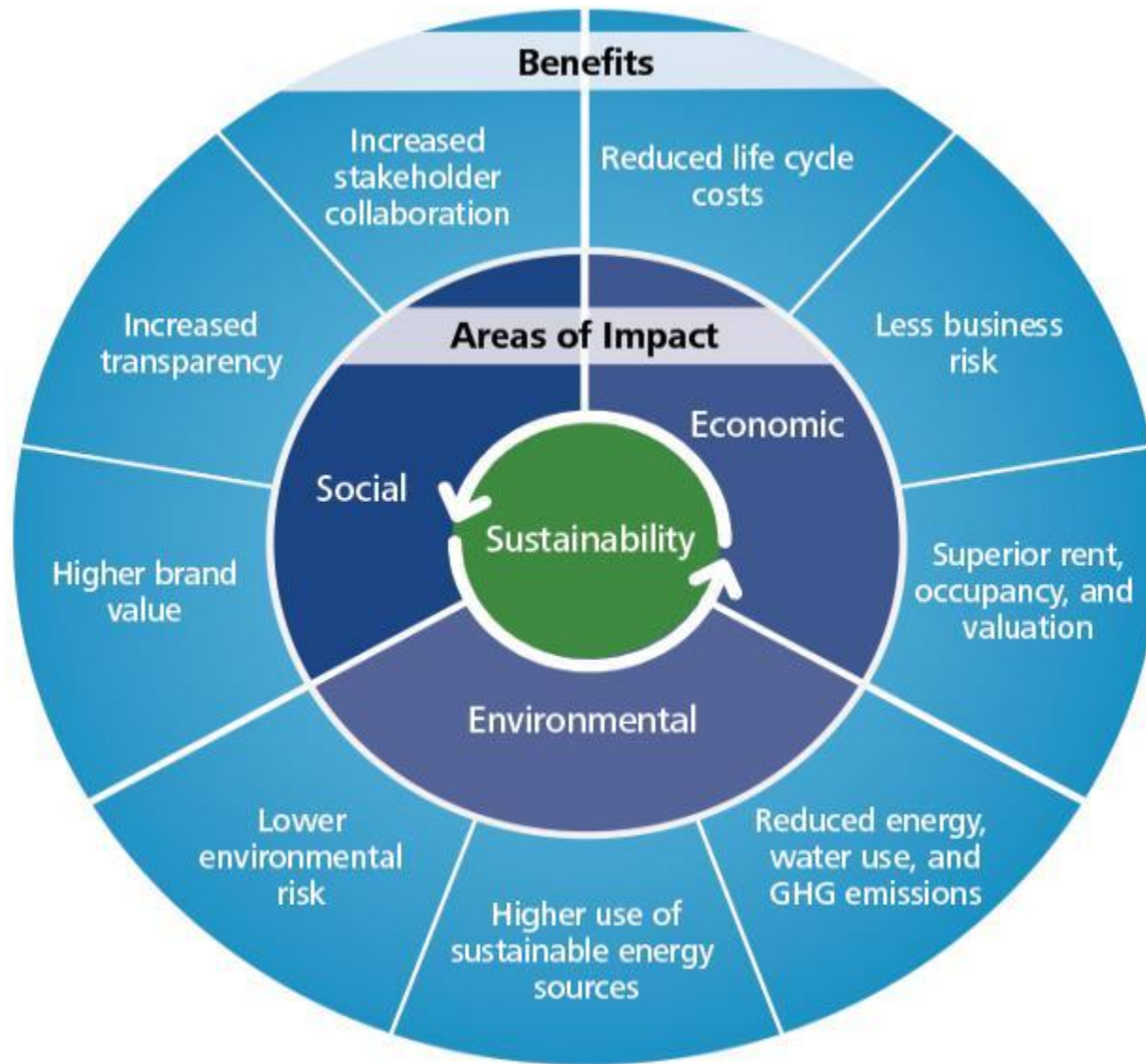
Greening the process of accountability and information transparency

Greening Business Strategy

Green Business Motives

- Comply with regulation (business ethics)
- Reduce the pressure of external stakeholders
- To support long-term sustainability of business and profit (strategic investment)
- Gain political access, credit, investment and business from stakeholders
- Reduce social risks, environmental risks, political risks, market risk, business risk and financial risk
- Improve the reputation and reputation of the company
- Increase stakeholder appreciation
- Protecting the company
- To atone for sin

Benefits of Green Business



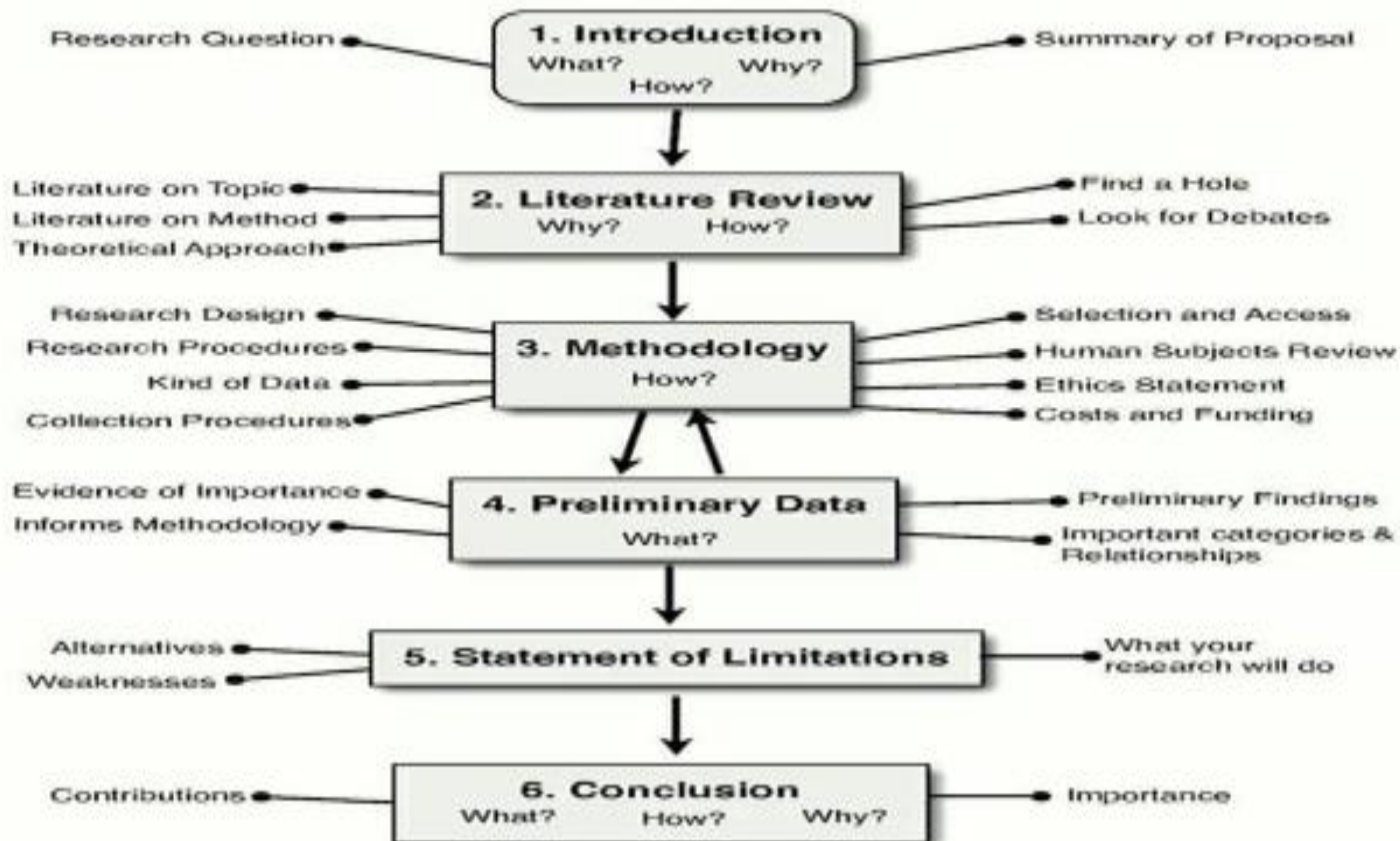


**CHALLENGES AND
RESEARCH
OPPORTUNITIES**

1. There are many opportunities and challenges for you to conduct further research with empirical data-based or primary data-based research approaches. You can also do research with a qualitative approach, such as case studies.
2. Opportunities for research in the field of relationships between ecological crises with greedy behavior of the state, corporations and society is very wide open.
3. Similarly, linking it with leadership, go green, green industry, green economy, green business, green corporation, green management, green finance, green accounting, green production, green IT, green marketing and others are still very open.

General Guidelines

Research Proposal Flow Chart



POSSIBLE COLLABORATIVE RESEARCH

- 1. Value Relevance of Financial Statements Information to Investors of Stock Market: Comparative evidence from Indonesia and Philippines Capital Market**
- 2. Value Relevance of Intangible Assets to Capital Market: Empirical Evidence from Indonesia and Philippines Public Companies**
- 3. The Impacts of Corporate Social Responsibility (CSR) on Firm Value and Financial Performance**
- 4. Relation Corporate Leadership, Green Business, CSR and Financial Performance**
- 5. Green Accounting: Review of Issue, Conceptual Framework and Application**
- 6. The Impact of Green Accounting Application on Financial Statements Numbers**



Today

we're making a difference for tomorrow

Thank you

SURAT TUGAS
Nomor: 00712/D.5/ST/FEB/II/2018

Dekan Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapranata memberikan tugas kepada:

- Nama : Prof. Dr. Andreas Lako NIDN : 0630116601
- Status : Tenaga Pendidik / Dosen Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapranata.
- Tugas : Pembicara dalam Workshop Penulisan Artikel Ilmiah yang diadakan oleh Department of Accountancy Faculty of Business and Economics University of San Carlos, Cebu-Philipina
- Tempat : Department of Accountancy Faculty of Business and Economics University of San Carlos, Cebu-Philipina
- Waktu : 14 Februari 2018
- Keterangan : Harap melaksanakan tugas dengan baik dan penuh tanggung jawab, serta memberikan laporan setelah melaksanakan tugas.

Semarang, 14 Februari 2018

Dekan,



SENTOT SUCIARTO A. Ph. D
NPP : 056.1.1968.030

Telah melaksanakan tugas

Writing Strategy to Scientific Articles

Andreas Lako

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Department of Accountancy Faculty of Business and Economics
University of San Carlos, Cebu – Philipina
February 14, 2018

Agenda

- **THE STRATEGIC ROLE OF SCIENTIFIC ARTICLES**
 - **VARIOUS SCIENTIFIC ARTICLES**
 - **STRATEGY WRITING SCIENTIFIC ARTICLES:**
 - **CONSIDERATIONS IN SCIENTIFIC ARTICLES**
- WRITING**

The causes of scientific articles are rejected by reputable national and international journals

- Articles entered outside the scope of the intended journals.
- The format of writing articles does not follow the rules or style of the environment that has been set.
- The quality of bad article writing (poor writing, breaking the ethics of scientific writing and bad citation, misstatement of many letters / words)
- The substance of bad articles (ideas, issues and backgrounds, novelty and objectives are unclear or plain, theories and references are weak, research design and data are unclear, erroneous or weak, discussion and interpretation of false results, incorrect conclusions, false quoting and reference writing)
- Bad response to comments from reviewers.
- Writing in English or bad national language
- Repetition of articles that have been rejected or revised without making significant and relevant revisions

The strategic Role of Scientific Articles

Scientific roles

- Disclose, explain and disseminate scientific thoughts or findings to the academic community and the wider community
- Growing science and technology in a certain field of science or science

Organizational Role

- Being the most important element in the assessment of institution and study accreditation, research clusters and university rankings
- Imagery of the competence, quality and academic reputation of lecturers and universities
- To improve the functional position of academic lecturer

Political roles

- Improving the image and academic reputation so as to gain appreciation and trust from the stakeholders (community, business world, government, etc.)
- Increase the number of students, access to cooperation and funding from external
- Get professional recognition from the profession

II. VARIOUS SCIENTIFIC ARTICLES



1. Non-scientific research articles

Articles produced by scientific studies or literature review based on the construction of specific problems and objectives, a review of the literature and an in-depth discussion of a particular issue, phenomenon or theory, and conclusions and solutions proposed by the author.

2. Scientific article of research results

Article which is the result of the summary and development of a research result written with a logical and systematic scientific approach

3. Scientific articles by new book reviews and obituaries

III. STAGES IN WRITING OF NON SCIENTIFIC ARTICLES OF RESEARCH RESULTS

1. Development of New ideas / ideas of writing

- ▶ ***Focus your mind and time to come up with a new idea.***
 - The new idea is relevant to the author's scientific competence
- ▶ **Pour your thoughts into the draft writing framework**

To bring up a new idea, the author can start with reading a number of literature / journals or observing a social or economic phenomenon and other society and ecology events/phenomenon

2. Planning Writing

- Gather the literature that is relevant to the topic you want to write
- Critically examine the literature and record / highlight parts that are relevant to the topic you want to write

- Map and write your results in a table
- (if research article: author's name, literature year, title, focus of writing, theory used, hypothesis / proposition proposed, method used, result / conclusion, limitations)
- Find and select journals (top journal) that are relevant to the articles that are written to be loaded, as well as read the writing guidelines

3. Writing Articles and finalizing the writing

- ▶ Set aside time to pour your thoughts and summary it into a scientific article
- ▶ Perform the process of writing to completion and adjust the writing guidelines of a journal to be addressed
- ▶ If an article has been written down, the writer needs time to rest and refresh for a moment for physical refreshment

4. Article Editing

- Articles that have been written, need to be reread carefully and carefully to check:
 - ▶ □ *errors of writing letters, words, or sentences that are not in accordance with the proper and correct English or national language*
 - ▮ ▶ *Error writing the author's name, year of writing, citation, etc.*
 - ▮ ▶ *Errors in the focus of writing, theoretical exposure, discussion, conclusions, literature writing, etc.*
- If you unsure with your checking and want to minimize technical and scientific errors, ask a colleague or competent contact to read and edit them

5. Article Submission to Scientific Journals

- ▶ Choose scholarly journals that have ISSN and e-journals (on-line) as well as relevant to the articles written
- ▶ Choose a journal that has good communication access between writers and managers (editor board)
- ▶ Choose journals that have good blind review procedures to improve credibility and minimize academic risk for authors
- ▶ Choose journals whose credibility is good and can be acknowledged in credit point of lecturers' assessment (having expert editors minimum partners from 2 other agencies, at least 2 articles from 2 outside agencies, and having writing guidelines)

IV. Scientific Article Writing Framework (Non research results)

1. Preliminary:

- ← **Describe the context and key story that you want to write and what is the reason (from the theoretical side, practice side, policy side, story context)**
- ← **What is the importance of writing the issue,**
 - ▶ **What is the uniqueness or novelty of the articles written,**
 - ▶ **What are the issues that will be discussed**
 - ▶ **What is its purpose and usefulness**
 - ▶ **What is the general conclusion**
 - ▶ **Expose the framework of writing**

2. Literature review:

⇒ **Describe the theoretical foundations that relevant to the issues and topics of writing (definition of theory, scope of theory, development and theoretical debates, etc.)**

⇒ **Present a review of existing research theories and results relevant to the research issue** (the source of reference and actuality should be considered)

3. Discussion

⇒ Raising the issue or issue to be discussed,

⇒ Tools or method of discussion are used

⇒ Bring up observed phenomena or realities,

⇒ Discuss issues and observed phenomena / reality using relevant empirical theories and evidence,

▶ **Provide the author's opinion and strong underlying logical arguments.**

▶ Bring up new ideas and give logical reasoning based on strong empirical theory and evidence.

4. Conclusion

- ⇒ Reappear the purpose of writing
- ▶ Summarize conclusions based on the purpose and outcome of the discussion
- ▶ Give theoretical implications, policies and practices based on conclusions
- ▶ Disclose the limitations of writing and proposals for discussion or for further research

5. References

► **Only references cited or referenced in the writing are included in the References**

□ Writing References must be in accordance with the procedure of writing a list of referrals or following the style prevailing in the journal to be addressed. (Note the criteria for writing the author's name, year of publication, title of book / article / paper, name of publisher / journal / scientific forum, Edition / Vol, No., and place,)

For example:

Lako, A. 2015. Economic Blessings Not Fiction, La Tofi Publishing Enterprises. Jakarta

Lako, A., and A. Wibowo. 2018. Relation Between CSR Costs and Disclosure to Performance and Value of The Firms: Analysis Using Slack Resources, Good Management and Investment Theory. Social Responsibility Journal. Vol.4. pp (up coming)

FORMAT OF NON SCIENTIFIC ARTICLES WRITING RESULTS

- **The title** (concise, no more than 12 words, contains key issues, informative and interesting)
- **Author name** (without title with institution name) may be accompanied by address and contact email in footnote)
- **Abstract**
- **preliminary**
- **Literature Review**
- **Discussion**
- **Cover**
- **Bibliography**
- **attachment** (if any)

V. SCIENTIFIC ARTICLES SCRIPTING FORMAT OF RESEARCH RESULT

- **Title** (not more than 12-15 words, containing main variables researched, interesting and informative)
- **Author's Name** (without title with name of institution) may be accompanied by contact address and email in footnote. Accompany also information on research funding sources if any)
- **Abstract**
- **Preliminary**
- **Literature Review & Hypothesis Development (if any)**
- **Research methods**
- **Discussion of results**
- **Cover**
- **Bibliography**
- **attachment (if any)**

Kerangka penulisan Artikel Ilmiah (Artikel hasil riset)

1. Abstract

idem / same as above

2. Preliminary



- Describe the story of the context and / or major issues that want to be written and what the reason (from the theoretical side, previous research, practice, policy),
- What is the importance of writing the issue,
 - ▶ What is the uniqueness or novelty of the articles written say compared with the previous posts,
 - ▶ What is the formulation of the issues that will be discussed
 - ▶ What is its purpose and usefulness
 - ▶ What is the general conclusion
 - ▶ Expose the framework of writing

3. Literature Review



1. Theoretical basis:

1.1. Elaborate theories relevant to the research variables (definition / essence of theory, theoretical scope, and theoretical dynamics)

2. Development of Proposition and / or Hypothesis Formulation

► *Describes the results of a critical study of previous studies, evaluations, and conclusions, and the author's proposition of the results of previous studies, as well as the submission of hypotheses*

4. Research methods



1. Explain the sampling process to get the sample (empirical study)
2. Data sources and data collection techniques
3. The definition of operational variables
4. Data analysis methods or hypothesis testing models
5. Statistical models and testing criteria

5. Result and Discussion



- Objective of discussion
 - Answering objectives and hypotheses or propositions that have been proposed empirically based on the results of research processed and analyzed
 - Interpret and conclude the empirical findings
 - Integrating findings with previous theories and research results
 - Develop new theories or modify existing theories if necessary based on strong and valid empirical facts.

Elements of discussion



- The results of the classical assumption test (if using statistics)
- Descriptive statistics
- Discussion of hypothesis test results and discussion

6. Conclusion, Implication and Limitation

- ⇒ **Bring back the purpose of writing**
- ▶ **Briefly summarize the objectives and results of empirical testing and discussion of results**
- ▶ **Give theoretical implications, policies and practices based on the results of all empirical conclusions**
- ▶ **Disclose research limits and proposals for further research**

7. Bibliography



- ⇒ It may only include references cited or referenced in the writing of a References List
- ⇒ The Writing of Bibliography must be in accordance with the procedure of writing the referral list or following the applicable style in the journal to be addressed or generally applicable.

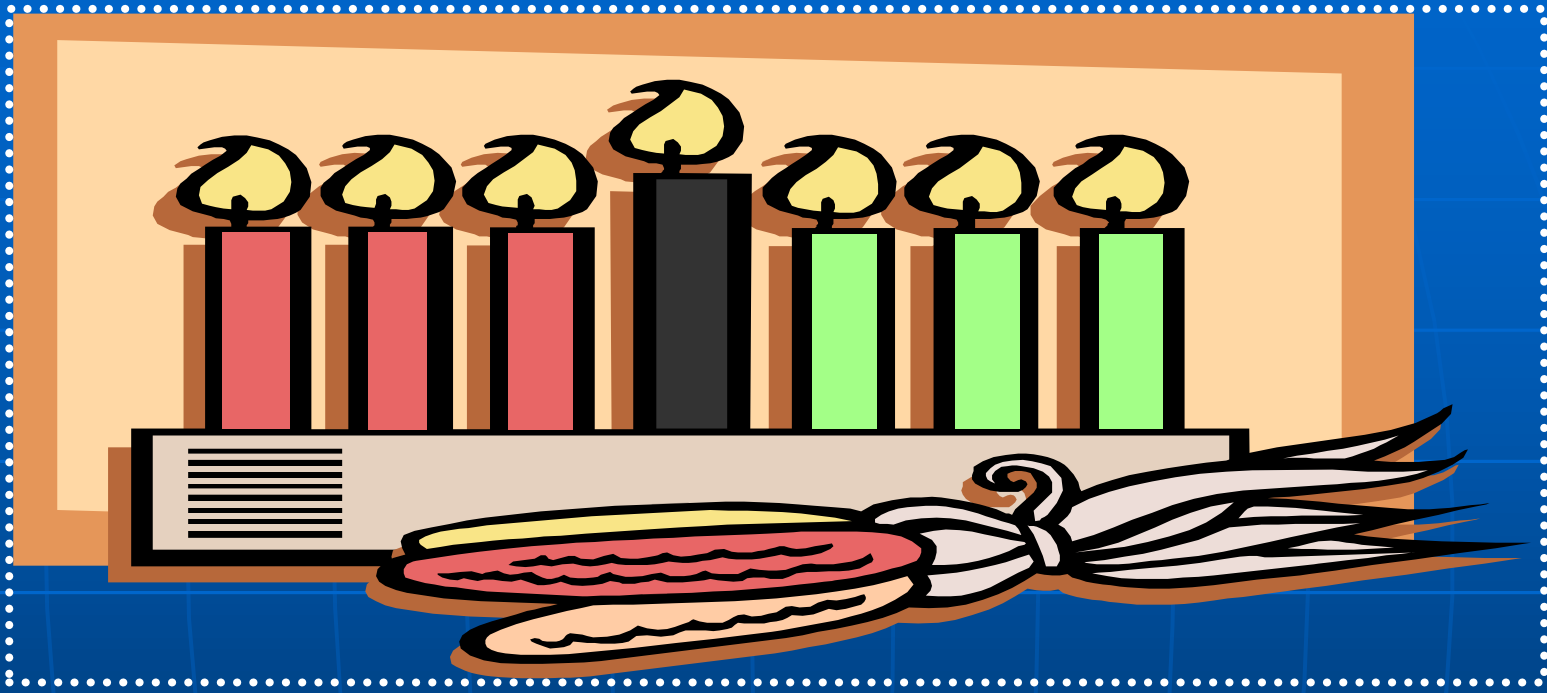
CONSIDERATIONS IN SCIENTIFIC ARTICLES WRITING

- 1. Is the scope of the article specific or general?**
- 2. Are the issues and implications of the articles local, regional, national or international?**
- 3. Is its contribution to the progress of science and technology is very high, medium or low?**
- 4. Is the scientific impact high, medium, low?**

- 5. Is the quality of the source and the type of data and the statistical methods high, medium or low?**
- 6. Is the theoretical basis strong, relevant and up-to-date?**
- 7. Is the analysis, interpretation and conclusion accurate or weak?**
- 8. Does the authors express the conclusions, the implications of the analysis and the limitations of writing and suggestions adequately?**

POSSIBLE COLLABORATIVE RESEARCH WITH THE DEPARTEMENT OF ACCOUTANCY OF SBE-USC

- Value Relevance of Financial Statements Information to Investors of Stock Market: Comparative evidence from Indonesia and Philippines Capital Market
- Value Relevance of Intangible Assets to Capital Market: Empirical Evidence from Indonesia and Philippines Public Companies
- The Impacts of Corporate Social Responsibility (CSR) on Firm Value and Financial Performance
- Relation Corporate Leadership, Green Business, CSR and Financial Performance
- Green Accounting: Review of Issue, Conceptual Framework and Application
- The Impact of Green Accounting Application on Financial Statements Numbers



Thank you