

13.40-15.40 (Session D)	<p><u>ID Paper 117</u> <i>Earnings Management by Companies Achieving Consecutive Earnings Increases— Using Impairment Losses for Early Reporting of Future Expenses.</i> Kotaro Takahara*, Waseda, Japan</p>	<p>Moderator: Herliansyah, Yudhi, Mercu Buana University, Indonesia</p>	APMAA III-1 UDAYANA UNIVERSITY
	<p><u>ID Paper 111</u> <i>The Use Of Going Concern Models To Detect Financial Statement Fraud.</i> Khairunnisa Khairunnisa*, Trisakti University; Murtanto, Trisakti University</p>	<p>Discussant: Chandrarin, Grahita, University of Merdeka Malang, Indonesia</p>	
PARALLEL SESSION D6			
13.40-15.40 (Session D)	<p><u>ID Paper 81</u> <i>Corporate Governance And Nominee Directors.</i> Yang Chik Adam *, Accounting Research Institute, Malaysia</p>	<p>Moderator: Utami, Wiwik, Mercu Buana University, Indonesia</p> <p>Discussant Nakshima, Masumi, Japan</p>	APMAA III-2 UDAYANA UNIVERSITY
	<p><u>ID Paper 52</u> <i>Determinants of Capital Budgeting Methods in Poland and Thailand</i> Wnuk-Pel, Tomasz*, University of Lodz, Poland; Pattanant Petchchedchoo, Dhurakij Pundit University, Thailand; Kanitsorn Terdpaopong, Rangsit University, Thailand</p>		
	<p><u>ID Paper 106</u> <i>Sustianble Competitive Advantage and Value Creation in Malaysian Government Linked Companies</i> Zulkarnaik, Nur Hadiah*, Nik Herda Nik Abdullah, Jamaliah Said, Universiti Teknologi MARA, Malaysia</p>		
PARALLEL SESSION D7			
13.40-15.40 (Session D)	<p><u>ID Paper 96</u> <i>Earnings Quality: The Consequences of Implementation of International Financial Reporting Standard (IFRS) Additional Evidence in Indonesian Stock Exchange.</i> Meifida Ilyas*, Satya Negara Indonesia; Yudhi Herliansyah, Mercu Buana University, Indonesia</p>	<p>Moderator: Alpenberg, Jan, Sweden</p> <p>Discussant: Omar, Normah, UITM, Malaysia</p>	APMAA III-3 UDAYANA UNIVERSITY
	<p><u>ID Paper 116</u> <i>International Empirical Evidence for a Rational Function Asset Pricing Model.</i> Mohammed Elgammal*, Qatar University; Nilanjana Chakraborty, Finance Department of a Management Institute , India</p>		
	<p><u>ID Paper 39</u> <i>The Analysis Of The Impact Of International Financial Reporting Standards (Ifrs) Adoption To The Quality Of Financial Reporting Of Public Company In Indonesia.</i> Gagaring Pagalung*, UNHAS, Indonesia; Syarifuddin Rasyid, Hasanuddin University, Indonesia</p>		

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PARALLEL SESSION D8			
13.40-15.40 (Session D)	<p><u>ID Paper 113</u> <i>The Use Of Red Flags Method To Detect Fraud Within The Companies (Study on the Perception of External and Internal Auditor in Jakarta and Its Surrounding Areas).</i> Kartika Aisyah Rahman*, UIN Jakarta, Indonesia; Reskino Reskino, UIN Jakarta, Indonesia</p>	Moderator: Kurniawan, Trisakti University, Indonesia Discussant: Tarmo Kadak, Estonia	APMAA III-4 UDAYANA UNIVERSITY
	<p><u>ID Paper 54</u> <i>Intellectual Capital Disclosure; an Analysis with Four Way Numerical Coding System.</i> Ihyaul Ulum*, Univ. Muhammadiyah Malang, Indonesia</p>		
	<p><u>ID Paper 103</u> <i>The Relevance Value Of Good Corporate Governance Implementation And Company Scale On Corporate Performance Case Study on listed Companies in Indonesia Stock Exchange.</i> Wiwik Utami*, Mercu Buana University, Indonesia; Cakap Haryono, Mercu Buana University, Indonesia</p>		
15.40 – 15.50	<i>Break Session</i>		
PARALLEL SESSION E1			
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 11</u> <i>Linkage Between Capital Structure, Corporate Governance, and Divided Policy with Firm Values (Study Firm Manufacturing in Indonesia Stock Exchange).</i> La Ode Sumail Ode*, Muh. Akob Kadir, STIEM Bongaya, Indonesia</p>	Moderator Abidin, Zainal, Trisakti University, Indonesia Discussant Zuhroh, Diana, University of Merdeka Malang	APMAA II-1 UDAYANA UNIVERSITY APMAA II-1 UDAYANA UNIVERSITY
	<p><u>ID Paper 61</u> <i>Effect Analysis Audit Quality, Good Corporate Governance, Profitability, and Deferred Tax to Earnings Management (Empirical Study on Corporate in LQ 45 at Indonesia Stock Exchange).</i> Andrian Gunawan *, University of Mercu Buana, Indonesia; Nurlis, University of Mercu Buana, Indonesia.</p>		
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 75</u> <i>Dual Management of MNEs</i> Hayashi, Naoki*, Japan</p>		
PARALLEL SESSION E2			
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 119</u> <i>Accountant's Views in Sustainable Development Goals.</i> Juniati Gunawan, Trisakti University, Indonesia</p>	Moderator: Wahjoeni, Sih, University of Merdeka Malang, Indonesia	APMAA II-2 UDAYANA UNIVERSITY

15.50– 17.20 (Session E) 30mins per paper	<u>ID Paper 71</u> <i>The Effect Of Ownership Structure And Net Income Towards Cash Dividend On Lq-45 Index Companies Listed In Indonesia Stock Exchange.</i> Nurul Hidayah Hidayah* , Education, Mercu Buana University, Indonesia	Discussant: Ismeth, Qatar	APMAA II-2 UDAYANA UNIVERSITY
	<u>ID Paper 87</u> <i>The Funding Ability Of Local Government on Its Projects And Its Implication Towards Financial Performance: Case Study In Malang City Government.</i> Elfiatur Roikhah , University of Merdeka Malang; Grahita Chandrarin* , University of Merdeka Malang, Indonesia		

PARALLEL SESSION E3

15.50– 17.20 (Session E) 30mins per paper	<u>ID Paper 34</u> <i>Application of Planned Behavior Theory to Explain Student's Intention to Smoke.</i> Lerbin Aritonang* , Tarumanagara University, Indonesia	Moderator: Kamal, Ibrahim, UITM, Malaysia Discussant Alpenberg, Jan, Sweden	APMAA II-3 UDAYANA UNIVERSITY
	<u>ID Paper 104</u> <i>Determinants Financing Received And Implications Islamicity Of Performance Index.</i> Oyong Lisa* , STIE Widyagama Lumajang, Indonesia; Ahmad Kifi Kifi , STIE Widya Gama, Indonesia		
	<u>ID Paper 101</u> <i>The Effects Of Work Ethic, Transformational And Transactional Leadership On Work Performance Of Teachers.</i> Anik Herminingsih , Mercu Buana University, Indonesia; Widiento Supardi , Mercu Buana University, Indonesia; Wiwik Utami* , Mercu Buana University, Indonesia		

PARALLEL SESSION E4

15.50– 17.20 (Session E) 30mins per paper	<u>ID Paper 67</u> <i>Budgetary Slack And Managerial Performance Models : Gender Perspective.</i> Rida Sari , UPN Veteran University, Indonesia; Eko Riadi , UPN Veteran University, Indonesia; Dwi Suhartini* , UPN Veteran University, Indonesia	Moderator Tugiantoro, Trisakti University, Indonesia Discussant Mimba, Ni Putu Sri Harta, Udayana University, Indonesia	APMAA II-4 UDAYANA UNIVERSITY
	<u>ID Paper 86</u> <i>The Role Of Strategic Planning, Accounting Information And Advisors In The Growth Of Small To Medium Enterprises (Smes).</i> Chris Catto* , Putney Breeze Business Advisor, Australia		
	<u>ID Paper 45</u> <i>Environmental Management Accounting: How Is The Potention In Future?</i> Amiruddin Amiruddin* , Hasanuddin University, Indonesia		

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PARALLEL SESSION E5			
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 14</u> <i>Performance Measurement of the Balanced Scorecard in Makassar Health Polytecnic Using the Baldrige Criteria.</i> Israria Rahman*, Makassar Health Polytecnic, Indonesia</p>	Moderator: Pagalung, Gagaring, Hasanuddin University, Indonesia Discussant: Yang Chik, UITM, Malaysia	APMAA III-1 UDAYANA UNIVERSITY
	<p><u>ID Paper 126</u> <i>Management Accounting Practices as Catalyst on Continous Improving Accountability and Firm Performances in SME's.</i> Nor Azlina AbRahman, Accounting Research Institute, Universiti Teknologi MARA, Jamaliah Said, ARI, Universiti Teknologi MARA, Normah Omar, ARI, Universiti Teknologi MARA, Aliza Ramli, Universiti Teknologi MARA.</p>		
	<p><u>ID Paper 16</u> <i>Transitioning Towards Sustainability-Based Management Control Systems: A Framework for Analysing Integrated Thinking</i> Ren, Chao, RMIT University, Australia; Gillian Vesty, RMIT University, Australia; Sophia Ji, RMIT University, Australia</p>		
PARALLEL SESSION E6			
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 127</u> <i>Analysis the Effect of Corporate Governance Structure and Financial Performance Toward Financial Distres.</i> Benny Oktaviano, Trisakti University, Indonesia; Susi Dwimulyani, Trisakti University, Indonesia.</p>	Moderator Zuhroh, Diana, University of Merdeka Malang Discussant Hosomi Shoichiro, Japan	APMAA III-2 UDAYANA UNIVERSITY
	<p><u>ID Paper 40</u> Effect of Good Corporate Governance And Ownership Structure on Sustainability Report in Listed in IDX Sih Wahjoeni*, University of Merdeka Malang, Indonesia</p>		
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 99</u> <i>Looming Demise of The Profession: A shifting perspectives</i> <i>A Research Note</i> Bulend Terzioglu*, Aland Dymond, Australian Catholic University, Australia</p>	Moderator Zuhroh, Diana, University of Merdeka Malang Discussant Hosomi Shoichiro, Japan	APMAA III-2 UDAYANA UNIVERSITY
PARALLEL SESSION E7			
15.50– 17.20 (Session E) 30mins per paper	<p><u>ID Paper 120</u> <i>The Impact Of Teaching Management Accounting Using Pedagogy Approach (Teacher Centered) To Student Academic Stress In University.</i> Antonius*, Marantha Christian University, Indonesia</p>	Moderator: Habbe, Hamid, Hasanuddin University, Indonesia Discussant:	APMAA III-3 UDAYANA UNIVERSITY

	<p><u>ID Paper 72</u> Predictive Factor in Choosing Career as A Professional Accountant; Undergraduate Accounting Students' view Kwarto, Febrian*, Mercu Buana University, Indonesia; Suryadi Winata, Mercu Buana University; Hadi Saputra, Buddhi Dharma University, Indonesia</p>	Roshayani, UITM, Malaysia	
	<p><u>ID Paper 1</u> <i>An Analysis of the Financial Inclusion in South Africa considering Race, Education and Income per Capita.</i> Mohamed Omran*, Qatar University</p>		
PARALLEL SESSION E8			
<p>15.50– 17.20 (Session E) 30mins per paper</p>	<p><u>ID Paper 17</u> <i>Effect of Professionalism and Professional Ethics Against Materiality Level Audit Board (BPK RI) Representative of South Sulawesi Province</i> Yusuf, Marwah*, Mediaty, Jannati, Hasanuddin University, Indonesia</p>	<p>Moderator: Pagalung, Gagaring, Hasanuddin University, Indonesia</p> <p>Discussant Sulaiman, Suzana, UITM, Malaysia</p>	<p>APMAA III-4 UDAYANA UNIVERSITY</p>
	<p><u>ID Paper 84</u> <i>Determinant and Effects of Diagnostic and Interactive Use of Budget in Iranian Companies</i> Ali Abadi, Farzane Jalali*, Alemeh Yazdanian, Elham Jamali University of Theran, Iran</p>		
	<p><u>ID Paper 98</u> <i>Does Sharia Accounting Really Sharia? Basic Fundamental Verification Of Sharia Principle.</i> Febrian Kwarto*, Mercu Buana University Jakarta; Diah Iskandar, Mercu Buana University Jakarta; Minanari Minanari, Mercu Buana University Jakarta</p>		

Message from the 2016 Conference Chair: Invitation to APMAA 2016

It is our great pleasure to invite you to attend the Twelfth Asia-Pacific Management Accounting Association Conference that will be held on October 5-8, 2016 in Taipei, Taiwan. This conference is based on the joint collaboration between APMAA and the National Taipei University (NTPU). The theme of the APMAA 2016 is "Contemporary issues in Management Accounting". The purpose of this conference is to enhance the understanding of international management accounting issues in various countries. We have invited Stan Shih to be our keynote speaker. He is the founder and honorary chairman of Acer Group. As a famous CEO in the world, Mr. Shih is going to bring us a valuable plenary session which could bridge the gap between academic accounting research and professional practice. I believe this event in 2016 will provide us a valuable seminar and give us insight into how to conduct management accounting research that is relevant for practice in this new era. Please mark your calendar now. We look forward to seeing you in Formosa Taiwan in 2016.

Best Regards,



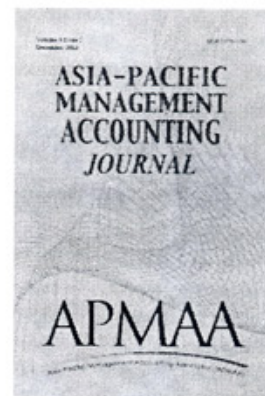
Hsuan-Lien Chu, Ph.D.

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Message from Editors-in-Chief Asia Pacific Management Accounting Journal (APMAJ)

APMAJ was first published in 2006, two years after the establishment of the Asia-Pacific Management Accounting Association (APMAA). It was launched in 2006, during APMAA's annual conference in Kuala Lumpur, Malaysia. To facilitate with various administrative and strategic matters, the journal is jointly published by APMAA and Universiti Teknologi MARA, Malaysia (UiTM). Whilst articles are mainly sourced from APMAA members through the association's annual conferences, UiTM provides funding for the journal publication. Initially published once a year, APMAJ is now produced two times in June and December. Currently the journal is included by various international indexing bodies such as Ulrich, Cabell's Directories of Publishing Opportunities, EBSCOhost Online Research Databases (EBSCO), Excellence Research Australia (ERA) and Australian Business Deans Council (ABDC). In September 2015, the journal receives another international recognition when it is to be indexed by Thomson Reuters' *Emerging Sources Citation Index (ESCI)*. This provides APMAJ a platform to be read and cited by Thomson Reuters' millions of Web of Science (WoS) users, which eventually might lead to the acceptance of the journal to Thomson Reuters' main stream Core Collections (SCIE, SSCI and AHCI). This is indeed a tremendous achievement for the journal and we look forward to receiving your articles for possible inclusion in APMAJ.

Editors-in-Chief:



Professor Dr Normah Omar
Professor Susumu Ueno

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APPLICATION OF PLANNED BEHAVIOR THEORY TO EXPLAIN STUDENTS' INTENTION TO SMOKE

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ABSTRACT

This study aims to examine whether attitudes toward smoking behavior, subjective norms and perceived behavioral control by the subjects are predictors of smoking intentions of students. Non-probabilistic sampling method used in this study. Data were collected by questionnaire. The data is analyzed by multiple regression analysis. The results showed that attitudes towards smoking behavior and subjective norm are significant predictors of intentions to smoke, while the perceived behavioral control is not a significant predictor of intentions to smoke.

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INTRODUCTION

According to the Global Burden of Disease study in Indonesia, using tobacco caused nearly 200,000 deaths, 9.1% decrease in age, and 7.2% of health problems. This estimate did not include a variety of diseases as the effects of passive smoking (<http://health.okezone.com/read/2014/01/09/482/924216/jumlah-pria-perokok-di-indonesia-tertinggi-kedua-di-dunia>). Accordingly, the results of research conducted by the Institute for Health Metrics and Evaluation University of Washington in 1980-2012 showed that Indonesia is the second ranking on the proportion of the population who smoke, which is 57% of the total population of Indonesia (<http://www.radioaustralia.net.au/indonesian/2014-01-08/jumlah-perokok-di-indonesia-semakin-meningkat/1244776>). Results of other studies indicate that more than a third of students regularly smoke, and there were three of 10 students stated

that they smoked before they were 10 years (The Global Youth Tobacco Survey, 2006) ([Http://www.depkes.go.id/index.php?vw=2&id=2050](http://www.depkes.go.id/index.php?vw=2&id=2050)).

One attempt to solve the above problems is to influence the behavior of people not to smoke or reducing activities by social marketing communication (Cengiz & Omay, 2013). Social marketing communication objectives is to change people's behavior (Ma, Yang, and Truong, 2014).

Theory of Planned Behavior (TPB, Ajzen, 1991) is one of the most effective and influential to predict types of different behavior (Bilic, 2005). Ma, Yang, and Truong (2014) also stated that TPB is one of the most commonly accepted theory when the social marketers want to describe the human transition from recognition to action, or minimal on behavioral intentions, including in a smoking behavior context (Nehl *et al.*, 2009; Ven *et al.*, 2007; Gantt, 2001; Van Zundert, Engels, & Van Den Eijnden, 2006).

According to Bilic (2005), using TPB may explain 28-34% variance of behaviors by intention and perceived behavioral control (PBC). Thirty nine to forty two percent of the intention may be explained by attitudes, subjective norms, and PBC. However, TPB is still not able to explain a large portion of the variance of intentions or behavior. The portion may be increased by identifying moderator variables to explain variance of the intention and behavior.

Intention itself has three antecedent variables in TPB, i.e. attitude, subjective norm and perceived behavioral control (Ajzen, 1991, 2005). In smoking context, TPB were frequently used and the results were good (Van Zundert, Engels, & Van Den Eijnden, 2006; Gantt, 2001; Ven, Engels, Otten, & Van Den Eijnden, 2007; Nehl *et al.*, 2009; Ma, Yang, and Truong, 2014). However, as far as we might trace, there was no research using TPB to explain smoking behavior in Indonesia.

THEORITICAL BACKGROUND

TPB is based on cognitive approach, i.e. processing information approach to develop attitude. Accordingly, there are four variables in the TPB, i.e. intention, PBC, attitude towards behavior and subjective norms.

Intention. According to Ajzen (1991: 181), "Intentions are assumed to capture the motivational factors that influence a behavior; they are indications of how hard people are willing to try, of how much of an effort they are planning to exert, in order to perform the behavior." It means that an intention is a motivation of people to perform behaviors. It is indicated by a real work hard and it is planned to perform behavior.

According to Ajzen (2005), cognitive response is a tendency, intention, commitment, and behavioral measures associated with the object attitude. In terms of verbal mode, it manifested itself in what people say to do, plan to do, or what people would do in a proper condition. Thus, people who negatively act toward smoking, for example, may be indicated in their attempt to stay away from things that are associated with smoking. He will also try to make their children not to smoke. Conversely, people who positively act to the activities of smoke may indicate their intention not to pursue if there are other people who smoke.

Attitudes toward behavior. Attitudes towards behavior that would be done ". . . refers to the degree to the which a person has a favorable or unfavorable evaluation or appraisal of the behavior in question." (Ajzen, 1991: 188) So, a person's attitude on a behavior, which is the result of the evaluation, will be realized in the form of love (favorable) or dislike (unfavorable) the behavior.

Most social psychologists use cognitive or information-processing approach to explain the formation of attitude (Ajzen, 2005). This approach was used by Fishbein and Ajzen (1975 in Ajzen, 2005) to develop a model-value expectation about attitude. According to this model, the people's attitude logically develops from their beliefs about the attitude object. In general, beliefs about the attitude object were formed through its association with certain attributes, such as objects, characteristics, or other events. In terms of attitudes toward smoking behavior, each of the belief associated with a particular outcome of the behavior, or other attributes such as the negative consequences that come from the behavior. If the attributes associated with smoking have been positively or negatively assessed by someone, then it will automatically and simultaneously shape his attitude towards the smoking behavior.

Accordingly, people learn to love behavior when they believe that the behavior has a very wanted consequence. Conversely, they will develop negative attitudes toward behavior that has highly undesirable results. Specifically, subjective values embraced by the people directly contribute to the attitude and is proportional to the strength of that conviction, i.e., a subjective probabilitas that the behavior will cause the anticipated results.

Subjective norms. Subjective norms relate to social factors. According to Ajzen (1991: 188), ". . . ; it refers to the perceived social pressure to perform or not to perform the behavior." The subjective norms are values adopted person to perform a behavior by referring to the opinion of other people who have a relationship with him. The other people are closed relatives, such as parents, colleagues, and others who have a close relationship with them.

According to Ajzen (2005), normative beliefs relating to the possibility of individuals or groups are an important reference that approve or disapprove to

perform a behavior. The strength of each normative beliefs will be multiplied by motivation of someone to follow the reference individual or group. The subjective norm is directly proportional to amount of the main references.

Perceived behavioral control. According to Ajzen (1991: 183), ". . . perceived behavioral control refers to people's perception of the ease or difficulty of performing the behavior of interest." Ajzen (1991: 188) also stated that ". . . refers to the perceived ease or difficulty of performing the behavior and it is assumed to reflect past experience as well as anticipated impediments and obstacles." It means that pbc is a result of a person' evaluation before performing a behavior that referes to his previous success by resolving obstacles that may be encountered to performing the behavior. So, the obstacles that may be encountered to perform a behavior had been anticipated.

For the beliefs ultimately determine the intentions and behaviors, there is a set of problems related to the presence or absence of the resource demands and opportunities (Ajzen, 2005). Several of the beliefs may be based on past behaviors but the beliefs also are influenced by information about behavior of both parties, by experience of acquaintances and friends, and by other factors that may increase or decrease the perceived difficulty to perform a behavior. The more resources and opportunities that are believed by the person possesses, and fewer barriers or obstacles that anticipated, perceived control over the behavior should be greater. Specifically, each control belief and the perceived ability of the particular control factor will facilitate or demonstrate the behavior, and the result is the sum of beliefs that stand to generate PBC. The normative beliefs is a determinant of subjective norms.

There are three independent variables (antecedents) and one dependent variable in TPB. So, at least there are three links between these variables. "As a general rule, the more favorable the attitude and subjective norm with respect to a behavior, and the greater the perceived behavioral control, the stronger should be an individual's intention to perform the behavior under consideration." (Ajzen, 1991: 188) This is supported by the results of the review carried out by Ajzen (1991) which indicates that multiple correlation between the three independent variables (attitudes, subjective norms, and PBC) and the intention are between 0.43 and 0.94, with an average of 0.71. It means that the average variation of intention which may be explained by variations the three independent variable is 71%.

Attitudes, subjective norms, and PBC may independently effect intention to perform a behavior. PBC may also directly affect the behavior, regardless of the attitude and subjective norm. People tend to perform a behavior if the behavior has a positive value for them, they believe that the important people for them will perceive that they should perform the behavior. People also tend to perform a behavior if they believe that they may control over the behavior. (Courneya & McAuley, 1995 in Gantt, 2001)

The previous researches about refusing smoking behavior showed that attitude toward smoking, perceived social norms, and PBC may explain and predict the beginning for smoking. The three variables may also be used to explain continuation of smoking behavior.

Behavior and attitude toward behavior. Attitudes toward a next behavior may be positive (favorable) or negative (unfavorable). The more positive the attitude of people toward a behavior, the greater their intention to perform the behavior; and *vice versa* (Ajzen, 1991). The positive attitude toward smoking reflects the positive

view of smoking (Harakeah *et al.*, 2004 in Van Zundert, Engels, & Van Den Eijnden, 2006). If the teens saw smoking as positive thing, they will argue that there is no reason to stop smoking. In fact, the experience of smoking may affect their attitude toward smoking. If the teens have a positive experience to smoke, they will continue to view that smoking as more positive things, and then they may be easier to increase their activities to smoke.

In addition, many studies have focused on peers who smoke as a measure of impact, also a passive pressure from peers through perceived normative beliefs that seem to have been overlooked (Perrine and Aloise-Young, 2004 in Van Zundert, Engels, & Van Den Eijnden, 2006). However, it is understood that the adolescents are easily influenced by the attitudes and values of their friends (Berndt, 1996 in Van Zundert, Engels, & Van Den Eijnden, 2006). By corollary, it is possible that the teenagers embracing friends' norms and justify their behavior as a reference in the decision to stop, continue, or even to increase its activities smoking after experiencing or are just starting to smoke. In the context of smoking, it has been empirically proven in various studies (Ma, Yang, and Truong, 2014; Nehl *et al.*, 2009; Ven *et al.*, 2007; Gantt, 2001; Van Zundert, Engels, & Van Den Eijnden , 2006).

Subjective norms and intention. Subjective norm is the value used as a guideline for making a decision. The norm relates to previous personal experience of someone about the decision he made. TRA, which is the basis for the development of TPB, based on the assumption that intention is determined by the attitude of (personal) and social (subjective norm). The attitude is negative or positive evaluations to perform or not perform a behavior. Subjective norm indicates a person's perception on social pressure shown by others who argue that certain behavior should be done or not done (Gantt, 2001). In the context of smoking, it has

been empirically proven in various studies (Ma, Yang, and Truong, 2014; Nehl *et al.*, 2009; Ven *et al.*, 2007; Gantt, 2001; Van Zundert, Engels, & Van Den Eijnden , 2006).

Perceived behavioral control and intention. Complete control over the behavior of a person is an assumption in the TRA. People often do not have full control over his behavior. Adoption of certain behaviors are in a continuum that moves from full control to absolutely no control. TPB includes the continuum, with additional variable, i.e. PBC. PBC is a measure of self-control and is associated with the concept of self-efficacy of Bandura (in Gantt, 2001).

According to Van Zundert, Engels, & Van Den Eijnden (2006), the effect of PBC may also be applied to the sustainability of smoke if the teens have experienced or recently smoked. It may be predicted that they would be difficult to avoid smoking in the next situation, then they are more likely to continue the habit. Teenagers who have a low PBC may also be possible to increase the activity of smoking. Teenagers who have a high PBC are more likely to resist smoking so they are more likely to reduce smoking. In the context of smoking, it has been empirically proven in various studies (Ma, Yang, and Truong, 2014; Nehl *et al.*, 2009; Ven *et al.*, 2007; Gantt, 2001; Van Zundert, Engels, & Van Den Eijnden , 2006).

FRAME OF THINKING AND HYPOTHESIS

People's attitude to smoking behavior is manifested in the form of liking or not liking the behavior. If they likes smoking behavior, they will be motivated, have the intention to smoke. Based on such a framework, the following hypothesis is formulated.

H1. Attitudes toward smoking behavior is a positive predictor of intention to smoke.

As social beings, people may not be separated from their social environment (i.e. individu and group), especially if the individual or group are important and become the benchmark in their social life. Associated with the norms adopted from the references, the individual will also develop the norms in accordance with the norms adopted by the reference group. It happened also in the context of smoking behavior. The developed subjective norm will determine intention to smoke. Based on such a framework may be formulated the following hypothesis.

H2. Subjective norm is a positive predictor of intention to smoke.

PBC is based on the resources and opportunities to perform a behavior. If a person perceives that he has sufficient resources and opportunities to perform a behavior, in this case is smoking, he is likely to have the intention to perform the behavior. Based on such a framework, the following hypothesis is formulated.

H3. PBC is a positive predictor of intention to smoke.

METHOD

Population and sample. The population study was all students of one private university in Jakarta. We used convenient nonrandom sampling to choose a sample.

Measure. All variables of this research were measured by adopting instruments developed by Ven, Engels, Otten, & Eijden (2007). The instruments were in 7-point semantic difference scales. There were 6 items to measure attitude toward smoking behavior, 2 items to measure subjective norms, 4 items to measure perceived behavioral control, and 4 items to measure intention to smoke.

Table 1. Coefficients of Validity and Reliability

Items	IS	AB	SN	PBC
1	0.950	0.435	0.829	0.644
2	0.966	0.554	0.829	0.842
3	0.951	0.273		0.881
4	0.931	0.758		
5		0.684		
6		0.793		
Cronbach' Alpha	0.980	0.813	0.906	0.886
IS: intention to smoke; AB: attitude towards behavior (smoking); SN: subjective norms; PBC: perceived behavioral control				

Corrected item-total correlation of all items are greater than 0.2. It means that all items of attitudes toward the behavior, subjective norms, perceived behavioral control and intention to smoke are valid (Rust and Golombok, 1989). Cronbach alphas of all the variables are greater than 0.6. It means that all instruments are reliable (Nunnally, 1990).

RESULT AND DISCUSSION

There are 60 respondents in this study. Ninty three percent of the respondents are male and smokers. Most of the respondents are 20 years old. They smokes 3-5 cigarettes per day. They smoke for 2-3 years.

Classic assumptions testing. Before using multiple regression analysis to test the hypothesis, we tested the classic assumptions of the analysis. Results of the test showed that errors of the model was normal, there is no multicollinierity, and there is no heteroscedasticity.

Hypothesis testing. Coefficients of correlation among variables are displayed in Table 1. All independent variables (AB, SN and PBC) and IS have a positive and significant. The positive sign of the coefficients are consistent with the three hypothesis.

Table 1. Coefficients of Correlation among Variables

	IS	AB	SN	PBC
IS	1.000	0.317**	0.657**	0.581**
AB	0.317**	1.000	0.114	0.232*
SN	0.657**	0.114	1.000	0.827**
PBC	0.581**	0.232*	0.827**	1.000
Dependent variable: IS (intention to smoke). Independent variables: AB (attitude towards behavior, smoking), SN (subjective norms), PBC (perceived behavioral control)				
** . Correlation is significant at the 0.01 level (1-tailed)				
* . Correlation is significant at the 0.05 level (1-tailed)				

The coefficient of correlation between IS and SN is 0.657 and significant at the 0.01 level (1-tailed). The coefficient of correlation between IS and PBS is 0.581 and significant at the 0.01 level (1-tailed). The coefficient of correlation between IS and AB is 0.317 and significant at the 0.01 level (1-tailed).

The coefficients of correlation among the independent variables are positive. The coefficient of correlation between AB and SN is 0.114 and not significant. The coefficient of correlation between AB and PBC is 0.232 and significant at the 0.05 level (1-tailed). The coefficient of correlation between SN and PBC is 0.827, big enough and significant at the 0.01 level (1-tailed).

The multiple corelation is 0.701. It means that 49.1 percent of intention to smoke may be explained by AB, SN and PBC.

Multiple regression results are displayed in Table 2. The F-value is 17.988 and the significance is 0.000. It means that intention to smoke may be predicted by AB,

SN and PBC as a group of independent variables. In other words, at least on of the independent variables may be a predictor of intention to smoke.

Table 2. Regression Analysis Results
(F = 17.998, Sig. = 0.000)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0.494	0.774		-0.639	0.526
AB	0.353	0.114	0.243	2.456	0.017
SN	0.664	0.184	0.617	3.604	0.001
PBC	0.019	0.234	0.014	0.080	0.936
Dependent variable: IS.					
Independent variables: AB, SN, PBC.					

The constant is -0.494 and it is not significant (Sig. = 0.526). It means that predicted intention to smoke is -0.494 if all the independent variables are constant. In prediction context, the constant is not so important compared to the regression coefficients.

All the regression coefficients are positive, as stated in the three hypothesis. The positive coefficients of all independent variables and dependent variable are consistent with TPB (Ajzen, 1991). The regression coefficient of AB is 0.353 and significant (Sig. = 0.017). It means that H1 is empirically supported. It is also consistent with other researches (Harakeah *et al.*, 2004 in Van Zundert, Engels, & Van Den Eijnden, 2006).

The regression coefficient of SN is 0.664 and significant (Sig. = 0.001). It means that H2 is empirically supported and consistent to another research (Grantt, 2001) . In the smoking context, it has also been empirically supported in various studies (Ma, Yang, and Truong, 2014; Nehl *et al.*, 2009; Ven *et al.*, 2007; Gantt, 2001; Van Zundert, Engels, & Van Den Eijnden , 2006).

The regression coefficient of PBC is 0.019 and not significant (Sig. = 0.936). It means that H3 is empirically supported but the coefficient is not significant. It is also consistent with opinion of Van Zundert , Engels, & Van Den Eijnden (2006) that the influence of PBC may be also applied to the sustainability of smoke if the teens have experienced or recently smoked they will be difficult avoid smoking in the next situation. They are also likely to continue the habit. In this research, the respondents have been new smokers between 2-3 years before. That is why they cannot control their behavior to stop smoking in the next year.

CONSLUSION AND SUGGESTIONS

The purpose of this study was to empirically examine the attitude toward smoking behavior, subjective norms, and perceived behavioral control as positive predictors of intention to smoke. Empirical analysis showed that all predictors have positive regression coefficients, as stated in the three hypotesis. But, one of the predictors (PBC) is not significant even though the simple correlation between IS and PBC is big enough and signifi(0.581) cant at 0.01 level (1-tailed).

Based on the empirical result and the discussions, there are three conclusions may be made. First, AB (sttitudes towards smoking behavior) and SN (subjective norm) are positive and signifikan predictors of IS (intention to smoke behavior). Second, PBC (perceived behavioral control) is a positive and not significant predictor of IS (intention to smoke behavior).

This research was conducted only one private university. Thus, external validity of the result may only be applied on the subjects. Accordingly, future researches may expand the subjects in other universities.

In addition, this research model included only three independent variables and one dependent variable. For future researches, other variables need to be included so it can produce more comprehensive models. For example, the smoker and not smoker may be used as a moderator variables. Using the moderator, the researchers may compare the model for both of subjects.

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