

Binus Business Review

Management, Accounting, and Hospitality Management

Editor in Chief

Haryadi Sarjono Bina Nusantara University, Indonesia

Managing Editors

Supria Bina Nusantara University, Indonesia
 Nico Surantha Bina Nusantara University, Indonesia
 Nurlina Bina Nusantara University, Indonesia

International Editor Board

Alfons Palangkaraya	Swinburne University of Technology, Australia
Ana-Rosa del-Aguila-Obra	Universidad de Málaga, Spain
Antonio Padilla-Meléndez	Universidad de Málaga, Spain
Erich Kirchler	University of Vienna, Austria
Halimin Herjanto	Marist College, United States
Hossein Nezakati	Sunway University, Malaysia
In Sue Kim	Korea Advanced Institute of Science and Technology (KAIST), Republic of Korea
Marcin Staniewski	University of Finance and Management in Warsaw, Poland
Martin Falk	Austrian Institute of Economic Research, Austria
Mohammad Kabir Hassan	University of New Orleans, United States
Nanthakumar Loganathan	Universiti Teknologi Malaysia, Malaysia
Paweeana Kongchan	Khon Kaen University, Thailand
Raghu Bir Bista	Tribhuvan University, Nepal
Rodiel Crisostomo Ferrer	De La Salle University, Philippines
Rodrigo F. Malaquias	Universidade Federal de Uberlândia, Brazil
Rubi Ahmad	University of Malaya, Malaysia
Sulaimon O. Adebiyi	Fountain University, Nigeria
Stephen Pratt	University of the South Pacific, Fiji
Terry Shevels	Newcastle College, United Kingdom
Yudi Fernando	Universiti Malaysia Pahang, Malaysia
Erika Takidah	State University Jakarta, Indonesia
Levyda	Sahid University, Indonesia
Nur Budi Mulyono	Bandung Institute of Technology, Indonesia
Sani Susanto	Parahyangan Catholic University, Indonesia
Yasinta Soelasih	Atmajaya University, Indonesia
Mohamad Heykal	Bina Nusantara University, Indonesia
Rindang Widuri	Bina Nusantara University, Indonesia
Rudy Aryanto	Bina Nusantara University, Indonesia
Vitria Ariani	Bina Nusantara University, Indonesia

Language and Layout Editor

Eka Yanti Pangputri Bina Nusantara University, Indonesia
 Dina Nurfirtria Bina Nusantara University, Indonesia
 Atmawati Bina Nusantara University, Indonesia
 Holil Bina Nusantara University, Indonesia

Secretariat

Shavira Sarashita Bina Nusantara University, Indonesia

Description

Binus Business Review is an international journal published in March, July, and November. The journal is hosted by the Research and Technology Transfer Office of Universitas Bina Nusantara and supported by Forum Manajemen Indonesia. The journal contents are managed by School of Business Management and Faculty of Economics and Communications. The journal invites professionals in the world of education, research, and entrepreneurship to participate in disseminating ideas, concepts, new theories, or science development in the field of Economics, Business, Management, Accounting, Finance, Tourism, and Hotel Management through this scientific journal. Currently Binus Business Review (BBR) has been accredited by DIKTI under the decree number 30/E/KPT/2018 (SINTA 2) and has been indexed by CrossRef, ASEAN Citation Index, Directory of Open Access Journals (DOAJ), Science and Technology Index 2, Microsoft Academic Search, Garda Rujukan Digital (Garuda), Google Scholar, Academic Resource Index (ResearchBib) and Indonesian Research Repository (Neliti).

Binus Business Review

Management, Accounting, and Hospitality Management

TABLE OF CONTENTS

M. Shabri Abd. Majid; Azhari; Faisal; Heru Fahlevi	
Do Capital and Business Volume Matter for Productivity of the Cooperatives in Indonesia?	1-8
Kenny Adedapo Soyemi	
Internal Corporate Governance Practices and Choice of External Auditor in Nigeria: A Logistic Regression Analysis	9-16
Onanuga Idowu; Ilo Bamidele; Lucas Elumah	
Monetary and Fiscal Policies Interactions on Stock Returns in Nigeria	17-24
Anugerah Ercy Ekaputra; Luk Luk Fuadah; Sa'adah Yuliana	
Intellectual Capital, Profitability, and Good Corporate Governance Effects on Company Value	25-30
Indra Muis	
Marketing Strategy and Capability as the Mediators in Relationship of Market Orientation and Export Performance: A Case Study of Rattan Processing SMEs	31-42
Yobi Nagoya Pratiwi; Inten Meutia; Syamsurijal	
The Effect of Environmental Management Accounting on Corporate Sustainability	43-49
Joshua Tandiono; Brata Wibawa Djojo; Sevenpri Candra; Pantri Heriyati	
Finding Customer Perception of Peer-to-Peer (P2P) Lending Financial Technology in Pohon Dana	51-58
Wiwiek Prihandini	
Analyst Coverage and Corporate Tax Aggressiveness in Indonesia Stock Exchange	59-69