

# 7<sup>th</sup> ICBESS 2022

The 7<sup>th</sup> International Conference on  
 Business, Economics, and Social Sciences

***“Creativity and Innovation of Business,  
 Management, and Accounting on Resilient and  
 Sustainable Economic Recovery”***

📍 Singhasari Resort  
 Batu, Malang

**7 – 8 December 2022**

CO-HOSTED BY :



SPONSORED BY :



MEDIA PARTNERS :



## INDEX

환영사 <b>Welcome Address</b> .....	<b>4</b>
<b><i>Ciwaanka Soo Dhawaynta</i></b>	
개회사 <b>Opening Remark</b> .....	<b>8</b>
<b><i>Hadalka Furitaanka</i></b>	
기조 연설 <b>Keynote Speech</b> .....	<b>21</b>
<b><i>Khudbad Muhiim ah</i></b>	
기자 <b>Organization</b> .....	<b>32</b>
<b><i>Ururka</i></b>	
프레젠테이션 규칙 <b>Presentation Rules</b> .....	<b>37</b>
<b><i>Xeerarka Soo Bandhigidda</i></b>	
개요 <b>Rundown</b> .....	<b>41</b>
<b><i>Hoos u carar</i></b>	
온라인 병렬 세션 <b>Online Parallel Session</b> .....	<b>45</b>
<b><i>Kulanka Isbarbar-dhigga ee khadka tooska ah</i></b>	
오프라인 병렬 세션 <b>Offline Parallel Session</b> .....	<b>49</b>
<b><i>Casharka Isbarbar yaaca ee Khadka Tooska ah</i></b>	
종이 초록 <b>Paper Abstract</b> .....	<b>51</b>
<b><i>Qoraalka Abstract</i></b>	



**#Welcome Address#**

환영사

***Ciwaanka Soo Dhawaynta***

INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES



## **CONFERENCE CHAIR OF**

### **The 7th International Conference on Business Economics and Social Sciences (ICBESS) 2022**

**Praise to Allah SWT, Who Has Been Giving Us His Grace And Bless, so we can participate in The 7th International Conference on Business Economics and Social Sciences (ICBESS) 2022 with the Theme “Creativity and Innovation of Business, Management, and Accounting on Resilient and Sustainable Economic Recovery”**

**The 7th ICBESS 2022 hosted by STIE INDONESIA JAKARTA, our main aim has been to provide a forum for discussion, to facilitate integration in Business Economics and Social Sciences, and to bring together researchers, scholars, and students from all areas of language, literature, and culture from all around the world. The conference was held over two days, from 7 to 8 December (Wednesday - Thursday) 2022 in Singhasari Resort, Batu, East Java.**

**A very warm welcome to new participants of our conference, as well as established friends and colleagues. We know that there are many conferences to choose from these days and budgets are always tight, so it is very satisfying to have, a record number of research article submitted (212 articles) and 51 reputable universities from Indonesia, Malaysia, South Korea, Somalia, Bahrain and Timor Leste. The conference included more than 30 concurrent sessions in which there were invaluable presentations by both national and international presenters.**

**We must sincerely thanks to our co-hosts, presenters, participants and the committee, who contributed so magnificently to the success of the conference. We tried hard to ensure that the conference would be well-organized. We hope that it met the expectations. We are grateful to the presenters and the participants for their thought provoking contributions. We extend our very best wishes to you wherever you may be around the world.**

**DR. Lies Zulfiati, S.E., M.Si., Ak., CA**

**On behalf of the Organizing Committee**

**Conference Chair**







**WELCOME TO  
THE 7th INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS AND SOCIAL SCIENCES AT  
THE SINGHASARI RESORT, 7 TO 8TH DECEMBER 2022**



**Assalamualaikum Wr. Wb**

Let us give thanks to the presence of Allah SWT, the Most Compassionate and Merciful, who always bestows upon us blessings, health, and prosperity so that we can be present and gather in this place in good condition and happy, supported by the beautiful atmosphere of Batu – Malang City.

It is a pleasure for me to be able to attend today's international conference, which will last until December 8, 2022. And this activity is a series of events commemorating the 53rd anniversary of the Indonesian College of Economics

On behalf of the Indonesia College of Economics, We would like to welcome all Interior and Foreign participants at the International Conference Forum with the theme: "Creativity and Innovation of Business, Management, and Accounting on Resilient and Sustainable Economic Recovery."

This international conference was attended by participants from 6 countries: Malaysia, Bahrain, Somalia, Timor Leste, South Korea, and Indonesia. There are 215 papers to be presented, coming from 51 public and private universities.

The purpose of organizing this scientific conference is to contribute ideas for developing research-based science in our efforts to encourage academics and practitioners to increase the number and quality of research and scientific publications in national and international journals.

Therefore, this conference is expected to contribute innovative thoughts, ideas, and ideas in the fields of Economics, Business, Management, Accounting, and social sciences, as well as issues related to opportunities and challenges to promote sustainable economic recovery and growth.

On this occasion, I would like to express my deepest appreciation and gratitude for the cooperation and support to Mr. H. Bambang Soesatyo, SE, MBA. Chairman of the People's Consultative Assembly of the Republic of Indonesia; Dr. Ir. Paristiyanti Nurwardani, MP; Head of Institution Region 3 Higher Education Service Institutions (LLDIKTI 3) Speaker: Prof. Dr. Adel Mohammad Yasiam Saera, from the Ahlia University Bahrain and Prof. Dr. Halim Hilman Bin Abdullah, Deputy Chancellor of University Utara Malaysia. Cohosts Universitas Pertiwi, STIE Indonesia Banjarmasin, Universitas Bhayangkara Jaya, Universitas Islam 45 Bekasi, Universitas Widyagama, Universitas 17 Agustus 45 Semarang, Universitas Muhammadiyah Jakarta, Universitas Negeri Jakarta, Universitas Djuanda Bogor, STIE Jayakarta, Institut Bisnis Nusantara, STIE Dr. Khez Muttaqien, Universitas Esa Unggul, STIE Sakti Alam Kerinci, Universitas Pembangunan Nasional Veteran Jakarta and Sponsors: YPFJ, Bank Syariah DKI, IFORTE, Godrej, Lion Air Group, ISEI, and to Our Media Partner Ikatan Sarjana Ekonomi Indonesia (ISEI) Jakarta and Forum Manajemen Indonesia (FMI). As well as to all participants and guests, especially the organizing committee, this conference can be held well and successfully.

Finally, we would like to apologize for the inconvenience of holding this conference. Please enjoy your presence in Batu, a beautiful city in Indonesia and one of the most popular tourist destinations in the world. I wish all of us success and a harmonious future across cultures and countries.

Thank you, and welcome to the conference

Wassalamualaikum Wr. Wb.

Batu, East Java, December 7th, 2022



**Assoc Prof. Drs. Ridwan Maronrong, M.Sc.**  
**Chairman of the Indonesia College of Economics**



**THE DEAN OF ECONOMICS FACULTY**  
**STATE UNIVERSITY OF JAKARTA**  
**(Co-HOST of ICBESS)**

**Praise the Almighty God, Allah SWT, for his abundance of gifts and blessings, and with His permission that this seminar can be held. This seminar is held as a forum for academics to share knowledge, thoughts, and works so that academics gain insight into the latest topics being researched and broaden networks to increase expertise in research on the same topic.**

**We hope that the holding of ICBESS 2022 will disseminate ideas in the fields of Accounting, Management, Economics, and Social Sciences so that it can provide input for consideration in structuring policies in developing countries to develop their economies.**

**We also thank all parties, especially all researchers and participants who have contributed to the success of this event. The success of this event is also inseparable from the hard work of the entire committee from STEI and all co-hosts. We hope that this seminar will run smoothly and successfully and become a means of publication that will bring blessings to all the researchers involved.**

**INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES**

**Prof. Dr. Ari Saptono, SE., M.Pd**

**The Dean Of Economics Faculty  
State University of Jakarta**



**THE DEAN THE FACULTY OF ECONOMICS AND  
BUSINESS**

**UNIVERSITAS ESA UNGGUL**

**(Co-HOST of ICBESS)**

**It is an honor to be part of the International Conference on Business Economy and Social Sciences (ICBESS) 2022. The event aims to provide the scientific venue to all academics and practitioners for discussing and sharing their research and professional insights in economic, business, and social fields.**

**Nowadays, especially in the disruptive era, research is very important for any decision making. Therefore, the conference will be discussing recent issues regarding business and social science. As one of the hosts, Faculty of Economic and Business of Universitas Esa Unggul would like to express the highest gratitude to every researcher who presents their study in ICBESS 2022.**

**Moreover, we hope this conference triggers fruitful discussion, and produces high quality advice for related stakeholders.**

**Finally, the Faculty of Economic and Business wishes all the participants of ICBESS 2022 a great success for the conference.**

**INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES**  
**Thank you very much.**

**Dr. Tantri Yanuar Rahmat Syah, SE,MSM**

**Dean of the Faculty of Economics and Business**



**THE DEAN OF ECONOMICS AND BUSINESS  
FACULTY**

**17 AGUSTUS 1945 (UNTAG) SEMARANG  
UNIVERSITY.**

**(Co-HOST of ICBESS)**

**Assalamuallaikum WR. WB.**

**Praise Allah SWT, Who Has Been Giving Us His Grace And a Chance And Health so that we can participate in The International Seminar with the Theme “Creativity and Innovation of Business, Management, and Accounting on Resilient and Sustainable Economic Recovery.”**

**We would like to Thank All Authors And Participants For your Contributions For The Success Of ICBESS 7. I Am Proud And Happy With This Excellent Collaboration. I Hope That This Activity Can Support The Development of STIE Indonesia, FEB Untag Semarang, and other Co-Hosts.**

**The conference would not have been possible to conduct without tremendous support from all committees from STIE Indonesia and all the co-hosts. We hope that this seminar can be done well and success. Furthermore, It Can Be Carried Out As a Routine Agenda, By Increasing Quality And Collaborating With Publishers, Both On A National And International Scale. May Allah SWT bless all our good efforts.**

**Wassalamualaikum WR. WB**

**Regards,**

**Dra. Nurchayati, SE, MM, Ak.CA  
The Dean Of Economics And Business Faculty  
Untag Semarang University**



**DEAN OF ECONOMICS FACULTY**

**DJUANDA UNIVERSITY**

**(Co-HOST of ICBESS)**

**Praise be to Allah SWT. for His Taufik and Hidayah, we can carry out all activities in good health.**

**This seminar activity is useful for academics in order to share knowledge in the fields of economics, management, and accounting.**

**Through the 2022 ICBESS activities, it is expected to produce writings that can be useful or the development of science and contribute to Indonesia's economic development.**

**We thank STIE Indonesia Jakarta for providing the opportunity to the Faculty of economics, Djuanda University as the Co-Host of this seminar, we hope that this collaboration will continue for other higher education tri-dharma fields. Hopefully, this activity will run smoothly and get the blessing of Allah SWT. Amiin ya Robbal Aalamiin.**

**Regards**

**Dr. Sri Harini, M.Si.**

**Dean of the Faculty of Economics**

**Djuanda University**

**INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES**



**THE PRESIDENT of  
PERTIWI UNIVERSITY  
(Co-HOST of ICBESS)**

**Assalamualaikum Wr. Wb.**

**All praises to Allah SWT for the endless blessings so that we can collaborate in The 7th ICBESS 2022 “Creativity and Innovation of Business, Management, and Accounting on Resilient and Sustainable Economic Recovery.”**

**We would like to express our gratitude to STIE Indonesia for conducting this event and allowing us to take part as one of the co-hosts. It is an honor to participate in this proceeding that allows our faculty members to publish their scientific articles and share them with people from many parts of the country.**

**We would also thank the authors, committees, and other co-hosts’ remarkable work in making the success of this event.**

**Hope we can maintain the collaboration and it will turn into a bigger one over the years. Might there be more goals and outputs that we can achieve together both in national and international scope in the next future.**

**Wassalamualaikum Wr. Wb.**

**Best Regards,**

**Arif Nugroho**

**The President of Pertiwi University**



**DEAN OF ECONOMICS FACULTY**

**UNIVERSITAS ISLAM BEKASI**

**(Co-HOST of ICBESS)**

**Assalamualaikum Wr. Wb.**

**Praise be to Allah ta'ala who allows us to meet at the seminar that is being held at ICBESS 2022 this time.**

**As we know that through joint seminars, it is not only about adding knowledge but also as a medium of communication between researchers and between institutions.**

**Researchers exchange information so as to add insight and maturity of scientific thinking. This means that it becomes an educational tool to improve the ability to analyze a problem and add to relationships. Of course, researchers also get input in order to improve their scientific work**

**From an institutional point of view, it is useful to increase collaboration and establish cooperation between institutions so that it can become a forum for identifying problems and finding ways to solve these problems.**

**To ICBESS 2022, which has played the role of host, we thank you. The same goes for researchers who trust ICBESS to publish our scientific work as cohosts.**

**Isti Pujihastuti, SE., ME.**

**The Dean Of Economics Faculty  
Universitas Islam Bekasi**





**Dean of Economics and Business Faculty**

**Universitas Bhayangkara Jakarta Raya**

**(Co-HOST of ICBESS)**

**Assalamualaikum Wr. Wb.**

**Praise and gratitude we always offer to the presence of Allah SWT who has given His Grace and Blessings for opportunities and health so that we can participate as co-hosts in the International Seminar with the theme "Creativity and Innovation in Business, Management, and Accounting in a Resilient Economic Recovery And Sustainable" organized by STIE Indonesia.**

**It is a great appreciation for us to be involved as the co-host of this International Seminar. Therefore we thank all the authors and participants for your contribution to the success 7th ICBESS.**

**This conference would not have been possible without the extraordinary support from the entire committee from STIE Indonesia and all the co-hosts. On behalf of myself and the entire academic community of Faculty of Economics UBAHARA, we would like to convey congratulations and success on the implementation of the 7th ICBESS in 2022, we hope that this collaboration will continue to be well developed. Thanks to STIE Indonesia as the organizer and all the co-hosts involved in this activity. May Allah SWT always bless our activities, aamiin**

**Dr. Istianingsih Sastrodihardjo.**

**Dean of Economics and Business Faculty  
Universitas Bhayangkara Jakarta Raya (UBHARA)**



## **Rector**

# **INSTITUT TEKNOLOGI DAN BISNIS WIDYA GAMA LUMAJANG**

**(Co-HOST of ICBESS)**

**Assalamualaikum WR. WB.**

**Praise be to the presence of Allah SWT, who has provided grace and opportunity, and health so that we can take part in The 7th International Conference on Business, Economics and Social Sciences with the theme "Creativity and Innovation of Business, Management and Accounting on Resilient and Sustainable Economic Recovery" dated 7 – 8 December 2022 at Singhasari Resort Batu, Malang.**

**With the holding of The 7th International Conference on Business, Economics, and Social Sciences, this collaboration has been established with great pride and pleasure. Hopefully, this conference activity can support the development of STIE Indonesia, the Widya Gama Lumajang Institute of Technology and Business, and all the Co-Hosts who have participated in this conference.**

**This conference would not have been possible without the extraordinary support from the committee from STIE Indonesia and all the co-hosts involved. I hope this conference can be carried out well and successfully.**

**WASSALAMUALAIKUM WR. WB**

**Dr. Ratna Wijayanti Daniar Paramita, S.E., M.M.**

**Rector Institut Teknologi dan Bisnis Widya Gama Lumajang**



**Rector**  
**INSTITUT BISNIS NUSANTARA**  
**(Co-HOST of ICBESS)**

First of all, I would like to congratulate STIE Indonesia for holding ICBESS (The 7th International Conference on Business, Management, and Social Sciences), with a theme that is very appropriate to current conditions, namely "*Creativity and Innovation of Business, Management and Accounting on Resilient and Sustainable Economic Recovery.*" We also want to express our gratitude for the invitation that was conveyed so that the Nusantara Business Institute was allowed to participate as one of the co-hosts in the event, which took place on 7–8 December 2022 at Singhasari Resort Batu, Malang.

As we know, the rapid development of the digital era, accompanied by a pandemic that is present simultaneously, has resulted in an explosion of creativity in society. Various products and services were created to answer needs amid economic limitations and downturns due to the impact of the pandemic. Various challenges and pressures gave rise to resilience/ tenacity as well as changing people's habits and culture, which accelerated the nation's economic recovery. Creativity also emerged and gave birth to various economic business activities that could no longer be dammed.

Research topics related to current conditions are very broad and interesting to develop. Creativity and tenacity are demands to survive and even progress rapidly to seize opportunities. Of course, various steps to spur business and economic growth must continue to be supported and developed by the government, the world of education, and all circles. The pandemic will soon be over, and a new order of life will be present. Let us welcome it by continuing to activate the birth of new creativity for sustainable economic growth and to rise faster from adversity.

Congratulations again to the committee of ICBESS (The 7th International Conference on Business, Management, and Social Sciences). I hope that the implementation of ICBESS, which has reached the seventh time, can run smoothly and successfully and produce new research works. Healthy greetings, and keep the spirit for all of us.

**Dr. MF Christiningrum, Ak,CA**

**Rector INSTITUT BISNIS NUSANTARA**



**Chairman of  
STIE Dr. KHEZ. Muttaqien Purwakarta**

**(Co-HOST of ICBESS)**

**Assalamualaikum wr. wb.**

**Best wishes & regards to all of Us**

**Praise and gratitude, we pray to the presence of Allah SWT. for His blessings and abundance of gifts we can gather in this scientific forum in good health and happiness. Salawat and greetings, let us convey to our lord the prophet Muhammad SAW. a character who brings people from darkness to the path of light.**

**Our thanks go to the chairman, leaders, and academic community of the STIE Indonesian Jakarta for organizing the 7th ICBESS 2022, which was held in Batu Malang. Thank you for inviting us, STIE Dr. KHEZ. Muttaqien to participate as a co-host along with other universities from all over Indonesia and other countries, which we cannot mention one by one without reducing respect. We hope that we can get together again in the future at the next international scientific forum. Our thanks go to the honorable Chairman of the People's Consultative Assembly of the Republic of Indonesia, who is willing to attend and be the honorary speaker, and the other key speakers in this forum; thank you for the knowledge provided and very useful. Speakers and participants of ICBESS 7th 2022, the extraordinary ideas that you conveyed in this international scientific forum are a form of our love and active contribution to the Indonesian people and nations in various other countries to encourage a strong and sustainable economic recovery. as the theme of ICBESS 7th 2022.**

**Congratulations and happiness for all of us, and enjoyed this conference**

**Wassalamualaikum Wr. Wb**

**Dr. H. Suherman Saleh, MSc., Ak. CA**

**Chairman of STIE Dr. KHEZ. Muttaqien Purwakarta**



**Chairman of  
STIE SAKTI ALAM KERINCI  
(Co-HOST of ICBESS)**

**Assallamuallaikum, wr wb.**

**Praise and gratitude we always offer to the presence of Allah SWT who has given His Grace and Blessings for opportunities and health so that we can participate as co-hosts in the International Seminar with the theme "Creativity and Innovation in Business, Management, and Accounting in a Resilient Economic Recovery And Sustainable" organized by STIE Indonesia.**

**It is a great appreciation for us to be involved as the co-host of this International Seminar, this is our 2nd involvement before also at 6th ICBESS in 2019. Therefore we thank all the authors and participants for your contribution to the success 7th ICBESS.**

**This conference would not have been possible without the extraordinary support from the entire committee from STIE Indonesia and all the co-hosts. On behalf of myself and the entire academic community of STIE Sakti Alam Kerinci, we would like to convey congratulations and success on the implementation of the 7th ICBESS in 2022, we hope that this collaboration will continue to be well developed. Thanks to STIE Indonesia as the organizer and all the co-hosts involved in this activity. May Allah SWT always bless our activities, aamiin**

**Wassalamuaalaikum, wr wb**

**Gampo Haryono, SE, MM**

**Chairman of STIE SAKTI ALAM KERINCI**









**CHIEF OF  
STIE JAYAKARTA,  
JAKARTA**

**(Co-HOST of ICBESS)**

By giving thanks to God Almighty, for His abundant grace and mercy, so that this seminar can be held. This seminar is expected to give benefits and become a medium for researchers, network expansion, latest trend following from a research theme and introduction to the research community.

It is hoped that academics knowledge sharing and publications in ICBESS 2022 will provide information and promote positive image in the area of Accounting, Management,

Economics and Social Sciences worldwide so that it can contribute to the development of policies and measures necessary for developing countries to improve its economic competitiveness.

We thank all the authors and participants for their contributions and commitment for ICBESS success. This conference would not have been possible without the support provided by all parties involved, especially STEI and all the Co-Hosts. We hope that this seminar can be done well and successful. May God Almighty always guide us.

Regards,

**Drs. Timbul Simangunsong, M.Si**  
Chief of STIE Jayakarta



## **#Keynotes Speech#**

**기조 연설**

STIE INDONESIA JAKARTA

***Khudbad Muhiim ah***

INTERNATIONAL CONFERENCE ON  
BUSINESS, **ECONOMICS**, AND SOCIAL SCIENCES



**Assoc. Prof. Dr. Adel Sarea /**  
Senior Editor, International  
Journal of Emerging Markets  
at Emerald Publishing (UK)

### **Associate Professor of Accounting**

Ahlia University

Kingdom of Bahrain

(2011 – Present)

e-mail: adelsarea@yahoo.com

Mobile: 00973 33786978

Google Scholar

<b>Citations</b>	<b>1271</b>	<b>1133</b>
<b>h-index</b>	<b>18</b>	<b>18</b>
<b>i10-index</b>	<b>31</b>	<b>30</b>

### **Associate Professor of Accounting**

According to Alper-Doger (AD) Scientific Index (Area of Accounting and Finance), I ranked #3 in Bahrain, #307 in Asia, and #1816 World level.

The ranking shows the total and the last 5-year productivity coefficients of scientists using a total of nine parameters, including the h-index, i10 index, and citations in Google Scholar.

Assoc. Prof. Dr. Adel Sarea is the WINNER OF EMERALD LITERATI AWARD 2014 (UK). He possesses over 100 publications indexed in [SCOPUS, SSCI, ESCI, ABDC, ABS] and he has more than a decade of teaching experience. He has been bestowed with many awards and been summoned as the keynote speaker on several occasions. He serves on the editorial team of several international journals published by Elsevier, Emerald, and Taylor & Francis. He is a member of the Accounting and Finance Association of Australia and

New Zealand (AFAANZ). In 2015, AP Dr. Sarea has been appointed as a recognized Ph.D. supervisor by Brunel University London. In 2021, he has been entitled as the Senior Editor of the International Journal of Emerging Markets at Emerald Publishing (UK), Associate Editor, Heliyon Business and Economics – (Elsevier), Consulting Editor, Journal of Education for Business – (Taylor & Francis), Associate Editor, International Journal of Islamic and Middle Eastern Finance and Management- (Emerald), Associate Editor, ISRA International Journal of Islamic Finance - (Emerald), Associate Editor, Asian Journal of Accounting Research (Emerald), Associate Editor, Journal of Islamic Accounting and Business Research- (Emerald), Guest Editor, Journal of Financial Reporting and Accounting- (Emerald) and Associate Editor, MENA Journal of Cross-Cultural Management-Inderscience (UK)

## **EDUCATION** STIE INDONESIA JAKARTA

**Doctor of Philosophy (Ph.D.) in Economics and Muamalat Administration (Accounting)**

**Islamic Science University of Malaysia (2011)**

Thesis: The Extent of Compliance with the AAOIFI Accounting Standards by Islamic Banks in Bahrain and Malaysia.

**Master of Science-Accounting (2005)**

**University of Al Albayt, Jordan**

Dissertation: The Extent of the Jordanian Industrial Corporation's Compliance with International Accounting Standard (IAS16).

**Bachelor of Science-Accounting (2003)**

**University of Petra, Jordan**

## **EXPERIENCE**

### **2011- Present**

<b>Associate Professor of Accounting, Ahlia University (Bahrain)</b>	<b>2017- Present</b>
<b>Associate Professor of Accounting, Ahlia University (Bahrain)</b>	2011-2017
<b>Member, University Council, Ahlia University (Bahrain)</b>	2019-2020
<b>Director, MBA Program, Ahlia University (Bahrain)</b>	2013-2017
<b>Member, AACSB Accreditation Committee, Ahlia University (Bahrain)</b>	2017 – Present

## **MAJOR ACHIEVEMENTS**

The winner of Emerald Literati Award 2014 for Excellence (UK).

Outstanding Paper Award 2022 "COVID-19 and digitizing accounting education: empirical evidence from GCC", Emerald (UK).

Senior Editor, International Journal of Emerging Markets at Emerald Publishing (UK)

Co-founder of the peer-reviewed Journal of Islamic Finance Accountancy (JOIFA), published by AAOIFI Organization

Developed the first Postdoctoral Research Fellowship program in the Kingdom of Bahrain for Ahlia University.

Supervised several Ph.D. and Master Students. Also, examined several Ph.D. and Master Student's theses as external examiners such as Monash University (Australia), Edith Cowan University (Australia), George Washington University (USA), Brunel University London (UK), UPSI (Malaysia), and USIM (Malaysia)

## **PUBLICATIONS (SELECTED) 100+MAJOR ACHIEVEMENTS**

**Sarea, A** (2021) Online Financial Reporting Disclosure in Islamic Banking: Evidence from Bahrain. International Journal of Economics and Business Research. Vol.22 No.4, pp.311 – 327. [Q3 Scopus; Rank C in ABDC]

**Publisher: Inderscience (UK)**

**Sarea, A** (2021) Web-portal financial reporting disclosure in Emirati Islamic banks and Islamic windows: Gauging levels and assessing determinants. International Journal of Accounting and Finance. Vol.11 No.1. pp 82 – 98. [Rank C in ABDC]

**Publisher: Inderscience (UK)**

**Sarea, A. and Bin-Nashwan, S.A.** (2021), "Guide to giving during the COVID-19 pandemic: the moderating role of religious belief on donor attitude", International Journal of Ethics and Systems, Vol. 37 No. 1, pp. 90-104. <https://doi.org/10.1108/IJOES-08-2020-0133>

[Q1 Scopus; Rank B in ABDC]

**Publisher: Emerald (UK)**

**Sarea, A. & Salami, M.** (2021). "Does Social Reporting Matter? Empirical Evidence", Journal of Financial Regulation and Compliance, Vol. ahead-of-print No. ahead-of-print. DO <https://doi.org/10.1108/JFRC-09-2020-0088>

[Q3 Scopus; Rank B in ABDC]

**Publisher: Emerald (UK)**

**Sarea, A., Alhadrami, A. and Taufiq-Hail, G.A.-M.** (2021), "COVID-19 and digitizing accounting education: empirical evidence from GCC", PSU Research Review, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/PRR-10-2020-0034>

**Publisher: Emerald (UK)**

**Sarea, A.,** (2020), "Web-based Financial Reporting Disclosure: Evidence from Selected Banks in the Kingdom of Saudi Arabia (KSA)" Journal of Central Banking Theory and Practice, vol.9, no.2, 2020, pp.183-197. <https://doi.org/10.2478/jcbtp-2020-0019>

[Q2 Scopus; Rank B in ABDC]

**Publisher: De Gruyter**

**Sarea, A.** (2020), " A Bibliometric Review on COVID-19 and Accounting Research", Journal of Investment Compliance, Vol. 21 No. 4, pp. 203-207

<https://doi.org/10.1108/JOIC-05-2020-0004>



[Rank C in ABDC]

**Publisher: Emerald (UK)**

Hamdan, A, **Sarea**, A & Hamdan, R (2020), A causality analysis of the link between higher education and economic development: empirical evidence, *Heliyon Business and Economics*, Heliyon 6 (2020) e04046

[Q1 Scopus]. Publisher: Elsevier

Khalid, A. and **Sarea**, A., (2021), "Independence and effectiveness in internal Shariah audit with insights drawn from Islamic agency theory", *International Journal of Law and Management*, Vol. 63 No. 3, pp. 332-346. <https://doi.org/10.1108/IJLMA-02-2020-0056>

[Q2 Scopus; Rank B in ABDC]

**Publisher: Emerald (UK)**

Bin-Nashwan, S.A., Abdul-Jabbar, H., Aziz, S.A. and **Sarea**, A. (2020), "Zakah compliance in Muslim countries: an economic and socio-psychological perspective", *Journal of Financial Reporting and Accounting*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JFRA-03-2020-0057>

[Q2 Scopus; Rank B in ABDC]

**Publisher: Emerald (UK)**

Al-Hadrami, A., Rafiki, A. and **Sarea**, A. (2020), "The impact of an audit committee's independence and competence on investment decision: a study in Bahrain", *Asian Journal of Accounting Research*, Vol. 5 No. 2, pp. 299-313.

[Rank C in ABDC]

**Publisher: Emerald (UK)**

Fakro, M, Kukraja, G, Sarea, A (2020) Enhanced Disclosures Practice towards Integrated Reporting: Evidence from Bahrain. *International Journal of Critical Accounting* 11 (2), 144-159,

[Rank C in ABDC]

**Publisher: Inderscience (UK)**

**Sarea**, A (2019), Establishment of the First WAQF Bank in Bahrain: Exploratory Study, *Journal of developing Areas*, publisher, Western Illinois University, USA, Vol 53, NO 2, pp 221-228.

[Q2 Scopus; Rank B in ABDC]

**Sarea**, A & Shimia, A (2016), The Relationship between Intellectual Capital and Earnings Quality: Evidence from listed firms in Bahrain Bourse. *International Journal of Learning and Intellectual Capital*, Vol. 13, No. 4, 2016. pp 302-315.

[Q3 Scopus; Rank B in ABDC]

**Publisher: Inderscience (UK)**

Alrawahi, F & **Sarea**, A (2016), An Investigation of the level of Compliance with International Accounting Standards (IAS 1) by Listed firms in Bahrain Bourse. *International Journal of Islamic and Middle Eastern Finance and Management*. Vol 9, Iss 2, 254-276

[Q2 Scopus; Rank B in ABDC]

**Publisher: Emerald (UK)**

Sarea, A & Al Dalal, Z (2015), "The level of compliance with International Financial Reporting Standards (IFRS 7): Evidence from Bahrain Bourse", *World Journal of Entrepreneurship, Management and Sustainable Development*, 2015, Vol. 11 Iss: 3, pp.231 – 244.

[Q1 Scopus; Rank B in ABDC]

**Publisher: Emerald (UK)**

**Sarea, A & Haji, M** (2013), "Adoption of AAOIFI Accounting Standards by Islamic Banks of Bahrain: Journal of Financial Reporting and Accounting. Vol.11, Iss. 1, 2013. pp 131-142.

[Q2 Scopus; Rank B in ABDC]

Publisher: Emerald (UK)

Sarea, A & Haji, M (2013), "The need of accounting standards for Islamic Financial Institutions: Evidence from AAOIFI. *Journal of Islamic Accounting and Business Research* Vol.4, Iss. 1, 2013. pp 64-76.

[Q2 Scopus; Rank C in ABDC]

**Publisher: Emerald (UK)**

## **BOOKS (SELECTED)**

**Sarea, A.** Elsayed, A & Bin-Nashwan, S (2021), 1st Edition, *Artificial Intelligence and Islamic Finance: Practical Applications for Financial Risk Management*. ISBN 9780367774851. 262 Pages.

**Publisher: Routledge**

(Indexed In SCOPUS)

Hassan, M. K., Muneeza, A., & **Sarea, A. M.** (Eds.). (2021) "COVID-19 and Islamic Social Finance". ISBN 9780367639938, 296 Pages.

(Indexed In SCOPUS)

**Publisher: Routledge**

M. Kabir Hassan, Aishath Muneeza, Adel M. **Sarea** (2021), "Towards a Post-Covid Global Financial System: Lessons in Social Responsibility from Islamic Finance". Routledge.

(Indexed In SCOPUS)

**Publisher: Emerald**

**Sarea, A** (Eds.). (2020), "Impact of Zakat on Sustainable Economic Development".

Release Date: July, Pages: 238|DOI: 10.4018/978-1-7998-3452-6

**Publisher: IGI Global-USA**

Albastaki, Y, Razzaque, A & **Sarea, A** (Eds.) (2020), "Innovative Strategies for Implementing FinTech in Banking".

Release Date: August, 2020, |Pages: 367|DOI: 10.4018/978-1-7998-3257-7

**Publisher: IGI Global-USA**

Saiti, B & **Sarea, A** (Eds.). (2019), "Challenges and Impacts of Religious Endowments on Global Economics and Finance".

Release Date: December, 2019, Pages: 350|DOI: 10.4018/978-1-7998-1245-6

**Publisher: IGI Global-USA**

## **BOOK CHAPTERS (SELECTED)**

**Sarea, A.** (2021). *Islamic Finance and Sustainability Reporting: The Mediator Role of Green Accounting*. In *Ethics and Sustainability in Accounting and Finance, Volume II* (pp. 199-205).

Springer Nature, Singapore.

(Indexed In SCOPUS)

**Publisher: Springer Nature**

Hassan, M. K., Muneeza, A., & **Sarea**, A. M. (2021) Impact of COVID-19 on Islamic social finance. *COVID-19 and Islamic Social Finance*, 9. Routledge (London and New York)

(Indexed In SCOPUS)

**Publisher: Routledge**

Salami, M. A., & **Sarea**, A. M. (2021) Financial capacity indicators and risk exposure among different income groups. *COVID-19 and Islamic Social Finance*, 24. Routledge (London and New York)

(Indexed In SCOPUS)

**Publisher: Routledge**

**Sarea**, A. M., Subramanian, S., & Alareeni, B. (2021). Web-Based Financial Disclosures by Using Machine Learning Analysis: Evidence from Bahrain. *The Fourth Industrial Revolution: Implementation of Artificial Intelligence for Growing Business Success*, 357-371.

(Indexed In SCOPUS)

**Publisher: Springer Nature**

## **RESEARCH GRANT (Selected)**

Exploring undergraduate students' awareness of internal shariah auditing in Malaysia **2019**

Development of Effective Internal Shariah Audit Framework Using Islamic Agency Theory	2020
COVID-19 and Accounting, Finance, Sustainability and Governance Practices	2021

## **MEMBERSHIPS (Selected)**

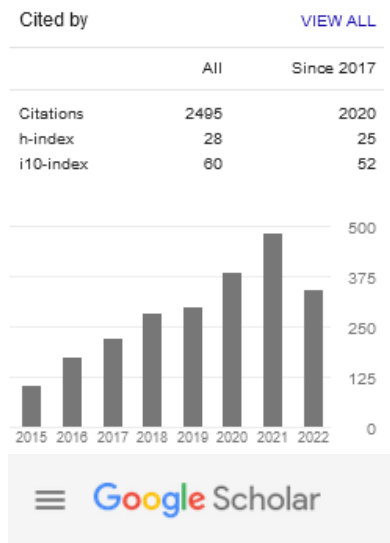
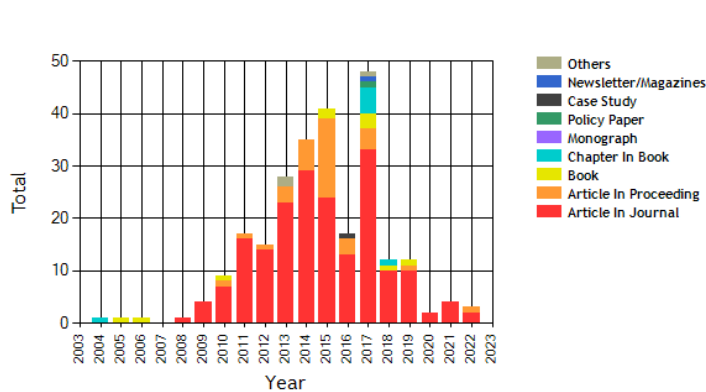
Accounting and Finance Association of Australia and New Zealand (AFAANZ)	2021 – Present
International Council of Islamic Finance Educators	2020 – Present
American Association of International Researchers under Accounting Forum	2013 – 2015
Bahrain Management Society	2012 – 2015

### **Prof. Dr. Haim Hilman Bin Abdullah**



Prof. Dr. Haim Hilman is a lecturer of strategic management. He is an active researcher, writer, and consultant in strategic management, competitive strategy, leadership, and entrepreneurship. Academically, he received his Ph.D. in strategic management, and the thesis has led him to win the best Ph.D. thesis award. He has published about 30 academic papers in ISI/SCOPUS-indexed journals and around 100 articles in other refereed/indexed journals. He also has written four academic books on strategic management and management.

One of his books has become a textbook for undergraduate and graduate business degree programs at the university and is being used as a primary reference in a few universities. He is also actively involved in consultation projects for the public and private sectors. His services are highly sought after in the area of strategic planning, leadership, and entrepreneurship. Apart from that, he is currently servicing the university as a Director at Institute of Quality Management. He is responsible for the entire university's quality management (MS ISO 9001: 2008), academic quality assurance, and world rankings agendas. Before that, he was the Corporate Planning director of the university. Specifically, he was responsible for the university's strategic plan, ranking agenda, and vice chancellor's special projects. Besides being actively involved in teaching, research, writing, and consultation, he supervises Ph.D. students in strategic management, strategic marketing, business social responsibility, strategic human resource, and quality management.



## PROFESSOR DR. HAIM HILMAN ABDULLAH

Vice Chancellor UUM

Address: No 199, Jalan Teja 7, Taman Teja Fasa 1, 06010 Changlun, Kedah

Age: 49 years old

Date of Birth: 04.02.1973

E-Mail: [haimabdullah@gmail.com](mailto:haimabdullah@gmail.com)/[hilman@uum.edu.my](mailto:hilman@uum.edu.my)

Tel: +6019-5773666

Facebook: Haim Hilman Abdullah, Prof. Dr. Haim Hilman

YouTube: Prof Dr Haim Channel

## INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS, AND SOCIAL SCIENCES

- 2010: PhD in Strategic Management, Universiti Putra Malaysia
- 2000: Master in Business Administration (MBA), University of Portsmouth, UK
- 1998: BA (Hons) Business Administration, University of Portsmouth, UK

### AREA OF EXPERTISE

- Strategic Management
- Scenario Planning
- Leadership
- Entrepreneurship



## **LEADERSHIP & MANAGEMENT TRAINING**

- **Business Development Program, London School of Economics & Political Science, UK**
- **Strategic Foresight & Scenario Planning, Leadership Master Class Program, KL, Malaysia**
- **Leadership, Global Leadership Dev., Malaysia**
- **Leadership, ICLIF Energy Summit Malaysia, KL, Malaysia**
- **Executive Management Program, Kellogg School of Management, Northwestern University, USA**

## **RESEARCH**

- **Total Research Projects: 27**
- **Total Grant Received: RM 3.08 Million**

## **CONSULTATION**

- **Total Consultation Projects: 24**
- **Total Consultation Grant Received: RM710K**

## **KEYNOTE SPEAKER/ SPEAKER**

- **Total Number as Keynote Speaker: 21**
- **Total Number as Speaker: 10**

## **COMMUNITY PROJECT**

- **Total Community Projects: 52**

## **EXTERNAL EXAMINER**

- **Total Number as an External Examiner (PhD): 21**

## **WORK EXPERIENCE**

- **Total Years of Work Experience: 20 years**
- **2022 – present: Vice Chancellor UUM**
- **2021: Deputy Vice Chancellor Research & Innovation**
- **2018: Assistant Vice Chancellor, College of Business, UUM**
- **2017–18: Dean, School of Business Management, UUM**
- **2014–16: Director, Corporate Planning, UUM**
- **2011–13: Director, Quality & Global Competitiveness, UUM**



- **2003: Lecturer, University of Wisconsin, Stout, USA**
- **2002: Lecturer, University of Wisconsin, Eau Claire, USA**
- **2000: Present – Lecturer, UUM**

### **AWARD & RECOGNITION**

- **Total Awards/ Recognitions Received: 21**
- **Distinguished Business Dean, Academy of Global Business Advancement, AGBA, USA**
- **Most Distinguished Academic Accomplishment on Global Stage, Academy of Global Business Advancement, AGBA, USA**
- **Productivity Champion, Malaysia Productivity Corporation (MPC) Malaysia**

### **PUBLICATION**

- **Total Publications: 311**
- **Total Scopus Indexed Articles: 67**
- **Total Scopus H Indexed: 7**
- **Total Refereed Journal Articles: 47**
- **Total Articles Published in Proceedings: 37**
- **Total Book Published: 12**
- **Total Chapter in Book Published: 6**
- **Total Articles Published: Newspaper/ Media Portal: 50**
- **Total Views in Newspaper/ Media Portal: 93**

### **PHD & MASTER DEGREE SUPERVISION**

- **Total Number of PhD Students Graduated: 17**
- **Total Number of Master Students Graduated: 16**

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Career Development, Self Efficacy and Organizational Culture on Employee Productivity*

**Paper type** —

**AC-56**

## The Sustainability Maturity Level of Private Universities In Indonesia

**1<sup>st</sup> Muhammad Ramaditya**

Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta  
ramaditya@stei.ac.id

**2<sup>nd</sup> Mohamad Syamsul Maarif**

School of Business, IPB University  
syamsul4958@gmail.com

**3<sup>rd</sup> Syahrul Effendi**

Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta  
syahrul.effendi@stei.ac.id

### ABSTRACT

**Purpose** — *The Sustainable private universities must be able to form relationships with various parties, including the government, and private sector, and must have sustainable leadership who realizes that universities have an important role in achieving sustainable development goals. This study aims to formulate the sustainability maturity level of private universities in Jakarta. The sustainability of higher education is very much determined by the ability to adapt to environmental dynamics. Four sustainability maturity level indicators are used to measure the extent of the company's maturity level, namely beginning, elementary, satisfaction, and sophisticated. 31 Questionnaire and in-depth interviews have done with the respondent who is leaders or officials from several private universities in Jakarta. The result shows that the majority are in the satisfactory category and motivation and compensation are at the sophisticated level. However, private universities need to focus more on the resources allocated for recycling, biodiversity care, and product environmental issues which are still at the basic level of implementation..*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Maturity Level, Private University, Sustainability, Strategic Management.*

**Paper type** —