



Kampus
Merdeka
INDONESIA JAYA

UNIVERSITAS
TERBUKA



KEJARAN ACEH
KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
REPUBLIC OF INDONESIA



PROGRAM & ABSTRACT BOOK

THE 4th INTERNATIONAL SEMINAR ON
BUSINESS, SOCIAL SCIENCE, AND
TECHNOLOGY (ISBEST) 2021

Theme:

Sustainable Economic Boosters to
Strengthen the Economy

November 28th, 2021

A PERSONAL MESSAGE FROM ISBEST

Distinguished Participants,
Ladies and Gentlemen,
My dear friends and colleagues,

I am pleased to welcome you to the 4th International Seminar on Business, Economics, Social Sciences and Technology (ISBEST) 2021. This is part of a series of online seminar in economics hosted by Faculty of Economics, Universitas Terbuka. It aims at providing key inputs to the review of economic development issues and discussing economic boosters to strengthen the Economy.

We would like to express our sincere gratitude to The Rector of Universitas Terbuka “Prof Ojat Darajat, PhD., M. Bus”, keynote speaker the Minister of Finance of the Republic of Indonesia “Sri Mulyani Indrawati, SE., M.Sc., PhD”, plenary speakers, and our Dean of the Faculty of Economics “Prof Ali Muktiyanto, SE, MSi”, our seminar committee and other parties involved in making this seminar happened.

Also thanks to you all for our participants from governments, private sectors, SMEs, education sector, scientists, policymakers, entrepreneurs, business people and students. Your great effort in doing research and innovations as well as practical contribution for our economic growth is highly appreciated. Today the total number of participants who signed up for this seminar is more than 400 participants, from Indonesia and overseas.

The theme of this seminar is “Sustainable Economic Boosters to Strengthen the Economy”. In this context, this seminar will discuss:

1. Acting on climate change and boosting a sustainable economy,
2. Green accounting and economic accountability,
3. Improving digital accounting & audit forensic and Combating economic crime,
4. Green sukuk and sustainable economic development goals,
5. SMEs productivity and its contributions to economic resilience,
6. Transformation of tourism in a post-COVID-19 economy,
7. International trade and economic recovery.

We all understand the importance of strong economy as the very foundation of our prosperity, quality of life and future economic growth. So I believe that by participating in this seminar, we are in the right place and the right time to accelerate the exchange of ideas and scaling-up of good practices. We must do this together towards a lasting, sustainable and inclusive economic recovery. I am confident that you will find new ideas and potential partnerships to sustain your efforts in support of economic development, through science, public service practices, and innovation.

I am pleased to inform that all the papers presented in this seminar will be published in the following options: Conference Proceedings, Book Chapters or in various Issues of International or Nasional Journals with ISSN Numbers also a recorded version of this seminar will be available in Youtube UT TV.

I wish you all a very successful seminar.

Thank you, and again, welcome to this seminar!

Tangerang Selatan, November 28th, 2021

Chairman,

Dr. Hendrian, S.E., M.Si.

OPENING REMARK
RECTOR UNIVERSITAS TERBUKA
The 4th International Seminar on Business, Economics,
Social Science, and Technology (ISBEST)
“Sustainable Economic Booster to Strengthen the
Economy”

Bismillahirrohmanirrohim

Good morning everyone and Assalamu'alaikum Warahmatullahi Wabarokatuh,

Honorary Minister of Finance of the Republic of Indonesia, Sri Mulyani Indrawati, S.E., M.Sc., Ph.D which represented by Dr. Wempi Saputra, S.E., M.P.F from Ministry of Finance of the Republic of Indonesia.

To Distinguished Speakers:

- Dr. Ciorstan Smark, from University of Wollongong,
- Dr. Parulian Silaen, from University of Wollongong,
- Prof. Dr. Haryono Umar, M.Sc., Ak., C.A, expert in the area of Forensic Auditing and Detecting Corruption

And all presenters and participants,

It is my great pleasure to welcome you all to Universitas Terbuka, Indonesia.

We are pleased to be hosting the 4th International Seminar on Business, Economics, Social Sciences and Technology (ISBEST) 2021 Conference series, jointly supported by the Faculty of Economics of Universitas Terbuka, Association of Public Accounting Lecturers-Institute of Indonesia Chartered Accountants (IAI), The Association of Public Sector Accounting Educators (APSAE), Mercubuana University as well as Indonesian Mediation Centre Gajah Mada University.

One of the university's goals is to increase research capability and publications. Events such as this ISBEST Conference series contributed the University play its role in the research area and as part of our ongoing effort

to promote dialogue, cooperation and disseminate knowledge to members on the economic, social and environmental sectors as well as general public on the various levels of decision makers.

Ladies and Gentlemen,

This year's Conference is titled "Sustainable Economic Boosters to strengthen the Economy". The aim of the Conference is to explore the challenges from a standpoint of what is needed to boost a sustainable economy. The cost of recovering the economy is high, and therefore needs innovative and collaboration-based approaches from government, private sectors, SMEs, industry specialists, and education institutions. Moreover, this conference also adds to the momentum already in place in an era of post-COVID-19 economy, to provide an opportunity for everyone to be meaningfully involved and to share the ideas in the process of economic recovery.

In this regard, Universitas Terbuka continues to play a vital role in the success and sustainability of the economic development. We will do what is necessary to support sustainable economic development goals. I wish to reiterate our commitment to this course for the good of humanity. I am certain that we are all going to put our best efforts to make a sustainable economy in whichever small ways we choose to do it.

Today, we are very fortunate to have national and international experts across many different field studies to take part in these discussions.

Ladies and Gentlemen,

Allow me at this moment recognize and extend our warm appreciation to the sponsors of this conference: The Faculty of Economics of Universitas Terbuka, Association of Public Accounting Lecturers-Institute of Indonesia Chartered Accountants (IAI), The Association of Public Sector Accounting Educators (APSAE), Mercubuana University, and Indonesian Mediation Centre Gadjah Mada University. On behalf of Universitas Terbuka, we are very grateful and delighted by all your support. We look forward to future partnerships in similar and other endeavours. I would also like to offer great thanks to all those who have been involved in organizing this event. What we see before us today is a testament to their hard work.

I hope you all find this important conference an enjoyable and rewarding experience. With that I would like to announce that the 4th International Seminar on Business, Economics, Social Sciences and Technology (ISBEST) 2021 is now officially open.

Thank you very much.

Wassalamu'alaikumWarahmatullahi Wabarakatuh

Tangerang Selatan, November 28th, 2021

Rector of Universitas Terbuka,
Prof. Ojat Darajat, M.Bus., Ph.D

**SPEECH
DEAN OF FACULTY OF ECONOMICS
UNIVERSITAS TERBUKA**

Assalamu'alaikum WrWb.

- Minister of Finance of the Republic of Indonesia, Sri Mulyani Indrawati, SE., M.Sc., PhD
- Rector of Universitas Terbuka, Prof Ojat Darajat, PhD., M. Bus,
- Invited Speakers and Guests,
- Colleagues,
- Members of Staff and students,
- Ladies and Gentlemen,

It is my pleasure to welcome you all to the 4th International Seminar on Business, Economics, Social Sciences and Technology (ISBEST) 2021 today. This Conference serves the best interests not only for the academic but also to policymakers, entrepreneurs, and businesspeople. It is my hope that at the end of this conference, all of us are going to gain extensively in terms of knowledge and sharing of ideas that can positively strengthen our economy and spark innovations.

The theme of this conference is "Sustainable Economic Boosters to Strengthen the Economy". Boosting a sustainable economy is worth exploring in terms of innovations and inventions. The sub-themes of this conference address what may have accelerated the exchange of ideas and scaling-up contributions to economic resilience. I believe by the end of this 2-day Conference, practical innovations and solutions will be suggested to revitalize the economy.

This conference will also create an immense resource and knowledge pool for innovation ideas and experiences. The best papers that will be picked in this conference are going to be published in some precious journals which have collaborated with us.

I encourage you all to participate fully and make the most of the presentations. Through the lively discussions that are sure to follow, we will undoubtedly learn from one another by exchanging valuable viewpoints.

Thank you.

Tangerang Selatan, November 28th, 2021

Dean of Economic Faculty,
Prof. Prof. Dr. Ali Muktiyanto, S.E., M.Si.

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PROGRAMS

**INTERNATIONAL SEMINAR ON BUSINESS, ECONOMICS, SOCIAL
SCIENCES AND TECHNOLOGY (ISBEST 4th) 2021**

NOVEMBER 27th – 28th 2021

Date	Time	Agenda	
November 27th, 2021			
COPSI	08.00-08.50	Online Registration	
	08.30-08.50	Video of Sponsor's Company Profile	
	08.50-09.00	Video of UT in Digital Era or UT 37 th Dies Natalis	
	09.00-09.05	Opening Ceremony	
	09.05-09.10	Indonesia National Anthem: Indonesia Raya	
		Hymne UT	
	09.10-09.15	Welcoming Speech – Chairperson	
	09.15-09.25	1 st Opening Remarks: Prof. Dr. Ali Muktiyanto, M.Si. (Dean of Faculty of Economics UT)	
	09.25-09.45	2 nd Opening Remarks IAI-KAPd: Prof. Dian Agustia	
		3 rd Opening Remarks FDAP: Dr. Harnovinsah	
		4 rd Opening Remarks APSAE: Prof. Indra Bastian	
	09.50-10.00	Assessment criteria (lead of judges)	
	10.00-12.00	Finalist Presentation	
	12.00-12.20	Opening voting session	
Video of Sponsor's Company Profile			
12.20-12.35	Closing voting, announcement of favorite winner & closing remark: Ratna Marta Dhewi, SE., M.Acc., Ak		
12.35-12.40	Closing ceremony and photo session		
November 28th, 2021			
ISBEST	08.30–08.55	Online Registration	
	08.40–08.55	Video of Sponsor's Company Profile	
	08.55–09.00	Video of UT in Digital Era	

Date	Time	Agenda
	09.00–09.05	Opening Ceremony
	09.05–09.10	Indonesia National Anthem: Indonesia Raya
	09.10–09.15	Hymne UT
	09.15–09.20	Welcoming Speech: the Chairman of ISBEST
	09.20–09.30	Welcoming Speech: Rector of Universitas Terbuka
	09.30–10.00	Keynote Speaker: Sri Mulyani Indarawati, S.E., M.Sc., Ph.D (Minister of Finance Republic of Indonesia)
	10.00–10.05	Certificate for Keynote Speaker
	10.00–10.10	Photo Session
	10.10–10.20	Introduction of Plenary Session
	10.20–11.40	Introduction of 1-3 rd Speakers
		• Plenary 1 st Speakers Dr. Ciorstan J. Smark University of Wollongong-Australia
		• Introduction of 2 nd Speaker: Dr. Parulian Silaen University of Wollongong-Australia
		• Introduction of 3 rd speaker: Prof. Dr. Haryono Umar, M.Sc., Ak., CA Professor at National Financial and Banking Institute- Jakarta Indonesia
	11.40–12.10	Q and A Session
	12.10–12.15	Appreciation for speakers and photo session
	12.15–12.20	Closing Plenary Session
	12.20–12.25	Caleidoscope of COPSI
	12.25–12.35	Winner Announcement of 3 rd COPSI
	12.35–12.40	Closing Morning Session
		Break/ ISHOMA
	13.00–13.15	Video of Sponsor's Company Profile
	13.15–13.20	Opening Parallel Sessions

Date	Time	Agenda
	13.20–15.00	Paralel Session (Room 1 – 8)
	15.30–15.45	Best Paper Announcement
	15.45–15.55	Closing Remarks: Prof. Dr. Ali Muktiyanto, M.Si. (Dean of Faculty of Economics UT)
	15.55–16.00	Closing Ceremony

PARALEL SESSION SCHEDULE

**International Seminar
The International Seminar on Business,
Economics, Social Science and Technology
(ISBEST) 2021**

NOVEMBER 28th 2021

DAY/DATE : SUNDAY, NOVEMBER 28th 2021
TRACK : 1 (13.20 – 15.00)
ROOM : ROOM 1
TOPIC : **ACTING ON CLIMATE CHANGE AND BOOSTING
A SUSTAINABLE ECONOMY**
MODERATOR : **Dr. SHINE PINTOR SIOLEMBA PATIRO, S.T., M.M.**

No.	Authors	Title	Time
1	Nicodemus Pradipta Putra, Shine Pintor Siolemba Patiro, & Achmad Fauzi	REMUNERATION AND WORK ENVIRONMENT ANALYSIS ON JOB SATISFACTION AND PERFORMANCE OF SOLDIERS KRI BUNG TOMO-357	13.20-13.32
2	Wise Rogate Silalahi, Yos Sudarso, Noveni Marlina Malle, & Yudith Alexanderina Frans	HE USAGE OF SPACE MATRIX FOR ANALYSIS OF NUMBER OF STUDENT ACHIEVEMENTS OF INDONESIA OPEN UNIVERSITY REGIONAL KUPANG	13.32-13.44
3	Yurianto, Roby Sambung, Shine Pintor Siolemba Patiro	THE EFFECT OF INSTITUTIONAL STRESS ON THE PERFORMANCE OF MEMBERS OF THE MURUNG RAYA RESORT POLICE OF THE CENTRAL KALIMANTAN POLICE THROUGH WORK MOTIVATION AS AN INTERVENING VARIABLE	13.44-13.56
4	Lasando Lumban Gaol, Nadhira Hardiana, Pesi Suryani, Noorina Hartati, Lies	THE EFFECT OF INTELLECTUAL CAPITAL AND CORPORATE GOVERNANCE ON COMPANY PERFORMANCE	13.56-14.08

No.	Authors	Title	Time
	Zulfiati, and Dahlifah		
5	Nicholas Marpaung and Rudi Kristian P. M.	ANALYSIS OF BUSINESS FEASIBILITY ON RICE MILLING BUSINESS IN PORSEA DISTRICT OF TOBA SAMOSIR REGENCY	14.08-14.20
6	Sakina Nusarifa Tantri, Hana Norhamida, and Agus Prasetyo	PRESENTEEISM AMONG ACCOUNTING EDUCATORS: THE ROLE OF WORK-FAMILY CONFLICT, WORK ENGAGEMENT, AND ORGANIZATIONAL SUPPORT IN COVID-19 PANDEMIC	14.20-14.32
7	Wili Sunjaya and Lies Zulfiati	THE EFFECT OF MARKET CONCENTRATION, TOTAL DEBT, AND PROFIT MANAGEMENT ON PROFIT PERSISTENCY (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2015 – 2020 Period)	14.32-14.44
8	Hasmiana, Madris, and Shine Pintor Siolemba Patiro	THE EFFECT OF FINANCIAL RISK, CAPITAL STRUCTURE, BANKING LIQUIDITY ON PROFITABILITY: OPERATIONAL EFFICIENCY AS INTERVENING VARIABLES IN PERSERO BANK AND PRIVATE COMMERCIAL BANKS	14.44-14.56

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

Remuneration and Work Environment Analysis on Job Satisfaction and Performance of Soldiers KRI Bung Tomo-357

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Article Info

Keywords:

Remuneration;
work
environment; job
satisfaction;
soldier's work
performance.

Abstract

The purpose of this research is to find out the influence of soldier remuneration and work environment that creates job satisfaction as to generate the performance of soldiers in KRI Tomo-357.

In this research, all soldiers of KRI Bung Tomo-357 with the rank of Officer, NCO and Enlisted amounted to 85 people. In this research, because the number of personnel is small (limited), it is not possible to use a sample, so the researcher takes the same number of samples as the population or also known as a census, which is 85 people. The data analysis method in this study uses Partial Least Square (PLS) with the help of Smart PLS 3.0 Software.

Based on the results of hypothesis testing and discussion, some conclusions can be formulated as follows: Remuneration contributes to job satisfaction. The work environment contributes to job satisfaction. Remuneration contributes to job performance. The work environment contributes to the performance of soldiers. Job satisfaction contributes to the performance of soldiers.

The Usage of Space Matrix for Analysis of Number of Student Achievements of Indonesia Open University Regional Kupang

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Article Info

Keywords:

Number of students;
SPACE matrix;
Aggressive strategy

Abstract

The number of students of Indonesia Open University Regional Kupang has been declining for the last 4 years from 2016 to 2019. The Elementary School Teacher Education Study Program which is the largest number of students with a proportion of 80% of the total students, has also decreased along with the increasing number of elementary school teachers who have achieved bachelor degree according to provisions in the 2015 Law on Teachers and Lecturers which require teachers to have a minimum education level of bachelor. The decline in the number of students is considered a natural condition that is difficult to avoid.

However, the establishment of 2 new universities, with one of them opening The Elementary School Teacher Education Study Program, indicates that the market opportunity

is still there. Students are the main customers in higher education services, and the declining number of students is an obstacle that must be analyzed to find out the cause and find a solution. Organizations need to identify the causal factors, and make strategic efforts to address them. The method of overcoming this problem is a management strategy using the SPACE (Strategic Position on Action Evaluation) Matrix to get a picture of the company's internal and external positions, and determine what strategy is appropriate from the 4 strategy options, namely aggressive, conservative, defensive, and competitive. The method used is based on control. secondary data, field observations, and interviews.

The results of the research show that Indonesia Open University Regional Kupang is in good condition both internally and externally, with the strategic choice being Aggressive. The type of strategy used is market penetration, product development, forward integration, backward integration, and horizontal integration. It is wished that by using Indonesia Open University Regional Kupang's Aggressive Strategy, it can increase the number of students again.

The Effect of Institutional Stress on the Performance of Members of the Murung Raya Resort Police of the Central Kalimantan Police Through Work Motivation as an Intervening Variable

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Article Info

Keywords:

Institutional Stress;
Member
Performance;
Work Motivation.

Abstract

This study is intended to determine how much influence Institutional stress has on the performance of members of the Murung Raya Resort Police of the Central Kalimantan Police through Work Motivation as an Intervening Variable, the variables studied are Variable X (Institutional Stress), Variable Z (Work Motivation) and Variable Y (Performance). The sampling method used in this study was a survey research method, where the entire population participated in the sampling of this study, as many as 269 members of the Murung Raya Resort Police of the Central Kalimantan Police. Variable X has an effect on variable Y. (2) To find out how much influence variable X has on variable Z. (3) To find out how much influence variable Z has on variable Y.

From the results of the first hypothesis testing whether Institutional Stress (X1) has a positive effect on Member Performance (Y). The test results show that there is no significant effect. This is evidenced by the P-Values having a value of 0.460 which means it is greater than the significance level value of 0.05 (5%)

The results of the second hypothesis test whether institutional stress (X1) has a positive effect on work motivation (Z). The test results show that there is a significant effect. Has a value of 0.000 which means it is smaller than the value of the significance level p-value of 0.05 (5%)

From the results of the third hypothesis to test whether work motivation (Z) positively affects the performance of members (Y). The test results show that there is a significant effect. Has a value of 0.000 which means it is smaller than the value of the significance level p-value of 0.05 (5%).

The Effect of Intellectual Capital and Corporate Governance on Company Performance

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Article Info

Keywords:

Intellectual Capital;
Corporate Governance;
Company Performance;
Generalized Least
Square (GLS);
STATA.

Abstract

This study aims to analyze the direct and indirect effects of intellectual capital and corporate governance on company performance. The data and data sources used in this study are financial statements data from manufacturing companies listed on the Indonesia Stock Exchange (IDX) and Corporate Governance Perception Index (CGPI) data from the Indonesian Institute for Corporate Governance (IICG). The population used in this study was all companies listed on the Indonesia Stock Exchange for 2015–2019. The research sample was selected using purposive sampling. Furthermore, the data were analyzed using the STATA program.

Analysis of Business Feasibility on Rice Milling Business in Porsea District of Toba Samosir Regency

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Article Info

Keywords:

Business Feasibility;
Net Present Value;
Internal Rate of Return;
Net Benefit Cost Ratio.

Abstract

The condition of grain production/rice that has increased from Year to Year in Toba Samosir, many stands rice milling business/grain into rice in Toba Samosir Regency as one of the promising business land because there is still a large potential increase in grain production in the district. However, rice milling business in Porsea sub-district experienced quite complex problems such as capital, technology, marketing, access to market information and so on. The purpose of this study is to find out the profile of the rice milling business and find out the feasibility of the business financially. The approach taken in this study is feasibility analysis using Net Present Value, Internal Rate of Return, and Net Benefit Cost Ratio analysis to find out whether rice milling efforts in porsea sub-districts are feasible or not to run. In addition, the primary and secondary data collection stages are also collaborated to strengthen the results of this study. The results showed that the average income of rice milling business in Porsea was Rp 147,439,448,- per

year. Porsea rice milling business entered the criteria worthy to be tried with an NPV value of Rp 658,682,140, Net B/C of 1.2 and IRR of 46.29%, it indicates that the majority of rice milling businesses in the region are categorized as business viable.

Presenteeism Among Accounting Educators: The Role of Work-Family Conflict, Work Engagement, and Organizational Support in Covid-19 Pandemic

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Article Info

Keywords:

Presenteeism;
Work-family conflict;
Work engagement;
Perceived
organizational support

Abstract

This study depicts the work-family conflict and presenteeism model using moderating variables, namely work engagement and perceived organizational support. This study aims to investigate the effect of work-family conflict on presenteeism, and the moderating effects of work engagement and perceived organizational support on the relationship between work-family conflict and presenteeism. The method used in this study is quantitative with survey as the data collection method. Using questionnaire, the data of this study were collected from 68 participants. This study used moderated regression analysis to analyze the data.

Findings. The finding of this study is that the work-family conflict significantly

affects presenteeism. Meanwhile, work engagement and perceived organizational support are predictor moderating variables. This study implies that accounting educators and organizations should consider the presenteeism phenomena by understanding the work-family conflict, work engagement, and perceived organizational support.

The Effect of Market Concentration, Total Debt, and Profit Management on Profit Persistency (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2015 – 2020 Period)

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Article Info

Keywords:

Market Concentration;
Total Debt; Earnings
Management;
Earnings Persistence.

Abstract

This study aims to empirically prove the effect of market concentration, total debt, and earnings management on earnings persistence partially. The research strategy used in this research is causality with the method of literature study and documentation. The data used in this study is secondary data that is quantitative.

The data analysis method used is panel data analysis using the eviews application version 10 and SPPSS version 25. The population used in this study is a manufacturing company listed on the Indonesia Stock Exchange for the period 2015 to 2020. In selecting the sample, the researcher used a purposive sampling method with using predetermined criteria. The sample obtained in this study in one period as many as 116 companies which if accumulated during the research period amounted to 696 companies.

The results obtained in this study prove that market concentration and earnings management have a positive effect on earnings persistence, while total debt has no effect. This study resulted in a coefficient of determination of 0.188033, which indicates that 18.8033% earnings persistence can be explained by market concentration, total debt, and earnings management, while the rest is influenced by other variables not included in this study.

The Effect of Financial Risk, Capital Structure, Banking Liquidity on Profitability: Operational Efficiency as Intervening Variables in Persero Bank and Private Commercial Banks

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Article Info

Keywords:

Financial Risk;
Capital Structure;
Liquidity;
Operational Efficiency;
Profitability.

Abstract

The objectives of the study are: (1) To partially analyze the effect of financial risk, capital structure, and liquidity on operational efficiency at state-owned banks and private commercial banks. (2) To partially analyze the effect of financial risk, capital structure, liquidity, and operational efficiency on profitability at state-owned banks and private commercial banks. (3) To partially analyze the effect of financial risk, capital structure, and liquidity on profitability through operational efficiency at state-owned banks and private commercial banks.

The research design is related to the title, research unit, research method, and method of analysis. The population is 42 banks, namely state-owned banks and Indonesian national private commercial banks listed in the Bank Indonesia directory for the period 2016 to 2019.

The sample size is 40 banks and the sampling technique uses purposive sampling. The amount of data that was processed with the help of the SPSS-23 program was 160 data. The types and sources of data used are quantitative data and the source of the data is secondary data. The data collection procedure uses the documentation method which is downloaded through the website <https://www.idx.co.id/>. The data analysis method used classical assumption testing (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), multiple/multiple regression, coefficient of determination, and hypothesis testing (t-test).

The results of simultaneous hypothesis testing show that there is a positive and significant effect between financial risk, capital structure, and liquidity on operational efficiency. Similarly, simultaneously there is also a positive and significant influence between financial risk, capital structure, liquidity, and operational efficiency on profitability. The results of partial hypothesis testing show: (1) Financial risk, capital structure, and liquidity partially have a significant effect on operational efficiency (2) Financial risk, capital structure, liquidity, and operational efficiency partially have a significant effect on profitability. (3) Financial risk, capital structure, and liquidity partially have no significant effect on profitability through operational efficiency.

DAY/DATE : **SUNDAY, NOVEMBER 28th 2021**
TRACK : **2 (13.20 – 15.00)**
ROOM : **ROOM 2**
TOPIC : **GREEN ACCOUNTING AND ECONOMY
ACCOUNTABILITY**
MODERATOR : **OLIVIA IDRUS, S.E., M.Sc.**

No.	Authors	Title	Time
1	Sherina Oktaviani Dewi & Fransisca Hanita Rusgowanto	THE INFLUENCE OF CORPORATE GOVERNANCE & SUSTAINABILITY REPORT ASSURANCE ON THE QUALITY OF SUSTAINABILITY REPORT DISCLOSURE (AN EMPIRICAL STUDY ON MANUFACTURING COMPANIES LISTED ON IDX IN 2016-2020)	13.20-13.32
2	Evi Nadia Dara Vitaya, Ardian Prima Putra, & Gustita Arnawati Putri	LQ45 STOCK PRICE LISTED ON INDONESIA STOCK EXCHANGE (IDX) PERIOD BEFORE AND AFTER COVID-19 PANDEMIC ANNOUNCEMENT IN INDONESIA	13.32-13.44
3	Yusvita Nena Arinta and M. Fatkhani Ashari	IMPROVING INTEGRATED REPORTING QUALITY THROUGH ISLAMIC CORPORATE GOVERNANCE	13.44-13.56
4	Rimi Gusliana Mais and Fajriana Ramadhantyo	FACTORS AFFECTING THE LEVEL OF DISCLOSURE OF ISLAMIC SOCIAL REPORTING (ISR) ON SYARIAH COMMERCIAL BANKS EXISTING IN INDONESIA PERIOD (2016-2020)	13.56-14.08

No.	Authors	Title	Time
5	Agus Munandar	VILLAGE GOVERNMENT WEBSITE PERFORMANCE ANALYSIS	14.08-14.20
6	Rahmanisa, Supri, Dirga, Ferdian, and Sumiyati	THE ACCOUNTABILITY OF REPORTING COVID-19 MANAGEMENT FUNDS IN PANGKALPINANG CITY (THE THEORY OF PLANNED BEHAVIOR APPROACH)	14.20-14.32
7	Desmiyawati, Al Azhar A, Sinta Aditya Indriyani	THE EFFECT OF ENVIRONMENTAL UNCERTAINTY, ACCOUNTABILITY, AND HUMAN RESOURCES COMPETENCE ON THE IMPLEMENTATION OF TRANSPARENCY OF REGIONAL GOVERNMENT FINANCIAL REPORTING (RESEARCH ON OPD INDRAGIRI HULU REGENCY GOVERNMENT)	14.32-14.44
8	Yudiana, Muhammad Nur Rizqi, & Emriz Pratama	ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI AUDIT DELAY (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR PERTAMBANGAN DI INDEKS LQ 45 YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015 – 2019)	14.44-14.56

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

The Influence of Corporate Governance & Sustainability Report Assurance on the Quality of Sustainability Report Disclosure (An Empirical Study on Manufacturing Companies Listed on IDX in 2016-2020)

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Article Info

Keywords:

Sustainability report;
Corporate governance;
Assurance

Abstract

Sustainability report disclosure in Indonesia is still low, and many companies in Indonesia have not implemented it. A sustainability report refers to a concept describing that a company has responsibilities in its operational aspects for consumers, employees, investors, the public, and the environment. This study aimed to test the effect of corporate governance (board of independent commissioners, audit committee, and managerial ownership), and sustainability report assurance on the quality of sustainability report disclosure of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020. This study employed the secondary data of manufacturing companies listed on the Indonesia Stock

Exchange in 2016-2020. Moreover, this research employed non-probability sampling, namely the purposive sampling method. The sample of the research was 51 manufacturing companies during the periods of 2016-2020. This study revealed that only the independent board of commissioners (X1) and audit committee (X2) affected the quality of the sustainability report disclosure. Meanwhile, managerial ownership (X3) did not affect the quality of the sustainability report disclosure.

LQ45 Stock Price Listed on Indonesia Stock Exchange (IDX) Period Before and After Covid-19 Pandemic Announcement in Indonesia

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Article Info

Keywords:

Average Abnormal Return (AAR); Average Trading Volume Activity (ATVA); Covid-19; Pandemic in Indonesia

Abstract

This study aims to analyze differences in Average Abnormal Return and Average Trading Volume Activity before and after the announcement of Covid-19 as pandemic in Indonesia. This research is a type of event study where observations are made on the variables used 30 days before the announcement of Covid-19 pandemic and 30 days after the announcement of Covid-19 pandemic in Indonesia. The data used in this study include daily stock close prices, daily Stock Price Index, daily outstanding stock volume, and the volume of shares traded. While the method used in sampling is Purposive Sampling Method. The result showed that: Based on statistical tests on the variables, it was found that there was an

increase in the Average Abnormal Return and an increase in the Average Trading Volume Activity. Although there was an increase in each variable, the increase was not significant. Thus, it can be concluded that the announcement of Covid-19 pandemic in Indonesia did not carry strong enough information so that it did not cause a significant market response.

Improving Integrated Reporting Quality Through Islamic Corporate Governance

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Article Info

Keywords:

Integrated reporting;
Islamic Corporate
Governance;
Integrated reporting quality

Abstract

Innovative and adaptive to face new business challenges by making the process of creating added value for the company. Integrated Reporting is a reflection of the efficiency and effectiveness of various types of corporate capital. The main focus of the implementation of integrated reporting is on transparency and optimizing stakeholder interests, namely in the field of corporate governance. This study aims to examine the effect of the implementation of the Islamic corporate governance mechanism on integrated reporting. The sampling in this study was purposive sampling with the results of 12 Islamic banks. Hypothesis testing using multiple regression analysis. The result of hypothesis testing is the characteristics of independent commissioners consisting of the number and frequency of audit committee

meetings have a positive and significant effect on improving the quality of integrated reporting. characteristics of the audit committee consisting of the number of audit committees, audit committee education, and the frequency of audit committee meetings have a significant effect on increasing integrated reporting quality. sharia supervisory board consisting of the number, education and frequency of sharia supervisory board meetings have an effect on increasing integrated reporting quality, except for the variable number of sharia supervisory boards.

Factors Affecting the Level of Disclosure of Islamic Social Reporting (ISR) on Syariah Commercial Banks Existing in Indonesia Period (2016-2020)

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Article Info

Keywords:

Company size;
Profitability;
Company age;
Islamic Social Reporting
(ISR)

Abstract

This study aims to determine the factors that influence the level of disclosure of Islamic Social Reporting (ISR) at Islamic Commercial Banks in Indonesia for the 2016-2020 period. The independent variables in this study are company size (SIZE), profitability (ROA), and company age (AGE).

This study uses a causal research strategy (cause and effect) with a quantitative approach which is measured using a panel data regression-based method with the help of Eviews 10 software. The population in this study is all Islamic Commercial Banks registered with the Financial Services Authority (OJK) in 2016 – 2020. Sample determined by purposive sampling method and produced 50 data samples. The type of data used is secondary data in the form of financial reports that are downloaded

through the website of each Islamic commercial bank. The data analysis method used is multiple regression test and hypothesis testing.

The results of this study indicate that company size, profitability, and company age have a significant positive effect on the level of disclosure of Islamic Social Reporting.

Village Government Website Performance Analysis

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Indonesia

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Article Info

Keywords:

Performance level;
Village government;
Website

Abstract

Transparency is an important issue in public sector. Website is a tool for delivering government information to community. This analysis aims to provide a descriptive review of village website performance. The performance indicators consist of first confluent color, period to engage, speed rating, total blockage time, greatest contentlypaint, and total design change. The finding this research is some websites need improvement and enhancement for increasing its performance. The recommendations and implications of the research results are improvement of village government website.

The Accountability of Reporting Covid-19 Management Funds in Pangkalpinang City (The Theory of Planned Behavior Approach)

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Article Info

Keywords:

Accountability;
Covid-19 funds;
Theory of planned
behavior

Abstract

Covid-19's outspread made the government implement a reallocation policy for Covid-19 funds so that this research was conducted to see the accountability of local governments in reporting Covid-19 management funds based on the Theory of Planned Behavior. The use of primary data was taken from the distribution of questionnaires at the Pangkalpinang City Local Government Finance Office. Where the criteria for the sample is the employees in the fields involved in reporting Covid-19 management funds. The study uses a quantitative approach with the testing of double linear regression analysis. The study has shown that attitudes toward behaviour, subjective norms and self-efficacy affect simultaneous and significantly on the variable of intentions to act accountable. While partial effects are both

significant and positive indicated only by the variable of self-efficacy on intentions to act accountable. The three independent variables based on the adjusted r square have an influence of 17.1% in explaining the intention to act accountable and the remaining 82.9% is explained outside of these three variables. Therefore, it is recommended for employees of the Local Government Finance Office (Badan Keuangan Daerah) to show a more caring attitude towards the influence of the surrounding in fostering an intention to act accountable.

The Effect of Environmental Uncertainty, Accountability, and Human Resources Competence on The Implementation of Transparency of Regional Government Financial Reporting (Research on OPD Indragiri Hulu Regency Government)

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Article Info

Keywords:

Environmental
Uncertainty;
Accountability and
Competence of Human
Resources on the
Implementation of
Transparency of Local
Government Financial
Reporting

Abstract

This study aims to find empirical evidence of the Effect of Environmental Uncertainty, Accountability, and Human Resource Competence on the Implementation of the Transparency of Local Government Financial Reporting. The population in this study were employees in 30 regional organizations of Indragiri Hulu Regency. finance, and general treasurer, Head of Sub-Division of Personnel, and Head of Sub-Division of Planning, totaling 150 people. This study uses a questionnaire method. The questionnaire method is to distribute a list of questions (questionnaires) that will be filled out and

answered by respondents, namely those who carry out the functions of the head of the section in the local government. Hypothesis testing is done by using Multiple Linear Regression Analysis. The statistical test tool used is the Statistical Product and Service Solution (SPSS) ver. 20.0 for Windows and Microsoft Excel 2010. The results show that (1) environmental uncertainty has a significant effect on the implementation of local government financial reporting transparency with a significance level of 0.005, (2) accountability has a significant effect on the implementation of local government financial reporting transparency with a significance level of 0.000, and (3) human resource competence has an effect on significant to the implementation of local government financial reporting transparency with a significance level of 0.001. Based on the results of the coefficient of determination or Adjusted R² of 0.449, it shows that the implementation of transparency in local government financial reporting is influenced by 44.9% by environmental uncertainty, accountability and competence of human resources. While the remaining 68% is influenced by other variables.

Analisis Faktor – Faktor yang Mempengaruhi Audit Delay (Studi Empiris pada Perusahaan Sektor Pertambangan di Indeks LQ 45 yang Terdaftar di Bursa Efek Indonesia Periode 2015 – 2019)

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Article Info

Keywords:

Profitability;

Solvency;

Company size;

Audit delay

Abstract

This study intends to obtain information regarding: (1) Whether or not there is an influence on the profitability of audit delay companies in mining companies included in the LQ 45 index for the 2015-2019 period, (2) Whether or not the company's solvency has an effect on audit delay in mining companies that are included in the LQ 45 index for the period 2015-2019, (3) Whether or not company size has an effect on audit delay in mining companies included in the LQ 45 index for the 2015-2019 period. The research is a comparative causal type and uses quantitative methods. Sampling using purposive sampling technique, with a total sample of 7 companies, namely mining sector companies included in the LQ 45 index for the 2015-2019 period so that the total number of research samples is 35. The data analysis methods used in this

study are: descriptive statistical analysis, test classical assumptions, and multiple linear regression analysis. The results of the study show that: (1) The company's profitability has no effect on audit delay. (2) The company's solvency has an influence on audit delay. (3) Company size has no effect on audit delay. (4) Profitability, solvency, and firm size have a simultaneous effect on audit delay.

DAY/DATE : SUNDAY, NOVEMBER 28th 2021
TRACK : 3 (13.20 – 15.00)
ROOM : ROOM 3
TOPIC : IMPROVING DIGITAL ACCOUNTING
AND AUDIT FORENSIC AND
COMBATING ECONOMIC CRIME
MODERATOR : NADHIRA HARDIANA, S.E., M.Ak., Ak.

No.	Authors	Title	Time
1	Vika Fitranita, Intan Zoraya, & Indah Oktari Wijayanti	FACTORS AFFECTING INTEREST IN USING E-COMMERCE AND E- WALLET WITH USING TECHNOLOGY ACCEPTANCE MODEL	13.20-13.32
2	Iis Solihat, Etik Ipda Riyani, and Anton Robiyansyah	DETERMINANT OF SKILL DEVELOPMENT FOR ACCOUNTING GRADUATES	13.32-13.44
3	Intan Fajri Hairani, Vina Arnita, Miftha Rizkina	THE FACTORS EFFECT ACCOUNTING STUDENTS FOLLOWING JUNIOR CERTIFICATION TEST ACCOUNTANCY	13.44-13.56
4	Heriyanni Mashitoh and Eka Wirajuang Daurrohmah	THE ANALYSIS OF FRAUD IN PERSPECTIVE OF FRAUD PENTAGON THEORY: AN EMPIRICAL STUDY IN INDONESIA	13.56-14.08
5	Dewi Atriani, Eliyah A. M. Sampetoding, Avi Sunani, Sabrina W. J. Husain, and Arini A. Purba	ANALYSIS OF THE GENERATION Z'S PERCEPTION ABOUT E- WALLET IN INDONESIA'S NEW CAPITAL AREA	14.08-14.20

No.	Authors	Title	Time
6	Sabrina Wardatul Jannah Husain, Avi Sunani, Arini A. Purba, Dewi Atriani, and Eliyah A. M. Sampetoding	ANALYSIS OF PERCEIVED EASE OF USE AND PERCEIVED RISK ON THE USE OF E-WALLET AMONG UNIVERSITY STUDENTS IN GORONTALO PROVINCE	14.20-14.32
7	Arini A. Purba, Dewi Atriani, Sabrina Wardatul Jannah Husain, Eliyah A. M. Sampetoding, and Avi Sunani	ANALYSIS OF STUDENTS' PERCEIVED EASE OF USE AND RISKS OF USING DIGITAL WALLETS (E-WALLET) IN BANTEN	14.32-14.44
8	Salma Adha and Lies Zulfiati	THE EFFECT OF MANAGERIAL OWNERSHIP AND PUBLIC OWNERSHIP ON INTERNET FINANCIAL REPORTING (Study on Property and Real Estate Companies Listed on the Indonesia Stock Exchange 2016-2020)	14.44-14.56

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

Factors Affecting Interest in Using E-Commerce and E-Wallet with Using Technology Acceptance Model

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Article Info

Keywords:

E-Commerce;
E-Money;
Technology Acceptance
Model

Abstract

This study aims to determine the Influence of Interest in Using an E-Commerce-Based Accounting Information System and the interest of OVO customers using the Technology Acceptance Model (TAM). Data collection was carried out by giving questionnaires to respondents using OVO and Tokopedia in Bengkulu City. The sample in this study were 215 respondents using OVO and Tokopedia. Measurement of data in this study using Multiple Regression analysis with analysis tools using data processing software Eviews 12. In this study used data quality test, classical assumption test (normality test, multicollinearity test, and heteroscedasticity test), multiple linear regression analysis and hypothesis testing. The results of the study show that the ease of use variable has no effect on interest in use, the variables perceived usefulness,

trust, attitudes towards use are significantly positive on interest in use, risk variables have a significant negative effect on interest in use.

Determinant of Skill Development for Accounting Graduates

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Article Info

Keywords:

Skill development;
Economic factor;
Information technology
factor;
Communication factor;
Accounting graduates

Abstract

The research aims to uncover prospective determinants that have a substantial influence on accounting graduates' skill development, such as economic factors, information technology factors, and communication factors as a moderator. A quantitative survey was conducted on 2021 accounting graduates from Universitas Terbuka, Indonesia. This study was analyzed using the Multiple Linear Regression method and assisted by Eviews 12 software. The study found that the economic environment and information technology influenced the skill development of accounting graduates in entering the job market, but communication factors failed to moderate the relationship. This research also shows implications for accounting education programs.

The Factors Effect Accounting Students Following Junior Certification Test Accountancy

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Article Info

Keywords:

Economic;

Career;

Self-competency

Abstract

This study aims to prove the factors (economic motivation, career motivation, self-competence motivation, and degree motivation) that influence accounting students to take the accounting junior certification test at the Accounting Study Program, Universitas Pembangunan Panca Budi Medan. The type of data in this research process uses primary data where the data is obtained from several respondents virtually by using a questionnaire in the form of Google Forms (GForm). The population used in this study were all students of the Accounting Study Program, Universitas Pembangunan Panca Budi Medan with a total sample of 150 students using purposive sampling technique. The results of this study indicate: (1) Economic motivation (X1) does not have a significant effect partially on accounting

students taking the Accounting Junior Certification Test. (2) Career Motivation (X2) has no partial significant effect on accounting students taking the Accounting Junior Certification Test. (3) Self-Competency Motivation (X3) has no partial significant effect on accounting students taking the Accounting Junior Certification Test. (4) Degree Motivation (X4) has a positive and significant effect on accounting students taking the Accounting Junior Certification Test. The square value obtained is 0.204, which means that the independent variables (Economic Motivation, Career Motivation, Self Competence Motivation and Degree Motivation) are able to explain the dependent variable (Taking the Accounting Junior Certification Test) of 20.4% while the remaining 79.6% is explained by factors or other variables not included in this study.

The Analysis of Fraud in Perspective of Fraud Pentagon Theory: An Empirical Study in Indonesia

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Article Info

Abstract

Keywords:

Fraud;
The causes of fraud;
Fraud pentagon theory

Research aims: This study aims to explore and analyze the causes of fraudsters committing fraud, especially in Indonesia in terms of the fraud pentagon theory. This is because there have been many studies about theory of the causes of fraud, but fraud still happening.

Design/Methodology/Approach: This study method is descriptive phenomenology with a qualitative approach. The focus of this study is the causes fraud in general that occurred in Indonesia in terms of the fraud pentagon theory. The research object are 11 forensic auditors that have CFE or CFrA certificate and have handled fraud cases. Data was collected by semi-structured interviews and analyzed by content analysis that used Nvivo software.

Research findings: This study finds pressure, opportunity, competency, arrogance, and rationalization from fraud

pentagon theory can be the causes of fraud in Indonesia with various form.

Theoretical contribution / Originality:

This study examines the general fraud that occurs in Indonesia in terms of fraud pentagon theory with a qualitative approach so that later fraud can be prevented.

Analysis of the Generation Z's Perception about E-Wallet in Indonesia's New Capital Area

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Article Info

Keywords:

E-wallet;
Students' perception;
Perceived
convenience;
Perceived risk

Abstract

The purpose of this study was to analyze the perceived convenience and perceived risk in the use of e-wallet among students in the province of East Kalimantan as Indonesia's new capital area. This research is based on primary data in the form of a online survey of 113 East Kalimantan's student who using e-wallet. The results of this study were found that more than half of the respondents agreed on the aspect of perceived convenience and the aspect of perceived risk. Respondents felt that the e-wallet was easy to use and felt safe using it. The results of this study are expected to open up further and useful research for the benefit of academics as well as technological and economic developments.

Analysis of Perceived Ease of Use and Perceived Risk on the Use of E-Wallet among University Students in Gorontalo Province

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Dewi Atriani⁴, Eliyah A. M. Sampetoding⁵

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Article Info

Keywords:

E-Wallet;
Perceived ease of use;
Perceived risk

Abstract

The use of the internet grows rapidly in Indonesia, and continuously provides innovations in using it. As a result, progress in the payment system in buying and selling has also changed. The use of E-Wallet in transactions is one of the evidences. This study discusses the 'Perceived Ease of Use' and 'Perceived Risk' on the use of E-Wallet. This study used closed questionnaire as the primary data source and it was distributed via Google Form and filled out by 214 respondents. As for secondary data, this study used scientific journals as data analysis material. Further, the population

was the community in Gorontalo Province, and the sample was the class of 2018-2021 college students in Gorontalo Province. The result of the study was more than half of students or respondents chose to agree and strongly agree in the ease of use and the security system owned by the E-Wallet system.

Analysis of Students' Perceived Ease of Use and Risks of Using Digital Wallets (E-Wallet) in Banten

Arini A. Purba^{1*}, Dewi Atriani², Sabrina Wardatul Jannah Husain³,
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Article Info

Keywords:

E-Wallet;
Perceived Ease of Use;
Perceived Risk

Abstract

In the Pandemic Covid 19 era, technological developments are required to innovate continuously. One of the rapidly growing technological developments is the use of one of the Fintech, namely E-wallet. E-wallet is a technology that makes it easy for users to make payment transactions. The emergence of this E-wallet has had a significant impact, especially on young people who like an instant lifestyle. The research model is looking at two perceptions, namely the perception ease of use and the perception of risk. This research uses quantitative methods with data collection techniques using primary data. Primary data was obtained

from the distribution of online questionnaires to 100 active students who using e-wallet in Banten. The results of this study was more than half of the respondent perceived that e wallet was easy and safety to use.

The Effect of Managerial Ownership and Public Ownership on Internet Financial Reporting (Study on Property and Real Estate Companies Listed on The Indonesia Stock Exchange 2016-2020)

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Article Info

Keywords:

Managerial Ownership;
Public Ownership;
Internet Financial
Reporting

Abstract

This study aims to examine the effect of managerial ownership and public ownership on internet financial reporting. Managerial ownership and public ownership are used as independent variables. Internet financial reporting as the dependent variable on Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX). This type of research is quantitative research. The population of this study is Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020. The sample in this study used the purposive sampling method, with a total sample of 34 companies so that the total observations in this study were 170 observations. Data collection techniques using the documentation method through the official

IDX website: www.idx.co.id and company websites. The analysis model used is panel data regression analysis using E-views software version 10 and SPSS version 25. The results of this study prove that managerial ownership has a significant positive effect on internet financial reporting and public ownership has no effect on internet financial reporting in Property and Real Estate companies listed on the IDX for the 2016-2020 period.

DAY/DATE : SUNDAY, NOVEMBER 28th 2021
TRACK : 4 (13.20 – 16.00)
ROOM : ROOM 4
TOPIC : GREEN SUKUK AND SUSTAINABLE
ECONOMIC DEVELOPMENT GOALS
MODERATOR : RINI YAYUK PRIYATI, S.E., M.Ec., Ph.D.

No.	Authors	Title	Time
1	Bayu Tri Cahya, Ratih Paramitasari, and Noor Sifah	DISCLOSURE OF ISLAMIC SOCIAL REPORTING (ISR) AND CHARACTERISTICS OF COMPANIES LISTED IN JAKARTA ISLAMIC INDEX 70 (JII70)	13.20-13.32
2	Chairul Iksan Burhanuddin, Muslimin H Kara, Mukhtar Lutfi, & Syaharuddin	THE ELEMENTS THAT ARE DRIVING THE MUAMALAH MARKET TO BE DISRUPTED (STUDY OF THE MUAMALAH MARKET IN THE CITY OF MAKASSAR)	13.32-13.44
3	Flourien Nurul Ch and Linda Kurniawati	THE EFFECT OF CORPORATE GOVERNANCE MECHANISM ON COMPANY VALUE WITH INCOME QUALITY AS INTERVENING VARIABLE	13.44-13.56
4	Cheka Rahiem and Kenny Ardillah	TAX AWARENESS, TAX SERVICES QUALITY, AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE	13.56-14.08
5	Syarifatur Rodhiyah and Moh. Mukhsin	THE EFFECT OF LABOR PRODUCTIVITY ON PROJECT PERFORMANCE AT PT VITRA GRAHA INTERIA	14.08-14.20

No.	Authors	Title	Time
6	Haris Sarwoko	HIGHER EDUCATION GOVERNANCE ANALYSIS (EMPIRICAL STUDY ON MUHAMMADIYAH UNIVERSITY IN JAKARTA)	14.20-14.32
7	Tiomin Olivianti Sianturi, Azwir Nasir, Nur Azlina	READINESS FACTOR FOR THE IMPLEMENTATION OF PERMENDAGRI NUMBER 77 OF 2020	14.32-14.44

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

Disclosure of Islamic Social Reporting (ISR) and Characteristics of Companies Listed on Jakarta Islamic Index 70 (JII70)

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Article Info

Keywords:

Islamic Social Reporting (ISR);
Firm size;
Profitability;
Liquidity;
Leverage;
Jakarta Islamic Index 70

Abstract

Islamic Social Reporting (ISR) is an index of social responsibility disclosure and specific indicators of which follow sharia principles. This study aims to obtain empirical evidence regarding the effect of company characteristics in the disclosure of Islamic Social Reporting (ISR) on companies listed on the Jakarta Islamic Index 70 (JII70) in 2018. The characteristics include firm size, profitability, liquidity, and leverage. The company characteristic is a vital attribute because it shows the characteristics possessed by every business entity. Jakarta Islamic Index 70 (JII70) has been a relatively new stock since its launch in May 2018. Therefore, it is compelling to examine how its performance is developing. This study analyzes ISR through the companies' annual reports using the content analysis method.

The samples in this study involved 34 companies which were determined using the purposive sampling method. The analytical method employed in this research is multiple linear regression analysis. **Findings.** The results of this study indicate that firm size had a positive effect on ISR disclosure, yet liquidity showed a negative significance. Meanwhile, profitability and leverage had no significant effect on ISR disclosure.

The Elements That are Driving the Muamalah Market to be Disrupted (Study of the Muamalah Market in the City of Makassar)

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Article Info

Keywords:

Disruption;
Economic;
Muamalah;
Market

Abstract

The muamalah market is based on the notion of providing a free market for traders to sell their items. Muamalah is made up of five pillars, each of which represents a different purpose. Markets, fair business contracts, producer associations, trade caravans, and, most crucially, the dinar and dirham as a medium of exchange in transaction operations in the muamalah market are among them. The muamalah market is predicted to be able to break the capitalist economy's chain, which creates a significant space restriction between those with great wealth and those who do not have enough capital to start their enterprises. The essence of the muamalah market's existence is to break the cycle of current market dominance.

The lack of literacy in the Muslim community, government backing, and the availability of land for the implementation of the muamalah market are all factors that cause the muamalah market to be disrupted, according to this study.

The Effect of Corporate Governance Mechanism on Company Value with Income Quality as Intervening Variable

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Article Info

Keywords:

Independent
Commissioner;
Managerial Ownership;
Institutional Ownership;
Audit Committee

Abstract

This study aims to determine the effect of corporate governance mechanisms on firm value with earnings quality as an intervening variable on transportation companies listed on the Indonesia Stock Exchange in 2014 - 2018.

This research uses a quantitative approach causative research, which is measured using a hypothesis method through t test with Eviews version 10. The population of this study is the transportation companies listed on the Indonesia Stock Exchange in 2014 - 2018. The sample was determined using the Slovin method with purposive sampling technique with a sample size of 20.

The results of this study indicate that independent commissioners affect earnings quality, managerial ownership has no effect on earnings quality, Managerial ownership has influence on firm value, institutional ownership affects the value of the company,

the audit committee does not affect the value of the company. Earnings quality has no effect on firm value, earnings quality is not an intervening variable between independent commissioners on firm value, earnings quality is not an intervening variable between managerial ownership of firm value, earnings quality is not an intervening variable between institutional ownership of firm value, earnings quality is not an intervening variable between audit committee on the value of the company.

Tax Awareness, Tax Services Quality, and Tax Sanctions on Individual Taxpayer Compliance

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Article Info

Keywords:

Individual;
Taxpayer compliance;
Tax awareness;
Tax services quality;
Tax sanctions

Abstract

The research aims to know the effect of tax awareness, tax services quality, and tax sanctions on individual taxpayer compliance. The population in this research is individual tax payers in tax office of Pratama Jakarta Sunter with a total of 118.611 taxpayers. The sample to be researched is determined by slovin method and become as many as 100 respondents from the total of 132 employees MSME's business owners. This data was obtained through by primary data from questionnaire in the period of 2021 during Covid-19 pandemic. The data analysis method used in this research is accidental sampling method. The technique to determine the sample is using accidental sampling. The result have shown that tax awareness, tax services quality, and tax sanctions has a positive and significant effect on individual taxpayer compliance.

The Effect of Labor Productivity on Project Performance at PT Vitra Graha Interia

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Article Info

Keywords:

Labor productivity;
Education factors;
Experience factor;
Remuneration factor;
Material factors;
Design factors;
Project performance

Abstract

In achieving good performance, the company must ensure that it can meet the 3 indicators, completing the project, can be completed on time according to schedule, at a cost that does not exceed the budget but with quality according to specifications or agreements. Several studies have shown that labor productivity factors can affect project performance. Thus, through this research, the influence of labor productivity factors, namely education, experience, remuneration, materials, and design will be analyzed on project performance. The population in this study were all employees of PT Vitra Graha Interia who were directly involved in the Bank BTPN Syariah project for the period September 2019 to January 2020. Based on calculations using the slovin formula the sample used in this study found

73 people and were taken randomly from each work section. from top management to workers. Then the data results will be processed using the IBM SPSS 25 Application. After testing through this research it was found that the factors of labor productivity that affect project performance are education, remuneration, and design factors. While the experience and material factors have no effect on project performance at PT Vitra Graha Interia.

Higher Education Governance Analysis (Empirical Study on Muhammadiyah University in Jakarta)

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Article Info

Keywords:

Agency theory;
Institutional theory;
The control mechanism;
Isomorphism

Abstract

Functioning of the role of group manager in the management of the organization can improve productivity. However, the function is also a phenomenon in the relationship between principals and agents, where there is a divergence of interests between owners and managers of organizations who then create the agency problem, because basically the agent has their own interests. This is where the role of control is needed to suppress agency problems. Departure from this idea, the research aim is to understand the mechanisms of control and rational behavior of agents in the practices of elections, financial reporting, and compensation. The study concludes: 1) the norms and cultural values appear to be more prominent than economic value in the control mechanism. Norms and values restrict the organization's behavior and justify the sanction for any inappropriate behavior in the system. Lack of commitment and socialization occur

relatively high on the system of organization members who continually give up some or all personal interests to become a member of Muhammadiyah; 2) the rationality that is developed within the organization is a form of mental construction agent based on social experience, character local and specification. Muhammadiyah values tradition that was developed by Ahmad Dahlan have become the source of agent, especially in the rationalization measures gain legitimacy from the environment.

Readiness Factor for the Implementation of Permendagri Number 77 of 2020

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Article Info

Keywords:

Readiness
Implementation
of Permendagri Number
77 of 2020;
Organizational
commitment;
Supporting
Facilities;
Competence of
human resources;
Information technology
towards

Abstract

This study aims to analyze organizational commitment, supporting facilities, competence of human resources and information technology towards the readiness implementation of Permendagri Number 77 of 2020. The objects of this research are the all OPD at Rokan Hulu Government. The data were analyzed by linear regression method and SPSS program version version 17. The variable under study is the readiness implementation of Permendagri Number 77 of 2020 as dependent variables and organizational commitment, supporting facilities, competence of human resources and information technology towards as independent variables. The results of the study show that organizational commitment has an influence affect on the

readiness implementation of Permendagri Number 77 of 2020 with a significance value of 0.000, supporting facilities has not an influence affect on the readiness implementation of Permendagri Number 77 of 2020 with significance value of 0.127, competence of human resources has an influence affect on the readiness implementation of Permendagri Number 77 of 2020 with a significance value of 0.022 and information technology towards has an influence affect on the readiness implementation of Permendagri Number 77 of 2020 with a significance value of 0.011. The results of this study also show that the coefficient of R square is 42.5%. Each independent variable, giving a strong influence on the dependent variable, meaning that the independent variable can explain the dependent variable well. While the rest is influenced by other variables not included in the regression model is not included in this study.

DAY/DATE : **SUNDAY, NOVEMBER 28th 2021**
TRACK : **4 (13.20 – 15.00)**
ROOM : **ROOM 5**
TOPIC : **GREEN SUKUK AND SUSTAINABLE
ECONOMIC DEVELOPMENT GOALS**
MODERATOR : **NINDYA FARAH DWI PUSPITASARI, S.Akun.,
M.Ak.**

No.	Authors	Title	Time
1	Yuliasatika Hasian & Erna Lovita	DISCLOSURE OF INTELLECTUAL CAPITAL AND FINANCE ON MARKET CAPITALIZATION WITH THE INDUSTRY LIFE CYCLE AS MODERATING	13.20-13.32
2	Velia Ayu Sasqia, Nur Azlina & Aunurrafiq	THE EFFECT OF LEADERSHIP STYLE AND ENTREPRENEURSHIP ORIENTATION ON THE PERFORMANCE OF VILLAGE OWNED BUSINESS ENTERPRISES (BUMDesa) IN BENGKALIS REGENCY	13.32-13.44
3	Ego Muslim, Desmiyawati, & Suci Nurulita	THE EFFECT OF TRAINING, HUMAN RESOURCES COMPETENCE AND INNOVATION ON MSME PERFORMANCE POST COVID-19 (Empirical Study of MSMEs in Bengkalis Regency)	13.44-13.56
4	Nur Azlina, Desmiyawati, Almasdy Syahza, Suci Nurulita, & Al Azhar A.	HOW DO VILLAGE OWNED ENTERPRISES (BUMDES) PERFORM IN SOCIAL CAPITAL, ENTREPRENEURIAL ORIENTATION, AND GOOD GOVERNANCE	13.56-14.08

No.	Authors	Title	Time
5	Husnul Khatimah, Isfandayani, & Ainun Amlia Saman	ANALYSIS OF FACTORS AFFECTING INTEREST IN CASH WAQF ON MILLENNIAL GENERATION	14.08-14.20
6	Ridha Qonaah & Hadi Mahmudah	THE INTERACTION BETWEEN GOOD CORPORATE GOVERNANCE AND THE RISK OF FRAUD ON EARNING MANAGEMENT	14.20-14.32

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

Disclosure of Intellectual Capital and Finance on Market Capitalization with the Industry Life Cycle as Moderating

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Article Info

Keywords:

Intellectual capital
disclosure;
Financial disclosure;
Market capitalization;
Industry life cycle

Abstract

This study aims to examine the effect of intellectual capital disclosure and financial disclosure on market capitalization, and the role of the industry life cycle in moderating the relationship between intellectual capital disclosure, financial disclosure and market capitalization. This study uses causal associative research with a quantitative approach, which is measured using the multiple linear regression method. The results of this study found that (1) intellectual capital disclosure (ICD) and financial disclosure (FD) simultaneously had a significant positive effect on market capitalization, (2) intellectual capital disclosure had a significant positive effect on market capitalization, (3) financial disclosure had no significant effect on market capitalization, (4) the life cycle is proven to moderate the relationship between intellectual capital disclosure and market

capitalization, where the life cycle can strengthen the relationship between the two when the bank is in the growth and mature phases, and (5) the life cycle is proven to be unable to moderate the relationship between disclosure finance and market capitalization at all phases of the life cycle.

The Effect of Leadership Style and Entrepreneurship Orientation on the Performance of Village Owned Business Enterprises (Bumdesa) in Bengkalis Regency

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Article Info

Abstract

Keywords:

Leadership style;
Entrepreneurial
orientation;
BUMDesa
Performance

This study aims to determine the effect of leadership style and entrepreneurial orientation on the performance of BUMDesa in Bengkalis Regency. The population in this study were 136 BUMDesa. Data was collected by distributing questionnaires given to 303 respondents, but only 261 (86.14%) of respondents filled out the questionnaire completely and could be processed. The analytical tool used is multiple linear regression analysis using SPSS version 23. This study uses quantitative data. The results of this study indicate that the variables of leadership style, and entrepreneurial orientation have an effect on the performance of BUMDesa in Bengkalis Regency.

The Effect of Training, Human Resources Competence and Innovation on MSME Performance Post Covid-19 (Empirical Study of MSMEs in Bengkalis Regency)

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Article Info

Keywords:

Training;

Human Resource

Competence;

Innovation;

MSMEs Performance

Abstract

This study aims to examine the effect of training, human resource competence and innovation on the performance of SMEs in Bengkalis Regency. The population used in this study is MSMEs in Bengkalis Regency. The sample in this study was 100 MSMEs in accordance with predetermined criteria. The data used in this study is primary data with a questionnaire instrument. Collecting data in this study using purposive sampling, where the number of respondents in this study were 100 respondents. Data analysis was performed using multiple linear regression model with Statistical product and service solution (SPSS) software version 23.0. The results showed that training, human resource competence and

innovation had a significant effect on the performance of SMEs.

How do Village Owned Enterprises (Bumdes) Perform in Social Capital, Entrepreneurial Orientation, and Good Governance

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Article Info

Keywords:

Social Capital;
Entrepreneurship
orientation;
Good governance;
BUMDes performance;
BUMDes

Abstract

Village-Owned Enterprises (BUMDes) are one of the efforts to develop the village economy. BUMDes are established on the basis of the needs and potential of the village as an effort to improve the welfare of the community. Therefore, it is very important to be able to ensure the success of BUMDes in order to achieve superior performance. This study aims to prove and examine the factors that affect the performance of BUMDes. The factors studied in this study are social capital, entrepreneurial orientation, and good governance. This research is a quantitative research. The source of data used in this study is primary data and data collection is carried out directly using a questionnaire which is measured using a Likert scale.

Data was collected using a questionnaire distributed to the BUMDes director, BUMDes secretary or treasurer, and BUMDes supervisors in Bengkalis Regency, Riau Province. A total of 261 responses were received from 87 BUMDes and analyzed using multiple linear regression processed with the help of the SPSS version 23 program. The results of this study indicate that social capital affects the performance of BUMDes, entrepreneurial orientation affects the performance of BUMDes. village, and good governance affects the performance of BUMDes.

Analysis of Factors Affecting Interest in Cash Waqf on Millenial Generation

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Article Info

Keywords:

Waqf literacy;
Perception of cash waqf;
Desire for cash waqf

Abstract

The purpose of this study was to determine the interest of the millennial generation in cash waqf through the literacy variables of waqf and the perception of cash waqf. Data was analysed using IBM SPSS Statistics version 24.0 and SmartPLS version 3.2.7. The variable literacy of waqf has a significant effect of 0.833 on the perception of cash waqf. While the perception of cash waqf has an effect of 0.419 on interest in cash waqf. The influence of cash waqf literacy variables through the perception of waqf on interest in waqf is only 0.349. Of the several factors used to measure waqf literacy, the statement of knowing about the legal basis of waqf has the highest validity, which is 0.768. Meanwhile, the ability to analyze waqf statements about knowing the function of LKSPWU in managing cash waqf has the highest validity of 0.859. As for the perception of cash waqf, the statement knowing literacy will influence in regulating cash waqf is the most valid, which is 0.951.

The Interaction Between Good Corporate Governance and the Risk of Fraud on Earning Management

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Article Info

Keywords:

Good corporate governance;
Fraud risk;
Earnings management

Abstract

The study aims to see how excellent corporate governance and fraud risk affect earnings management and how much of an impact they have. Quantitative methodologies were utilized in this study's investigation. The study population is made up of manufacturing companies registered on the Indonesia Stock Exchange between 2017 and 2019. Data were acquired utilizing purposeful sampling and documentation processes and multiple linear regression analysis as analytical methodologies. The data was processed using SPSS version 23 (Statistical Product and Service Solution). The audit committee's influence on earnings management has no effect, institutional ownership does not affect earnings management, managerial ownership has a significant positive impact on earnings management, and financial stability has a

significant positive impact on earnings management, according to the findings of this study. Earnings management is unaffected by personal financial needs, financial goals, or ineffective monitoring.

DAY/DATE : SUNDAY, NOVEMBER 28th 2021
TRACK : 5 (13.20 – 15.00)
ROOM : ROOM 6
TOPIC : **SMEs PRODUCTIVITY AND ITS CONTRIBUTIONS TO ECONOMIC RESILIENCE**
MODERATOR : MEIRANI HARSASI, S.E., M.Si.

No.	Authors	Title	Time
1	Ginta Ginting and Maya Maria	PROPOSING RESEARCH MODEL OF THE DRIVERS AND CONSEQUENCES OF CUSTOMER EXPERIENCE IN E-COMMERCE (Strategic Marketing for SMEs to Survive)	13.20-13.32
2	Prince Charles Heston Runtunuwu	ANALYSIS OF LABOR ABSORPTION IN SMALL AND MEDIUM ENTERPRISES DURING THE COVID-19 PANDEMIC (CASE STUDY OF WEST HALMAHERA DISTRICT NORTH MALUKU)	13.32-13.44
3	Muhamad Nasoha, Maya Maria, and Ginta Ginting	THE POWER OF COMMUNITY ENGAGEMENT FOR DELIVERING CO-CREATION VALUE (Case: Paguyuban Sentra Industri Tempe Sanan-Malang Jawa Timur)	13.44-13.56
4	Yanto Sidik Pratiknyo	SMALL CREDIT AND PRODUCTIVITY	13.56-14.08
5	Nashrudin Setiawan, Ritha F. Dalimunthe, & Amlysy Syahputra Silalahi	EFFECT OF COMPETITIVE ADVANTAGE AND JOB SATISFACTION AS DEPENDENT VARIABLE ON MSME DEVELOPMENT IN PADANGSIDIMPUAN CITY	14.08-14.20

No.	Authors	Title	Time
6	David Pangaribuan	ROLE OF TOTAL QUALITY MANAGEMENT AND CORPORATE GOVERNANCE IN IMPROVING THE PERFORMANCE OF COOPERATIVE MANAGEMENT IN THE EAST BEKASI REGION	14.20-14.32
7	Didip Diandra and Zainur Hidayah	UNDERSTANDING DEFINITION OF BUSINESS RESILIENCE: A SYSTEMATIC LITERATURE REVIEW	14.32-14.44
8	Nurlaila, Desmiyawati, and Suci Nurulita	THE INFLUENCE OF HUMAN RESOURCES COMPETENCE, E-COMMERCE, AND WORKING CAPITAL ON MSME PERFORMANCE POST COVID-19 (Empirical Study in Meranti Islands Regency)	14.44-14.56

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

Proposing Research Model of The Drivers and Consequences of Customer Experience in E- Commerce (Strategic Marketing for SMEs to Survive)

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Article Info

Keywords:

Behavior;
Co-creation experience;
Degree of co-creation;
E-commerce

Abstract

The development of e-commerce has been triggered by the rapid development of information as well as great support from government in IT-related services infrastructures. The value of e-commerce transactions in Indonesia this year is estimated to reach US\$ 130 million or equal to IDR 1.7 trillion. The amount of this transaction provides an opportunity for Indonesian businessmen to become e-commerce players in Indonesia that are currently the largest in Southeast Asia and becomes the third largest e-commerce market after China and India. However, the great market opportunities have not utilized optimally by business doers because of there is a problem in customer behavioral aspect that becomes the phenomenon and research gap. This paper proposes a comprehensive conceptual model based on driver factors (customer readiness, level of technologization, and level of

connectivity) that become the key success in creating co-creation experience whose intensity can be increased (degree of co-creation), which plays a role in facilitating the creation of experience for consumers. Therefore, satisfaction with co-creation experience can be created that provides potential impact for consumer behaviors (satisfaction and repurchase intention). The paper proposes conceptual model developed on the basis of empirical study and can be used to conduct research in the development of e-commerce industry. Empirically, the objective proposing this model can trigger the research development on co-creation experience that is a new paradigm in marketing field.

Analysis of Labor Absorption in Small and Medium Enterprises During the Covid-19 Pandemic (Case Study of West Halmahera District North Maluku)

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Article Info

Keywords:

Labor absorption;
Number of business
units;
Minimum wage

Abstract

This study aims to determine the effect of the number of business units and the minimum wage on labor absorption in the small and medium enterprise sector during Covid-19 Pandemic in West Halmahera Regency. The method used is quantitative with a descriptive approach. The data analysis technique used multiple linear regression models. This study uses secondary data, namely 5-year time series data from 2015-2020 obtained from BPS. The results showed that the number of business units had a significant effect on labor absorption in West Halmahera regency, while the minimum wage had no significant effect on labor absorption in West Halmahera regency. From the results of the simultaneous significant test, the f-count is $11.069 > 5.79$ from the f-table, it can be concluded that the variable number of business units and the level of minimum wages simultaneously affects the

absorption of labor in West Halmahera district. The results of the determination (R square) The independent variable on the dependent variable is 0.958 or 95%, this shows that the variable number of business units and the level of minimum wages affects the labor absorption variable by 95% while the remaining 5% is influenced by other variables.

The Power of Community Engagement for Delivering Co-Creation Value (Case: Paguyuban Sentra Industri Tempe Sanan-Malang Jawa Timur)

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Article Info

Keywords:

Community
Engagement;
Value Co-creation;
Intention to repurchase;
Actual Purchase

Abstract

Building community engagement involving consumers, business actors, and others stakeholders as part of marketing strategy for creating value co-creation has become a new phenomenon. The power of community engagement as an important part to increase sustainable consumption. In order to address the issue, this paper proposes conceptual model of a community-based action to identify its impact to value co-creation and how far affecting behavioral aspects (intention and actual use). The proposed model can be used for doing research with specific interest for increasing product purchase intention which has strong community engagement. To implement the model factually, interviews and observations have been carried out at the

Tempe and Chips Industry Center Sanan-Malang (East Java), the success of which is supported by the strength of the community in the form of the association (paguyuban). Research conducted in July-August 2021 involving 30 community members. The results of the initial identification show a strong recommendation for using the proposed model for future research.

Small Credit and Productivity

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Article Info

Keywords:

Loan;

Productivity;

Differential equation

Abstract

Although many factors influence the development of SMEs, this research focuses on productivity in added value and loans. Credit or loan is one factor as intervention that can be measured for Small and Medium Enterprises (SME) in increasing the productivity in added value of their business. This research identifies the equation between loan and productivity, Differential equation of loan and productivity will be applied.

Effect of Competitive Advantage and Job Satisfaction as Dependent Variable on MSME Development in Padangsidempuan City

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Article Info

Keywords:

Innovative;
 Entrepreneur;
 Promotion;
 Creative;
 Competitive advantage;
 Job satisfaction

Abstract

This research is motivated by the fact that micro, small and medium enterprises have made significant progress in development compared to large companies, this development can be seen from the number of business units and workforce that are widely absorbed, also in Padangsidempuan City one of which is a micro, small business. and medium-sized enterprises that have developed significantly are the culinary industry players of Micro, Small and Medium Enterprises. Therefore, this study aims to describe competitive advantage in the development of culinary industry players and also to describe job satisfaction variables in the development of the culinary industry. This study uses a quantitative descriptive method, namely associative modeling using SEM PLS. The

research sample was 96 respondents. The results of this study indicate that all variables have a positive and significant effect on competitive advantage and job satisfaction. The implications of this research can be explained that competitive advantage can be achieved from the existence of MSME product innovations but has not achieved an effective promotion strategy. And from the results of this study the creative, entrepreneurial, innovative and job satisfaction variables have no effect on the competitive advantage variable.

Role of Total Quality Management and Corporate Governance in Improving the Performance of Cooperative Management in the East Bekasi Region

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Article Info

Keywords:

Total quality management;
Corporate governance;
Cooperative manager performance

Abstract

Purpose this study is to empirically examine effect role TQM, Corporate Governance on performance of cooperative management. Research approach is a quantitative method and sampling technique using convenience sampling, collecting data using a questionnaire. Hypothesis testing shows results: TQM and Corporate governance have a positive effect on the performance of cooperative management and TQM has a positive effect on corporate governance. TQM and Corporate governance provide guidelines, knowledge and awareness of the importance of product quality, service and resources in managing cooperatives. Quality must be an organizational culture to continuously improved provides direction and focus on efforts to achieve goals.

Understanding Definition of Business Resilience: A Systematic Literature Review

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Article Info

Keywords:

Business resilience;
Entrepreneurship;
Adaptive capability;
Digital technology

Abstract

Business resilience in digital technology era is not comprehensively overviewed. Thus, it is important to construct the body of the research and contributes to the current state of knowledge to understand the definition of business resilience in disruptive era. This study employs a systematic literature review of 76 papers that are categorized into two stream propositions: resilience and adaptive capability in digital technology era, and non-adaptive resilient one. The result reveals that when the business process adapt to digital technology, become more resilient and competitively sustained. Future research may focus on speed adaptation capability in connectivity era.

The Influence of Human Resources Competence, E-Commerce, and Working Capital on MSME Performance Post Covid-19 (Empirical Study in Meranti Islands Regency)

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Article Info

Keywords:

Competence HR;
E-Commerce;
working capital;
MSMEs
Performance

Abstract

This study aims to analyze the effect of human resource competence, e-commerce, and working capital on the performance of MSMEs post-covid-19 in Meranti Islands Regency. The data used in this study is primary data, with a questionnaire as an instrument. The method used for sample selection is non-probability sampling technique. In this study, the total MSMEs in Meranti Islands Regency affected by COVID-19 were 8696 MSMEs. The research sample is 120 SMEs. However, only 100 MSMEs answered the questionnaire and could be processed. The data analysis technique used in this study is multiple linear regression analysis using Statistical Product and Service Solution (SPSS) data processing software version 23. The results show that the competence of human resources, e-commerce, and working capital affect the performance of MSMEs.

DAY/DATE : SUNDAY, NOVEMBER 28th 2021
TRACK : 6 (13.20 – 15.00)
ROOM : ROOM 7
TOPIC : TRANSFORMATION OF TOURISM IN A POST-COVID-19 ECONOMY
MODERATOR : NI WAYAN MARSHA SATYARINI, S.ST.Par., M.Par.

No.	Authors	Title	Time
1	Estika Paramita Sani & M. Rachman Mulyandi	THE ANALYSIS OF STRATEGIES IMPLEMENTED BY SURAKARTA CITY TO BE A MICE TOURISM DESTINATION POST COVID-19	13.20-13.32
2	Susilatri, Yusralaini, Fitri Humairoh, Nur Azlina, & Desmiyawati	THE EFFECT OF TECHNOLOGY, EDUCATION LEVEL AND INNOVATION ON MSMEs INCOME DURING THE COVID 19 PERIOD IN PEKANBARU	13.32-13.44
3	Sri Ismulyati, Helmiatin & Ginta Ginting	MODELING OF CO-CREATION IN THE ADVENTURE TOURISM: EMPOWERING THE ROLE OF CUSTOMER PARTICIPATION TO STRENGTHEN BEHAVIORAL INTENTION (BEST PRACTICE: DESA WISATA NGLANGERAN-GUNUNG KIDUL DIY)	13.44-13.56
4	Radeswandri and Ginta Ginting	AN INTEGRATIVE MODEL OF ONLINE/WEBSITE EXPERIENCE: STRUCTURAL MODELLING APPROACH	13.56-14.08

No.	Authors	Title	Time
		(Case: Website Users of Various Tourist Destinations Based on Local Culture And Traditions)	
5	Zulfahmi, Muhamad Nasoha, and Ginta Ginting	STRENGTHENING LOCAL CITY BRANDING THROUGH IMPLEMENTATION OF CREATIVITY BASED TOURISM IN DEVELOPING COASTAL TOURISM DESTINATION (Preliminary research)	14.08-14.20
6	Diqbal Satyanegara & Muhammad Johan Widikusyanto	THE DEVELOPMENT OF TOURISM VILLAGE BUSINESS MODEL DURING COVID 19 PANDEMIC (CASE IN TOURISM VILLAGE OF BANYURESMI BAMBOO VILLAGE)	14.20-14.32

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

The Analysis of Strategies Implemented by Surakarta City to be a Mice Tourism Destination Post Covid-19

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Article Info

Abstract

Keywords:

Tourism;
Tourism
management;
MICE;
Covid-19

Tourism is a mainstay sector in Indonesia, with Indonesia's considerable tourism potential, many types of tourism in Indonesia, one of which is MICE tourism. MICE itself is an abbreviation of Meeting, Incentive, Conference and exhibition, the target of this MICE is that MICE is convention tourism, for example, a group of people such as statesmen, scholars and others who intend to discuss issues related to their interests. One of the cities in Indonesia that has been designated as a MICE tourist location is Surakarta. This study will discuss the readiness of the city of Surakarta as an Indonesian MICE destination and will also discuss the impact of Covid-19 on MICE tourism in Surakarta City. In this study, it was found that Surakarta City continues to improve its infrastructure to support tourism and there is an increase in the number of tourists, especially MICE tourists. However, Covid-19 also has an impact on the tourism sector in Surakarta City, which is also felt by business people who support MICE tourism.

The Effect of Technology, Education Level, and Innovation on MSME Income in the Time of Covid 19 in Pekanbaru

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Article Info

Keywords:

MSME income;
Technology;
Education level;
Innovation;
Covid-19

Abstract

This study aims to determine the effect of technology, education level, and innovation on MSME income during the COVID-19 period in Pekanbaru. The research population is all MSMEs in Pekanbaru which are registered with the Cooperatives and MSMEs Service, amounting to 68,728 MSMEs. In the study to calculate the sample size using the Slovin formula. The data used in this study is primary data with a questionnaire as an instrument. The data collection in this study used purposive sampling, where the total respondents in this study were 100 respondents. Data analysis in this study was carried out with multiple linear regression model with SPSS 25.0 program. Results obtained from technology, education level, and innovation has a significant influence on MSME income.

Modeling of Co-Creation in the Adventure Tourism: Empowering the Role of Customer Participation to Strengthen Behavioral Intention

**(Best Practice: Desa Wisata Nglangeran-Gunung
Kidul DIY)**

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Article Info

Keywords:

Adventure tourism;
Co-creation value;
Customer
participation;
Experience

Abstract

Adventure tourism is one of the sectors that undergoes a rapid growth with potential market that is estimated to provide 9% of GDP of a country. However, the great opportunity has not yet to be optimized by business doers, particularly in Indonesia, whereas invisibly Indonesia has natural resources that can be manage well to offer adventure tourism. In short, business doers particularly in tourism field are challenged to encourage the growth of adventure tourism. Therefore, this paper suggests a conceptual model of co-creation by involving customer participation to explore facts on field on how far the role of consumer involvement as co-producer in creating value (unique experience). Co-creation becomes the

key success of adventure tourism that is still becoming a phenomenon and research gap that needs further evidence. Value co-creation by involving consumers to participate will encourage satisfaction and revisit intention that will impact on business sustainability. The paper proposes conceptual model developed on the basic of empirical study and can be used to conduct research in the development of tourism industry. Empirically the objective proposing this modeling can provide trigger to develop further research on value co-creation by referring to service dominant logic paradigm especially in the tourism sector.

An Integrative Model of Online/Website Experience: Structural Modelling Approach Case: Website Users of Various Tourist Destinations Based on Local Culture and Traditions

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Article Info

Keywords:

Flow variable;
Web/online
experience;
Antecedents;
Outcome

Abstract

This study develops a model using the concept of variable flow based on the limited results of empirical studies regarding online/web experience on strategic aspects that require a theory-based conceptual framework. Flow variables in this modeling use 3 stages, starting from independent variables (interactivity, usability, connectedness, challenge, skill, telepresence, perceived benefit), component variables (functionality, psychological, content/marketing) and outcome variables (satisfaction, trust and behavior). The unit of analysis is website users of various tourist destinations based on local culture and traditions, with a total of 364 respondents. Data were analyzed using Structural Modeling Approach (SEM-

LISREL). The research model can prove most of the hypothesis testing as many as 15 of the 19 proposed hypotheses. The modeling in this study can be declared valid to be developed in the next research. There are 4 hypothesis tests that show insignificant results, namely: 1) the effect of connectedness on functionality; 2) the influence of content on behavioral intention; 3) psychological influence on trust and 4) influence of skill on psychology. For the development of future research, it is necessary to develop a more comprehensive "flow experience" model by taking into account the relationship of insignificant variables considering several important things: respondent characteristics, similarity of tourist destinations and conducting comparative studies with equivalent units of analysis.

Strengthening Local City Branding Through Implementation of Creativity Based Tourism in Developing Coastal Tourism Destination (Preliminary Research)

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Article Info

Keywords:

Coastal Tourism
Destination;
Creativity Based
Tourism;
Local City Branding;
Stakeholder

Abstract

Coastal tourism has great potential to be developed. Coastal tourism development is not enough only done by investor and businessmen, but it needs to involve stakeholders. Creativity based tourism, which is tourism involving local entrepreneurs, creative workers and tourism communities, is an appropriate model to strengthen local city branding for coastal tourism destinations. This paper describes the implementation of creativity based tourism in the coastal area of South Malang Regency, which has 16 beaches, each of which has very attractive natural beauty. The identification of the potential of 6 beaches is assumed to represent the potential of all beaches which will be the basis for the preparation of local city branding. Surveys and interviews with 63 local entrepreneurs

found the fact that there is an intention to be involved in opening a business in coastal tourism destinations. Another finding from this study is that the results of 150 tourists' assessment of service quality (attraction, accessibility, activity, available packages, community involvement) have a significant impact on tourist satisfaction with a strong effect (0.59). An interesting finding from interviews with managers from 6 beaches selected is the same vision and mission to develop tourist destinations that offer excellence and uniqueness so as to attract tourists to visit. Identification of creativity based modeling tourism that has been applied in 6 coastal tourism objects will be used as a basis for developing local city branding programs using four strategic processes, namely: identity, objective, communication and coherence. In the future, local city branding framed with a creativity based theory will be able to boost the potential for coastal tourism in South Malang Regency because of several things, namely: communicating an attractive coastal tourism image, strengthening the identity of coastal tourism and building differentiation.

The Development of Tourism Village Business Model During Covid 19 Pandemic (Case in Tourism Village of Banyuresmi Bamboo Village)

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Article Info

Keywords:

Tourist village;
business model

Abstract

Kampung Bambu is a tourist village located in Desa Banyuresmi Pandeglang Municipality, Banten Province. As well as business organization, tourist village requires appropriate business model to grow and develop in order to achieving organization goals. One of the adaptable business models is Business Model Canvass (BMC) which able to convert complexity of business model into simplify and easy to understand. This research is trying to identify and map current business model of Desa Wisata Kampung Bambu (DWKB), evaluate business model by SWOT analysis, formulate strategy for developing DWKB, and make design of DWKB BMC's. It is found four from nine elements of BMC chosen to be prioritize by DWKB in order to revise their business strategy among others : Key Activites, Value Proposition,

Cost Structure, dan Revenue Streams. BMC's result also reveals that DWKB should make improvements to the model business along with strategy for business development in the future. According to SWOT analysis on nine elements of BMC, bamboo handcrafting activity should have to be consider as one of the DWKB primary business. As consequences, this would be impact to spending activity, potential revenue, primary activity they should do, and value proposition for DWKB visitors in the future.

DAY/DATE : SUNDAY, NOVEMBER 28th 2021
TRACK : 7 (13.20 – 15.00)
ROOM : ROOM 8
TOPIC : INTERNATIONAL TRADE AND
ECONOMIC RECOVERY
MODERATOR : YOSI MARDONI, S.E., M.Si.

No.	Authors	Title	Time
1	Dadang Ramdhan	SECTORAL AND HOME COUNTRY DISTRIBUTION OF FOREIGN DIRECT INVESTMENT IN INDONESIA	13.20-13.32
2	Sri Sarjana, Mahsa Amira Anindya Najib, Innayah Kusuma Dewi, and Nur Khayati	CONTRIBUTION OF ECONOMIC RECOVERY DUE TO COVID-19 PANDEMIC REVEALED THROUGH KNOWLEDGE EVOLUTION IN META-ANALYSIS STUDIES	13.32-13.44
3	Ermatry Hariani, Retno Febriyastuti Widyawati, and Andi Lopa Ginting	PALM OIL EXPORTS BECOME THE MAIN CONTRIBUTOR OF EXPORT GROWTH IN HELPING INDONESIA'S ECONOMIC RECOVERY DUE TO THE COVID 19 PANDEMIC	13.44-13.56
4	Retno Febriyastuti Widyawati, Ermatry Hariani, Andi Lopa Ginting, and Zahrotu Mufida	EFFECT OF ECONOMIC GROWTH, URBAN POPULATION, TRADE OPENNESS ON CARBON DIOXIDE EMISSIONS IN ASEAN-5	13.56-14.08
5	Diah Pranitasari and Julian	THE INFLUENCE OF COMPETENCY, WORK ENVIRONMENT ON WORK INVOLVEMENT AND JOB SATISFACTION	14.08-14.20

No.	Authors	Title	Time
6	Suci Nurulita, Desmiyawati, Al-Azhar A., & Nur Azlina	ANALYSIS OF FACTORS AFFECTING THE PERFORMANCE OF VILLAGE OWNED ENTERPRISES AT BENGKALIS REGENCY IN THE NEW NORMAL ERA	14.20-14.32
7	Ginta Ginting	PROPOSING CONCEPTUAL MODEL OF CORPORATE SOCIAL INNOVATION: STAKEHOLDER AND COMMUNITY ENGAGEMENT PERSPECTIVE (BEST PRACTICE: COMMUNITY BASED TOURISM)	14.32-14.44

***NOTE : Paper presentation is 10 minutes at maximum. Question and answer session is only 2 minutes**

Sectoral and Home Country Distribution of Foreign Direct Investment in Indonesia

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Indonesia

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Article Info

Keywords:

Foreign Direct
Investment;
Manufacturing
industries; Economic
sectors;
Home country
preferences

Abstract

This study investigates the distribution of Foreign Direct Investment (FDI) across Indonesian economic sectors and home countries. Using descriptive statistics analysis of secondary data, the result shows that on average, FDI dominated the share of total investment, while domestic investment (DI) led the number of projects in Indonesia. FDI and DI mostly inflow to the chemical and pharmaceutical industry which is a part of manufacturing industries. The largest contributions of total FDI share come from Singapore and Japan. Investors from Japan reached the largest share of investment while investors from Singapore dominated the number of projects across Indonesian regions. Singapore reached the highest FDI share in Banten, Jakarta, Jawa Timur, Kalimantan Barat, Kalimantan Selatan, Kalimantan Tengah, Kepulauan Riau, Riau, Maluku Utara, Papua Barat, Sulawesi Utara, Sulawesi Barat, Sulawesi Selatan, and Sumatera Utara. Japan experienced the highest FDI in Jawa Barat and Jawa Tengah. This study can map

the preference of investors from each home country. Investors from Australia and Mauritius mostly preferred to invest in the coal mining sector. Investors from Japan mostly preferred transport-related industries especially the industry of spare parts and accessories for four or more wheel motor vehicles. Investors from Singapore mostly selected telecommunication industries. Investors from South Korea mostly preferred to invest in plastic-related industries and processing industries. Some Investors from China invested in the electricity industry. Many investors from France also invested in the water supply sector. And Investors from the Republic of China mostly preferred to invest in the pulp, paper, and paperboard industry. The Indonesian Government needs to concern about the general characteristics of investors in home countries in attracting foreign investors. For policy purposes, knowing such characteristics provides scientific reasons for a government to have distinct strategies between different targeted home countries in order to attract foreign investors.

Contribution of Economic Recovery Due to Covid-19 Pandemic Revealed through Knowledge Evolution in Meta-Analysis Studies

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Dewi³, Nur Khayati⁴

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Article Info

Abstract

Keywords:

Economic recovery;
Knowledge evolution;
Meta-analysis;
Covid-19 pandemic

Economic recovery is the restoration of business cycle due to the crisis marked by increased activity in various sectors. The economic recovery has improved marked by the adjustment of conditions and the ability to adapt that revives the economy. Meta-analysis is applied to find novelty through qualitative research development. Knowledge evolution during the pandemic is implemented through analysis of scientific journals related to the concept of economic recovery. The results of study stated that the scientific evolutionary analysis found several topics including privatization, forecast, zakat, adoption, free zone, financing, and pandemic crisis. Novelty of the topics obtained is indicated to have novelty value that has potential to be further developed for the dissemination and diversity of knowledge. Knowledge development on the concept of economic development is expected

to be able to contribute in helping to improve economic conditions in business environment that is experiencing turbulence due to health crisis.

Palm Oil Exports Become the Main Contributor of Export Growth in Helping Indonesia's Economic Recovery Due to the Covid 19 Pandemic

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Article Info

Keywords:

Exports;
Palm oil;
Indonesia's economic
recovery

Abstract

The increase in the price of palm oil has an impact on exports of palm oil or CPO. Palm oil exports are the main contributor to export growth. The increase in Indonesia's exports was not only supported by CPO but also other commodities such as coal, steel and other mining goods. However, CPO is one of the biggest contributors. CPO growth is among the highest among others and this is the main contributor to the large export growth and the main contributor to the trade surplus. The rapid growth of CPO exports is considered to be a damper for economic contraction. Finally, it will have a positive impact on Indonesia's economic growth, which is still in the recovery phase after the COVID-19 pandemic. This study aims to analyze the effect of exports of palm oil on Indonesia's economic growth in 2013-2020. The research method used is simple regression with Eviews software. The

results of the study show that palm oil exports have a positive and significant impact on Indonesia's economic growth.

Effect of Economic Growth, Urban Population, Trade Openness on Carbon Dioxide Emissions in Asean-5

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Article Info

Keywords:

Emissions of Carbon
Dioxide (CO₂);
Economic growth;
Urban population;
Trade openness;
Panel data

Abstract

This study aimed to influence economic growth, the urban population, and trade openness to carbon dioxide (CO₂) in ASEAN-5 in 2010 - 2018. This study panel data from the years 2010 to 2018. The unit of analysis is ASEAN countries: Indonesia, Malaysia, Philippines, Singapore, and Thailand. Panel data multiple linear regression method, with the help of Software Eviews 9. The results of the study show, t test, that the variable of economic growth has a positive and insignificant effect on carbon dioxide gas emissions in ASEAN-5 in 2010 – 2018. The urban population variable has a positive and significant effect on carbon dioxide gas emissions in ASEAN- 5 years 2010 – 2018. The variable trade openness has a positive and

insignificant effect on carbon dioxide gas emissions in ASEAN-5 in 2010 – 2018. The results of the F test, all independent variables of economic growth, urban population, and trade openness have a simultaneous and significantly to the dependent variable, namely carbon dioxide gas emissions in ASEAN-5 in 2010 – 2018.

The Influence of Competency, Work Environment on Work Involvement and Job Satisfaction

Diah Pranasari^{1*}, Julian²

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Article Info

Keywords:

Competency;
Work environment;
Job involvement;
Job satisfaction

Abstract

This study aims to determine the competence and work environment on job involvement and job satisfaction of employees at PT. Yamaha Music Manufacturing Indonesia. The sample in this study was 100 contract employees, using purposive sampling technique. The analysis used is SEM PLS research to test the Inner model, outer model and hypotheses. The results of the study stated: (1) Competence has an effect on work involvement by 55.2%. (2) The work environment has an effect on work involvement by 39.1%. (3) Competence has an effect on job satisfaction by 36.2%. (4) The work environment has an effect on job satisfaction by 35.2%.

Analysis of Factors Affecting the Performance of Village Owned Enterprises at Bengkalis Regency in the New Normal Era

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Article Info

Keywords:

Accounting information system;
Leadership style;
Performance of village-owned enterprises

Abstract

This study aims to analyze the effect of accounting information systems and leadership styles on the performance of Village Owned Enterprises (BUMDes) in Bengkalis Regency. The population is 136 BUMDes registered in Bengkalis Regency. The sampling technique used is using the slovin formula so that the resulting sample is 60 BUMDes. The data used is primary data, where respondents are given a written questionnaire/question. The data were analyzed using multiple linear regression. The results of testing the research hypothesis show that accounting information systems and leadership styles have a positive and significant effect on the performance of BUMDes.

Proposing Conceptual Model of Corporate Social Innovation: Stakeholder and Community Engagement Perspective Article Title (Best Practice: Community Based Tourism)

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Indonesia

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Article Info

Keywords:

CSR;
CSI;
Stakeholder;
Community
Involvement;
Innovation

Abstract

The pressure from various parties for corporations to carry out their social responsibilities is getting stronger because the corporate social responsibility (CSR) program, which has become a mainstay program, has not been able to have a significant impact on people's welfare. There should be a paradigm shift of CSR to CSI. The CSI paradigm is to integrate profits, planets, and people related to the company's practical business in order to create a better society and internalize the paradigm in company's vision and mission statements and strategy. The CSI phenomenon that has attracted the attention of academics, practitioners, and NGOs still has a long way to go to be a collective agreement, especially to find the meaning of innovation to overcome social and environmental problems through core business strategies. This article propose 2 things: first, new thinking framework of strategic CSI based on stakeholder and community and second, the

conceptual the CSI model that is intended to address the phenomenon of CSI and research gap that can contribute to the development of theory and concept of CSI in the future. Practically, CSI modeling can be developed not only by large corporations, but also by MSMEs. That way, the impact of social innovation will massively spread.

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