

# 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

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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)**

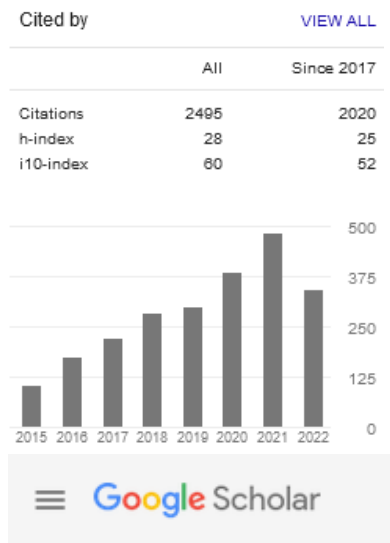
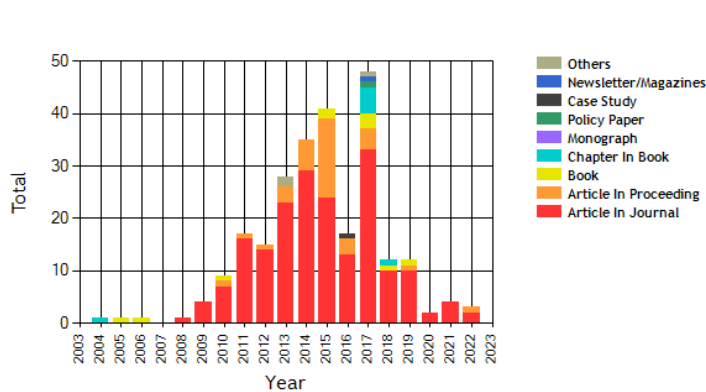
Accounting and Finance Association of Australia and New Zealand (AFAANZ)	2021 – Present
International Council of Islamic Finance Educators	2020 – Present
American Association of International Researchers under Accounting Forum	2013 – 2015
Bahrain Management Society	2012 – 2015

### **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**





# Steering Committee

No	Fuction	Name
1.	Steering Committee	Agustian Burda, BSBA, MBA
		Drs. Ridwan Maronrong, M.Sc
2.	Official Responsible	Irvan Noormansyah, BA(Hons), MA, PhD
		Nasahiddin Kamal Lc, MA.
		Drs. Jusuf Haryanto, M.Sc
		Dr. Lies Zulfiati, MSi, Ak, CA
3.	Conference Chair	Dr. Lies Zulfiati, MSi, Ak, CA
4.	Secretary	Dr. Muhammad Ramaditya, BBA., M.Sc
5.	Treasurer	Dr. E. Dian Surya Sampurna, SE., MM
6.	Event	Syahrul Effendi, SE., MM
		Arya Darmawan, SE., M.Ak
		Preztika Ayu Ardheta, SE., M.Ak
		Yudhi Dwi Herawan, S. Komp
		Abu Rizal, A. Md
7.	Publication and Conference System	Faris Faruqi, SE., ME.
		Maya Mustika, SE., M.Ak
		Ahmad Fauzi, ST.
		Achmad Aqil Azizi, S.Kom, MT
8.	Co Host and Collaboration	Nurlela, S.Kom
		Dr. Diah Pranitasari, MM
		Hendrawati, SE., M.Ak
		Dr. Rimi Gusliana Mais, SE., M.Si
		Dr. Erna Lovita, SE., M.Si
9.	Journal Networking	Dr. Dahlifah, SE., M.Si
		Rutianaias Haholongan SE., MM
		Hendryadi, SE., MM
10.	Design and Logistic	Dr. Gatot Prabantoro, SE., MM
		A. Faisal Rifa'i
		Arif Fadillah, SE.
11.	Accommodation	Fanisyah Maliki, SE., M.Ak
		Mariah Ulfah S.Kom
		Mery Dita Rahmatika, S.pD

## Co-Chair

<b>1.</b>	Dra. Nurchayati, SE, MM, Ak.CA.	The Dean Of Economics And Business Faculty (UNTAG) Semarang University
<b>2.</b>	Prof. Dr. Ari Saptono, SE., M.Pd	Universitas Negeri Jakarta
<b>3.</b>	Dr. Ir. Arief Kusuma Among Praja, ST., MBA., IPU	Universitas Esa Unggul
<b>4.</b>	Dra. Nurchayati, SE, MM, Ak.CA	Universitas 17 Agustus 1945
<b>5.</b>	Dr. Sri Harini, M.Si.	Universitas Djuanda Bogor
<b>6.</b>	Dr. Arif Nugroho, B.Eng., M.Sc.	Universitas Pertiwi
<b>7.</b>	Isti Pujihastuti, SE., ME.	Universitas Islam 45 Bekasi
<b>8.</b>	Dr. Ratna Wijayanti Daniar Paramita, S.E., M.M.	ITB Widyagama Lumajang
<b>9.</b>	Dr. H. Suherman Saleh, MSc., Ak. CA	Chairman of STIE Dr. KHEZ. Muttaqien Purwakarta
<b>10.</b>	Gampo Haryono, SE, MM	STIE Sakti Alam Kerinci
<b>11.</b>	Drs. Timbul Simangunsong, M.Si	STIE Jayakarta
<b>12.</b>	Dr. Jose Agostinho da Costa belo pereira, MM	Universitas Dili
<b>13.</b>	DR. Suyanto	Universitas IPWIJA
<b>14.</b>	Dr. MF. Christiningrum, Ak., CA	Institut Bisnis Nusantara
<b>15.</b>	Prof. Ojat Darajat, M.Bus., Ph.D.	Universitas Terbuka
<b>16.</b>	Dr. Anter Venus, MA, Comm	Universitas Pembangunan Nasional Veteran Jakarta
<b>17.</b>	Dr. Yanuar Bachtiar, S.E., M.Si	STIE Indonesia Banjarmasin
<b>18.</b>	Irjen Pol (Purn) Dr. Drs. Bambang Karsono, SH, MM	Universitas Bhayangkara Raya
<b>19.</b>	Dr. Ma'mun Murod Al-Barbasy, S.Sos., M.Si	Universitas Muhammadiyah Jakarta



## **#Presentation Rules#**

**프레젠테이션 규칙**

***Xeerarka Soo Bandhigidda***

INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES



The banner features the ICBESS logo at the top left, with 'STIE INDONESIA JAKARTA' above it. Below the logo is the text 'INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS, AND SOCIAL SCIENCES'. To the right, a row of logos is labeled 'CO-HOSTED BY:'. Below that, another row of logos is labeled 'MEDIA PARTNER:' and 'SPONSORED BY:'. The main text on the banner reads 'HOSTED BY: STIE INDONESIA JAKARTA' followed by '7<sup>th</sup> ICBESS 2022' in large, bold letters. Below this is the subtitle 'The 7<sup>th</sup> International Conference on Business, Economics, and Social Sciences'. To the right, the text 'INTERNATIONAL CONFERENCE' is followed by the theme: '“Creativity and Innovation of Business, Management, and Accounting on Resilient and Sustainable Economic Recovery”'. At the bottom right, the dates '7-8 DES 2022' are displayed, along with the location 'Singhasari Resort Batu, Malang INDONESIA'. A 'Hybrid Conference' icon is located at the bottom left of the banner.

1. The committee provides Zoom Virtual Background and presentation templates that can be downloaded Here [https://bit.ly/PARALLELSESSION\\_ICBESS2022](https://bit.ly/PARALLELSESSION_ICBESS2022)
2. **Parallel Class Online – Session 1** will last **90 minutes**, Parallel Class **Session 2 Offline** and **Online** will last **115 minutes**, and Parallel Class **Session 3 Offline and Online** will last **120 minutes**. Each session consists of a presentation and extended discussion time (**3 minutes**).
3. The Moderator has the right to adjust the timetable and presentation order according to the number of papers.
4. The presentation time for each paper should be less than 15 minutes. (**12 minutes of presentation time** and **3 minutes of discussion time**)
5. The Moderator will call The first warning at the end of the 8th minute and the second at the end of the 9th minute. Please summarize your presentation within ONE minute when you hear the second warning from Moderator.
6. The Q&A time for one question is less than 5 minutes (remind in a warning) right after the presentation. The Moderator is in charge of controlling the number of questions.
7. During the presentation, except for the presenter, please turn off your Zoom microphone to reduce noise.



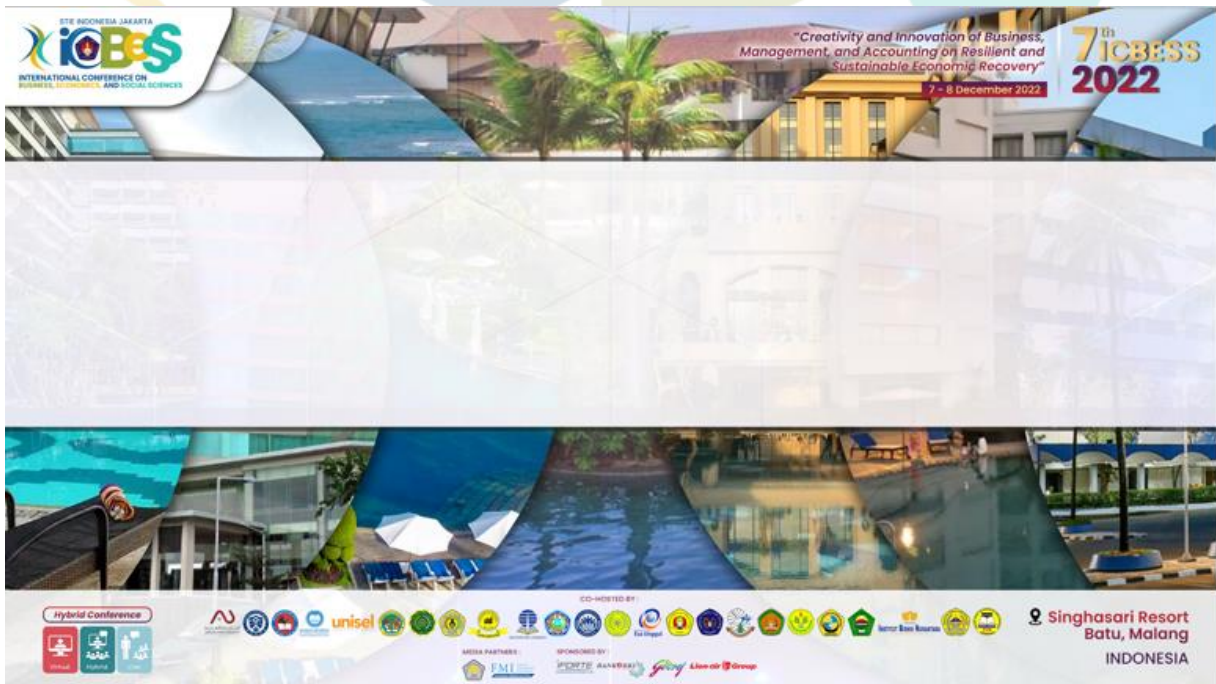
8. All participants are welcome to use the chat room to share your comments and discuss opinions.

If the connection is interrupted due to network or system problems, please contact the conference WA group for immediate support service.



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QR CODE of The Conference  Groups  
**Contact Us for Immediate Support**







**RUNDOWN****7<sup>th</sup> International Conference on Business, Economics and Social Science  
(ICBESS)****Singhasari Resort Batu, Malang December 7 – 8, 2022**

Day	Hour	Durasi	Activities
<b>Wednesday, December 7</b>	07.30 – 08.00	30'	Registration Offline
	08.00 – 09.30	90'	Parallel Class <a href="#">Online- Session 1</a>
	<b>09.30</b>		<b>OPENING 7<sup>th</sup> ICBESS</b>
	09.30 – 09.33	3'	Company Profile
	09.33 – 09.50	17'	MC
	09.55 – 10.00	10'	Sing the Indonesian National Anthem and Mars Indonesia College Economic of Jakarta
	10.00 – 10.10	10'	Opening Remarks by the Chairman of Indonesia College Economic of Jakarta <b>Associate. Prof. Ridwan Maronrong, M.Sc</b>
	10.10 – 10.20	10'	Welcoming Speech by Head LLDIKTI Region III <b>Dr. Ir. Paristiyanti Nurwardani, MP</b>
	10.20 – 10.30	10'	Welcoming Speech by Chairman of the People's Consultative Assembly of the Republic Indonesia <b>Bapak H. Bambang Soesatyo, SE., MBA</b>
	10.30 – 10.50	20'	Signing The Memorandum of Understanding
	10.50 – 11.00	10'	Nusantara Dance
	11.00 – 12.00	60'	Keynote 1: Associate. Prof. Adel Sarea Department of Accounting, Ahlia University, Manama, Kingdom of Bahrain
	12.00 – 12.15	15'	Best Paper
	12.15 – 12.30	15'	Closing Statement
	12.30 – 13.30	60'	Lunch
	13.30 – 15.25	115'	Parallel Class <b>Session 2</b> <a href="#">Offline</a> and <a href="#">Online</a>
	15.25 – 15.30	5'	I Forte
	15.30 – 17.00	60'	Keynote 2: Prof Dr. Haim Hilman Abdullah, Vice Chancellor, UUM, Malaysia
19.00 – 21.00	180'	Gala Dinner	
<b>Thursday, December 8</b>	08.00 – 10.00	120'	Parallel Class <b>Session 3</b> <a href="#">Offline</a> and <a href="#">Online</a>
	10.00 – 10.30	30'	Coffee Break
	10.30 – 12.00	90'	Workshop Enhancing your Academic Writing Skills

12.00 – 13.00

60'

Lunch



STIE INDONESIA JAKARTA

온라인 병렬 세션

**#Online Parallel Session#**

***Kulanka Isbarbar-dhigga ee***

***khadka tooska ah***

INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES

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

## Online Session 1 – Wednesday, December 7

**08.00 – 09.30**

Room	Link Zoom	L.O	Moderator	Research Area	08.00 - 09.30
ROOM 1_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM01_ICBESSSTEI_2022">https://bit.ly/ROOM01_ICBESSSTEI_2022</a>	Arif Fadillah, SE.	Dr. Erna Lovita	Financial Accounting	<a href="#">AC-61</a> <a href="#">AC-94</a> <a href="#">AC-96</a> <a href="#">AC-114</a> <a href="#">AC-117</a> <a href="#">AC-123</a>
ROOM 2_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM02_ICBESSSTEI_2022">https://bit.ly/ROOM02_ICBESSSTEI_2022</a>	Rutinaias H. SE., MM	Dr. Krishna Kamil	Auditing	<a href="#">AC-17</a> <a href="#">AC-98</a> <a href="#">AC-143</a> <a href="#">AC-172</a> <a href="#">AC-151</a> <a href="#">AC-178</a>
ROOM 3_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM03_ICBESSSTEI_2022">https://bit.ly/ROOM03_ICBESSSTEI_2022</a>	Maya Mustika, SE.,MAK.	Dr. Lies Zulfiati	Management & Financial Accounting	<a href="#">AC-238</a> <a href="#">AC-324</a> <a href="#">AC-320</a> <a href="#">AC-314</a> <a href="#">AC-221</a>
ROOM 4_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM04_ICBESSSTEI_2022">https://bit.ly/ROOM04_ICBESSSTEI_2022</a>	Arya Darmawan, SE.,MAK.	Dr. Dahlifah	Islamic Accounting	<a href="#">AC-104</a> <a href="#">AC-115</a> <a href="#">AC-124</a> <a href="#">AC-145</a> <a href="#">AC-177</a> <a href="#">AC-60</a>
ROOM 5_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM05_ICBESSSTEI_2022">https://bit.ly/ROOM05_ICBESSSTEI_2022</a>	Flourien Nurul, SE., MAK.	Dr. Rimi Gusliana Mais	Human Resources & Organizations	<a href="#">AC-14</a> <a href="#">AC-16</a> <a href="#">AC-20</a> <a href="#">AC-21</a> <a href="#">AC-22</a>
ROOM 6_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM06_ICBESSSTEI_2022">https://bit.ly/ROOM06_ICBESSSTEI_2022</a>	Siti Masrurroh, SP.,MP	Dr. Dian Surya Sampurna	Human Resources & Organizations	<a href="#">AC-37</a> <a href="#">AC-120</a> <a href="#">AC-154</a> <a href="#">AC-180</a> <a href="#">AC-194</a> <a href="#">AC-195</a>

<b>Room</b>	<b>Link Zoom</b>	<b>L.O</b>	<b>Moderator</b>	<b>Research Area</b>	<b>08.00 - 09.30</b>
<b>ROOM 7_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM07_ICBESSSTEI_2022">https://bit.ly/ROOM07_ICBESSSTEI_2022</a>	<b>Fanisyah Maliki, SE.,MAK</b>	<b>Dr. Gatot Prabantoro</b>	<b>Marketing</b>	<a href="#">AC-23</a> <a href="#">AC-26</a> <a href="#">AC-29</a> <a href="#">AC-34</a> <a href="#">AC-326</a>
<b>ROOM 8_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM08_ICBESSSTEI_2022">https://bit.ly/ROOM08_ICBESSSTEI_2022</a>	<b>Nurlela, SKom.</b>	<b>Dr. Diah Pranitasari</b>	<b>Marketing</b>	<a href="#">AC-164</a> <a href="#">AC-187</a> <a href="#">AC-188</a> <a href="#">AC-233</a> <a href="#">AC-241</a>
<b>ROOM 9_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM09_ICBESSSTEI_2022">https://bit.ly/ROOM09_ICBESSSTEI_2022</a>	<b>Preztika Ayu A. SE.,MAK.</b>	<b>Dr Heni Rohaeni, S.Sos, M.Si</b>	<b>Strategy &amp; Business Economics</b>	<a href="#">AC-291</a> <a href="#">AC-135</a> <a href="#">AC-268</a> <a href="#">AC-232</a> <a href="#">AC-252</a>
<b>ROOM 10_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM10_ICBESSSTEI_2022">https://bit.ly/ROOM10_ICBESSSTEI_2022</a>	<b>Faris Faruqi, SE., ME</b>	<b>Dr. MF Christiningrum, Ak., CA</b>	<b>Corporate Governance &amp; Sustainability</b>	<a href="#">AC-78</a> <a href="#">AC-83</a> <a href="#">AC-113</a> <a href="#">AC-127</a> <a href="#">AC-351</a>

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



# Online Session 2 – Wednesday, December 7

## 13.30 – 15.25

Room	Link Zoom	L.O	Moderator	Research Area	13.30 - 15.00
ROOM 1_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM01_ICBESSSTEI_2022">https://bit.ly/ROOM01_ICBESSSTEI_2022</a>	Kus Tri Andyarini, SE.,MSi.	Dr. Erna Lovita	Taxation	<a href="#">AC-111</a> <a href="#">AC112</a> <a href="#">AC-137</a> <a href="#">AC-162</a> <a href="#">AC-202</a> <a href="#">AC-328</a>
ROOM 2_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM02_ICBESSSTEI_2022">https://bit.ly/ROOM02_ICBESSSTEI_2022</a>	Aden Apandi, SE.,MAK.	Dr. Iman Sofian S.	Financial Accounting	<a href="#">AC-131</a> <a href="#">AC-155</a> <a href="#">AC-160</a> <a href="#">AC-165</a> <a href="#">AC-332</a>
ROOM 3_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM03_ICBESSSTEI_2022">https://bit.ly/ROOM03_ICBESSSTEI_2022</a>	Asep Saefurahman, SE.,MSi.	Dr. Uun Sunarsih	Islamic Accounting - Sector Public	<a href="#">AC-205</a> <a href="#">AC-212</a> <a href="#">AC-315</a> <a href="#">AC-118</a> <a href="#">AC-171</a> <a href="#">AC-179</a>
ROOM 4_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM04_ICBESSSTEI_2022">https://bit.ly/ROOM04_ICBESSSTEI_2022</a>	Joko Bagyo Santoso, SE.,MM.	Dr. Meita Pragiwani	Human Resouces & Organizations	<a href="#">AC-28</a> <a href="#">AC-38</a> <a href="#">AC-197</a> <a href="#">AC-218</a> <a href="#">AC-234</a>
ROOM 5_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM05_ICBESSSTEI_2022">https://bit.ly/ROOM05_ICBESSSTEI_2022</a>	Lina Noersanti SI.,MSi.	Dr. Diah Pranitasari	Human Resouces & Organizations	<a href="#">AC-65</a> <a href="#">AC-66</a> <a href="#">AC-108</a> <a href="#">AC-224</a> <a href="#">AC-231</a>
ROOM 6_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM06_ICBESSSTEI_2022">https://bit.ly/ROOM06_ICBESSSTEI_2022</a>	Rahmat Yuliansyah, SE.,MAK.	Faris Faruqi, SE.,ME.	Marketing	<a href="#">AC-30</a> <a href="#">AC-74</a> <a href="#">AC-93</a> <a href="#">AC-100</a> <a href="#">AC-102</a>
ROOM 7_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM07_ICBESSSTEI_2022">https://bit.ly/ROOM07_ICBESSSTEI_2022</a>	Siti Almurni SE.,MAK.	Dr. M. Anhar	Marketing	<a href="#">AC-258</a> <a href="#">AC-262</a> <a href="#">AC-261</a> <a href="#">AC-270</a> <a href="#">AC-281</a>
ROOM 8_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM08_ICBESSSTEI_2022">https://bit.ly/ROOM08_ICBESSSTEI_2022</a>	Juniarti, SE.,MAK. .	Dr. Nursanita	Strategy & Business Economics - Marketing	<a href="#">AC-253</a> <a href="#">AC-256</a> <a href="#">AC-119</a> <a href="#">AC-273</a> <a href="#">AC-319</a>
ROOM 9_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM09_ICBESSSTEI_2022">https://bit.ly/ROOM09_ICBESSSTEI_2022</a>	Flourien Nurul, SE.,MAK.	Dr. Nirwan, M. Hum	Corporate Governance & Sustainability	<a href="#">AC-3</a> <a href="#">AC-166</a> <a href="#">AC-169</a> <a href="#">AC-191</a> <a href="#">AC-250</a>

Room	Link Zoom	L.O	Moderator	Research Area	13.30 - 15.00
<b>ROOM 10_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM10_ICBESSSTEI_2022">https://bit.ly/ROOM10_ICBESSSTEI_2022</a>	Siti Masruroh, SIP.,MA.	Dr. Gatot Prabantoro	Management Information Systems	<a href="#">AC-69</a> <a href="#">AC-141</a> <a href="#">AC-142</a> <a href="#">AC-167</a> <a href="#">AC-230</a> <a href="#">AC-333</a>



# Online Session 3 – Thursday, December 8

## 08.00 – 10.00

Room	Link Zoom	L.O	Moderator	Research Area	08.00 - 10.00
ROOM 1_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM01_ICBESSSTEI_2022">https://bit.ly/ROOM01_ICBESSSTEI_2022</a>	Diana Supriati, SE.,MSi.	Dr. Uun Sunarsih	Taxation - Auditing	<a href="#">AC-222</a> <a href="#">AC-235</a> <a href="#">AC-206</a> <a href="#">AC-216</a> <a href="#">AC-318</a>
ROOM 2_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM02_ICBESSSTEI_2022">https://bit.ly/ROOM02_ICBESSSTEI_2022</a>	Hendrawati, SE.,MAK.	Doddi Prastuti, SE.,MBA.	Financial Accounting	<a href="#">AC-174</a> <a href="#">AC-170</a> <a href="#">AC-176</a> <a href="#">AC-189</a> <a href="#">AC-209</a> <a href="#">AC-263</a>
ROOM 3_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM03_ICBESSSTEI_2022">https://bit.ly/ROOM03_ICBESSSTEI_2022</a>	Sulistyowati, SE.,MSi.	Dr. M. Ramaditya	Human Resources & Organizations	<a href="#">AC-27</a> <a href="#">AC-242</a> <a href="#">AC-214</a> <a href="#">AC-322</a> <a href="#">AC-56</a>
ROOM 4_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM04_ICBESSSTEI_2022">https://bit.ly/ROOM04_ICBESSSTEI_2022</a>	Rutinaias H. SE.,MM.	Dr. Iman Sofian S.	Financial Accounting	<a href="#">AC-248</a> <a href="#">AC-264</a> <a href="#">AC-301</a> <a href="#">AC-303</a> <a href="#">AC-190</a> <a href="#">AC-158</a>
ROOM 5_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM05_ICBESSSTEI_2022">https://bit.ly/ROOM05_ICBESSSTEI_2022</a>	Asep Saefurahman, SE.,MSi.	Dr. Meita Pragiwani	Marketing	<a href="#">AC-128</a> <a href="#">AC-129</a> <a href="#">AC-130</a> <a href="#">AC-186</a> <a href="#">AC-297</a>
ROOM 6_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM06_ICBESSSTEI_2022">https://bit.ly/ROOM06_ICBESSSTEI_2022</a>	Maya Mustika, SE.,MAK.	Ir. Zainal Abidin, MM.	Marketing	<a href="#">AC-284</a> <a href="#">AC-293</a> <a href="#">AC-294</a> <a href="#">AC-290</a> <a href="#">AC-296</a> <a href="#">AC-286</a>
ROOM 7_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM07_ICBESSSTEI_2022">https://bit.ly/ROOM07_ICBESSSTEI_2022</a>	Lina Noersanti SI.,MSi.	Pristina Hermastuti, SE.,MBA.	Strategy & Business Economics -	<a href="#">AC-267</a> <a href="#">AC-148</a> <a href="#">AC-274</a> <a href="#">AC-276</a> <a href="#">AC-302</a>
ROOM 8_ICBESSSTEI_2022	<a href="https://bit.ly/ROOM08_ICBESSSTEI_2022">https://bit.ly/ROOM08_ICBESSSTEI_2022</a>	Fanisyah Maliki, SE.,MAK.	Dr. Nursanita	Corporate Governance & Sustainability - Human Resources & Organizations	<a href="#">AC-226</a> <a href="#">AC-287</a> <a href="#">AC-295</a> <a href="#">AC-316</a> <a href="#">AC-239</a>

<b>Room</b>	<b>Link Zoom</b>	<b>L.O</b>	<b>Moderator</b>	<b>Research Area</b>	<b>08.00 - 10.00</b>
<b>ROOM 9_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM09_ICBESSSTEI_2022">https://bit.ly/ROOM09_ICBESSSTEI_2022</a>	<b>Arya Darmawan, SE.,MAk.</b>	<b>Dr. Erna Lovita</b>	<b>Management &amp; Accounting Information Systems - Financial Accounting</b>	<a href="#">AC-181</a> <a href="#">AC-182</a> <a href="#">AC-207</a> <a href="#">AC-257</a> <a href="#">AC-305</a> <a href="#">AC-321</a>
<b>ROOM 10_ICBESSSTEI_2022</b>	<a href="https://bit.ly/ROOM10_ICBESSSTEI_2022">https://bit.ly/ROOM10_ICBESSSTEI_2022</a>	<b>Merliyana, SE.,MAk.</b>	<b>Dr. Anhar</b>	<b>Management Information Systems - Human Resouces &amp; Organizations</b>	<a href="#">AC-327</a> <a href="#">AC-277</a> <a href="#">AC-323</a> <a href="#">AC-329</a> <a href="#">AC-325</a>





STIE INDONESIA JAKARTA

**오프라인 병렬 세션**

**#Offline Parallel Session#**

***Casharka Isbarbar yaaca ee***

***Khadka Tooska ah***

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

OFFLINE **Session 2 – Wednesday,**  
**December 7**  
**13.30 – 15.25**

Room	L.O	Moderator	Research Area	13.30 – 15.25
RANGGAUNI	Diana Supriati, SE.,MSi.	Dr. Dedeng Abdul Gani A. MSi.	Human Resources & Organizations - Marketing	<a href="#">AC-5</a> <a href="#">AC-43</a> <a href="#">AC-52</a> <a href="#">AC-57</a> <a href="#">AC-77</a> <a href="#">AC-107</a> <a href="#">AC-213</a> <a href="#">AC-334</a>
ANUSAPATI	Merliyana, SE.,MAK.	Dr. Dewi Puspaningtyas Faeni, B. Sc., MBA.	Financial & Management Accounting	<a href="#">AC-80</a> <a href="#">AC-85</a> <a href="#">AC-92</a> <a href="#">AC-185</a> <a href="#">AC-215</a> <a href="#">AC-183</a> <a href="#">AC-73</a> <a href="#">AC-217</a>
BALLROOM	Sulistiyowati, SE.,MSi.	Dr. Agus Munandar, SE., M.Sc., CPMA	Taxation - Strategy and Business Economics	<a href="#">AC-42</a> <a href="#">AC-49</a> <a href="#">AC-47</a> <a href="#">AC-101</a> <a href="#">AC-122</a> <a href="#">AC-228</a> <a href="#">AC-304</a> <a href="#">AC-317</a>

# OFFLINE Session 3 – Thursday, December 8 08.30 – 10.00

Room	L.O	Moderator	Research Area	08.00 – 10.05
<b>RANGGAUNI</b>	Aden Apandi SE.,MAK.	<b>Dr. Dahlifah</b>	Islamic Accounting - Management Information Systems - Human Resouces & Organizations	<a href="#">AC-36</a> <a href="#">AC-50</a> <a href="#">AC-71</a> <a href="#">AC-91</a> <a href="#">AC-126</a> <a href="#">AC-199</a> <a href="#">AC-138</a> <a href="#">AC-240</a>
<b>ANUSAPATI</b>	Juniarti, SE.,MAK.	<b>Prof. Dr. Tri Widyastuti, SE.,Ak.,MM.</b>	Corporate Governance & Sustainability - Marketing	<a href="#">AC-75</a> <a href="#">AC-72</a> <a href="#">AC-116</a> <a href="#">AC-208</a> <a href="#">AC-211</a> <a href="#">AC-244</a> <a href="#">AC-247</a> <a href="#">AC-132</a>
<b>BALLROOM</b>	Kus Tri Andyarini, SE.,MSi.	<b>Dr. Lies Zulfiati</b>	Finance & Financial Accounting - Management Information Systems	<a href="#">AC-200</a> <a href="#">AC-203</a> <a href="#">AC-157</a> <a href="#">AC-243</a> <a href="#">AC-86</a> <a href="#">AC-198</a> <a href="#">AC-99</a>







**AC-3**

# **The Effect of Corporate Governance Mechanism, Audit Quality And Company Size On The Integrity of Financial Statements**

*(Study on Construction and Building Sub-Sector Companies Listed on the Indonesia Stock Exchange 2017-2021)*

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STIE INDONESIA JAKARTA

## **ABSTRACT**

**Purpose** — *This study aims to determine the effect of the mechanism of Corporate Governance, Audit Quality and Company Size on the integrity of financial statements in construction and building sub-sector companies listed on the Indonesia Stock Exchange (IDX). This study uses descriptive research with a quantitative approach and the data analysis method used is panel data regression analysis with EViews 12. The population of this study is all construction and building sub-sector companies listed on the Indonesia Stock Exchange in 2017-2021. The sample was determined based on the purposive sampling method, so that a sample of 12 companies was obtained. The data collection method uses documentation through the official IDX website [www.idx.co.id](http://www.idx.co.id). Based on the results of panel data regression analysis with a significance level of 5%, the results of this study conclude that: (1) Institutional ownership affects the integrity of financial statements. (2) Independent Commissioner, Audit Quality and Company Size have no effect on the Integrity of Financial Statements.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Institutional Ownership, Independent Commissioner, Audit Quality, Company Size and Integrity of Financial Statements*

**Paper type** —

**AC-5**

## **Company Performance Improvement: An Implementation of Service Culture Through Human Capital in Hospitality Industry**

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### **ABSTRACT**

**Purpose** — *The process of improving service productivity in the hotel industry is of course caused by several fundamentally important factors, including corporate culture and employee human resources factors. A good organizational culture should have the core characteristics of being firmly supported, well-managed, and shared as a whole. Problems commonly faced by employees are related to how to proactively adapt to the company culture so that conflicts do not occur. The research instrument was a questionnaire distributed to 192 hotel employees in West Java, Indonesia. This research aims to conclude whether human capital can mediate the influence of service culture by increasing company performance. The research method used is a simple regression analysis using SPSS and Amos as a calculation tool. The results show that human capital can mediate the influence between service culture and increased company performance in the hotel industry.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *company performance, hospitality industry, human capital, service culture*

**Paper type** —

**AC-14**

## **Role Model of Transformational Leadership In Creating Innovative Behavior**

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### **ABSTRACT**

**Purpose** — *This study aims to analyze the role of transformational leadership in creating innovative behavior through knowledge sharing and organizational climate for lecturers and education staff at several private universities in Jakarta-Indonesia. Interaction between members of the organization requires a leadership role that can provide good examples and appreciation, provide strong motivation, stimulate the emergence of new ideas, and can provide instructions and understand their subordinates so that organizational members can give appreciation and trust to their leaders. This study used a questionnaire to obtain primary data. 160 lecturers and education staff be surveyed, 128 respondents gave appreciation to the instrument proposed by the researcher. The results show that transformational leadership contributes to encouraging lecturers and education staff to share knowledge and can directly foster a conducive organizational climate. It is proven that these leadership role models provide clues that: 1) transformational leadership can create innovative behavior through knowledge sharing; 2) transformational leadership can create innovative behavior through organizational climate.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Innovative behavior, Knowledge sharing, Organizational climate, and Transformational leadership.*

**Paper type** —

AC-16

## Antecedents of Knowledge-Sharing Behavior In Higher Education

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### ABSTRACT

**Purpose** — Knowledge sharing (KS) has been consistently recognized as essential in organizational development and employee improvement. This paper aims to expand on previous empirical research on KS by examining the effect of personality traits (PT) and perceived organizational support (POS) on one's knowledge-sharing behavior in higher education. The authors also examined perceived organizational support's moderating and mediating roles in these relationships.

**Design methodology approach** — Using a questionnaire and data from 205 lecturers from 3 universities in Jakarta were used for research hypotheses.

**Findings** — The results of this study reveal that personality traits (PT) and perceived organizational support (POS) have a significant influence on knowledge-sharing behavior (KS). The results also show that a higher level of perceived organizational support (POS) cannot strengthen the relationship between personality traits (PT) and knowledge-sharing behavior (KS). Perceptions of organizational support cannot be used as mediation for these two relationships.

**Practical implications** — The teacher's desire to share knowledge can be influenced by the teacher's personality traits and the organization's role in creating supportive conditions. Organizations can provide good welfare and opportunities for their members to develop.

**Originality value** — This study shows that personality traits (PT) and perceived organizational support (POS) are essential factors influencing a person's desire to share knowledge, especially in higher education.

**Keywords** — Knowledge management, personality traits, perceived organizational support, higher education

**Paper type** — Research paper

AC-17

## The Effect of Profitability And Measurement Company On Audit Delay During The Pandemic In Consumer Goods Company

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### ABSTRACT

**Purpose** — *The main purpose of this study is to know the influence of profitability and measurement companies on audit delay during the pandemic in consumer goods companies. The profitability within this study is proxied by the return on assets while the measurement company is proxied by the logarithm of natural assets. This study was conducted during the pandemic, from 2020 to 2021. The research used a method of panel data regression analysis. The sample was taken based on the purposive sampling method with 39 companies. The analysis tool used evIEWS version 10. Finally, the results of this study show that 1) Profitability negatively effect on audit delay: the higher of the profitability value, the lower of the audit delay, 2) Measurement company positively effect on audit delay: the higher of total assets of the company, the higher of the audit delay, 3) Profitability and measurement company affected on the audit delay..*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Profitability, Measurement Company, Audit Delay*

**Paper type** —

AC-20

## Impacts of Kaizen Culture And Working Environment In Production Planning And Control Department PT. Karya Indah Multiguna Kota Bekasi

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### ABSTRACT

**Purpose** — *This research examines the impact of Kaizen culture and a sustainable working environment. Kaizen is a Japanese culture that means continuous improvement and improvement of the quality of the workplace or work environment. This culture is adopted by many Japanese companies around the world, especially manufacturing companies. Understanding of Kaizen culture and the use of English in the company is very important to be used as a knowledge provider in the workplace. Lack of this culture's understanding can lead to wrong attitudes, behaviors and interpretations in the company workplace. This research is structured to understand, describe, and analyze the application of Kaizen culture in the Production planning and control section of PT Karya Indah Multiguna Bekasi City.*

**Design methodology approach** — *The writer used quantitative descriptive analysis research methods by analyzing the impact of multivariate variables that affect employees' performance on 66 employees as respondents, the research instrument is a questionnaire using the Linket Scale.*

**Findings** — *The results of the research on the process of applying continuous improvement or Kaizen culture and the working environment, with the 5S (seiri, seiton, seiso, seiketsu, shitsuke) concept as its core. The data is declared valid and reliable with the test instrument, where if the kaizen culture and work environment are zero, the performance will decrease.*

**Practical implications** — *Partially, the Kaizen culture and working environment are jointly stated to be significant to the performance in the Production Planning and Control Department of PT Karya Indah Multiguna Bekasi City. With the determination or contribution of two independent variables to the dependent variable is very good.*



**Originality value** — *This research is done to explore more about the impact of Kaizen Culture in a working environment. It is hoped that there will be new understandings dealing with the culture so that many companies in Indonesia can implement it.*

**Keywords** — *Kaizen, working environment, production planning, employees' output*

**Paper type** —

**AC-21**

## Character and Competence in The Implementation of Living Curriculum in Indonesian Schools Kuala Lumpur

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### ABSTRACT

**Purpose** — *This article explains the concept of Living curriculum in the world of education which has implications for character and skills through the process of coaching and habituation of students about the values, goals and meaning of life. Through this curriculum students can realize how important it is to behave based on good rules and values. The Life Curriculum is also an activity to develop or strengthen the character and good values possessed by students, this makes students have complex principles for harmonious relationships between humans and their environment. The method used in this study is descriptive analysis, which collects data from several national and international articles related to the living curriculum.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Living Curriculum: Character and Competence.*

**Paper type** —

## AC-22

# Post Pandemic Studying Culture : Which Is Your Choice?

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### ABSTRACT

**Purpose** — *This paper seeks to reveal the post pandemic studying culture among university students. The easiness of online learning process, in fact, influence the needs of students to be back to campus. Some research found that online learning was not as effective as those with offline ones but after two years online, it seems that learning online has become reasonable and easy choice especially those studying and working as well.*

**Design methodology approach** — *The research used qualitative and descriptive quantitative in which the qualitative data were gained through documents, observation and interviews while the quantitative data were gained through questionnaires given to those having the experience in online studying in Pertiwi University.*

**Findings** — *The results showed that while feel the online studying were much more beneficial for them especially those who are working they feel that offline studying will provide them with better result. Comparing two different types of students, it is revealed that 61,8% students who are working preferred to have hybrid learning and online while the other 38,1% preferred to have offline class. The opposite result show that 87,7% unemployed students preferred to have offline class and 12,3% preferred to have hybrid and online class. One of the interesting findings are that they are adopting a new culture of studying namely online. It provides them with practical issues, financial and also transportation challenges. One finding that they were anxious of is the result of the studying. They are of the very much concerned as they revealed that online studying, instead of practicality, it hasn't been very effective as they were distracted much by surroundings.*

**Practical implications** — *The research shall provide practical impact and implication as it can be seen as a mew paradigm of teaching and learning while at the same time the educational institution shall find the way how to provide effective teaching and learning online. The research also suggest that*

*the learning and teaching processes shall use hybrid learning model in which students with most employees can apply the online and offline models.*

**Originalityvalue** — *The research has also been done by some researches especially those in business environment while this research is focused on the comparing teaching and learning processes within educational institution*

**Keywords** — *studying culture, post pandemic, online learning*

**Paper type** —

## AC-23

# The Effect of Market Orientation on Digitalization at J.CO Donuts & Coffee East Jakarta

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## ABSTRACT

**Purpose** — *In this study conducted at JCO Donuts & Coffee East Jakarta. The company is engaged in the type of franchise business engaged in F&B. The digital era has changed very rapidly to the high level of competition in business. So JCO Donuts & Coffee carries out sales techniques such as promotion of new products and discounts through social media and direct sales to consumers by upselling, knowing what to sell & when, suggestive selling, cross selling to direct consumers and designing to generate superior value.*

*The purpose of this study is to analyze the influence of market orientation on digitalization. This method uses quantitative data collection using an interview system and questionnaires for 60 employees of the JCO Donuts & Coffee East Jakarta store. The techniques used are Non-probability sampling, namely accidental sampling and purposive sampling techniques. Data analysis includes descriptive analysis and simple linear regression analysis processed using SPSS version 25. Based on the results of the hypothesis test, the strong nature between the market orientation towards digitization can be proved that  $H_0$  was rejected and  $H_a$  was accepted which was worth  $t$  count  $(9.493) > t$  table  $(1.6715)$ .*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Market Orientation, Digitalization, JCO Donuts & Coffee, Products, Customer Values.*

**Paper type** —

**AC-26**

## The Impact of Market Orientation on Employee Learning at PT. XYZ

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### ABSTRACT

**Purpose** — *This study aimed to determine the influence of market orientation on employee learning at PT. XYZ. This study used a simple random sampling technique. The sample amounted to 100 participants. The data collection method uses a system of primary data, namely observations, interviews, and questionnaires, and secondary data, namely library research. Instrument testing uses validity and reliability tests. Data analysis methods use quantitative data frequency distribution analysis, simple linear regression analysis, correlation coefficient analysis, coefficient of determination analysis, and t-test analysis. The result is the influence of each independent variable on the dependent variable: Market orientation has t-table value of 4.027 with a significant 0.05. It means that it is greater than t-table value of 4.027 1.984. The partial test (t statistical test) results on the market orientation variable have t-count value of 4.027 with significance 0.05. It can be concluded that market orientation affects employee learning. This shows that the higher the market orientation, the higher the learning orientation.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Market Orientation, Employee Learning.*

Paper type —

AC-27

## Improving Work Performance through Digitalization and Employee Learning

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### ABSTRACT

**Purpose** — *This study aims to examine the influences of employee learning on the digitalization process in search of higher work performance. This study also investigates the direct effect of employee learning on individual work performance. The model is analyzed using the perspective of organizational behavior and a knowledge-based view. Through employee learning, firms may undergo digitalization required as a competitive advantage in the current environment, which is later shown by improved individual work performance.*

**Design methodology approach** — *This study employs quantitative methods using data gathered through questionnaires from employees in different firms but similar industries. Utilizing sequential equation modeling (SEM), the data set is analyzed to observe the relationships' significance. The role of digitalization as a potential mechanism explaining how employee learning may affect work performance is also examined. Post-survey interviews further illustrate the findings of this research.*

**Findings** — *It is found that employee learning is critical for the digitalization process in firms. Firms equipped with higher employee learning will succeed better in the digitalization process in pursuit of*

higher work performance. Combining a knowledge-based view and psychology in organizational behavior could explain this phenomenon.

**Practical implications** — This research highlights the importance of employee learning for firms pursuing digital transformation as their strategy. It is shown that the individual employees' behavior would determine the success of digitalization. The research result also indicates that successful digitalization would lead to higher individual work performance.

**Originality value** — The lack of understanding of how employees' behavior in affecting digitalization as firms' strategy is addressed by this research. There is minimal empirical research in the Indonesian context that contributes to the discussion. In addition, this research also highlights the importance of digitalization in improving individual work performance.

**Keywords** — Employee learning, Digitalization, Organizational behavior, knowledge-based view.

**Paper type** —

## AC-28

# Could IT Adoption Capability Improve Firm Performance? The Necessity of Entrepreneurial Orientation and Transformational Leadership

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## ABSTRACT

**Purpose** — This research investigates whether IT adoption capability (ITAC) would improve firm performance. This study also examines entrepreneurial orientation (EO) and transformational leadership (TL) as a potential prerequisites that may help the development of ITAC. The research model proposed is developed employing a resource-based view (RBV) and dynamic capabilities. The analysis would help the understanding of the precursors of ITAC and how it may help become a competitive advantage.

**Design methodology approach** — Empirical research conducted in hospitality firms specializing in food and beverage (F&B) services. This study adopts quantitative methods using data gathered through surveys from firms' managers or owners. Various validity and reliability tests were conducted before the analysis using structural equation modeling (SEM).

**Findings** — The results conclude that IT adoption capability is critical in improving firm performance. Firm-level entrepreneurship in the form of entrepreneurial orientation and firms equipped with transformational leadership would ease the development of IT adoption capability.

**Practical implications** — This study suggests that firms wanting to develop IT adoption capability as their competitive advantage should be more entrepreneurial and supported by

*transformational leadership. The research also highlights that IT adoption capability will lead to the desired performance.*

**Originality value** — *This study addresses the importance of firm-level behavior in the form of entrepreneurial orientation and the type of leadership required in developing IT adoption capability as the necessary capabilities in the current environment. It also focuses on filling the research gap on how the hospitality industry formulates strategy in the digital world.*

**Keywords** — *Entrepreneurial orientation, transformational leadership, IT adoption capability, firm performance.*

**Paper type** — *Empirical research paper.*

AC-29

## Inovation of Pannacota Dairy Free

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### ABSTRACT

**Purpose** — *Porang flour from porang tubers (Amorphophallus muelleri Blume) has a soluble food fiber content whose structure and function are similar to pectin called glukomanan. The content of glukomanan contained in porang tubers is very large namely as gelling agents, which is able to be one of the alternative thickeners or stabilizers in solution and dough and can replace gelatin milling on pana cotta cake vegan. In this research, aim to find out the usefulness and success rate of porang flour in replacing gelatin in the manufacture of vegan Pana cotta Cake. It also aims to find new alternative gelatin substitutes on the market that many use pig base material in the manufacture of gelatin*

**Design methodology approach** — *This research uses qualitative descriptive methods, with the aim of knowing the process of making Pana cotta Cake with porang flour and knowing the quality of Pana cotta Cake with gelatin substitution with porang flour from prespektif experts in the field of food product to conformity with pana cotta cake standards*

**Findings** — *Based on the overall results of the study, reviewed from the quality aspects of the foods studied, the researchers concluded that Panna Cotta Vegan with porang flour was*

*avored by the panelists and had good value. Then, porang flour proved to be a substitute alternative to gelatin in the manufacture of Panna Cotta especially Panna Cotta Vegan.*

**Practical implications** — *For advice, it should be noted during the process of making Panna Cotta which is stirred slowly until boiling, then be sure to discard the froth that is on top of panna cotta and use the technique of placing a spoon on top of the mold in an upside down position to avoid creating froth. For further research researchers hope to be able to develop a wide range of processed products by using additional ingredients of porang flour and focus on raising awareness using existing local potential*

**Originalityvalue** —

**Keywords** — *Food Inovation, Pannacota, Dairy free*

**Paper type** — *Study Experiment*

**AC-30**

## Innovation of Oncom's Sosis

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### ABSTRACT

**Purpose** — *Oncom is a fermented food product typical of West Java, which uses groundnut cake or tofu dregs as a substrate inoculated with red oncom mold spores. In addition to being cheap and easy to obtain, the nutritional content in oncom such as carbohydrates, protein, fat, fiber, water, iron, potassium, and sodium has almost the same nutritional value as tofu and tempeh. So that Oncom can be an alternative source of good nutrition for the body. This research aims to find out the usefulness and success rate of oncom in replacing meat in making oncom sausages. It also aims to find a new alternative to meat substitutes which are expensive.*

**Designmethodologyapproach** — *The method used for research is R & D (Research and Development) with a development model (Define, Design, Develop, Disseminate) 4D. (1) Define: Find recipe references. (2) Design: Designing new recipes. (3) Develop: Product development with validation I, product evaluation, and continued with validation II. (4) Disseminate: Cast members are not trained and testers are trained. The materials tested were the sample products, the tools used in the form of*



*experimental forms, validation forms, sensory panel testers, and the exhibition test favorites. Methods of data analysis are statistically descriptive.*

**Findings** — *Based on the overall results of the study, reviewed from the quality aspects of the foods the results obtained; (1) The right recipe for sausages with the addition of oncom; (2) The level of public acceptance in panelist trials and exhibits on oncom sausages products shows that the product is favored and well received.*

**Practical implications** — *For advice, it should be noted during the process of making oncom sausages to get rid of the bitter taste of oncom Before adding other ingredients, oncom needs to be cooked through a roasting process.*

**Originalityvalue** — *The difference in this research lies in the substitution materials used. In existing sausage products, the substitution materials used are chicken, fish, tempeh, and banana heart. while in oncom sausage product innovation, researchers use regional specialties in the form of oncom*

**Keywords** — *Food Innovation, oncom, sausages, meat*

**Paper type** — *Study Experiment*

AC-34

STIE INDONESIA JAKARTA

## Influence of Marketing Mix on Purchase Decision at PT. Jalur Nugraha Ekakurir (JNE) Area Kemayoran

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### ABSTRACT

**Purpose** — *The purpose of this study was to determine the extent to which the marketing mix, purchasing decisions, and the influence of the marketing mix on purchasing decisions at PT. Jalur Nugraha Ekakurir in Kemayoran Area.*

*This study uses a quantitative descriptive method with data collection techniques through the distribution of questionnaires and library data. In this study, the sample used was 60 customers. The data analysis technique used is simple linear regression analysis using the SPSS application.*

*The variable marketing mix is quite good, amounting to 65.25 lies in the interval 63.2 - 67.2 variable purchasing decision is quite good at 30.42 located in the class interval 29.8 - 31.6 and (3) There is an influence between the marketing mix variable the purchasing decision because the value of t count (9.211) is greater than the value of t table (2,000) so that H1 is accepted and the t-count value lies in the rejection area of H0 or H1 is accepted. Then the marketing mix positive influence on strong the r*

value of 0.771 (located in the correlation coefficient interval 0.60-0.799) and has an influence contribution of 59.4% on the purchasing decision variable, while the remaining 40.6% is influenced by other factors. . Furthermore, it can be seen that the regression equation that can be used to predict is  $Y' = 4.577 + 0.396 X$ .

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — marketing mix, purchasing decisions

**Paper type** —

AC-36

## Do Profitability And Firm Size As Moderating Variables Determine Zakat Payment?

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### ABSTRACT

**Purpose** — This paper aims to determine the effect of profitability proxy by Return on Asset (ROA) dan Return on Equity (ROE) on zakat payments and firm size as moderating variables in Islamic Commercial Banks period 2016-2020.

**Design methodology approach** — This research uses descriptive quantitative approach. Population in this research is obtained by using purposive sampling method at Islamic Commercial Banks in Indonesia registered with Financial Services Authority (OJK) during period 2016-2020 and based on predetermined criteria obtained by sample get 9 banks. So, total observation in this research are 45 observation. The research hypothesis test using multiple linear regression analysis technique with EVIEWS 12 application tool.

**Findings** — *The result of this study indicate that partially Return on Asset (ROA) dan Return on Equity (ROE) have a positive effect on company zakat payments. Firm size is not able to moderate the effect of Return on Asset (ROA) on company zakat payments and firm size is able to moderate the effect of Return on Equity (ROE) on company zakat payments.*

**Practical implications** — *The implications of this research for the company are expected to be complementary materials and useful inputs and considerations for the company and readers are expected to see the results of this research as useful information material and can be used for the benefit of the reader.*

**Originalityvalue** — *This research has a very large value, Islamic banking is expected to apply sharia principles in operational activities in the case of this study, namely the payment of zakat*

**Keywords** — *(Return on Asset) ROA, (Return on Equity) ROE, Firm Size and Zakat.*

**Paper type** — *Case Study on Islamic Commercial Banks (BUS) in Indonesia Period 2016-2020*

AC-37

## Transformation towards Resilient Organization Facing Industry Challenges

*(Case Study Restructuring of Indonesia SOE in Construction-Material Sector, Tailored to Financial Performance)*

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### ABSTRACT

**Purpose** — *Growing industry will still look toward challenges, such as ongoing pandemic, political reforms, climate shifts and competition. To overcome pain-points associated with growth aspiration, organizations are performing digitalization. Besides that, effective organization structure will help company turn challenges into opportunities, creating sustainability. Therefore, this industry needs organization resilience to help their business.*

**Designmethodologyapproach** — *To understand how an organization facing the challenges, a case study was carried out on one of Indonesia SOE in construction-material sector. In 2017, the company aims to capture opportunities, including regional market share domination, business process efficiency and inorganic growth. To achieve these aspirations, and considering the industry challenges, the company is trying to perform reorganization. The transformation was first analyzed based on financial*

performance against competitor. The board were looking at market share, product pricing, plant utility, cost of goods manufactures as well as operational expenditure.

**Findings** — According to 2016 cost structure benchmark, the company should optimize the distribution, sales, and marketing function. The company could also reduce operational expenditure with efficient raw material management and manufacturing functions. Additionally, reorganization also be performed by redefining business and operation model. To complete, change management is inseparable for any transformation journey.

**Practical implications** — The success of the reorganization will be analyzed from financial performance after 5 years. In 2022, with organizations that constantly adapting, the company able to manage the costs below national median, which represent success in business process efficiency. The company also managed to book the highest EBITDA margin among its competitors. In terms of inorganic growth, the company has not made significant acquisitions. Regional market share domination also continues to rise although not really solid, considering competitors strength.

**Originalityvalue** —To sum up, the reorganization in general has been carried out successfully to provide strong growth foundation. The organization also be able to adopt new industry trends such as digitization.

**Keywords** — organization, restructuring, financial, strategy, transformation

**Paper type** —

AC-38

## Integrated Monitoring of Schedule and Cost Control for Investment Project in Energy Industry

(Case Study Integrated Monitoring Implementation for Investment Project Managed by Indonesia SOE in Energy Industry)

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### ABSTRACT

**Purpose** — In Indonesia, state-owned enterprises (BUMN) manage the fulfillment of energy needs. To do that, BUMN carries out integrated business through ownership of distribution assets, and management of energy and mineral resources in Indonesia. Since energy needs in Indonesia will continue to grow, BUMN are mandated by Indonesia government to implement accelerated programs and initiatives. Hence, BUMN will face several challenges in managing investment projects. The problems experienced usually include the need for an accurate and consolidated project progress. In addition, problems can also arise in optimizing project resources.

**Design methodology approach** — *This work is documented using qualitative research method. The method is used to understand the experiences of an organization through focus groups discussion, case studies, and literature review.*

**Findings** — *As an answer, BUMN needs to develop Program Management Office (PMO) for investment projects. PMO solution can act as a centralized platform for several key project functions at a high-level, which includes project governance, monitoring, and control. Then, to carry out project management in more detail, PMO solution needs to be complemented by integrated monitoring of schedule and cost control. The solution includes systems and capabilities for various types of projects with standard framework.*

**Practical implications** — *Besides the existence of technology that cannot be separated, maturity of people and working processes also play an important role. The key success in terms of adapting the working process lies on the standardization of project structure and monitoring implementation on pilot project. Besides that, culture of transparency through project review cadence needs to be institutionalized to drive effective problem resolution. Additionally, to build the people capability, a series of change management could be conducted such as workshop or training.*

**Originality value** — *To conclude, integrated monitoring significantly improves project progress transparency from operation to financial. The solution provides granular insight to enable interactive problem resolution with clear visualization of main project metrics.*

**Keywords** — *Investment, integrated, monitoring, energy, technology, process, people*

**Paper type** —

AC-42

## Regional Income “Fiscal Stress” Impact of Covid-19 On The Provincial Regional Budgets In Indonesia

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ABSTRACT

**Purpose** — *This study aims to analyze and obtain empirical evidence about the effect of regional income on whether there is fiscal stress proxied by the impact of the covid-19 pandemic before and during the covid-19 pandemic, all provinces in Indonesia...*

*The data taken is the realization of the budget for all provinces in Indonesia in 2018 and 2019 before the covid-19 pandemic, while the realization of the budget for all provinces in Indonesia in 2020 and 2021 during the covid-19 pandemic. The number of provinces consists of 34 provinces. The sample method used in this study is saturated sampling while the data processing method used in this research is the Wilcoxon Signed Ranks Test with the help of SPSS 26 data processing.*

*The results of this study indicate that: There is a difference in the average regional income before the covid-19 pandemic with regional income during the covid-19 pandemic. there is a difference in the average regional and village transfers before the covid-19 pandemic with regional to village transfers during the covid-19 pandemic, this is proven by the occurrence of fiscal stress, it is possible because this component is transfer income from the center to the regions and villages that directly involve the central government, so that the provision is affected by the covid-19 pandemic. While there is no difference in the average other income before the covid-19 pandemic with other income during the covid-19 pandemic.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Fiscal Stress, Impact of Covid-19, Regional Income, Transfers to regions, villages and other income.*

**Paper type** —

**AC-43**

## Company strategy to improve employee career: Knowledge Management Perception, Skill Perception, Attitude Perception, and Work Motivation

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of Knowledge Management Perception, Skill Perception, Attitude Perception and Motivation on Career Development in property companies. The method used in this research is survey research. The population in this study are all employees who work in property companies. The sample in this study was 100 respondents. The data analysis method used is statistical analysis of descriptive data and analysis of respondents' answers. Statistical analysis methods can be selected and adapted to the research objectives. Calculation using SPSS version 25.00 program with coefficient of determination and hypothesis testing (t test). The results of the t-test showed that the Knowledge Management Perception variable had no effect on Career Development. Skill Perception Variables have an effect on Career Development. Attitude Perception Variable has an effect on Career Development. Motivation variable has no effect on Career Development. Knowledge Management perception continues to be developed by improving the quality of its employees such as conducting training so that career development in property companies can be even better. The author suggests that property companies should be able to improve the quality of employees by increasing the achievement value given to employees so that employee motivation grows*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Knowledge Management Perception, Skill Perception, Attitude Perception, Motivation, Career Development*

**Paper type** —

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**AC-47**

## **Professional Commitment, Moral Intensity, Machiavellian Nature And Serious Breach of Tax Officer's Whistleblowing Intention**

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[sitisaodahenung@gmail.com](mailto:sitisaodahenung@gmail.com)**ABSTRACT**

**Purpose** — *This study aims to analyze the effect of professional commitment, moral intensity, machiavellian nature, and seriousness of violations on whistleblowing intention. The population in this study were all tax employees in East Jakarta there are KPP Madya Jakarta Timur, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP This study aims to analyze the effect of professional commitment, moral intensity, machiavellian nature, and seriousness of violations on whistleblowing intentions. The population in this study were all tax officials in East Jakarta, namely KPP Madya East Jakarta, KPP Pratama Jakarta Matraman, KPP Pratama Jakarta Pulogadung, KPP Pratama Jakarta Kramat Jati, KPP Pratama Jakarta Cakung Satu, KPP Pratama Jakarta Cakung Dua and KPP Pratama Jakarta, Duren sawit. The sample in this study was 88 respondents. This study uses an associative research strategy. In this study the research method used is quantitative. The data used in this study is primary data in the form of a questionnaire and the data processing method used in this study is multiple linear regression analysis. The thing that distinguishes this research from existing research is that the research subjects were conducted for state administrators, while in previous studies the research subjects were company employees. The results of this study indicate that professional commitment has a positive effect on whistleblowing intentions, the moral intensity has a positive effect on whistleblowing intentions, machiavellian nature has a positive effect on whistleblowing intentions and the seriousness of violations has a positive effect on whistleblowing intentions.*

**Design methodology approach** —**Findings** —**Practical implications** —**Originality value** —**Keywords** — *Professional Commitment, Moral Intensity, Machiavellian Traits, Intense Whistleblowing.***Paper type** —**AC-48**

## **Does Intellectual Capital And Islamicity Performance Index Effect On Profitability In Sharia Commercial Banks In Indonesia?**

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## ABSTRACT

**Purpose** — This study aims to determine the effect of Intellectual Capital and Islamicity Performance Index on the profitability of Islamic commercial banks in Indonesia. This study consists of two independent variables, and one dependent variable. The independent variables in this study are Intellectual Capital, profit sharing ratio, zakat performance ratio, equitable distribution ratio and Islamic incam vs non-Islamic incam ratio while the dependent variable is profitability..

**Design methodology approach** — This research uses quantitative research, and panel data analysis method uses Eviews 10. The population of this study is the difference between Islamic commercial banks in Indonesia registered with the Financial Services Authority in 2017-2021. The sample is determined based on the purposive sampling method, with a total sample of 6 Islamic banks and produces 30 samples of observations because it uses the annual financial report.

**Findings** — *the results of the study prove that: 1) Intellectual Capital has no effect on profitability. 2) profit sharing ratio has an effect on profitability. 3) zakat performance ratio has an effect on profitability. 4) equitable distribution ratio has no effect on profitability. 5) Islamic incam vs non-Islamic incam ratio has no effect on profitability. This study provides evidence that the performance of Islamic banking can be proven from various aspects, the variables used in this study are influential and some are not..*

**Practical implications** — *The implications of this research for companies are expected to be complementary materials and useful inputs and considerations for companies and readers are expected to see the results of this research as useful information material and can be used for the benefit of readers.*

**Originality value** — *This research has a very large value, Islamic banking is expected to be able to apply sharia principles in its operational activities in this research, namely Intellectual Capital, PSR, ZPR, EDR, and IIR.*

**Keywords** — *Intellectual Capital, Islamicity Performance Index, Profit Sharing Ratio, Zakat Performance Ratio, Equitable Distribution Ratio, Islamic Incam vs non-Islamic Incam Ratio.*

**Paper type** — *Case Study of Islamic Commercial Banks (BUS) in Indonesia for the 2017-2021 Period*

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AC-49

# The Effect of Profitability, Leverage, Capital Intensity On Tax Avoidance With Sales Growth As Moderating Variables

*(In Tobacco, Nondurable Household Products, and Pharmaceuticals & Health Care Research Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2017-2021 Period)*

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STIE INDONESIA JAKARTA

## ABSTRACT

**Purpose** — *This study aims to determine the effect of profitability, leverage, and capital intensity on tax avoidance moderated by sales growth in consumer goods manufacturing companies with tobacco and nondurable household products sub-sectors and in the health sector with pharmaceuticals & health care sub-sectors. research listed on the Indonesia Stock Exchange for the period 2017-2021.*

*This study uses an associative quantitative approach. The population used in this study is a manufacturing company in the consumer goods industry sector, the tobacco and nondurable household products sub-sector and the health sector with the pharmaceuticals & health care research sub-sector listed on the Indonesia Stock Exchange for the 2017-2021 period.*

*This study uses an associative quantitative approach. Sampling in this study was carried out by purposive sampling, which resulted in a total sample of 11 companies so that the total observations in this study were 55 observations. The data used in this study is secondary data with collection techniques using the documentation method through the www.idx.co.id site and the company's website.*

*The results of this study indicate that (1) profitability has an effect on tax avoidance, (2) leverage has an effect on tax avoidance, (3) capital intensity has no effect on tax avoidance, (4) in moderation sales growth is not able to moderate the relationship between profitability and tax avoidance, (5) sales growth can moderate (strengthen) the influence between leverage and tax avoidance, and (6) sales growth is able to moderate the relationship between capital intensity and tax avoidance*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Profitabilitas, Leverage, Capital Intensity, Sales Growth, Tax Avoidance*

**Paper type** —

**AC-50**

## **Sukuk Issuance Value, Sukuk Rank And Sukuk Age To The Reaction of Sharia Capital Market**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effect of independent variables including the value of the issuance of sukuk as measured by the sukuk equity ratio (SER), the rating of the sukuk, the age of the sukuk on the reaction of the Islamic capital market as measured by the cumulative abnormal return (CAR) as the dependent variable in companies that issue sukuk for 2017-2021 on the IDX. This research is a type of quantitative research using secondary data. The data collection method is done by accessing documents through the Indonesia Stock Exchange, Investing.com and KSEI websites. The research data was tested using the statistical application of SPSS version 26. The population of this study was companies that issued sukuk and were listed on the Indonesia Stock Exchange in 2017-2021. The sample was determined using the purposive sampling method. So that obtained a sample of 17 companies with 112 series of sukuk issuance. The results showed that the variable value of sukuk issuance and the age of the sukuk partially had no significant effect on the reaction of the Islamic capital market and the sukuk rating variable partially affected the reaction of the Islamic capital market. Meanwhile, simultaneously, the variable value of sukuk issuance, sukuk rating and the age of the sukuk has a significant effect on the reaction of the Islamic capital market.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *sukuk issuance value, sukuk equity ratio, sukuk rating, sukuk age, capital market reaction, and cumulative abnormal return.*

**Paper type** —

AC-51

## Analysis The Potential of Green Sukuk As An Alternative Source of Funding For Bekasi City Infrastructure Development

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### ABSTRACT

**Purpose** — *In recent years, the focus of all countries in the world, including Indonesia, is to control the consequences of climate change (climate change). Therefore, there is a need for sustainable development that uses creative financing that also supports this sustainability to maintain the preservation of nature.*

*This research uses a descriptive qualitative method with a case study that uses the object of research, namely Bekasi City-West Java. Data obtained through interviews with Bekasi City Government officials, documentation and literature studies. Several analyses were also carried out, namely the Debt Service Coverage Ratio (DSCR) Analysis and Loan Projections and SWOT Analysis.*

*Based on the results of this study, it proves that Bekasi City is qualified to apply for sukuk issuance and can be used as a consideration to start green sukuk because Bekasi City has been able to be independent in carrying out its regional autonomy without interference and central government assistance. However, the reality is that until now there has been no financing for infrastructure development, including PLTSa in Bekasi City which uses sukuk or green sukuk from Bekasi City.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Sukuk, Green Sukuk, Infrastructure Financing, Sustainable Waste Management, and Waste to Energy Plant*

**Paper type** —

**AC-52**

## **The Influence of Principal Leadership, Teacher Communication And Certification On Teachers Perceptions of Performance**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effect of principal leadership, communication and teacher certification on the perception of teacher performance at SDN Pisangan Timur 01 Pagi.*

*This research approach is quantitative with a correlation model. This research method uses a survey method. The population in this study were teachers at SDN Pisangan Timur 01 Pagi who found 30 teachers. The sample in this study is a saturated sample. The analysis used is SEM-PLS research to test the outer model, inner model and hypothesis using SmartPls 3.0 software.*

*The results of this study stated: Principal leadership has no influence on teacher performance. Communication has an influence on teacher performance. Teacher certification has an influence on teacher performance. Communication and teacher certification has an influence on teacher performance. Good communication between fellow teachers and their leaders can improve the performance of teachers in the school. The benefits provided by certification are able to make a teacher motivated to become a better teacher for their students.*

*The novelty of this study is there is a teacher certification variable that has the greatest influence on teacher performance.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Principal Leadership, Communication, Teacher Certification and Teacher Performance*

**Paper type** — *Case Study of Teachers at SDN Pisangan Timur 01 Pagi*

## AC-55

## The Effect of Career Development, Self-Efficacy And Organizational Culture On Employee Productivity At PTPN II Kebun Melati Serdang Bedagai

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### ABSTRACT

**Purpose** — *The objective of this study is to determine how career development, self-efficacy, and organizational culture affect the employee productivity at PTPN II Kebun Melati Serdang Bedagai. This study included 300 PTPN II Kebun Melati Serdang Bedagai employees. The sampling process involved 75 PTPN II Kebun Melati Serdang Bedagai employees. The author employs descriptive quantitative data analysis in this study. The data was gathered using a questionnaire distributed to employees. On Windows, SPSS 20.0 is used to process the data. The validity and reliability tests, as well as the classical assumption test, multiple linear regression, t test, and f test, were used to analyze the data. Based on the result of this research, the t-value of the Career Advancement variable (X1) is 3.417, which is higher than the t-table value of 1.666. The obtained t-count is greater than the t-table value, or  $3.417 > 1.666$ . When compared to the t table value of 1,666, the t count value of the Self Efficacy (X2) variable is 3,038. The obtained t count is greater than the t table value, or  $3,038 > 1,666$ . When compared to the t-table value of 1.666, the t-count value of the Organizational Culture variable (X3) is -0.160. The obtained t count is then less than the t table value, or  $-0.160 < 1.666$ . The calculated f value is 477,059 with a sig level of 0.000, so the sig value is  $0.000 > 0.05$  and the calculated F value is  $477,059 > F$  table 2.50, indicating that  $H_0$  is rejected and that the independent variables X1, X2, and X3 have a positive and significant effect on the dependent variable Y. The coefficient of determination is 0.953, indicating that the percentage of Career Development (X1), Self Efficacy (X2), and Organizational Culture (X3) on consumer satisfaction is 95.3%, with the remaining 4.7% influenced by other variables not examined in this study..*

**Design methodology approach** —

**Findings** —

**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

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### 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** —

AC-57

## Preferences of High School Students In Selecting Private High School

(Case Study of Six Senior High Schools in Tanjung Priok District)

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### ABSTRACT

**Purpose** — *The purpose of this study was to determine the preferences of high school students in choosing private universities. Some indicators of student preference in choosing a university include Tuition Fees, Accreditation, Location, Study Programs, Facilities, References, and Promotions. This research was conducted using a descriptive strategy and the type of data used was primary data with questionnaire data collection methods. The population of this research is class XII students in six private high schools in the Tanjung Priok sub-district. The sampling method used in this study is non-probability sampling and the number of samples obtained is 83 which is then analyzed using conjoint analysis through the SPSS 25.0 software research tool. Conjoint analysis is a method to determine consumer assessment of a particular product based on the attributes that exist in the product. The results of the study are based on the usefulness value and value of the relative importance of students in private universities, the relative importance of choosing an important attribute, and the usefulness value of each attribute or level. , Promotion, Location, Study Program, Fees, Facilities, and Accreditation. The order of research results is based on the value of relative importance, namely References, Promotions, Campus Facilities, Tuition Fees, Locations, Accreditations, and Study Programs.*

**Design methodology approach** —

**Findings** —

**Practical implications** —



**Originalityvalue** —

**Keywords** — *Preferences, High School Students, Private Universities, Conjoint Analysis*

**Paper type** —

**AC-60**

## Analysis The Potential of Green Sukuk As An Alternative Source of Funding For Bekasi City Infrastructure Development

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INTERNATIONAL CONFERENCE ON  
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### ABSTRACT

**Purpose** — *In recent years, the focus of all countries in the world, including Indonesia, is to control the consequences of climate change (climate change). Therefore, there is a need for sustainable development that uses creative financing that also supports this sustainability to maintain the preservation of nature.*

*This research uses a descriptive qualitative method with a case study that uses the object of research, namely Bekasi City-West Java. Data obtained through interviews with Bekasi City Government officials, documentation and literature studies. Several analyses were also carried out, namely the Debt Service Coverage Ratio (DSCR) Analysis and Loan Projections and SWOT Analysis.*

*Based on the results of this study, it proves that Bekasi City is qualified to apply for sukuk issuance and can be used as a consideration to start green sukuk because Bekasi City has been able to be independent in carrying out its regional autonomy without interference and central government assistance. However, the reality is that until now there has been no financing for infrastructure development, including PLTSa in Bekasi City which uses sukuk or green sukuk from Bekasi City..*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Sukuk, Green Sukuk, Infrastructure Financing, Sustainable Waste Management, and Waste to Energy Plant*

**Paper type** —

**AC-61**

## The Effect of Current Ratio, Debt To Assets Ratio, And Total Assets Turnover On Profits in Mining Companies Listed On The Indonesia Stock Exchange

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### ABSTRACT

**Purpose** — *Companies are economic actors in a country. The role of the company as an economic actor is the party that produces products and service providers that will be utilized by various parties. In addition, Indonesia is very rich in resources, one of which is natural mining resources that can be used to increase state income, not only from taxes. Therefore, the company's profit becomes a support for the company's operational activities in order to achieve company goals. The purpose of this study was to determine the effect of Current Ratio, Debt To Assets Ratio, and Total Assets Turnover on Company Profit. The sampling technique used is Purposive Sampling, which is sampling based on criteria, from these criteria obtained 43 samples of mining companies, with a research period of 4 years 2017-2020, and the data analysis technique used is Multiple Linear Regression Analysis. The observation results can be concluded that the Current Ratio and Debt To Assets Ratio have a negative relationship to Profits in Mining companies listed on the IDX for the 2017-2020 period, besides Total Assets Turnover has a positive relationship to Profits in Mining companies listed on the IDX for the 2017 period. -2020.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Current Ratio, Debt To Assets Ratio, Total Assets Turnoover, Profit..*

**Paper type** —

**AC-65**

## Techno-Stress And Its Impacts On Work Performance In Indonesian Higher Education

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INTERNATIONAL CONFERENCE ON  
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### ABSTRACT

**Purpose** — *The COVID19 pandemic has brought major changes in the learning and teaching process in Higher Education. Then, lecturers began to using technology in learning process intensely. Further, this study examines the existence of stress by lecturers in using technology (technostress), and how it affects their performance.*

**Designmethodologyapproach** — *The data was collected from 100 lecturers across Universities in Indonesia through a structured survey questionnaire. The proposed moderation model for this study was tested using structural equation modeling and bootstrapping method.*

**Findings** — *Structural equation modeling results indicate that techno-creators components; complexity and overload in using technology significantly impacts lecturer's performance. While none of the techno-inhibitors components were significantly impacts lecturer's performance. Techno-inhibitors also observed as a mediator in the techno-creators and work performance relationship. The moderated-mediation effect of involvement and literacy facilitation could lower the overload and uncertainty in using technologies.*

**Practical implications** — *The authors highlight the effect of permanent shifting in learning system after Pandemic era of COVID-19. This study informs the leaders of Indonesian Higher Education on balancing delicate aspects such as techno-creators and techno-inhibitors that significantly impact lecturer's performance as they using technology.*

**Originalityvalue** — *The authors make a novel theoretical contribution to the emerging literature on technostress by examining the effect of technostress creators and inhibitors on lecturer's work performance. This study was done through the Endemic of COVID-19 as permanent shifting in learning system was started to be applied in Indonesia.*

**Keywords** — *Technostress; Performance; Lecturer; COVID19*

**Paper type** —

AC-66

## Management of State Defense Through Territorial Development

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### ABSTRACT

**Purpose** — *Indonesian state defense is essentially all universal defense efforts, which involve all citizens, territories, and other national resources and are prepared early by the government and are carried out in a total, integrated, directed, and continuous manner to uphold state sovereignty, territorial integrity, and the safety of all nations from all threats. National defense functions to create a defense unit capable of protecting state sovereignty, territorial integrity, and the nation's safety from all forms of threats. Empowerment of defense areas by the Indonesian Army is carried out using territorial development (Binter), which aims to make Geography, Demographics, and Social Conditions a formidable force of Space, Tools, and Fighting Conditions in the context of national defense of the land aspect. Binter is an activity of the TNI AD in fostering relationships with all levels of society to create the unity of the TNI-Citizens to be utilized for the benefit of the land-based state defense. The data were obtained from a search of various scientific publications and observations, developed qualitatively through a literature review. The results reveal that territorial development is still relevant in implementing state defense management. The development of various applied methods and implementations must be optimized to strengthen the universal defense system..*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Defense Management; Territorial development; TNI AD*

**Paper type** —

**AC-69**

## **Influence of System Quality, Perception of Usefulness, And Easy of Use of Internet Banking On Loyalty**

*(Case Study on Customers of PT. Bank BCA, Tbk. KCU Gajah Mada)*

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### **ABSTRACT**

**Purpose** — *he purpose of this research was to analyze the influence system quality, perceived usefulness and ease of use on customer loyalty. This research was conducted based on quantitative approach with descriptive statistical analysis. Calculation on research was used by SPSS 22.00.*

*Population on research were customers of PT BCA, Tbk KCU Gajah Mada who were using internet banking. Purposive random sampling was used a sampling method for 180 people total sample. Data was collected through a questionnaire which validity and reliability that has been verified. Hypothesis testing by using t-test and F-test.*

*The results have shown that: (1) System quality had effect and related on customer loyalty by t-count = 25.918, with significance value of 0.000 <0.05 and partial correlation value 52.41% (2) Perceived usefulness had effect and related on customer loyalty by t-count = 4.356, with significance value of 0.042 <0.05 and partial correlation value 9.79% (3) Perceived ease of use had effect and related on customer loyalty by t-count = 2.053, with significance value of 0.000 <0.05 and partial correlation*

value 2.34% (4) System quality, perceived usefulness, and perceived ease of use had effect and related on customer loyalty by  $F$ -count  $357.07 > F$ -table 2,66..

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — System quality, perceived usefulness, perceived ease of use, and customer loyalty.

**Paper type** —

AC-71

STIE INDONESIA JAKARTA

## The Effect of Religiosity, Income, Transparency And Digitalization On Millennial Compliance Paying Zakat In LAZ DKI Jakarta

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### ABSTRACT

**Purpose** — This study aims to examine how the influence of Religiosity, Income, Transparency, and Digitalization on Millennial Compliance Paying Zakat in LAZ DKI Jakarta..

**Design methodology approach** — his study uses a type of quantitative causality research. The population of this study is DKI Jakarta residents who embrace Islam. The sample was determined based on the convenience sampling method with a total sample of 160 people. The data used in this study are primary data. The data collection technique used a questionnaire which was distributed to the public online via google form. Data analysis used descriptive statistics with multiple linear regression.

**Findings** — The results of the study prove that religiosity and digitalization have a significant positive effect on millennial compliance in paying zakat, the higher the level of religiosity a person has, and the

*more sophisticated, the higher the compliance in paying zakat. Meanwhile, income and transparency have no effect on millennial compliance in paying zakat. The income they have is different, millennials pay zakat according to their beliefs and are supported by their income. In paying zakat, millennials do not pay attention to whether the financial statements of amil zakat institutions have been audited or not. So it is necessary to carry out zakat literacy to the people of DKI Jakarta*

**Practical implications** — *It is hoped that further researchers will be able to find reference sources more and support for better research results and continue to develop knowledge and understanding of zakat. Besides Therefore, researchers can use the interview technique so that the research data more accurate. For regulators and the National Amil Zakat Agency to carry out socialization and counseling to the millennial community how important it is pay zakat and know that LAZ's financial statements have been audited or not.*

**Originality value** — *Lorem ipsum dolor sit amet, consectetur adipiscing elit. Proin auctor, neque sit amet rutrum iaculis, orci libero molestie felis, eu pellentesque dui lorem at est. Nam consectetur molestie efficitur. Cras efficitur sollicitudin nunc. Fusce quis fringilla lorem. Ut pretium tellus sit amet mauris tempus, quis efficitur felis lobortis*

**Keywords** — *The difference between the findings of this study and previous research is the results of each variable, the object of research, and the time of implementation*

**Paper type** —

AC-72

## The Influence of Financial Performance, Company Size, Corporate Governance on Sustainability Report Disclosure

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of profitability, leverage, company size, audit committee and board of directors, which affect the disclosure of sustainability reports in mining companies in Indonesia for the period 2015-2021..*

**Design methodology approach** — *This research is quantitative research and used secondary data. This study was analysed using multiple linear regression. The population of this study were all mining companies listed on the Indonesia Stock Exchange for the 2015-2021 period as many as 52 companies. The sample was determined based on the purposive sampling method, with a total of 15 companies that*

met the criteria with an observation period of 7 years the total observations of this study were 105 observations.

**Findings** — The results of this study prove that (1) Profitability has a positive and significant effect on the disclosure of the sustainability report, (2) Leverage has no effect on the disclosure of the sustainability report, (3) Company size has a positive and significant effect on the disclosure of the sustainability report, (4) The Audit Committee has a positive and significant effect on the disclosure of the sustainability report, (5) the Board of Directors has no effect on the disclosure of the sustainability report.

**Practical implications** — Based on the results of this study, it is expected that companies are more committed to disclosing sustainability reports. With the company's sustainability report, it can show the company's commitment to its performance which can increase the trust of shareholders and trust in the community so that the company can grow sustainably.

Investors are advised not only to pay attention to the company in terms of its economy, but also to use the disclosure of social and environmental information in the sustainability report as a reference in making investment decisions so that the company will be more motivated to disclose more information in the sustainability report.

**Originality value** — The difference between the findings of this study and previous research is the results of each variable, the object of research, and the time of implementation.

**Keywords** — Sustainability Report Disclosure, Profitability, Leverage, Size, Audit Committee, Board of Directors

**Paper type** —

AC-73

## Management of Transfer Funds And Budget Balances On Capital Expenditures of The West Java Regional Governments For The 2017 - 2020 Period

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### ABSTRACT

**Purpose** — The purpose of this study, the management of Transfer Funds and Budget Balance Over Capital Expenditures in the government of West Java.

This study uses a descriptive quantitative approach, measuring the management of transfer funds and excess budget balances in 27 district cities of West Java Province, 2017 – 2020 period. Using secondary data, data collection techniques using the documentation method through the website [djpk.kemenkeu.go.id](http://djpk.kemenkeu.go.id) and [jabarprov.go.id](http://jabarprov.go.id), by testing all research samples.



*The results of the study show that the higher the transfer funds, the higher the local government's capital expenditure. The Excess Budget Balance (EBB) is getting lower, indicating a decline in government spending on capital expenditures.*

*The practical implication of the research is that the Profit Sharing Fund (PSF), fluctuates in the influence of tax and non-tax PSF. General Allocation fund (GAF), the allocation of the state budget (APBN) based on regional weighting. The Special Allocation Fund (SAF), part of the regional Revenue and expenditure budget (APBD) specifically provides local government facilities. Excess Budget Balance (EBB), decreased due to less than optimal management during the covid 19 pandemic. Capital expenditure growth was relatively slow, related to the performance and financial capacity of local governments. Theoretical implication, transfer funds are based on criteria and their allocation is in accordance with the law by taking into account the influence of regional potential. EBB, the difference in the realization of the APBD of a budget period. The allocation of capital expenditures provides government facilities and infrastructure as well as public facilities.*

*The originality of this research is my own work, sources of information from other authors have been mentioned and included in the references. If it is later proven that this article is a plagiarism, I am willing to accept sanctions.*

*This research uses descriptive method, quantitative approach.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Transfer Fund, Excess Budget Balance, Capital Expenditure*

**Paper type** —

**AC-74**

## **Marketing Strategy Analysis Based On Sharia Values In Attracting The Interest of Buying Muslim Consumers**

*(Study On Shaliha.Looks)*

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### **ABSTRACT**

**Purpose** — *This study aims to identify how marketing strategies based on sharia values and their implementation are applied in a business unit of Shaliha.Looks in attracting Muslim consumers to buy.*

*This study uses a qualitative approach with descriptive analysis, the type of data in the form of primary data collected through observation, interviews, and documentation and secondary data collected through books, journals, hadith, and the Qur'an.*

*This study proposes a pattern of implementing a marketing strategy based on sharia values "Pattern of Application of Marketing Strategy based on Sharia Values". The results of the study stated that (1) Saliha Looks in attracting consumer buying interest using four identified strategy patterns, namely shiddiq, fathanah, amanah, and tabligh. (2) The four strategies implemented were also identified as strategies to attract Muslim consumers to buy by presenting quality products, variety of product choices, friendly service, and providing guarantees. This strategy provides insight into the importance of implementing a marketing strategy based on sharia values in attracting Muslim consumers to buy..*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *marketing strategy, sharia values, honest, intelligent, trustworthy, communicative.*

**Paper type** —



**AC-75**

INTERNATIONAL CONFERENCE ON

## **Systematic Literature Review (SLR): Application of Sustainable Development Goals And Financial Performance**

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### **ABSTRACT**

**Purpose** — *This study was conducted to determine the implementation of sustainable development goals and financial performance in terms of several selected aspects. Namely the research location, research method, research object, and indexing paper...*

**Design methodology approach** — *This is done using a search engine (Google Chrome) using the site addresses <https://scholar.google.co.id> and <https://www.google.com> which were selected based on the decision that the site address is the largest open database and can be accessed by many parties. Search by using the keywords “Implementation of Sustainable Development Goals” and “Financial Performance”..*

**Findings** — *The results of the study based on the Research Question (RQ 1) from a collection of selected journals showed that the research locations were in Indonesia, Europe, Five Continents, China, Spain, Oman, Kirinyaga, and India. Furthermore, based on the Research Question (RQ 2) from a set of journals that have been selected, shows that the method used in the research is the method of analysis and hypothesis testing. Then based on the Research Question (RQ 3) from a set of journals that have been selected, it shows that the objects used in the research are companies, individuals, and mutual funds. And finally, based on the Research Question (RQ 3) from a set of selected journals, it shows that there are a total of five indexing papers, including Google Scholar, ProQuest, Elsevier, Springer, and Taylor & Francis.*

**Practical implications** — *The data used is data published in 2019-2022. And the literature used is only journal papers related to the Implementation of Sustainable Development and Financial Performance.*

**Originality value** — *The research was conducted based on the determination of certain aspects to be discussed from the research published by several authors in the previous period. Research does not only focus on one discussion and covers a wide area.*

**Keywords** — *Sustainable Development Goals, Financial Performace, Research, Search Engine.*

**Paper type** — *Systematic Literature Review*

AC-77

## The Effect of Competence And Work Discipline On Employee Performance of The Jakarta-Bandung High-Speed Train Project

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ABSTRACT

**Purpose** — *This study aims to determine the effect of competence on employee performance, to determine the effect of work discipline on employee performance and to determine the effect of competence and work discipline on employee performance of the Jakarta-Bandung high-speed train project. This study uses a quantitative research model. The method used in this study is the proportional stratified random sampling method, with a sample of 79 respondents from employees of PT.Sinohydro Co., Ltd. Section 2. The data collection technique uses a questionnaire that has been tested for validity and reliability using IBM SPSS 25. The results of this study indicate that the two independent variables have a positive effect on the dependent variable. The competence variable has a positive effect of 0.615 with a significance level of 0.000. The work discipline variable has a positive effect of 0.463 with a significance level of 0.000. The R square of the two variables is 0.739 or 73.9% and the remaining 26.1% is influenced by construction outside the research variables, which means that these two variables have an influence on the employee performance variable.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Competence, Employee Performance, Work Discipline*

**Paper type** —



**AC-78**

## **Green Innovation and Business Sustainability Is That Necessary? Perceived of Sasirangan Micro Industry in South Kalimantan (Ethnography Approach)**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *This paper seeks to determine how was the perceived of the owners of Sasirangan micro industries on green innovation and sustainability performance, related to the culture of South Kalimantan's society.*

**Design methodology approach** — *This study use ethnography to determine green innovation and sustainability performance..*

**Findings** — *The results showed that the owners know that they must do green innovation to achieve business sustainability, but as micro industry they are still accentuated to economic sustainability more than environmental and social sustainability..*

**Practical implications** — *For the Sasirangan micro industries they can learn how to do green innovation to increase their sustainability performance. For the Government they can learn how to encourage business actors to increase their income and encourage micro-enterprises not to dispose of waste indiscriminately*

**Originality value** — *The novelty of this research is this the first research that use ethnography approach to explain the perceived of the owners of Sasirangan micro industries about green innovation and sustainability performance*

**Keywords** — *Perceived, Sasirangan Micro Industries, Green Innovation, Sustainability Performance*

**Paper type** — *Ethnography*

AC-80

## Analysis Factors of Shares Return With Inflation As A Moderating Variable

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### ABSTRACT

**Purpose** — *This study aims to examine whether there is an effect of the current ratio, debt to equity ratio, return on assets, earnings management and firm value on return of shares with inflation as a moderating variable in basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange (IDX).*

**Design methodology approach** — *The sampling technique used in this study was purposive sampling method. The research sample consisted of 34 manufacturing companies in the basic and chemical industrial sectors listed on the IDX in 2017-2019 with a total of 102 data. The data analysis method used was multiple linear regression analysis and moderated regression analysis with software tool Eviews version 9.*

**Findings** — *The results showed that (1) the current ratio has no effect on stock returns, (2) the debt to equity ratio has an effect on stock returns, (3) return on assets has no effect on stock returns, (4) earnings management has no effect on stock returns, (5) firm value affects stock returns, (6) inflation is not able to moderate the current ratio, return on assets on return of shares, but inflation is able to moderate the debt to equity ratio and earnings management on return of shares.*

**Practical implications** — *The results of this research can be used as a reference for companies to see the impact of inflation, either directly or indirectly, on stock returns. Through this research, it is also expected that the company can pay attention to earnings management activities and company value, so that later it will be able to optimize the welfare of investors through increasing stock returns.*

**Originality value** — *The novelty value of this study is to include inflation as a moderating variable to see various factors that affect stock returns. This study not only includes financial performance through ratios, but also pays attention to the impact of earnings management and firm value in its influence on stock returns.*

**Keywords** — *Current Ratio, Debt to Equity Ratio, Return on Asset, Earnings Management, Firm Value, Return of Shares, Inflation*

**Paper type** — *Basic Industry And Chemicals Manucaturing Companies Listed On The Indonesia Stock Exchange*

**AC-83**

## **The Impact of Multi-Segment Strategy And Other Factors On Sustainability Reporting Disclosure With Firm Size As Moderating Factor**

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### **ABSTRACT**

**Purpose** — *This research aims to study the impact of multi-segment strategy and other factors, including profitability and real earnings management practices, on social and environmental activities included in Sustainability Reports. Multi-segment strategy is measured using Herfindahl Index (HI), when HI approaches an absolute value of 1 indicates that firms are focusing on a certain segment, and when HI approaches an absolute value of 0 indicates that firms are diversifying their business into multiple segments. Return on Asset (ROA) is used to measure profitability, and real earnings management is measured using the sum of Abnormal Cash Flow from Operation (ABCFO), Abnormal Production Expenditure (ABPROD) and Abnormal Discretionary Expense (ABDDISCEXP) values. Finally, this research used firm size as moderating factor, which was measured using total asset.*

*Study results show that multi-segment strategy has a significantly negative effect ( $\alpha = 1\%$ ) on sustainability report disclosure, which indicates that as firms diversify to multiple business segments, sustainability report increases. This finding is also applicable on profitability measurement (ROA) which shows similar significantly negative effect ( $\alpha = 5\%$ ) upon sustainability report disclosure. On the other hand, real earnings management shows significantly positive effect ( $\alpha = 5\%$ ), which indicates that as firms conducted more real earnings management practices, there is an increase in sustainability report disclosure.*

*On models with firm size as moderating variable, the study shows that firm size is able to act as a moderating factor. Firms with larger total assets strengthen the effects of multi-segment strategy on sustainability report disclosure. Moderated by firm size, as firms are getting more profitable, the urge for firms to disclose its sustainability activities also increases. However, on large firms that practiced real earnings management, sustainability reporting does not have significant impact on manipulating companies' image..*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *sustainability report, Herfindahl index, profitability, real earnings management, size*

**Paper type** —

## AC-85

# The Phenomenon of Initial Public Offering (IPO) In Startup Companies And The Increase of Generation Z Investors During The New Normal In Indonesia

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *This paper seeks to Lorem ipsum dolor sit amet, consectetur adipiscing elit. Proin auctor, neque sit amet rutrum iaculis, orci libero molestie felis, eu pellentesque dui lorem at est. Nam consectetur molestie efficitur..*

**Design methodology approach** — *This is done by using a search engine (Google Chrome) using the site address <https://www.google.com> and <https://idx.co.id> which was selected based on the decision that the site address is the largest open database that can be accessed by many parties. The search was conducted using the keywords “Investor Increase in the New Normal era”, “Investor Growth Among Generation Z” and “The Phenomenon of Startup Company IPOs”*

**Findings** — *From the discussion that has been discussed, researchers can conclude that Goek is the first startup company in Indonesia to have unicorn status. In 2017, Gojek received an additional US\$1.2 billion in injection from Tencent Holding and JD.com. Traveloka, an online bill payment company, achieved unicorn status after Expedia invested US\$350 million in 2017 to expand its business. OVO, a digital payment instrument company, already had unicorn status in 2018 after receiving an investment from Tokyo Century of US\$120 million.*

*The number of capital market investors in Indonesia increased by 12.13 percent from 7.49 million at the end of 2021 to 8.4 million at March 2022, according to the latest government figures. The increase is based on public awareness in investing after the Covid-19 pandemic and the millennial generation. The number of investors is dominated by male with 62.89 percent and young or millennial investors under 30 contribute up to 60 percent.*

**Practical implications** — *The data used are data published in 2019-2022. And the literature used is only articles and journal papers related to the initial public offering process that occurs in startup companies and the increase in the number of investors among Generation Z*

**Originality value** — *The research was conducted based on the determination of certain aspects to be discussed from the research published by several authors in the previous period. Research does not only focus on one discussion and covers a wide area.*

**Keywords** — *Start-up, Valuation, Investors, Initial public offering.*

**Paper type** — *Systematic Literature Review*



**AC-86**

## **Electronic Data Processing: Analysis of Its Application In Companies Based On Literature**

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### **ABSTRACT**

**Purpose** — *The company is a business entity that is established and engaged in providing services in the form of services or products to the community or supporting the business of other companies as producers. In Indonesia, we can find several companies that apply electronic data processing (EDP) in managing their accounting data. The purpose of this study is to find out how the implementation of electronic data processing (EDP) is in each company.*

**Design methodology approach** — *This is done using a search engine (Mozilla firefox) using the site addresses <https://scholar.google.co.id> and <https://www.google.com> which were selected based on the decision that the site is the largest open and accessible database, widely by many. Search using the keyword "implementation of electronic data processing"*

**Findings** — *From the discussion that has been discussed, researchers can conclude that the implementation of EDP in several companies is currently starting to develop in a positive direction. This is based on the fact that computerization cannot be avoided by anyone. But unfortunately, in the current implementation of EDP, there are still several companies that experience problems such as the lack of computer facilities in the company, incomplete inventory to overcome computer damage, and lack of human resources as system managers. In this case, EDP requires a more in-depth study of the problem of finding simple solutions during data management to minimize any damage to the input data.*

**Practical implications** — *The data used are data published in 2008-2022. And the literature used is only journal papers related to the application of Electronic Data Processing and Accounting Information Systems.*

**Originality value** — *The subjects in this study are previous studies that have similar topics that have been published by several authors in the previous period. This research discusses more than one discussion in different areas.*

**Keywords** — *Electronic Data Processing, Manufacturing Companies, System Informati Akuntansi*

**Paper type** — *Systematic Literature Review*

AC-90

## Islamic Corporate Governance and Islamic Social Reporting on the Achievement of Maqashid Syariah in Islamic Banking in Indonesia

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### ABSTRACT

**Purpose** — *This paper analyzes the impact of Corporate Governance and Islamic Social Reporting on the Maqashid Syariah Islamic Bank in Indonesia. Sharia Performance Measurement is carried out using the Maqashid Sharia Index.*

**Design methodology approach** — *Population in this study is Islamic commercial banks registered in the Bank Indonesia database with the period spanning from 2016 to 2020..By employing multiple regression analysis with the panel data of 7 Islamic commercial banks.*

**Findings** — *The results from multiple linear regression analyses that Corporate Governance significantly impact Maqashid Syariah and Islamic Social Reporting has not effect on Maqashid Syariah.*

**Practical implications** — *This research can be used in the future both as a literature review and as a reference material that can be used by, Islamic banking, and the government, especially in Indonesia in managing and determining strategies to improve future company performance toward achievement Maqashid Syariah.*

**Originality value** — *In general, research using Maqashid syariah with corporate governance and Islamic social reporting as independent variable are still limited. In addition, there is only a few researchers who use the maqashid syariah as depedent variabel.*

**Keywords** — *Corporate Governance. Islamic Social Reporting , Maqashid Syariah , Islamic Bank*

**Paper type** — *Empirical Study*

**AC-91**

## **Determinants of Islamic Social Reporting In Islamic Commercial Banks In Indonesia**

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### **ABSTRACT**

**Purpose** — *This study aims to examine the effect of profitability, environmental performance, rewards, and Islamic government-score (IG-Score) on the disclosure of Islamic Social Reporting (ISR) in Islamic Commercial Banks (BUS) registered with the Financial Services Authority (OJK) for the 2015-2019 period. 2019. This research is a causal associative research with a quantitative approach. The population in this study were BUS registered with OJK for the 2015-2019 period and using purposive sampling so that 12 BUS were obtained. The type of data in this study is secondary data obtained through the website www.ojk.go.id and the websites of each BUS.*

*The results of the study indicate that profitability has an effect on ISR disclosure, meaning that if the profitability of the BUS increases, the ISR disclosure will also increase. This is in accordance with the stakeholder theory that companies must provide benefits to stakeholders. Environmental performance has no effect on ISR disclosure. It is possible that the BUS does not have a direct impact on environmental damage. Awards have an effect on the disclosure of ISR, meaning that the more awards, the higher the reputation and image of the BUS in the eyes of the public. This is in accordance with the legitimacy theory that the BUS has taken actions as expected by the community. The IG-Score does not affect the disclosure of ISR, it is possible for DPS to have participation in other BUS so that it is not optimal in carrying out supervision and demands for sharia compliance.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Islamic Social Reporting; Profitability; Environmental Performance; Awards, Islamic Governance Score*

**Paper type** —

AC-92

## Cash Conversion Cycle, Asset Productivity, Capital Expenditure and Firm Value: The Mediating Role of Profitability

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### ABSTRACT

**Purpose** — *This paper aims to investigate the impact of cash conversion cycle, asset productivity, and capital expenditure on firm value, using profitability as the mediating factor.*

**Design methodology approach** — *The study sample consisted of 61 non-cyclical consumer goods listed firms in Indonesia covering the period of 2016 to 2021. Structural equation modeling is employed to analyze the direct, indirect, as well as total effects of variables being studied on firm value.*

**Findings** — *We find that cash conversion cycle, asset productivity, and capital expenditure significantly affect firm value, and that profitability mediates the effects of the aforementioned variables on firm value.*

**Practical implications** — *The cash conversion cycle reflects how firms manage their cash flows relating to their operations. A longer cash cycle is negatively related to firm value, and therefore firms need to closely monitor their cash conversion cycles.*

**Originality value** — *Studies on the effect of cash conversion cycles on firm value are sparse and have provided mixed results. Our study adds to the literature by providing additional empirical evidence on the value impact of efficient cash flow management*

**Keywords** — *Cash conversion cycle, Asset productivity, Capital expenditure, Profitability, Firm value, Mediation.*

**Paper type** — *Empirical study*

**AC-93**

## **The Effect of Consumer Personality And Corporate Personality On Brand Preference By Indihome Service Users In Purwakarta**

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### **ABSTRACT**

**Purpose** — *The focus of this article is to determine the effect of consumer personality and corporate personality on brand preference by IndiHome service users in the city of Purwakarta. This article used descriptive method verification with uses a questionnaire as a research instrument. This study used a sample of 100 respondents taken from the IndiHome service user population in Purwakarta. Sampling using accidental sampling technique with the characteristics of the sample of respondents who use the services of IndiHome. The data analysis method used in this study is multiple linear regression. Research result shows that partially consumer personality and corporate personality have a positive and significant effect on brand preference.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *consumer personality, corporate personality, brand preference*

**Paper type** —

AC-94

## Can Liquidity And Profitability Improve Stock Prices?

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of liquidity and profitability on stock prices in LQ45 index companies listed on the Indonesian stock exchange.*

**Design methodology approach** — *The population in this study are all LQ45 index companies listed on the Indonesian stock exchange in 2017-2021 with a total of 45 companies. Samples were obtained as many as 15 companies using purposive sampling method. The total observation is 75 samples. The data collection method uses documentation. The analysis technique used is panel data regression analysis with the help of Eviews 10 software.*

**Findings** — *The results of this study indicate that (1) liquidity has no significant effect on stock prices. This shows that the higher the liquidity does not affect the stock price. (2) profitability has a significant effect on stock prices. This shows that an increase in the company's profitability will have an impact on increasing stock prices. (3) liquidity and profitability have a significant effect on stock prices. This means that if liquidity and profitability increase together, it will affect stock prices,*

**Practical implications** — *The implications of this research are aimed at investors, companies and future researchers. The implication of this study is that increasing liquidity cannot increase stock prices, while increasing profitability can increase stock prices.*

**Originality value** — *The difference between this study and previous research is that the observation period in this study is the LQ45 Index companies listed on the IDX during the 2017-2021 period.*

**Keywords** — *liquidity, profitability, stock price*

**Paper type** —

**AC-96**

## **The Effect of Debt Service Coverage Ratio, Operating Cash Flows, And Financing Cash Flows On Financial Distress In The Building Construction Sub Sector Listed On Idx 2017 - 2021**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effect of Debt Service Coverage Ratio, Operating Cash Flow, Financing Cash Flow on Financial Distress. This research conducted on building construction sub-sector companies listed on the Indonesia Stock Exchange in 2017-2021. Sampling technique used is purposive sampling. There are 13 building construction sub-sector companies listed on the Indonesia Stock Exchange (IDX) which are sampled. In this research, the writer uses quantitative descriptive analysis method and panel data regression analysis using Eviews 10 for windows operating system. The results of this study are partially Debt Service Coverage Ratio has a positive effect on financial distress, Operating Cash Flow has no effect on financial distress, Financing Cash Flow has a negative effect on financial distress, and Simultaneously Debt Service Coverage Ratio, Operating Cash Flow, and Financing Cash Flow have an effect of 17.15% on financial distress condition. Companies can pay attention to the factors that affect financial distress and companies must be able to improve financial performance and take appropriate and fast decisions so as not to enter into financial distress conditions..*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** — **Keywords** — *Financial Distress, Debt Service Coverage Ratio (DSCR), Operating Cash Flow, and Financing Cash Flow.*

**Paper type** —

**AC-98**

# Qualitative Analysis of Transfer Pricing Audit Performance in Indonesia

(Case Study Tax Court Decision 2021)

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## ABSTRACT

**Purpose** — Nowadays, more than 60% global trade transaction was dominated by transaction within multinational enterprises' group. It makes many tax authorities, including Indonesia, alarmed by risk of tax evasion, especially that involves transfer pricing scheme. In the other hand, staggering amount increase on tax dispute related to tax audit in Indonesian Tax Court for the past five years rises many issues. Tax dispute known for its lengthy and costly process, but in the end it turned out that the tax payers mostly won the cases. To that end, the objective of this study is to analyze the transfer pricing audit performance in Indonesia based on 2021's Tax Court Decree. Thus, it's a qualitative research using inductive reasoning through documentation and literature studies. The finding showed that documentation, comparable data, and comparability method turned out to be three main issues on transfer pricing dispute. Because the tax court decree was dominated by decree that favor tax payers' appeal, the research also concluded that the tax authority need some improvement, especially on transfer pricing audit performance.

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — transfer pricing, tax dispute, tax audit, tax court

**Paper type** —



AC-99

## ESG and Dividend Policy: Evidence from ASEAN-5 Countries

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### ABSTRACT

**Purpose** — *This study investigates the impacts of the environmental, social, and governance (ESG) and its components on dividend policy.*

**Design methodology approach** — *This study uses panel data regression to examine the relationship between the ESG and dividend policy. There were 115 non-financial firms listed on ASEAN-5 State Stock Exchange during the 2017 to 2021 period chosen as samples. ESG disclosure is assessed using the Refinitiv Eikon database's ESG Score, and dividend policy is examined using the Dividend Payout Ratio (DPR).*

**Findings** — *The findings indicate that ESG factors have a positive impact on dividend policy. Firms with higher ESG scores tend to have the ideal dividend policies, because firms that disclose ESG demonstrate a high level of transparency and a low risk of information asymmetry.*

**Practical implications** — *This study provides empirical evidence to support the implementation of ESG disclosures in many countries, especially ASEAN-5 countries. This study also provides empirical incentives for firm managers to implement ESG disclosures and their components in the firm's business strategy.*

**Originality value** — *No one has investigated and examined the relationship between ESG and its components with dividend policy in ASEAN-5 countries. This study also provides a better understanding of the importance of ESG and its components in the firm's business strategy, because it will have an impact on firm performance and can reduce violations so that the dividends generated will be even greater.*

**Keywords** — *ASEAN-5; Environmental; Social; Governance; ESG; Dividend Policy*

**Paper type** — *Research paper*

## AC-100

# The Effect of Content Marketing And Influencer Marketing Towards Customer Engagement On The Products of The Body Shop Indonesia

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### ABSTRACT

**Purpose** — *This study aims to determine if Content Marketing and Influencer Marketing have an effect towards Customer Engagement on The Body Shop Indonesia's products users in Purwakarta, West Java.*

*The research methodology used in this study is a quantitative with descriptive and verification research types, with a total sample of 97 respondents. The sampling technique used was non-probability sampling with purposive sampling technique. The analytical tool used is SPSS 25.*

*The result shows that the Content Marketing and Influencer Marketing have a positive and significant impact on Customer Engagement for The Body Shop Indonesia's products users in Purwakarta, West Java.*

*The implication of this research is to be able to increase Customer Engagement for The Body Shop Indonesia products users in Purwakarta. Existing Content Marketing and Influencer Marketing are maintained and improved so that they can increase Customer Engagement on The Body Shop Indonesia products.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Content Marketing, Influencer Marketing, Customer Engagement.*

**Paper type** —

**AC-101**

## **Does Climate Risk Influence Conforming Tax Avoidance? International Evidence**

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### **ABSTRACT**

**Purpose** — *This study aims to obtain empirical evidence regarding the relationship between climate risk and corporate conforming tax avoidance.*

**Design methodology approach** — *Based on a large international sample over the period 2010 to 2020, this study uses panel data regression to examine the relationship between the climate risk and corporate conforming tax avoidance.*

**Findings** — *The empirical evidence shows that higher climate risk is associated with higher tax avoidance. This confirms that companies tend to respond to climate risk by providing more cash through tax avoidance.*

**Practical implications** — *This study has implications for corporate tax policy to be able to consider the important role of climate risk and present cross-country evidence regarding the relationship between climate risk and corporate conforming tax avoidance.*

**Originality value** — *This study uses a conforming tax avoidance type and uses a large international sample.*

**Keywords** — *Tax Avoidance, Climate Risk, Climate Change.*

**Paper type** — *Research Paper*

AC-102

## Is Growth Environment Influence the Online Loan Consumption Behavior Among University Students? Moderating Roles of Self-Control and Financial Literacy

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ABSTRACT

**Purpose** — *This study aims to understand student online loan consumption and analyze the impact of growth environment, including family environment and peer environment on student online loan consumption behavior. In addition, this study also aims to examine the role of self-control (impulsivity) and financial literacy (attitude) as the moderator in the relationship between growth environment and student online loan consumption behavior..*

**Designmethodologyapproach** — *To test this, we conducted an online survey to university students in Sukabumi. The participants were randomly assigned and followingly asked about their online loan consumption. The respondents were then asked a set of questions related to their levels of self-control (impulsivity) and financial literacy (attitude), as well as their demographics. The data by then were tested using SPSS 26.*

**Findings** — *The evidence suggests that family environment had an impact on student online loan consumption, while peer environment did not. In addition, financial literacy (attitude) acted as a moderator in the relationship between growth environment and student online loan consumption behavior, while self-control (impulsivity) did not.*

**Practical implications** — *The results showed that family still plays an important role in student online consumption behavior in Sukabumi. Good communication between family and children must be maintained. Also, a good financial literacy (attitude) can make students in Sukabumi have better decisions about finances related to the use of funds in terms of savings and loans.*

**Originalityvalue** — *This study adds the existing literature by describing the relationship between growth environment, self-control (impulsivity), and financial literacy (attitude) to student online loan consumption behavior. This research is the first of its kind in Sukabumi*

**Keywords** — *Online loan consumption, Growth environment, Self-control, Financial literacy.*

**Paper type** — *Research paper.*

**AC-104**

## The Determinants of Return On Asset At Sharia Commercial Bank In 2016-2020

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of Capital Adequacy Ratio (CAR), Non-Performing Financing (NPF), Cash Turnover (CTO), Gross Domestic Product (GDP) and Inflation to Return On Asset (ROA) Ratio at Sharia Commercial Banks in 2016-2020. In 2016-2020, the ROA of Sharia Commercial Banks increased and decreased where several banks were included in the category of unhealthy banks. The population of this study is Sharia Commercial Banks registered at the Financial Services Authority (OJK) from 2016 to 2020 with a sampling determined by the purposive sampling method so that 10 selected Sharia Commercial Banks are obtained. This study uses panel data regression analysis technique with data analysis tool, named Eviews version 12. The results show that partially CAR has a positive effect on ROA, NPF has a negative effect on ROA, CTO has no effect on ROA, GDP has no effect on ROA, and inflation has positive effect on ROA. Meanwhile, simultaneously CAR, NPF, CTO, GDP and Inflation have a joint effect on ROA.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Return On Assets (ROA), Capital Adequacy Ratio (CAR), Non Performing Financing (NPF). Cash Turnover (CTO), Gross Domestic Product (GDP), Inflation.*

**Paper type** —

AC-107

## Reducing Job Hopping Intentions Through Personal Psychological Aspects

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### ABSTRACT

**Purpose** — *This paper seeks the influence of personal psychological aspects, including work-life balance and job enjoyment in the millennial generation in Purwakarta Regency, and their effect on job-hopping intentions.*

**Design methodology approach** — *This is explanatory research with a quantitative approach, which aims to find the effect of work-life balance and job enjoyment on job hoping intentions. The population in this study are employees of the millennial generation category who work in Purwakarta Regency. The sampling technique used to obtain the data is accidental sampling with a total sample of 100 employees. The analysis used in this study is multiple linear regression analysis. Before conducting the analysis test, the researcher tested the assumptions, normality test, and linearity tests, and then performed multiple regression tests. In conducting data analysis, researchers used the help of the IBM SPSS Statistics 26 application for Windows.*

**Findings** — *The results of this study indicate that work-life balance and job enjoyment have a negative and significant effect on job-hopping intentions among millennial employees in Purwakarta, either individually or simultaneously.*

**Practical implications** — *The benefit of this research for companies is to understand the causes of turnover including voluntary turnover in a short time such as job-hopping. The psychological aspect of*

*employees is one of the keys for companies to understand their employees and reduce job-hopping that may occur.*

**Originality value** — *The researchers provide evidence that job hopping intentions can be reduced by taking a personal psychological approach to millennial generation employees, this is important for companies to do to reduce losses due to turnover.*

**Keywords** — *Job hopping, work life balance, job enjoyment*

**Paper type** — *Empirical study*



## AC-108

# Transformational Leadership Impact on Employee Creativity: The Mediating Effect of Creative Self-Efficacy and Moderating Effect of Proactive Personality

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### ABSTRACT

**Purpose** — *This study aims to determine the impact of transformational leadership on employee creativity in the creative industry of Sukabumi, West Java, Indonesia. In addition, this study also tends to examine how the impact of transformational leadership on employee creativity was mediated by creative self-efficacy, and the role of proactive personality as a moderator in the relationship between creative self-efficacy and employee creativity...*

**Design methodology approach** — *A quantitative survey methodology was used for data collection, and 55 questionnaires have been circulated to employees employed in the creative industry of Sukabumi. Most of them were from photography, culinary, fashion, and music industry. Hypothesis testing was carried out using SPSS 26 hierarchical regression analysis..*

**Findings** — *The results showed that transformational leadership has a positive impact on employee creativity. In addition, creative self-efficacy mediated the relationship between transformational leadership and employee creativity, also proactive personality acted as a moderator in the relationship between creative self-efficacy and employee creativity.*

**Practical implications** — *This study presents theoretical and managerial implications which can be used as an argument about the consequences of transformational leadership, creative self-efficacy, proactive personality on the creativity of creative industry employees in Sukabumi. A leader needs to adopt a transformational leadership style because it can develop and enhance employee creativity. Transformational leaders can also act as creative role models, by setting an example and encouraging their employees to be more creative.*

**Originality value** — *This study adds in a comprehensive manner the literature about the relationship between transformational leadership, creative self-efficacy, and proactive personality to employee creativity. This research is the first of its kind in Sukabumi.*

**Keywords** — *Transformational leadership, Creative self-efficacy, Employee creativity, Proactive personality, Creative industry.*

**Paper type** — *Research paper*



## AC-III

# The Role of E-Filing, Perceived Ease of Use, and Perceived Usefulness in Improving Corporate Taxpayer Compliance

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## ABSTRACT

**Purpose** — Tax compliance is a crucial issue given the importance of tax revenue for countries, including Indonesia. There are still many corporate taxpayers who do not report their business activities for taxes. This study aims to examine the effect of e-filing, perceived ease of use, and perceived usefulness on corporate taxpayer compliance, especially in Sukabumi, West Java

**Design methodology approach** — This study used a quantitative approach. The questionnaire distributed to 50 corporate taxpayers in Sukabumi who have used the e-filing tax service system. Analysis of the data was done using multiple linear regression..

**Findings** — The results of the study showed that the use of e-filing had a positive effect on corporate taxpayer compliance. Perceived ease of use and perceived usefulness also had a positive effect on corporate taxpayer compliance..

**Practical implications** — The use of e-filing simplified the process of recording SPT data and reduced physical files. Corporate taxpayers were motivated to continue using the e-filing system. The e-filing system was easy to use, full-featured, flexible, and had an easy-to-read interface. The e-filing system provided positive benefits to work, corporate taxpayers could report their tax returns on time, reduce transportation costs, and save time so that work was more productive.

**Originality value** — The research was conducted during the covid-19 pandemic with the aims to find whether the implementation of e-filing system played an important role in increasing the corporate taxpayer compliance in Sukabumi.

**Keywords** — Corporate taxpayer compliance, E-filing, Perceived ease of use, Perceived usefulness.

**Paper type** — Research paper.

**AC-112**

## **Self-Assessment System Phenomenon In Collecting Entertainment Tax During The Covid-19 Pandemic**

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### **ABSTRACT**

**Purpose** — *This paper aims to find out how the attitude of the tax authorities in collecting entertainment taxes during the Covid-19 pandemic at the Regional Tax Collection Service Unit, Taman Sari sub-district. The methodology chosen used a qualitative method with a phenomenological approach. The phenomenological approach was chosen to find out the experience and point of view of the tax authorities in dealing with the entertainment industry organizers. The findings show that the persuasive approach is one of the alternative efforts in maximizing tax revenue with a self-assessment system such as the entertainment tax during the Covid-19 pandemic. This paper is very useful for the next writer or researcher for the development of the same research theme. In addition, this paper is useful for the tax authorities in collecting entertainment taxes..*

**Design/methodology/approach** —

**Findings** —

**Practical implications** —

**Originality/value** —

**Keywords** — *local taxes, self-assessment, stimulus, covid-19 pandemic*

**Paper type** — *qualitative research*

AC-113

## Synergy of Government, SOE, Private sector, and NGO in Fostering New Entrepreneurs

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### ABSTRACT

**Purpose** — This paper aims to describe the synergy of the Ministry of Manpower, PT Pegadaian, PT Isuzu, and the Communication Forum of Training Institutes with Industry (FKLPI) in order to create new entrepreneurs from students/alumni of the Center for Vocational and Productivity Training (BBPVP).

**Design methodology approach** — This research uses a case study method with the object of research the program of "Creating Students and alumni of BBPVP Bekasi to become Independent Entrepreneurs". This program is a synergy between the Ministry of Manpower, PT Pegadaian, PT Isuzu, and FKLPI. Information gathering was carried out using focus group discussions and literature studies. The resource persons for this research were the Bekasi BBPVP manager, PT Pegadaian officials, PT Isuzu officials, the management of FKLPI, and program participants.

**Findings** — This study found that the parties involved in this program were the Ministry of Manpower (BBPVP Bekasi), PT Pegadaian, PT Isuzu, and FKLPI. Activities carried out include skills training and provision of entrepreneurial mindset by BBPVP; fostering entrepreneurial preparation by FKLPI; knowledge of digital marketing and market place; provision of business facilities; accompaniment; and monitoring. The program is implemented from July to November 2022. The key success factors in this program are the goodwill and commitment of BBPVP, FKLPI, PT Pegadaian, Isuzu, and program participants; the mindset and strong desire of the program participants to become entrepreneurs; and marketing and operations strategy.

**Practical implications** — Based on the findings of this study, it is recommended to strengthen the synergy between the government, SOE, private sector, and NGOs in fostering new entrepreneurs.

**Originality value** — This research is the first research that takes the program "Creating BBPVP Bekasi Students-Alumni to become independent entrepreneurs" as the object of research.

**Keywords** — Synergy, Government, SOE, Private Sectos, NGO, New Entrepreneurs.

Paper type —

**AC-114**

## **Analysis of Accounting Treatment in Troubled Credit Restructuring of Non-Performing Loans at PT. BPR Dana Mandiri Bogor**

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### **ABSTRACT**

**Purpose** — *NPL is one of the key clues to assess the bank's abilities, as a result the high level of NPL is a strong hint of the bank failure to run a business as a result of problems inability to pay a third party, debt can't be billed, and reduced capital. The research aimed at figuring out just how effective a restructuring system can be for non performing loan. The method of data analysis used is qualitative data with a case study approach. In qualitative research data convergence is not directed by theory but directed by the evidence found at the time of research in the field. Research shows that restructuring systems can help to weigh problem credits significantly at a time before restructuring in years 2020 in the amount of 2,35% and after a NPL restructuring in years 2021 in the amount of 2,17%.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Restructuring, Non Performing Loan*

**Paper type** —



AC-115

## Investment Decision among Muslimah Community Member in Sukabumi: Roles of Income and Financial Behavior

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### ABSTRACT

**Purpose** — Women have the power to break the negative stigma and strive to have a positive impact on society to create financial freedom by investing. This research was conducted in the Muslimah Community which includes the millennial generation who can still take risks because their adrenaline is still willing to take risks. In investing, there are several factors that influence the decision to invest, including income and financial behavior. This study aims to determine the impact of income and financial behavior on investment decisions

**Design/methodology/approach** — This study used a quantitative approach. Data collection techniques using questionnaires distributed to 71 women in the Sukabumi Muslimah Community. Hypothesis testing was carried out by regression analysis using SPSS 26.

**Findings** — The results of this study indicated that income had a positive impact on investment decisions, as well as financial behavior had a positive impact on investment decisions. Income in the form of salaries received regularly and increasing every year among muslimah were managed and set aside for investment. Bills or obligations were paid on time to avoid penalties..

**Practical implications** — The lowest score on the financial behavior indicator was that muslimah on the community did not prepare a budget for the receipt and use of funds within a certain period (annual/monthly/weekly). The board in the Muslimah Community can provide guidance or training for its members to prepare budgets regularly. This will make financial management and investment more organized and can do better financial planning in the future.

**Originality/value** — The results of this study are expected to add insight into literature and knowledge related to income and financial behavior among women and its impact on investment decisions. Future researchers can develop more in-depth research.

**Keywords** — Investment decision, Income, Financial behavior, Muslimah.

**Paper type** — Research paper.

AC-116

## Sustainable Regional Economic Development by Developing Villages

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### ABSTRACT

**Purpose** — *This paper aims to analyze the relationships between village (desa) and regional economic activities. The government of Indonesia introduces the concept of building Indonesia from the periphery. The government put more effort into strengthening regions and villages within the framework of a unitary state. Using this approach, it is necessary to build a strong synergetic relationship between regional economic activities and village development*

**Design methodology approach** — *We estimates the relationships between village resource, village development, and economic growth controlled by capital and the size of the municipalities. All 434 municipalities receiving village funds from 2019 to 2021 are included in this study, grouped by the main islands of Indonesia. We use panel methods with various approaches such as Common Effects Model (CEM), Fixed Effects Model (FEM), Random Effects Model (REM), and Generalized Estimating Equation (GEE) to estimate the relationships.*

**Findings** — *Village development contributes to local economic activities in two ways. The resource available for the village will improve economic activities, while the level of development might have different behavior. In the beginning, increasing level of village development improves economic growth. However, in Jawa and Bali islands, at the higher level of village development, the growth might be slower..*

**Practical implications** — *The result implies that government may put more effort into developing villages to improve economic development. To improve regional economic growth, putting more resources into the village might be beneficial. The objective of the development may differ for villages with different levels of the index. Higher growth should be targeted for villages with a lower level of developing index. On the other hand, villages with a higher level of index might be more advantageous to have social and ecological objectives*

**Originality value** — *This study contributes to the literature on the role of village development in economic activities, especially local economic development in municipalities. We use the Developing Village Index (Indeks Desa Membangun – IDM), which evaluates the continuity of village development, combined with the Village Fund, which constitutes the resource available for village development. The views on village development are more comprehensive by including social, economic, and ecological components. Sustainable regional economic development might be achieved by developing villages. The results provide positive views on the concept of building Indonesia from the periphery.*

**Keywords** — *Village development, Developing Village Index, Village fund, economic activities.*

**Paper type** — *Descriptive study*

AC-117

## Financial Distress in BUMN: The Role of Corporate Governance Mechanism and Political Connection

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### ABSTRACT

**Purpose** — *This study aims to determine the role of corporate governance mechanism and political connection on financial distress in BUMN (state-owned enterprises in Indonesia). The corporate governance mechanism used in this study was the composition of independent commissioner, audit committee, and board's remuneration.*

**Design methodology approach** — *This study used a quantitative approach, with secondary data obtained from the company's official website. The samples were 42 BUMN in the period of 2018-2020, so that obtained 126 observations. Data analysis used descriptive analysis, while for hypothesis testing using logistic regression analysis.*

**Findings** — *The results suggest that the composition of independent commissioner, audit committee, board's remuneration, and political connection had no effect on financial distress either partially or simultaneously.*

**Practical implications** — *The role of independent commissioners in supervising must be more effective to reduce the potential for financial distress. Board remuneration should motivate the board of commissioners and directors to improve their performance, so it can prevent the company from financial distress.*

**Originality value** — *This study uses the Springate S-score model to assess financial distress.*

**Keywords** — *Financial distress, Corporate governance, Political connection, State-owned enterprises.*

**Paper type** — *Research paper.*



AC-118

# Islamic Leadership Practice and The Role of Leader-Follower Distance in Organizational Settings:

*(The Case of Islamic Banks in Indonesia)*

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## ABSTRACT

**Purpose** — *This paper aims to evaluate Islamic leadership practices in Islamic banks using a modified scale model based on spiritual anchors. In addition, this paper explores whether different leader-follower distance groups or classes perceived leader behaviour differently.*

**Design methodology approach** — *Our study collects survey questionnaire as primary data and to test where whether different leader-follower distance groups or classes perceived leader behaviour differently we conduct Kruskal-Wallis H test. A further post-hoc analysis is conducted through Mann Whitney U test for all class pairs if there is a significant statistical result.*

**Findings** — *Based on a sample of 302 Islamic bank employees in Indonesia, our study found that (i) Islamic leaders have behaved consistently with Islamic values within their operational activities and (ii) different leader-follower distance classes perceived leader's behaviours differently. We found that ranks with greatest distance rated their leader's behaviour consistency significantly lower comparable to ranks with closer distance.*

**Practical implications** — *In practical context, by understanding several dimensions of Islamic leadership, we can direct our focus to certain dimensions instead of discussing leadership in general. By the same token, further understanding of how distance influences leader-follower dynamics can contribute to our managerial methods. This study revealed that the furthest employee group, which is consisted of lower-rank employees, should receive considerable attention as they tend to provide unfavourable or negative assessment of their leaders*

**Originality value** — *This paper empirically tests Islamic leadership practices assumption which is understudied within organizational settings. Furthermore, this paper also suggests that leadership-follower distance indeed has an impact to follower's assessment of their leaders.*

**Keywords** — *Islamic leadership; Islamic banking, Leader distance; Indonesia; Spiritual anchors*

**Paper type** —

**AC-119**

## **Analysis of the Effect of Inflation and the Rupiah Exchange Rate on Comprehensive Income:**

*(Case Study on Indonesian Public Company in Consumer Sectors)*

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### **ABSTRACT**

**Purpose** — *This study aims to analyze the effect of inflation and exchange rates on the comprehensive income of Indonesian public companies in the consumption sector. This research data is taken from secondary data. Data analysis uses multiple regression analysis. Hypothesis testing using t test and F test, and the determinant coefficient. The range of data is 10 years starting from 2011-2021. The consumption sector companies were chosen because they are very vulnerable to inflation and exchange rates. This is also to see the significance of their influence on the comprehensive income of consumption sector companies.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *inflation, exchange rate, comprehensive income, consumer sectors, multiple regression*

**Paper type** —

AC-120

## Stress, Work Life Balance and Psychological Well Being Models on Construction Workers Productivity during the COVID-19 pandemic

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### ABSTRACT

**Purpose** — Activity restrictions during the COVID-19 pandemic have an impact on worker psychology, in this study to see the relationship between work stress pressure and Work Life Balance on Psychological Well Being and their impact on worker productivity during the COVID-19 pandemic.....

**Design methodology approach** — The objects used in this study were workers in the construction sector who worked during the COVID19 pandemic in the DKI Jakarta Region. The number of samples used amounted to 148 respondents. This research uses data analysis method using SEM (Structural Equation Model).

**Findings** — The results showed that stress had a negative effect on psychological well-being and work productivity, while psychological wellbeing had a positive effect on work productivity. Work-life balance has a positive effect on psychological well-being and work productivity. The results of the mediation analysis show that psychological well-being can mediate between stress on work productivity and also mediate between work-life balance and work productivity.

**Practical implications** — Construction companies can increase the productivity of their employees during the COVID-19 pandemic by increasing attention to work facilities and protecting the health of their workers in order to reduce work stress that can disrupt psychological well-being. Setting the right working hours can improve the work-life balance of workers to reduce pressure which has an impact on increasing their productivity.

**Originality value** — Few researchers report this type of empirical study, and the available literature is limited on work stress, work-life balance, psychological well-being and productivity in general, without showing how stress, work-life balance affects employee psychological well-being and productivity in construction workers.

**Keywords** — Stress, Work Life Balance, Psychological Well Being, Productivity

Paper type —

**AC-122**

# The Design of Cattle Supply Chain Management in Kurban Rituals For Sustainable Business

*Case Study in Tanggamus District, Lampung*

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## ABSTRACT

**Purpose** — Poverty is still one of the main problems in Indonesia, especially in rural areas. Livestock development is one of the mainstays which is expected to improve the welfare of rural communities. This study aims to formulate a livestock development strategy with a village resource-based community empowerment approach. This study uses a qualitative method. The research location is in Gisting sub-district, Sumber Rejo and Kota Agung, Tanggamus district, Lampung province. This research was conducted from August to October 2022. The assessment of village potential and resources carried out in this study included human resources (Human), natural (Nature), financial (Financial), physical (Physic) and social (Social). The community empowerment approach is an important concept in this action program considering the approach used previously was more of a production-oriented project approach.

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** —

**Paper type** —



AC-123

## Developing Micro and Small Enterprises: Comparing Wira Usaha Baru of Depok City and Kelompok Usaha Cahaya of YBM PLN

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### ABSTRACT

**Purpose** — *This paper seeks to identify programs' designs to develop micro and small enterprises implemented by Depok City and YBM PLN.*

**Design methodology approach** — *The study uses case study method by comparing Wira Usaha Baru (WUB) implemented by Office of Cooperative and Micro Enterprises of Depok City and economic empowerment program Kelompok Usaha Cahaya (KUC) of Yayasan Baitul Maal of PT Perusahaan Listrik Negara (PLN). Information for WUB program is results of author's observations as a program companion while information for KUC is gathered from workshop and secondary documents.*

**Findings** — *The study finds that WUB is for aspirant and new individual entrepreneurs and startups with maximum three years after establishments; while KUC is for group of 5-10 poor entrepreneurs. Both programs implement companionship (pendampingan) as core design in their programs. For WUB, companions are recruited from entrepreneurs and academicians which are structured in village, district and city levels; while for KUC the companions are from YBM PLN or its professional partners. WUB Program outline nine steps for new entrepreneurs, i.e. registration, inauguration training, companionship, branding and packaging, legality, marketing, financial reporting, capital access and joining community. Meanwhile, curriculum for coaching in KUC include motivation, business skills, and religious coaching. The contrast between the program KUC offers free zakat fund while WUB does not offer capital and instead inform access to capital, mainly in micro loan.*

**Practical implications** — *Based on the results of the study, companionship with clear curriculum and targets, with or without grant or loan, could be copied in other organizations which have similar programs to empower micro and small entrepreneurs.*

**Originality value** — *This research is unique since it compares two programs implemented by different institutions, i.e. an office in a local government unit and a foundation under a state owned enterprise.*

**Keywords** — *Business development program, business coaching, economic empowerment, micro and small enterprises.*

**Paper type** —

AC-124

## Factors Affecting Interest in Using Sharia Fintech MSMEs

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### ABSTRACT

**Purpose** — *This study aims to empirically examine independent variables consisting of subjective norms, risk, sharia compliance, attitudes and perceived behavior control influencing interest in using sharia fintech for empirical studies of Kotabaru City both initially and simultaneously.*

**Design methodology approach** — *The design in this study is a casual comparative quantitative. The population in this study is MSMEs in Kotabaru City with sampling techniques using the purpose sampling method. Data collection techniques used through questionnaires. The analysis was conducted based on the answers of 40 respondents to the disseminated research questionnaire. Hypothesis testing of the study using multiple regression analysis.*

**Findings** — *The results of this study show that partially subjective norms have a positive and significant effect on the intention in using Islamic fintech, for the risk of having a negative and significant effect on the intention in using sharia fintech, sharia compliance has a positive and significant effect on the in*

*terest in using sharia fintech, attitude also has a positive and significant effect on the intention in using sharia fintech and perceived behavior control positive and significant influence on Islamic fintech. Meanwhile, simultaneously it is showed that subjective norms, risks, sharia compliance, attitudes and perceived behavior control have an effect and significantly affect the intention in using sharia fintech.*

**Practical implications** — *This research can contribute to formulating policy directions and development of sharia fintech when used as a priority reference for expanding research and adding insights for future research*

**Originality value** — *Sharia fintech can cover MSME financing that is not covered by the Bank (Unbancable) with sharia principles to encourage financial inclusion*

**Keywords** — *Subjective norms, risk, sharia compliance, attitudes, perceived behavior, control, interest, sharia fintech*

**Paper type** — *Case study of MSMEs in Kotabaru City*

## AC-126

## Transformation Betawi Corner Jakarta Islamic Center: Public Space Existence, Online Information, And Preservation of Betawi Ulama Islamic Property

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### ABSTRACT

**Purpose**— *This research focuses on the transformation efforts carried out by the Betawi Corner in the Jakarta Islamic Center Library in an effort to preserve the Islamic treasures of Betawi Ulama. This is considered important to study, because the library is present as a destination for the preservation of Islamic treasures, and the Islamic treasures of Betawi scholars are very valuable relics for Muslims in the spread of Islam, and are important in the struggle for further Islamic da'wah. Betawi Corner is present as a public space that provides information on the Islamic treasures of Betawi scholars in the midst of the rapid development of information technology. The concept of the existence of Soren and public space in Stephen Carr's theory is used in this study to understand how the existence of Betawi Corner as a concept of public space in the library.*

*Qualitative method, with descriptive-analytic technique used in this research method. Meanwhile, data collection was obtained through observation, interviews, and documentation related to research studies. The Head of the Library, JIC Library staff, and the Head of the Data and Information Sub-Division as well as the coordinator of the Betawi Corner management were the main sources in this research. Transferability, credibility, confirmability, and dependability tests were used to test the validity of the data.*

*The results showed that the Betawi Corner was transformed from a museum concept into a dynamic public space as a reality of its existence by making efforts to preserve the Islamic treasures of Betawi scholars, namely by conducting research within the scope of Betawi scholars, carrying out translation activities of books by Betawi scholars, conducting scientific training of Betawi scholars, and also held exhibitions within the scope of the Betawi Islamic treasures. Betawi Corner's digitization efforts are carried out as a transformation of online information services through social media.*

*Practical implications this research contributes to the study of library science which acts as a mediator in the study of the preservation of Islamic treasures, especially the intellectual works of Betawi scholars, as well as contributing suggestions and recommendations for further research, and also for the development of science. Betawi Corner in the future.*

*The value of the authenticity of this research is that there is a research novelty that Betawi Corner is a medium of information and a center for the study and preservation of Islamic treasures of Betawi scholars, so that Betawi corner becomes a milestone in the history of Islamic civilization of Betawi scholars & becomes an oasis for the community in achieving access to past history with the concept of access to information. Today and the role of the library is not only to carry out a function but to reconstruct local culture with religion in the preservation media.*



**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Transformation, Existence, Khazanah of Islam, Online Information, Mosque Library*

**Paper type** —

AC-127

## Do Firm Characteristics Influence Integrated Reporting

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### ABSTRACT

**Purpose** — *The objective of this study is to examine the influence of the stakeholder pressure, the firm size, and the frequency of audit committee meetings on integrated reporting, all of which serve as the independent variables in this study. In addition, the integrated reporting is used as the dependent variable.*

**Design methodology approach** — *The study focuses on the manufacturing industry listed on the Indonesia Stock Exchange during the period of 2017-2019 with 309 samples of data which were selected by using the purposive sampling technique.*

**Findings** — *The results of the multiple linear regression test suggest that the stakeholder pressure and the firm size have a positive influence on integrated reporting, while the frequency of audit committee meetings has no influence on integrated reporting. This indicates that the stakeholders have a major role in the implementation of integrated reporting in companies, and large companies which are categorized based on their total assets can implement better integrated reporting practices. However, the discussion of integrated reporting implementation has not become a priority in the audit committee meetings.*

**Practical implications** — *The results of the study can have several implications. First, the pressure from the government and the majority shareholders through their share ownership can influence and motivate the management to disclose more items in accordance with the <IR> framework in their efforts to implement good <IR> practices which are in line with the stakeholders' demands. Second, The potential future earnings are more likely to be owned by large companies which enable them to finance the disclosure of <IR> items that are in accordance with the <IR> framework. Therefore, large companies can disclose items that are more in line with the framework. Third, the number of meetings held by the audit committee does not guarantee that the <IR> practices are carried out properly. Furthermore, the implementation of <IR> which is in accordance with the framework cannot be carried out even though the frequency of audit committee meetings of some companies is higher than the other companies. Finally, the results of this study that explores the 8 content elements of integrated reporting can contribute to the understanding of the fact that the implementation of <IR> as the company reporting can be further encouraged in manufacturing companies in Indonesia.*

**Originality value** — *The company needs both financial and non-financial information which is an important and fundamental element in the decision-making process made by the management.*

**Keywords** — *firm size, frequency of audit committee meetings, integrated reporting, stakeholder pressure*

**Paper type** — *Empirical study*

**AC-128**

## **Analysis of Brand Image And Service Satisfaction to Consumer Loyalty of Food E-Commerce**

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### **ABSTRACT**

**Purpose** — *Food e-commerce already grow develop but need increase performance so that consumers always have loyalty.*

**Designmethodologyapproach** — *In study this will analyze influence brand image and quality service to loyalty consumer user application food e-commerce in Jakarta with amount respondents are 100 people and use method quantitative as well as use tool measure PLS 4.0.*

**Findings** — *Research results this state that Variable brand image no take effect to loyalty consumer food e-commerce in Jakarta. Variable quality service take effect to loyalty consumer user food e-commerce in Jakarta.*

**Practical implications** — *Increase performance so that consumers always have loyalty to use food e-commerce in Jakarta*

**Originalityvalue** — *Consumer behavior on food e-commerce loyalty*

**Keywords** — *Knowledge management, Information systems, Information strategy, Innovation. (Keywords are separated with a colon (,), there must be 4 keywords at the very least).*

**Paper type** — *Food E-Commerce in Jakarta*

AC-129

## Implementation of Digital Marketing for SME's in Improving Marketing And Sales During The Covid19 Period

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### ABSTRACT

**Purpose** — *In this Covid-19 pandemic situation, it has accelerated the digitization process, especially for SMEs. The government is trying to make SMEs can change digitally. The role of digital marketing is very important, so this study will analyze the implementation of digital marketing in UMMI SMEs which produce aloe vera-based powder drinks with the brand Fafa Aloe vera..*

**Design methodology approach** — *This type of research is qualitative by conducting observations and interviews with UMMI SMEs leaders located in Jakarta. The method of this research is using the SOSTAC method, in the SOSTAC method there are 6 stages, namely situation analysis, objectives, strategy, tactics, action, and control.*

**Findings** — *The results of this study are that digital marketing activities at UMMI SMEs with the Fafa Aloe vera brand have been running well in accordance with the planned Objective, Strategy & Tactics. Even though the results are good, it must be improved again in the future for special attention to WebBlog and Facebook activities, so that the achievement target can be above 100%.*

**Practical implications** — *In the future, marketplace activities must also be added not only to shopee but also to other marketplaces such as Tokopedia, Bukalapak, Lazada, etc. From the product side, it is hoped that there will be innovation and creativity, so that consumers will have many choices to consume this aloe vera based product.*

**Originality value** — *Implementation of digital marketing for SME's in Jakarta*

**Keywords** — *Digital Marketing, SMEs, SOSTAC*

**Paper type** — *SME's in Jakarta (UMMI)*

AC-130

## The Influence of Service Quality On Customer Loyalty In The Rating Convection Business Kebumen Collection

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### ABSTRACT

**Purpose** — This Paper was to determine how much influence the quality of service for loyalty customers in the Sinar Collection Convection Kebumen business. This type of research is in the form of quantitative research that focuses on quantitative data, namely data in the form of numbers. In this research the population is Kebumen Sinar Collection Convection customers with a total of sample of 100 people. Data collection techniques using a list of questions.

**Design methodology approach** — The design that the author uses in this study is the method of quantitative analysis. The data obtained from the sample of this study were analyzed according to the statistical method used. The independent variable in this study is Service Quality (X). The dependent variable in this study is Customer Loyalty (Y).

**Findings** — there is an influence between Service Quality on Customer Loyalty at the Sinar Collection Kebumen Convection Business because the  $t$ -count value (15.496) is greater than the  $t$ -table value (1.984) and also the significance level (0.000) is smaller than the probability (0.05). ) so that  $H_1$  is accepted and the  $t$ -count value lies in the acceptance area of  $H_0$  or  $H_1$  is accepted.

**Practical implications** — implement timely management that has been promised to customers and pay attention to the quality of services provided so that customers do not only use one-time use of the company's products.

**Originality value** — Through a simple correlation test, an  $r$  value of 0.843 was obtained. It can be concluded that Service Quality has a very strong positive influence on Customer Loyalty. Through the coefficient of determination test, it can be seen that Service Quality has an influence contribution of 71% on Customer Loyalty of the Sinar Collection Kebumen Convection Business. While the remaining 29% is influenced by other factors.

**Keywords** — Marketing Management; consumer behavior; Service quality; Customer loyalty

**Paper type** —

AC-131

# Green Bond: Study of Spillover Transmission Among Financial Assets

(A Systematic Literature Review)

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## ABSTRACT

**Purpose** — *This paper provides review of literatures regarding green bonds that study the relationship among green bonds and other financial assets. The result will be the contribution for investor and policy maker in making investment decisions. Moreover, the result might be the insight for market actors in understanding behavior of green investments*

**Design methodology approach** — *Preferred Reporting Items for Systematic Reviews and Meta Analyses (PRISMA).*

**Findings** — *Most of the research that has been conducted has focused on the spillover transmission from the financial asset market to the green bond market. Others provide additional findings from the research methods used. A small proportion only focus on the spillover that occurs from the financial market to the green bond market, which is located in different countries.*

**Practical implications** — *This research provides insight especially to bond market players to make investment strategies. It points which instrument that has or has no impact with green bonds. The result indicates that green bonds can be used as an alternative in diversifying and portfolio instrument.*

**Originality value** — *This research is the first to only discuss green bonds and their relationship to other financial assets. Previous researchers have initiated research on the same topic, but have not focused and conducted an in-depth analysis on this topic.*

**Keywords** — *Green bonds, spillover, volatility transmission, spillover transmission, PRISMA.*

**Paper type** — *Systematic Literature Review*

**AC-132**

## **Model The Effect Compensation And Work Environment Employee Loyalty With Employee Satisfaction As A Mediation Variable**

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### **ABSTRACT**

**Purpose** — *his research is to aims technology and human resources are two very important components in fast food business which is a labor intensive sector. The fast food sector must understand the behavior of its employees which makes this research important.*

**Design methodology approach** — *This research uses the quantitative approach by applying the survey method based on primary data. Data collected from 252 respondents employees who work at PT Rekso Nasional Food Indonesia by using a questionnaire distributed using purposive sampling method and Structural Equation Model Analysis (SEM)*

**Findings** — *The result of the research reveals of this study on a direct relationship prove that compensation and work environment have a positive effect on job satisfaction. While compensation does not have a positive effect on loyalty. The work environment has a positive effect on employee loyalty at PT. Rekso Nasional Food employees are unable to mediate the influence of the work environment on employee loyalty of PT. Rekso Nasional Food for the company is compensation, work environment, and employee satisfaction in order to increase employee loyalty and successfully meet company goals.*

**Practical implications** — *The consequence for the company is to think about compensation, work environment, and employee satisfaction in order to increase employee loyalty and successfully meet company goals.*

**Originality value** — *This study combines into one study and adds a mediating variable Employee Satisfaction. In addition, this study will explore the impact of compensation and the work environment on the satisfaction and loyalty of fast food employees in Indonesia with a research period of 2022.*

**Keywords** — *Compensation, Work Environment, Employee Goals, Employee Loyalty, Food Industry*

**Paper type** —

**AC-135**

# **The Effect of Friendship And Interest On The Emerging of Entrepreneur Business Idea On Students In Department of Education At The State University of Medan**

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## **ABSTRACT**

**Purpose** — *Entrepreneurship is an option currently being developed by the government to reduce open unemployment. Not only through entrepreneurship, various efforts have been made to develop this, but the most important of all is the existence of a business idea that is the beginning for starting a business for students. This study uses an explanatory approach, the sample of this research is 360 who are students majoring in education at the Faculty of Mathematics and Natural Sciences, State University of Medan. Data analysis used logistic regression test. The results showed that the presence of a companion in this case the lecturer  $p = 0.013$  and student interest  $p = 0.004$  had an effect on the emergence of business ideas for students majoring in education. Universities should complete entrepreneurship courses with a special business companion, to help students develop their business ideas so that they become more realistic and can be realized.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Business Idea, Entrepreneur, Student, Companion*

**Paper type** —



**AC-137**

## **Ceo Overconfidence, Profitability, And Corporate Social Responsibility On Tax Avoidance**

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### **ABSTRACT**

**Purpose** — *This study aims to estimate and test the effect of CEO overconfidence, profitability, and corporate social responsibility on tax avoidance.*

**Design methodology approach** — *The type of research used is quantitative research with the population of this paper being LQ-45 companies listed on the Indonesia Stock Exchange during 2016-2021 with a total of 13 samples and 78 observations taken through purposive sampling technique. The data analysis method used is panel data regression analysis with the help of the Stata version 16 program.*

**Findings** — *The results of this paper indicate that CEO overconfidence has a positive and significant effect on tax avoidance. Profitability has a negative and significant effect on tax avoidance. Corporate Social Responsibility has a positive but not significant effect on tax avoidance.*

**Practical implications** — *Policies on company activities in minimizing tax obligations without violating tax regulations require an important role in the ability or competence of CEOs, utilizing company assets to generate profits and participating in Corporate Social Responsibility activities as a form of social and environmental responsibility.*

**Originality value** — *he originality of this paper is an attempt to examine the impact of the ability or competence of CEOs, the use of assets owned by the company in generating profits and Corporate Social Responsibility activities as a form of social and environmental responsibility for tax avoidance activities in developing countries such as Indonesia. The results of the paper contribute to explaining the ability or competence of CEOs and the use of assets owned by the company in generating profits is the company's motivation to do tax avoidance.*

**Keywords** — *CEO Overconfidence, Profitability, Corporate Social Responsibility, Tax Avoidance.*

**Paper type** —

AC-138

## The Determinants of Employee Performance At PT. Boston Nusantara

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### ABSTRACT

**Purpose** — *Employees are assets to the company and their performances will contribute to the achievement of the company's vision. Companies that are not able to manage and monitor the performance of their employees will affect the achievement of the company's goals and vision. Employees who have a commitment supported by good work discipline and a good level of job satisfaction will affect employee performance. However, in fact, there are still employees who do not have the commitment and good work discipline. This study aims to examine and determine some of the determinants of employee performance at PT. Boston Nusantara including employee commitment, work discipline and job satisfaction. The methods used for this research are the multiple correlation method and the determination coefficient method. The results showed that: (1) Employee Commitment Variable does not affect Employee Performance, (2). Work Discipline Variables affects Employee Performance. (3). Job Satisfaction Variable affects Employee Performance. (4). Simultaneously, the variables of Employee Commitment, Work Discipline and Job Satisfaction affect Employee Performance. The implication of this research is that the company must create a work environment that supports employees to always have commitment, work discipline and good job satisfaction so that employee performance is in line with company expectations.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Employee Commitment, Employee Performance, Job Satisfaction, Work Discipline*

**Paper type** —

AC-141

## Financial Inclusion In MSMEs: The Role of Technology Adoption And Digital Economy

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of the digital economy on the financial inclusion of MSME and try to examine the technology adoption variable in mediating the impact of the digital economy on the financial inclusion of MSME.*

**Design methodology approach** — *A conceptual framework was developed and hypotheses were tested through a survey conducted on 100 MSMEs in Sukabumi. Data was collected through a structured questionnaire and was subjected to confirmatory factor analysis. Structural equation modeling (second-order) was used to validate the measurement model and to test the mediating effect*

**Findings** — *The measurement model is a confirmatory factor analysis and measures the reliability of the observed variables in relation to the latent constructs and indices shows the overall model fit. Structural model results indicate a mediation and a reflective impact of the extended technology acceptance model on digital economy and financial inclusion relationship.*

**Practical implications** — *The role of the digital economy and technological adaptation has significant implications for financial inclusion. The digital economy is a sign of future economic development and growth which is marked by the rapid development of business transactions. The world's economies have harnessed the potential of technology-based inclusion through a combination of financial products and services. Technology adoption plays a role in reducing the digital economy gap towards financial inclusion in Sukabumi MSMEs*

**Originality value** — *his study proposes the concept of the digital economy as an independent variable and technology adoption as a mediating variable on the financial inclusion of MSME actors. , this research is empirical and has a wider application*

**Keywords** — *Digital Economy, Financial Inclusion, Technology Adoption*

**Paper type** — *Research paper*

**AC-142**

## The Urgency of Digital Transformation in Educational Institutions

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### ABSTRACT

**Purpose** — Education during the revolutionary era 4.0 necessitates the alertness and adaptability of resources involved in the field of education, especially educational institutions, to the digital revolution, especially with the rise of Information and Communication Technology (ICT). Therefore, this study discusses the importance of digital transformation in educational institutions. This study uses a qualitative approach with a descriptive method. The study results show that digital transformation is very influential in the world of education, especially in educational institutions, because digital transformation makes learning activities easy and flexible in their implementation. The essential things for digital transformation in educational institutions include changing conventional systems to digital ones, providing applications that anyone can access at any time, and providing competent experts in their fields. This research concludes that in realizing digital transformation, educational institutions can pay attention to digital infrastructure and global vision and create a national digital learning system. Some publishers may be missed in this digital transformation, considering that it is based on only a few academic publishers. Identifying the value of originality of existing Digital Transformation in Educational Institutions studies and presenting their respective meaningful themes can help researchers and practitioners design their future research and implementation plans, respectively.

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — Education, Educational Institutions, Digital Transformation.

**Paper type** — Descriptive Analysis.

**AC-143**

## **The Effect of Work Experience, Profesionalism And Remote Audit On Audit Quality**

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### **ABSTRACT**

**Purpose** — *Audit results are said to be of high quality if they have implemented several criteria including auditing standards and quality control standar. Audit quality is influenced by several factors including auditor work experience, auditor professionalism and audit process.*

*Auditor work experience is an impotant thing for auditors because withut high experience an auditor will be less effective in carrying out their duties and it will be difficult to adapt to their circumstances and situations that will be fced. The longer of the working hours and experience of the audtor give a better audit quality. Experinced auditors are more skilled and competent in their work.*

*Professionalism is needed by an auditor to determine audit quality. To support professionalism, the auditor is carrying out his audit duties must guided by the audit standars set by the Indonesian Institue of Certified Public Accountants. Auditors with high professionalism will carry out audits appropriately and complete each stage of the audit process completely, taking into account inadequate audit evidence found during the audit process to produce a good audit quality*

*Due to social distancing, the audit process during the Covid-19 pandemic was carried out remotely by using information and communication technology. This audit process called a remote audit process or remote audit. The remote audit process allows auditors to work remotely which meands increasing efficiency and scope and maintining audit quality. However there are still obstacles in the use of remote auditing, including auditor skills and the absence of laws governing in the use of information technology in auditing.*

*The purpose of this study was to determine the effect of work experince, professionalism,*

and remote audit on audit quality at a Public Accounting Firm in DKI Jakarta. The sample is 100 auditors. Data analysis using Least Square PLS Partial Analysis. The result of this research is that work experience and professionalism have an effect on audit quality. But remote audit has no effect on audit quality. There is a significant positive effect between work experience and professionalism with audit quality.

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — Audit Quality, Work Experience, Professionalism, Remote Audit

**Paper type** —

## AC-145

# Ethnomethodological Study: Application of Profit-Sharing Accounting System In Building Intellectual Capital And Al-Mudharabah Cooperation Agreement At Sederhana Restaurant Harapan Indah

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### ABSTRACT

**Purpose** — This study aims to find out how to apply the profit-sharing accounting system to a food service business, namely a typical Minangkabau restaurant in building intellectual capital and al-mudharabah cooperation agreements. This study mostly used primary data derived from direct observations, and data from in-depth interviews of research informants. The secondary data in this study is the financial statements of business entities. The data presentation technique in this study was carried out in three activities, namely data reduction activities, data display, and conclusion drawing verification. The problem-solving framework in this study is presented in a workflow presented in the form of a research workflow flowchart.

**Design methodology approach** — The ethnomethodological method used in this study resulted in an analysis of the indexicality and reflexivity of the study, as well as accountability which is the conclusion in this study.

**Findings** — The results of this study explain that in terms of indexicality (1) The policy of implementing a profit-sharing accounting system has built a cooperation agreement between investors and employees. (2) The profit-sharing accounting system expresses the employee's sense of belonging to the business entity. (3) The application of the mata system in underpinning the spirit of togetherness. (4) The welfare of employees in the profit-sharing accounting system is expressed as a blessing sustenance. (5) Employee loyalty reflected in family values.

**Practical implications** — *A reflexive analysis revealed that (1) The policy of implementing a profit-sharing accounting system is based on the values of honesty and fairness (2) The profit-sharing system reveals the meaning of patience in seeking sustenance. (3) The application of the mata system aims to meet the needs of employees based on the principle of fairness. (4) The welfare of employees in the profit-sharing accounting system is reflected in the inner peace that employees feel at work. (5) Employee loyalty is expressed in the sense of comfort of employees in carrying out their work activities.*

**Originalityvalue** — *Accountability analysis reveals that the implementation of the profit-sharing accounting system has succeeded in building intellectual capital and al-mudharabah cooperation agreements so as to create mutually beneficial cooperation between investors and employees, achieve business conformity and harmony, based on the principles of fairness and equality in order to avoid conflicts.*

**Keywords** — *Profit-Sharing Accounting System, Intellectual Capital, Al-Mudharabah, Mata..*

**Paper type** — *Ethnomethodolog*



**AC-148**

# The Effect of Regional Financial Performance On Economic Growth And Unemployment Rate: Path Analysis Approach

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**ABSTRACT**

**Purpose** — *This study aimed to empirically examine the effect of independence ratio, effectiveness ratio, and efficiency ratio on unemployment rate with economic growth as mediation variable in 13 regencies and cities in South Kalimantan province. The analysis was conducted on the budget realization report obtained from the Regional Finance Agency of South Kalimantan province and the website of the Central Statistics Agency of South Kalimantan province.*

**Design methodology approach** — *In this study, the type of data used is quantitative data, The population in this study were 13 regencies and cities in South Kalimantan Province with the research period from 2017 to 2020. The sampling technique used in this study was a non-probability sampling technique. In the analysis of this study using multiple linear regression test and path analysis.*

**Findings** — *The results of this study indicated that the ratio of independence and efficiency ratio had no effect on economic growth and unemployment. However, effectiveness ratio had an effect on economic growth and the unemployment rate. Moreover, economic growth had no effect on the unemployment rate. In addition, the results of this study also showed that there was no effect between the independence ratio and the efficiency ratio on the unemployment rate through economic growth. As for the effectiveness ratio, there was an effect of effectiveness ratio on the unemployment rate through economic growth.*

**Practical implications** — *Regional Financial Performance in the form of Regional Independence Ratio and efficiency ratio has no effect on the economic growth of regencies and cities in South Kalimantan. However, the effectiveness ratio has a positive effect on the economic growth of regencies and cities in South Kalimantan. Economic growth has no effect on the regency and city unemployment rate in South Kalimantan. Regional Financial Performance in the form of the independence ratio has a positive effect, the effectiveness ratio has a negative effect and the efficiency ratio has no effect on the regency and city Unemployment Rate in South Kalimantan. Regional financial performance in the form of independence ratios and efficiency ratios through economic growth has no effect on the regency and city Unemployment Rate in South Kalimantan. However, regional financial performance in the form of an effectiveness ratio has an effect on economic growth on the unemployment rate in regencies and cities in South Kalimantan.*

**Originality value** — *The findings of this study can provide valuable insights for South Kalimantan Government in implementing the policies related to the realization of Locally-Related Revenue.*

**Keywords** — *regional financial performance, economic growth, unemployment rate.*

**Paper type** —





AC-151

## The Effect of Task Complexity, Auditor Workload, Auditor Knowledge And Auditor Experience Againts Quality of Auditor With Professional Audit Skepticism As Moderating Variable.

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### ABSTRACT

**Purpose** — *With auditor professional skepticism acting as a moderator, the study's goal was to ascertain the impact of task complexity, workload, knowledge, and experience on audit quality. To gather data for this study, a research tool based on a questionnaire will be used. Respondents were given questionnaires with a choice of five different ways to answer. This study used a survey methodology, in which the authors handed out questionnaires to gather data. The method adopted for this study is a quantitative method. According to the results of the hypothesis test, it can be concluded that: 1) Task Complexity is detrimental to Audit Quality. 2) Audit quality suffers as a result of auditor workload. 3) The level of audit quality is positively impacted by auditor expertise. 4) Audit Quality is improved by auditor expertise. 5) Professional audit skepticism lessens the impact of task complexity on audit quality. 6) The detrimental effect of workload on audit quality is lessened by skepticism of professional audit. 7) The beneficial effect of auditor knowledge on audit quality is strengthened by professional auditor skepticism. 8) The beneficial effect of auditor experience on audit quality is strengthened by professional auditor skepticism*

**Designmethodologyapproach** —

**Findings** —.

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Task Complexity, Auditor Workload, Auditor Knowledge, Auditor Experience, and Professional Skepticism.*

**Paper type** —

**AC-154**

## **Effect of Competence, Training And Supervision On Employee Performance**

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### **ABSTRACT**

**Purpose** — *The objectives of this study are: To test and analyze the effect of competence on employee performance at PT. Rubber Hock Lie Sunggal, North Sumatra. To test and analyze the effect of training on employee performance at PT. Rubber Hock Lie Sunggal, North Sumatra. To test the funds to analyze the effect of supervision on employee performance at PT. Rubber Hock Lie Sunggal, North Sumatra. To test and analyze the effect of competence, training and supervision on employee performance at PT. Rubber Hock Lie..*

**Design methodology approach** — *The research approach used is a quantitative approach. This type of research is a quantitative descriptive study. This research is descriptive explanatory...*

**Findings** — *Simultaneous test results show that competence, training and supervision have a positive and significant effect on performance at PT Rubber Hock Lie Sunggal, North Sumatra. The value of the determinant coefficient of adjusted R<sup>2</sup> from training and communication explains the employee performance variable by 93.7% and the remaining 6.3% is explained by other independent variables not examined.*

**Practical implications** — *With this research, researchers hope to gain more knowledge about the effect of competence, training and supervision on employee performance in a company*

**Originality value** — *It is hoped that PT Rubber Hock Lie Sunggal, North Sumatra can improve employee competence, improve training activities so that the provision of job training can make employees better understand their work and be able to do a good job and improve the quality of good supervision so th*Competence, Training, Supervision, Performance

**Paper type** —

AC-155

## The Effect of CR And Npm On Stock Prices In Listed Companies On The Indonesia Stock Exchange

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### ABSTRACT

**Purpose** — *The research objective is to test and analyze the effect of the current ratio (CR) on stock prices of food and beverages companies. Test and analyze the effect of net profit margin (NPM) on stock prices of food and beverages companies. To know the joint effect of CR, NPM variables on stock prices of food and beverages companies.*

**Design methodology approach** — *This type of research can be said to be a causal-comparative research, which is a type of research with problem characteristics in the form of a cause and effect between 2 or more variables..*

**Findings** — *The data analysis method used multiple linear regression analysis with the classical assumption test first. Based on the explanation and research results above, the following conclusions can be drawn: 1. Current ratio (CR) has no significant effect on the stock prices of food and beverages companies listed on the Indonesia Stock Exchange for the 2018-2021 period. 2. Net profit margin (NPM) has no significant effect on the stock prices of food and beverages companies listed on the Indonesia Stock Exchange for the 2018-2021 period..*

**Practical implications** — *Effect of Stock Price on Net Profit Margin (NPM) The results of testing the third hypothesis show that Net Profit Margin (NPM) has an insignificant and positive effect on stock prices. This can be seen from the average NPM which increases every year, offset by an increase in stock prices. Because NPM has the highest influence on stock prices, the company's ability to earn profits is also high. The higher the level of sales, the more productive the company is*

**Originality value** — *The t statistic test is used to determine whether each independent variable such as the current ratio (CR), net profit margin (NPM) has an influence on the dependent variable, namely stock prices.*

**Keywords** — *Current Ratio, Net Profit Margin, Stock Price*

**Paper type** —

AC-157

## The Effect of Size and Ownership Structure on Banks' Deposit Funding and Net Interest Margin

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### ABSTRACT

**Purpose** — *This study examines the effect of bank size and ownership structure on banks' deposit funding sources and net interest margin*

**Design methodology approach** — *The sample consisted of 39 conventional banks listed on the Indonesia Stock Exchange from 2016 to 2020. This study utilizes a structural equation modeling to analyze the direct, indirect, and total effect of bank size and ownership structure on banks' deposit funding sources and net interest margin..*

**Findings** — *Our results show that bank size and ownership structure significantly affect banks' deposit funding sources, which in turn significantly affect banks' net interest margin. We also find that bank size and ownership structure have indirect effects on banks' net interest margin through banks' deposit funding sources.*

**Practical implications** — *Bank size and ownership structure seem to attract certain types of deposit funding. Nevertheless, banks should manage their deposit funding sources to increase their net interest margins.*

**Originality value** — *To the best of our knowledge, this study is the first that examines the relationships among bank size, ownership structure, deposit funding, and net interest margin using a structural equation modeling approach.*

**Keywords** — *Bank size, Ownership structure, Funding sources, Net Interest Margin, Structural equation model.*

**Paper type** — *Empirical study*

AC: 158

## Determinants of Interest In Investment

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### ABSTRACT

**Purpose** — *This study aimed to determine the effect of financial literacy, investment knowledge, and risk perception on investment interest in the Bibit application.*

**Design methodology approach** — *That the determination of the sample by purposive sampling of as many as 140 respondents. The respondents are students in the millennial generation and generation Z who are active in the Indonesian College of Economics for undergraduate and diploma 3 programs and use the Bibit application for at least 1 year. Data analysis was carried out using the PLS (Partial Least Square) analysis technique.*

**Findings** — *The results of this study indicate that financial literacy has a positive and significant effect on investment interest. Investment knowledge has a positive and significant effect on investment interest. Perception of risk has a positive and significant effect on investment interest. Based on the results of the R-Square research that the variation of changes in the investment interest variable can be explained by the variables of financial literacy, investment knowledge, and risk perception of 49.5%.*

**Practical implications** — *Investing using the capital market, not only provides opportunities for the community to earn profits. However, it also plays an active role in improving domestic economic conditions. Therefore, good investment management by each party that has functions and responsibilities according to their specialization can assist in the formulation of policies and objectives, as well as supervision of investment for profit.*

**Originality value** — *This study highlights that millennial and generation Z investors and potential investors must understand the purpose of investing, good financial management, and risk perception when making investment decisions*

**Keywords** — *Financial Literacy, Investment Knowledge, Risk Perception, Investment Interest.*

**Paper type** — *Research paper*

AC-160

## The Effect of Liquidity, Activity and Growth on Profitability of Retail Trade Sector

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### ABSTRACT

**Purpose** — *The purpose of this research is to analyze the effect of liquidity ratio, activity ratio and sales growth on profitability ratio of the retail trade companies.*

**Design methodology approach** — *The author uses secondary data sourced from the annual reports of 18 retail trade sub-sector companies listed on the Indonesia Stock Exchange (IDX) during 2016–2020. Profitability as a dependent variable is measured by Return On Asset (ROA). Current Ratio (CR), Inventory Turn Over (ITO), and Sales Growth (SG) are independent variables. The analysis model used is a panel data regression analysis (Random Effect Model).*

**Findings** — *The results showed that liquidity has a significantly negative effect to profitability, whereas activity dan growth have no significantly any effect to profitability. Simultaneously liquidity, activity and growth have an significant effect to profitability.*

**Practical implications** — *This research implies to the retail trade companies that increase in the current ratio will decrease the return on assets, due to the company's ability to meet high short-term obligations, so the company will lose the opportunity to make a profit. The company also chooses the appropriate turnover model and the strategy of growing up sales to achieve the maximum profitability.*

**Originality value** — *This research on the effect on profitability adds a growth ratio approach in addition to the liquidity ratio and activity ratio that are commonly used. Furthermore, macroeconomic aspects can be added as a moderation factor.*

**Keywords** — *Liquidity, activity, growth, current ratio, inventory turnover, sales growth, profitability.*

**Paper type** — *Deskriptif Kuantitatif*

AC-162

## Effect of Perceived Usefulness, Effectiveness The Use of Tax E-systems, And Taxpayer Satisfaction Regarding the Use of Tax E-system for Taxpayers Individuals With Tax Volunteers As Variables Moderation

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ABSTRACT

**Purpose** — This research aims to determine the effect of perceived usefulness, effectiveness of the use of the e- tax system and satisfaction with the use of the e-tax system on the use of the e-tax system for individual taxpayers with tax volunteers as a moderating variable. This study uses primary data obtained through the distribution of questionnaires conducted in South Tangerang with employee respondents working at the Ciputat Samsat Office in 2022.

Sample determination is done using quota sampling method with slovin formula. Questionnaires spread out amounted to 100 Questionnaires. The returning questionnaires amounted to 85 questionnaires, and those that could be processed amounted to 78 questionnaires. The analysis method used in this study was IBM SPSS Statistic 52.

The results of this study indicate that the perceived usefulness, the effectiveness of using the e- system, and the satisfaction with the use of the e-system have an effect on the use of the e-system. This study also shows the moderating variable of Tax Volunteers as a pseudo-moderation variable (Quasi Moderator) for all independent variables, where Perception of Usefulness, Effectiveness of Using E-systems, and Satisfaction of Use of E-systems on Use of E-systems

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —



**Keywords** — *Usefulness, Effectiveness, Satisfaction, Use of Tax E-systems, and Tax Volunteers*

**Paper type** —

**AC-164**

## Achieving Customer Satisfaction through Service and Product Excellence

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### ABSTRACT

**Purpose** — *So far, customer satisfaction is still a major issue and concern for BTPN Syariah to survive in the intense competition among sharia banks in Indonesia. The bank strives to provide the best service and offer better quality products than competing banks. This study intends to determine the impact of service and product excellence on customer satisfaction..*

**Design methodology approach** — *The study employed a quantitative approach and data collection using questionnaires distributed to 237 BTPN Syariah MMS Haurwangi Cianjur customers. Data analysis and hypothesis testing were carried out by regression analysis using SPSS..*

**Findings** — *This study found that service and product excellence had a positive impact on customer satisfaction. The staffs were able to communicate well and explain the products in detail and clearly. BTPN Syariah financing was very useful for customers' business capital.*

**Practical implications** — *In terms of service, customers highlighted the responsiveness and assurance of Banks in serving customers. In terms of product, Banks need to keep up to date with customer needs and reward loyal customers.*

**Originality value** — *Respondents in this study were rural communities with the majority not having a high level of education. The results are expected to add insight into the literature and banks concern. Future researchers can develop more in-depth research.*

**Keywords** — *Customer satisfaction, Service excellent, Product excellent, Sharia banks.*

**Paper type** — *Research paper.*

**AC-165**

## Analysis of Financial Statements To Assess Financial Performance of Regional Financial And Assets Management Agency

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### ABSTRACT

**Purpose** — *This study aims to determine the financial performance of the Regional Financial and Asset Management Agency of Mojokerto Regency for the 2016-2020 period using ratio analysis. The research method used is descriptive quantitative..*

**Design methodology approach** — *The type of research used in this research is descriptive research with a quantitative approach.*

**Findings** — *of the analysis of financial statements with liquidity ratios show that the Regional Financial and Asset Management Agency of Mojokerto Regency is less able to pay its short-term obligations, but the effectiveness and efficiency ratio shows that BPKAD can very effectively achieve or exceed the planned revenue targets to achieve the effectiveness ratio. above 200%, and can efficiently carry out all activities as planned and even very efficiently in 2019 and 2020*

**Practical implications** — *The analysis is carried out using the liquidity ratio, effectiveness ratio and efficiency ratio with the aim of identifying the strengths and weaknesses of the Regional Apparatus Organization.*

**Originality value** — *Analysis of financial statements for the period Fiscal Year 2016 to Fiscal Year 2020 using the liquidity ratio, effective ratio and efficiency ratio at the Regional Financial and Asset*

*Management Agency of Mojokerto Regency can show how the financial performance of the Regional Apparatus Organization is*

**Keywords** — *Financial Performance, Financial Management, Financial Ratio*

**Paper type** —

**AC-166**

## **Correlation of Green Accounting with AMDAL in Environmental Management**

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### **ABSTRACT**

**Purpose** — *This study aims to analyze the correlation between Environmental Impact Assessment (AMDAL) and Environmental Management based on Law Number 23 of 1997 concerning Environmental Management (UUPLH). Meanwhile, the issue of green accounting emerged along with various environmental problems caused by the company. This research uses normative juridical research with 4 types of our approaches. The issues raised are: "What is the position of Environmental Impact Analysis in Environmental Management?" Based on the research results, a conclusion is drawn that the position of AMDAL as a condition for issuing environmental permits is mandatory before obtaining environmental permits. The prescription of this research is that the government has a vital role in carrying out the "unification of environmental law" so that there are no different procedures between related agencies.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Correlation, Green Accounting, AMDAL.*

**Paper type** —

**AC-167**

## **The Role of the Government and the Financial Services Industry in Supporting the Digital Transformation of MSMEs**

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### **ABSTRACT**

**Purpose** — *This article provides information about the role of the Government and Financial Services Industry in Supporting the Digital transformation of Micro, Small, and Medium Enterprises (MSMEs) to improve Indonesia's economy.*

**Design methodology approach** — *Methodology through Literature Research..*

**Findings** — *Micro, Small, and Medium Enterprises (MSMEs) as productive economic enterprises owned by individuals and business entities, based on a survey by the Ministry of Cooperative SMEs in March 2021, amounted to 64.2 million by contributing to Gross Domestic Product (GDP) of 61.07% or Rp. 8,573.89 trillion. Digital-based MSME growth is targeted at 24 million in 2023 and 30 million in 2024, while digital-based modern cooperatives are targeted for 400 units in 2023 and 500 units in 2024. They digitally integrated the MSME financing ecosystem until September 2022 through Fintech Peer To Peer Lending in the amount of Rp. 19.4 trillion in the form of other platforms, such as Securities*

*Crowdfunding until August 2022 in Rp. 567.40 billion involving 120,442 investors. MSME development or assistance is carried out by the financial services industry, campus, and other digital literacy programs. Digital transformation of MSMEs not only encourages the use of the marketplace but can also collaborate and increase production capacity so that they can go public and go international..*

**Practical implications** — *Growth in the number of MSMEs in terms of their number and contribution to the economy*

**Originalityvalue** — *Presentation according to the original from the source used by the author*

**Keywords** — *Financial Services Industry, Financial Services Authority, Digital Transformation, MSMEs.*

**Paper type** — *Literature study*



AC-169

## Sustainability Balanced Scorecard: Perspective Performance Measurement Triple Bottom Line

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### ABSTRACT

**Purpose** — *More and more companies are concerned about the environment so that environmental performance measurements need to be carried out to determine the effectiveness of environmental management strategies. Most environmental performance measurements are carried out partially, focus on environmental aspects, and are not linked to other aspects. The sustainability balanced scorecard (SBSC) which is modified from the balanced scorecard (BSC) integrates environmental indicators into the four perspectives of the BSC in order to obtain balanced, comprehensive, and strategic environmental performance information. This study aims to measure environmental performance using four SBSC perspectives, namely learning and growth, internal business processes, customers, and finance. This research is a case study of a heavy equipment manufacturer. Primary data were analyzed descriptively quantitatively. The results of the study found that the company's environmental performance for the learning and growth perspective, the internal business process perspective, and the financial perspective was very good, while for the customer perspective it was good. This information becomes the basis for management to determine on which perspective and indicators improvements need to be made to improve environmental performance.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Sustainability Balanced scorecard; environmental; social & economy*

**Paper type** —

**AC-170**

## **The Effect of EVA, MVA, RI, EPS, On Stock Return In The Consumer Goods Sector**

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### **ABSTRACT**

**Purpose** — *The purpose of this study is to determine the effect of economic value added, market value added, residual income, earnings per share on returns stock. The method in this study is a quantitative method with a comparative causal approach. The population in this research are all sectors of Consumer Goods listed on the Indonesia Stock Exchange for the period 2017 to d. 2020, which is 52 companies, the sample used is purposive sampling so that the sample in this study obtained a sample of 21 companies. The results of this research indicate that economic value added (EVA), market value added has a significant positive effect on stock returns, while residual income (RI) has no significant effect on stock returns.*

**Design/methodology/approach** —

**Findings** —

**Practical implications** —

**Originality/value** —

**Keywords** — *Economic Value Added (EVA), Market Value Added (MVA), Residual Income (RI), Earning Per Share (EPS), Return Saham*

**Paper type** —

AC-171

## The Effectiveness of Government Credit Card In Spending On State Expenditure

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### ABSTRACT

**Purpose** — *This study aims to determine the effectiveness of the use of Government Credit Cards in the context of modernizing state expenditure through petty cash mechanism and identify obstacles to the use of it in the Secretariat Directorate General of Disease Prevention and Control, the Directorate General of Disease Prevention and Control, Ministry of Health. This research uses a qualitative approach with the type of case study research.*

*The research was conducted at the Secretariat General of Disease Prevention and Control. Data was collected through documentation and interviews. The participants involved consisted of Commitment Making Officers, Government Credit Card Holders at the Secretariat General of Disease Prevention and Control, and Customer Service Officers (CSO) KPPN Jakarta VII. The data used in this study is data on the use of Government Credit Cards in 2020.*

*The results showed that the implementation of the Government Credit Cards has succeeded in reducing the number of Petty cash to the Secretariat Directorate General of Disease Prevention and Control by 40%, however its use during 2020 only reached Rp4,580,132 or 0.78% of the UP KKP amount and card limit provided by the Issuing Bank.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Government Credit Cards, State Expenditure, Petty Cash*

**Paper type** —



**AC-172**

## **The Influence of Audit Fee, Audit Rotation, Audit Capacity Stress And Company Size On Earnings Management**

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### **ABSTRACT**

**Purpose** — *This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange in the 2016-2020 observation period, as many as 40 companies. In the resulting research, it is hoped could give benefit for office accountant public, with existence study this expected becomes example a standard quality tall in increase quality audit services and assurance. while for development theory and knowledge accounting, expected could deepen knowledge and literature about audit quality and the variables that affect it that is are audit fees, auditor rotation, size company, and audit capacity stress.*

*The sampling method used in this research is purposive sampling. The hypothesis in this study was tested using multiple linear regression analysis to measure the effect of the relationship between the dependent variable and the independent variable. This study aims to analyze empirically the Variables of Audit Fee (FA), Audit Rotation (RA), Audit Capacity Stress (ACS) and Size of Earning Manipulation proxy Discretionarily Accrual in manufacturing companies listed on the Stock Exchange. Indonesian securities for the period 2016-120 with a sample of 40 companies and 200 firm years.*

*The results showed that the FEE variable had an insignificant negative effect on Discretionary Accrual at a coefficient value of -0.406782 and a significance level of 0.6847, ROTASI had a significant positive effect on Discretionary Accrual at a coefficient value of 1.674319 and a significance level of  $0.0961 < 0.05$  ( $\alpha=5\%$ ) This is because the more often the company rotates the public accounting firm, the close relationship between the auditor and the company cannot occur, this result also shows that audit rotation can be carried out to obtain high quality financial reports so that earnings management is detected, ACS has a significant positive effect on Discretionary Accrual at a coefficient value of 0.222850 and The significance level of  $0.0423 < 0.05$  ( $\alpha=5\%$ ) explains that the more unbalanced the growth of KAP with audit service users, namely the company, the higher the value of the company's discretionary accruals. SIZE has no significant negative effect on Discretionary Accrual at the coefficient value of -0.164869 and a significance level of 0.8693.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Earnings Management, Fee Audit, Audit Rotation, Audit Capacity Stress*

**Paper type** — *Descriptive Study*

AC-173

## The Effect of Company Size And Profitability On Company Value With Dividend Policy As Intervening Variables In The Food And Beverage Sector Companies In IDX For The 2016-2020 Period

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### ABSTRACT

**Purpose** — This study aims to determine and analyze the effect of firm size and profitability on firm value with dividend policy as an intervening variable in food and beverage sector companies on the Indonesia Stock Exchange for the 2016-2020 period.

**Design methodology approach** — This study uses a quantitative approach and causal associative strategy. The population of this research are all food and beverage companies listed on the Indonesia Stock Exchange (IDX) which are listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period as many as 28 companies. The sample used is 8 companies on the main board that have met the sample criteria. Processing and analyzing data using Eviews 10 Software..

**Findings** — The results of the analysis and discussion show that partially there is no significant direct effect of firm size on dividend policy, partially there is a significant direct effect of profitability on dividend policy, partially there is no significant direct effect of firm size on firm value, partially there is a direct influence profitability has a significant effect on firm value, partially there is a significant direct effect of dividend policy on firm value, there is no significant indirect effect of firm size on firm value through dividend policy and there is a significant indirect effect of profitability on firm value through dividend policy on food and beverage sector companies on the IDX for the 2016-2020 period.

**Practical implications** — The findings of this study can help investors make decisions about financial strategies for increasing firm value with the help of the influence of firm size and profitability on firm value with dividend policy as an intervening variable.

**Originality value** — Contribute understanding of the effect of company size and profitability on firm value with dividend policy as an intervening variable in food and beverage sector companies on the IDX from 2016 to 2020

**Keywords** — Firm Size, Profitability, Firm Value, Dividend Policy

**Paper type** — Food and Beverage Sector Companies Listed On The Indonesia Stock Ex

**AC-174**

## **Determinants of Earning Management in Public Companies in Indonesia**

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### **ABSTRACT**

**Purpose** — *The aim of this research is to explore the determinants of earning management using Beneish M-Score in Indonesian stock exchange, especially on development boards. Method of research used in this research is the exposure of facts on testing the application of profitability, board of commissioner size and company size on earning management. The factors used in this research were Profitability, Board of Commissioners Size and Company Size. The outcome of the research indicates that Profitability has a positive and significant effect on Earnings Management, while The size of the Board of Commissioners has a negative and insignificant effect on Earnings Management, and Company Size has a positive and significant effect to Earnings Management.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Profitability, Board of Commissioners Size, Company Size, Earnings Management, Return on Assets (ROA), Total Assets, Beneish M-Score*

**Paper type** —

AC-176

## The Effect of Capital Structure, Company Growth and Profitability on Company Value in Property and Real Estate Companies

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### ABSTRACT

**Purpose** — Economic growth in 2018 which reached more than 5% affected people's income. The increase in people's income also affects the demand for property so that the performance indicators of property companies also increase. However, economic conditions changed in mid-2020 where the world was hit by Covid which resulted in economic growth experiencing a significant decline so that it also affected significant property demand. Based on this phenomenon, researchers are interested in conducting research to determine whether capital structure, company growth and profitability have a significant effect on firm value in property and real estate companies in 2018-2020.

The population in this study are property and real estate companies listed on the Indonesia Stock Exchange in 2018-2020. The sampling method is purposive sampling. The research sample consisted of 45 companies with a 3-year period, 2018-2020. Financial report data was obtained from the Indonesia Stock Exchange, company web and IDN Financial. The research method used is associative research with secondary data. The analysis used in this study includes descriptive statistics, panel data regression model selection test, classical assumption test, multiple linear regression analysis, coefficient of determination (R<sup>2</sup> Square), F test and t test.

The results of the study through the F test indicate that the capital structure, company growth and financial performance together have a significant effect on firm value. The results of the t test show

*that capital structure and profitability have a significant effect on firm value, while firm growth has no significant effect on firm value.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Capital Structure, Company Growth, Profitability and Company Value*

**Paper type** —

**AC-177**

## The Moderating Role of Sharia Supervisory Board On The Effect of Non Performing Financing To Financial Performance In Islamic Banks

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### ABSTRACT

**Purpose** — *The purpose of this study to examine on the effect of Non Performing Financing to financial performance in Islamic Banks in Indonesia and to test the Sharia Supervisory Board's ability to moderate on the effect of Non Performing Financing to financial performance..*

**Design methodology approach** — *This study uses 72 observational data on Islamic banks in Indonesia for the period 2014-2021, the dependent variable uses ROE (Return On Equity), the independent variable uses NPF (Non Performing Financing), the moderating variable uses SSB (Sharia Supervisory Board)..*

**Findings** — *The results show that there is a negative influence between Non Performing Financing on financial performance, the lower the Non Performing Financing, the higher the financial performance because the lower the Non Performing Financing the better because the fewer the number of non-performing loans. It is also found that the Sharia Supervisory Board variable can moderate the effect of Non-Performing Financing on financial performance.*

**Practical implications** — *This finding is useful for banking policy makers related to anticipating non-performing credit conditions that are currently in the banking sector.*

**Originalityvalue** — *This study adds to the prior literature by analyzing the effect of Non Performing Financing on the financial performance of Islamic Banks in Indonesia and the novelty of this article is the interaction effect of Non Performing Financing with the Sharia Supervisory Board of Islamic Banks in Indonesia.*

**Keywords** — *Non Performing Financing, Financial Performance, Sharia Supervisory Board, Islamic Bank*

**Paper type** — *Research Paper*

AC-178

## Financial Auditing In Digital Era : A Literature Review

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### ABSTRACT

**Purpose** — *This paper aims to provide an overview of the auditing transformation in the acceleration of digital technologies by explaining what kind of changes are happening in the global auditing today and what auditors need to do to compete with future challenges*

**Designmethodologyapproach** — *The method used in this study is a qualitative description through literature review of published articles by searching on the Sinta Kemdikbud website, Google Scholar and Research Gate.*

**Findings** — *Auditing is currently in the term of transition to digitalization. The Big 4 have started investing and implementing the newest technology-based audit models such as Artificial Intelligence, data analytics and cloud computing. This shift to digital is driven by the acceleration of technological development in the business world, especially after the Covid-19 period. Almost all lines of human life have been disrupted by digitalization. Therefore, Accounting and Auditing is also urged to disrupt digitally. Accountants and auditors are expected to be able to adapt immediately in order to stay relevant to the future needs, this of course cannot be separated from the company's responsibility to prepare their accountants and auditors by retraining them related to the information technology. However, the digital transition is certainly not easy, challenges such as high investment costs and risks*

that may occurred by the implementation of technology such as data infiltration and software failure must be able to be anticipated by the company so that the audit process will be running well.

**Practical implications** — This article is expected to be useful for audit practitioners, educators, company owner and the government as a reference to deepen the understanding of literature related to digitalization in the auditing.

**Originalityvalue** — Compared with previous studies, this article has novelty and value in terms of the ability to comprehensively describe the shape of the auditing world in the digitalization era. This article describes the evolution or development of the auditor's role from the period before the first industrial revolution to the role of today's modern auditors, the challenges and advantages of switching to a digital audit system until the features that may appear to be used in the digital audit process are explained in this article. Thus, this article is expected to provide comprehensive information and understanding about the digitization concept in the auditing.

**Keywords** — Auditing, Information System, Digitalization, Audit Evolution

**Paper type** — Literature Review

AC-179

## Determinants of The Budgeting Slack With Information Asymetricity As Moderating

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### ABSTRACT

**Purpose** — This study aims to determine the Effect of Budget Participation, Budget Emphasis, Self Esteem on Budgetary Slack with Information Asymmetry as Moderating Variable. This research belongs to the type of quantitative research. The data collection method used is primary data with a survey method. The technique used is by distributing questionnaires to managers and financial staff who work in manufacturing companies in the South Tangerang area. The sampling technique used is convenience sampling. Testing this research data is processed using SmartPLS 3 software. The results of this study partially show that Budget Participation has a significant positive effect on the Budgetary Slack, Budget Emphasis has a significant positive effect on the Budgetary Slack, Self Esteem has a significant negative effect on the Budgetary Slack. Information asymmetry has a significant positive effect on the Budgetary Slack. Information asymmetry is a Moderating Predictor variable that cannot moderate the influence of Budget Participation, Budget Emphasis, and Self Esteem on the Budgetary Slack.

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Budget Participation, Budget Emphasis, Self Esteem, Information Asymmetry, Budgetary Slack*

**Paper type** —

**AC-180**

## **The Effect of Workload And Compensation On Work Performance**

*Case Study In Sewing Department Cell 13 Factory 4 Pt. Pratama Abadi Industri (Jx) Sukabumi*

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### **ABSTRACT**

**Purpose** — *This study aims to determine: The Effect of Workload and Compensation on Work Performance, Case Study in the Department of Sewing Cell 13 Factory 4 PT Pratama Abadi Industri (JX) Sukabumi. The subjects of this study were employees of the 13 sewing cell department of PT Pratama Abadi Industri Sukabumi, who were still actively working with a total of 108 respondents. The method of data collection in this study was through observation and interviews using a questionnaire. The analytical method used in this research is descriptive analysis test, validity test, reliability test, classical assumption test, and hypothesis testing. The results of this study indicate that (1) Workload has a partial and significant effect on Work Performance with a significance value of  $0.000 < 0.05$  and the regression coefficient has a positive value of 0.0453. (2) Compensation has a partial and significant effect on Work Performance with a significance value of  $0.029 < 0.05$  and the*



*regression coefficient has a positive value of 0.0159. (3) Workload and Compensation have a partial and significant effect on Work Performance with a significance value of  $0.000 < 0.05$  and an Adjust R Square ( $R^2$ ) value of  $0.0452 = 45.2\%$ . More in-depth research is needed so that this research can produce better improvements.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Workload, Compensation, and Work Performance.*

**Paper type** —

**AC-181**

## **Analysis of Effectiveness And Efficiency Use of E-Desk Application Systems At The Ministry of Health's P2P Directorate General**

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### **ABSTRACT**

**Purpose** — *This research aims to analyze the effectiveness and efficiency of the use of e-desk application systems at the Directorate General of P2P-The Ministry of Health, RI.*

**Design methodology approach** — *This research uses a descriptive type of research qualitative approach, using case study methods. Data collection procedures are carried out by observation, interview and documentation. Observations were made with interviews using 11 sources as application*

users and reviewing realization documents as triangulation. Data analysis is done by comparing the theory of effectiveness and efficiency with the realities on the ground and comparing with previous research.

**Findings** — This research was conducted at a Directorate General of Disease Prevention and Control, Ministry of Health which implements an application system on routine “allocation desk” activities. The amount of cost of implementing the “allocation desk” activities that must be incurred by the ministry of health in order to prepare a plan for the next year’s budget activities. The implementation of this application coincides with the COVID-19 pandemic where interaction between humans is very limited. The use of this application also effect the work culture that has been carried out by employees at the Ministry of Health..

**Practical implications** — The results of the study prove that: (1) The use of e-desk application systems is able to increase the effectiveness of work for its users. (2) The e-desk application is proven to increase the efficiency of the government budget by reducing the cost of organizing the allocation ceiling desk activities for the 2020-2021 budget year period at the Directorate General of Disease Prevention and Control, Ministry of Health. (3) Another benefit of using an e-desk application system is the advantages possessed by an electronic-based information system applied to a routine process of activities and it can change the work culture of employee at the government agencies.

**Originality value** — As a novelty of this research, researchers will describe how the implementation of a technology-based system in a ministry can change the work culture of government agencies in organizing an activity.

**Keywords** — Effectiveness, Efficiency, E-desk Application System

**Paper type** —

AC-182

## Understanding and Compliance of Internal Control of System Users through the Development of Accounting Information Systems

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### ABSTRACT

**Purpose** — This study aims to reveal more deeply the understanding and compliance of internal control of system users through the development of accounting information systems. This research is important to do considering that the world of accounting in the Industrial 4.0 era can have an impact on the development of financial iaporan which becomes faster, especially in the presentation of information so that it requires quality human resources in order to adapt to changes in the accounting information system. The main data source in this study is primary data from direct observations and in-depth interviews conducted with research informants. The ethnomethodological method is a form of qualitative research method with an interpretiv paradigm approach to produce an analysis of research

*indexicality and reflexiveness, as well as accountability which is the conclusion in this study. The results of this study explain that (1) the development of accounting information systems in the company is coercive, so that system users must take the initiative to find out what changes exist in the development of accounting information systems. (2) the development of information systems that are already running in the company requires system users who have more knowledge about the development of information systems, but not all employees can increase knowledge without training or education from the company. (3) The separation of duties is one of the changes that occurs in the structure in the finance department of PT Harapan Kita Semua, this is enough to help the company in maintaining company assets and avoiding human error and fraud. (4) file documentation and authorization that has not been integrated into the accounting information system.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Accounting Information System, Internal Control, Employee Adaptation, Organizational Culture, Human Resource Competence*

**Paper type** —



## AC-183

## The Effect of The Training Program On Entrepreneurial Self-Efficacy And Entrepreneurs Optimism of Small And Medium Enterprises

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### ABSTRACT

**Purpose** — *This study aims to analyze the effect of training programs on entrepreneurial self-efficacy and optimism of micro, small and medium business entrepreneurs. The location of this research was carried out in the Babakan Madang UMKM, Bogor Regency under the guidance of P2SDM LMPM IPB.*

**Design methodology approach** — *The number of samples set as 100 SMEs The number of samples set as many as 100 SMEs with purposive sampling method. Data was collected through questionnaires and data analysis techniques in this study using Structural Equation Modeling (SEM).*

**Findings** — *The results obtained are as follows: 1) Reactions in the training program have no effect on the entrepreneurial self-efficacy of MSME actors, 2) Learning in the training program has an effect on the entrepreneurial self-efficacy of MSME actors, 3) Behavior in the training program has no effect on entrepreneurial self-efficacy. MSME actors, 4) The results in the training program have no effect on the entrepreneurial self-efficacy of MSME actors, and 5) entrepreneurial self-efficacy has an effect on the optimism of MSME actors. The influence of entrepreneurial self-efficacy on the optimism of MSME actors is greater than the influence of learning in training programs on the optimism of MSME actors.*

**Practical implications** — *The results of this study are used as input for P2SDM LMPM IPB and other agencies that carry out MSME mentoring programs, especially in providing basic entrepreneurial training, entrepreneurship assistance, as well as increasing competence through training to design the right program, namely learning that has an important role in increasing self-employment efficacy and optimism of SMEs*

**Originality value** — *Research on the optimism of MSME entrepreneurs is not widely carried out by researchers, namely Gow & Rodhiah (2019) researching entrepreneurial optimism moderated by cognitive style on SME entrepreneurial persistence. While the entrepreneurial self-efficacy of MSME entrepreneurs has been carried out by several researchers, namely Wiharti et al., (2017) researching the influence of entrepreneurial self-efficacy and motivation on MSME performance, Drnovšek et al., (2010) researching entrepreneurial self-efficacy in business start-ups. up, Elitha & Purba (2020) researched Entrepreneurial Self-Efficacy and Entrepreneurial Intention: The Mediating Role of Entrepreneurship Intentional Self-Regulation among Future Entrepreneurs. The rest of the research on entrepreneurial self-efficacy and optimism is mostly done in the field of education or others. The state of the art in this study has never been done research on the analysis of the effectiveness of training programs on entrepreneur self-efficacy and optimism of SMEs.*

**Keywords** — *training program, entrepreneurial self-efficacy, optimism.*

Paper type —

**AC-185**

## **Firm Value in Property and Real Estate Sector Companies: The Moderating Impact of Gross Domestic Product**

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### **ABSTRACT**

**Purpose** — *This paper seeks to determine the moderating impact of the gross domestic product on firm value with the independent variables operating cash flow, leverage, and fixed asset turnover, in property and real estate sector companies listed on the Indonesian stock exchange.*

**Design methodology approach** — *This study uses a quantitative approach, and secondary data is obtained from the financial statements of property & real estate companies published on the Indonesia Stock Exchange website. The sampling method used purposive sampling, obtained a sample of 37 property & real estate sector companies for the period 2018 - 2020. The analytical method used was Moderated Regression Analysis (MRA), and the data obtained were processed using Eviews 9.*

**Findings** — *The results showed that partially operating cash flow did not affect firm value, while leverage affected the firm value and fixed asset turnover do not affect firm value. The moderating variable of GDP can moderate the relationship between operating cash flow and firm value, but GDP is not able to moderate the relationship between leverage and fixed asset turnover to firm value*

**Practical implications** — *This study implies that companies should be able to manage debt well to increase firm value. In addition, GDP growth will improve the company's financial performance so that the value of the company will also increase..*

**Originality value** — *This study provides evidence that firm value can be increased by good financial performance management, one of which is debt management. In addition, the economic condition of a country will affect the value of the company, the GDP indicator shows that a good level of GDP will have an impact on the relationship between the company's financial performance and the value of the company, especially in the property and real estate sector companies.*

**Keywords** — *Firm Value, Operating Cash Flow, Leverage, FATO, GDP.*

**Paper type** — *Empirical study*

AC-186

## Evaluation of The Use of Online Buying And Selling Platforms In Small And Medium Enterprises (MSMEs) In The Convection Sector During The Covid-19 Pandemic In The Small Industry Village (PIK) Pulogadung

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### ABSTRACT

**Purpose** — *This study aims to evaluate the use of online buying and selling platforms for marketing costs, increasing revenues, increasing profits and developing marketing areas for MSMEs that use them.*

*The strategy in this research is descriptive quantitative, data collected through interviews and questionnaires distributed to the respondents who are samples of the population of this study. The population in this study is the convection MSME actors in the PIK Pulogadung area, East Jakarta, totaling 50 people. The sample method used in this study is the saturated sample method. The sample in this study was taken from all members of the population, amounting to 50 people, all of which have met the criteria. Data analysis used descriptive statistical analysis, test the validity and reliability of the questionnaire and hypothesis testing.*

*There are still many Micro, Small and Medium Enterprises (MSMEs) who do not have literacy and have not used online buying and selling platforms in their business.*

*The use of online buying and selling platforms for micro, small and medium enterprises has a positive impact, namely it can reduce marketing costs, increase revenue, increase profits and develop marketing areas.*

*This research was conducted on the basis of the phenomenon of the widespread use of online buying and selling platforms by business actors, especially during the Covid-19 pandemic..*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Online Buying and Selling Platform, Marketing Cost, Revenue, Profit, Marketing Area.*

**Paper type** —

AC-187

## Marketing Mix 7ps: The Influence On Bank Customer Satisfaction

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### ABSTRACT

**Purpose** — *The purpose of this study was to determine and analyze the effect of the marketing mix significantly on customer satisfaction at Bank Syariah Mandiri in Lumajang Regency.*

**Design methodology approach** — *The type of research used is descriptive with a causal associative approach. This research was conducted with the number of respondents as many as 80 people. The sampling technique used is the Simple Random Sampling technique.*

**Findings** — *Hypothesis testing is done by using multiple linear regression analysis for the hypothesis through the SPSS 21 for windows program. Based on the results of the study, it was found that partially price, location, and physical evidence had an effect on customer satisfaction, while products, promotions, people and processes had no effect on customer satisfaction. The magnitude of the influence of product, price, location, promotion, people, physical evidence, and process proved to have an effect on customer satisfaction indicated by the value of determination (R<sup>2</sup>) of 0.602 while the remaining 39.8% was influenced by other variables such as discipline, compensation, organizational culture and etc..*

**Practical implications** — *This analysis of the 7P's marketing mix raises important questions, such as customer satisfaction as it relates to the marketing mix.*

**Originality value** — *The role of the 7P Marketing Mix in customer satisfaction has been raised by several researchers in the literature, but there are still many customers who are not satisfied with*

*Islamic banking. For this reason, it is necessary to examine more deeply in Islamic banking so that it is clearly known what factors can make sharia bank customers satisfied*

**Keywords** — *Marketing Mix, Customer's Satisfaction.*

**Paper type** — *Research paper*

**AC-188**

## The Role of Consumer Trust Mediates Electronic Word of Mouth On Purchase Decisions On Lazada Market Place Users

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### ABSTRACT

**Purpose** — *The purpose of this study was to examine the effect of EWOM on purchasing decisions through brand trust in Lazada consumers. The variables studied in this study are EWOM, brand trust, and purchasing decisions. The size of the sample taken by the distribution of 100 respondents. The data collection method in this study was through a questionnaire. The analysis technique used is MRA regression analysis. Based on the results of the analysis, it was found that EWOM has a positive and significant effect on consumer confidence, EWOM has a positive and significant effect on purchasing decisions, consumer trust has a positive and significant effect on purchasing decisions, and consumer trust plays a significant role in mediating EWOM on market place product purchasing decisions. Lazada in Bekasi City. Positive EWOM is one of the efforts to increase consumer confidence. EWOM has an important influence over trust in the creation of product purchasing decisions. Through positive EWOM, consumers are encouraged to immediately make purchasing decisions.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *electronic word of mouth (EWOM), consumer trust, decision of buying*

**Paper type** —



AC-189

## Financial Performance Analysis And Stock Return

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### ABSTRACT

**Purpose** — *This study aims to find out and analyze whether or not there is a difference between financial performance and stock returns before the Covid-19 pandemic and during the Covid-19 pandemic in the manufacturing sector of the consumer goods industry for the period 2018-2021. The financial performance ratios used in this study are Return On Assets, Earning Per Share, Debt to Equity Ratio, and Price Book Value.*

*This study uses a type of comparative causal research with a quantitative approach, which is measured using a panel data-based method with e-views 12. The population of this study are manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX) from 2018 to 2021. The sample was determined based on the purpose sampling method, with a total sample of 54 manufacturing companies in the consumer goods sector so that the total observations in this study were 184 observations. The data used in this research is secondary data. The data collection technique used the documentation method through the official IDX website: [www.idx.co.id](http://www.idx.co.id) and [www.sahamok.com](http://www.sahamok.com). Hypothesis testing using the Wilcoxon signed rank test, which was previously carried out by the Normality test.*

*The results of data analysis show that there is no difference in Return On Assets. This shows that the covid-19 pandemic has not hindered the activities of several consumption sector companies in obtaining profits in their business. Earning Per Share, This shows that the company is still producing during the Covid-19 Pandemic. The size of the production does not show a significant difference. Debt to Equity Ratio, This shows that total debt, total equity and equity tend to be the same every year Price Book Value, so that even in the pandemic, investors still invest in the company. and Stock Returns, this is due to very strong market confidence and expectations that these companies in the consumption industry sector are better able to deal with difficult situations such as the COVID- 19 pandemic situation. before the Covid-19 pandemic while during the Covid-19 pandemic in consumer goods manufacturing companies listed on the IDX for the 2018-2021 period*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Return On Assets, Earning Per Share, Debt To Equity Ratio, Price Book Value, Stock Return.*

**Paper type** —



**AC-190**

## **Ethnometodology Study: BPJS Kesehatan Claim Fund Management In Improving Hospital Service And Performance In Pelabuhan Jakarta Hospital**

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### **ABSTRACT**

**Purpose** — *This study intends to find a formula for revenue allocation from BPJS Kesehatan to meet the needs of patient service production resources, the results of which are expected to improve the financial performance of the Pelabuhan Jakarta Hospital. The method in this research is interpretative qualitative with ethnomethodological studies. In 2019, at the beginning of the Covid 19 Pandemic, the financial condition of the Pelabuhan Jakarta Hospital experienced a significant loss, inversely proportional to the increase in BPJS Kesehatan patient visits. The BPJS Kesehatan revenue allocation formula is a pattern of distributing income to meet the needs of operational costs, investments, profits and taxes. The results showed that the negative difference between the rates of Indonesia Case Base Groups (INA CBGs) below the hospital rates was minus -31.47% or BPJS Kesehatan only paid 68.53% of the cost bill submitted by the Pelabuhan Jakarta Hospital. The allocation of income based on the Clinical Pathway, especially for several disease diagnoses and medical procedures, shows that the income from BPJS Kesehatan is still sufficient for the cost of health services.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Income Allocation, BPJS Kesehatan, Clinical Pathway*

**Paper type** —

AC-191

## Corporate Social Responsibility (CSR) Practices to Maintain Sustainability in Coal Mining Companies

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### ABSTRACT

**Purpose** — *This study aims to reveal more in the practice of Corporate Social Responsibility (CSR) in maintaining sustainability in the coal company at PT. Ansaf Inti Resources. CSR research for sustainability in companies, especially coal mining, is important to study because if further traced the steps for implementing CSR can not be separated from the results of the policies of the stakeholders that form the basis for these CSR practices. The main data sources in this study are primary data from direct observations and in-depth interviews conducted with research informants.*

*The ethnomethodology method is a form of qualitative research method with an interpretive paradigm approach to produce an analysis of indexicality and reflexivity of research, as well as accountability which is the conclusion in this study. The results of the study using the Triple Bottom Line method approach, namely first, Profit makes the company's vision and mission a company's profitability strategy, People is a form of CSR in building community independence, Planet means company sustainability in material and non-material forms.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Corporate Social Responsibility, Sustainability*

**Paper type** —

**AC-194**

## **Effect of Occupational Health Safety (K3), Emotional Intelligence And Workload On Employee Job Satisfaction During The Covid-19 Pandemic**

*(Case Study At The Clinic Of Fakhira Utama Sawah Lunto And Fakhira Kebon Baru)*

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### **ABSTRACT**

**Purpose** — *This study aims to examine whether the effect of Occupational Health Safety (K3), Emotional Intelligence and Workload on Employee Job Satisfaction during the Covid-19 pandemic at the Fakhira Utama Clinic Sawah Lunto and Fakhira Kebon Baru. This study uses an associative method with a quantitative approach. The data analysis technique used in this study was tested using the SPSS v 26.0 program. The sample in this study was 49 respondents, namely employees of the clinic of the main Fakhira rice fields and Fakhira Kebon Baru. The data collection technique used a questionnaire that all of its variables were measured using a Likert scale. The results showed that Occupational Health and Safety (K3) had an effect on employee job satisfaction, emotional intelligence had an effect on employee job satisfaction and workload had an effect on employee job satisfaction.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Occupational Health Safety (K3), Emotional Intelligence, Workload and Employee Job Satisfaction*

**Paper type** —

AC-195

## Professional Training and Market Considerations, Encouraging Students to Become Public Accountants?

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### ABSTRACT

**Purpose** — *This study aims to confirm the theory and find out whether professional training and labor market considerations affect students' interest in becoming public accountants.*

**Design methodology approach** — *The research uses quantitative methods with questionnaire data. The sampling technique used the purposive sampling method which was taken in 2022. The data analysis technique used SPSS test equipment with linear regression analysis technique with testing that included validity testing, reliability testing, classical assumption testing, and hypothesis testing. The test was carried out by processing primary data from the results of questionnaires collected from respondents.*

**Findings** — *Professional training such as training in skills institutions recognized by accounting institutions, on-campus training, and workshops organized by various event organizers are one of the considerations that affect students' desire to become public accountants. The market consideration, in this case, is the need for manpower for public accountants. The market needs for accounting graduates who graduate are also one of the motivations of students, especially students who take accounting study programs and wish to become public accountants.*

**Practical implications** — *Professional practice and market considerations influence student interest in becoming public accountants. This shows that students in determining their interests not only due by taking accounting courses, but tend to be influenced by factors outside of their choice of study.*

**Originality value** — *The research results were carried out by conducting questionnaires to student respondents, and this became the primary data material that was analyzed and resulted in research conclusions.*

**Keywords** — *Public accountants, student interest, professional training, accountant needs*

**Paper type** —

**AC-197**

## **Improving MSMEs Performance Through Strengthening Entrepreneurship Orientation And Competence**

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### **ABSTRACT**

**Purpose** — Study this aims 1) analyze the strength orientation entrepreneurship, competencies and MSMEs performance 2) how to influence good by simultaneous and partial orientation entrepreneurship and competence to MSMEs performance

**Design methodology approach** — Approach study use approach quantitative and method descriptive. Population and sample study all industrial MSMEs metal included product superior as many as 40 business. Primary data with questionnaire and interview straight away. Secondary data was obtained from books, and journals. Method analysis used \_ Regression Multiple, Correlation, Determination, F test, and t-test.

**Findings** — MSMEs are expected more increase production targets and make attractive and different business strategies to increase sales. When MSMEs business actors have an innovative, proactive attitude and the courage to take risks, they are believed to be able to improve performance effort and of course, must have the ability to carry out work and tasks based on skills and knowledge and supported by the work attitude required by the job. Entrepreneurship orientation and competence simultaneously and partially have a positive and significant influence on the performance of MSMEs.

**Practical implications** — The implication of practical providing input for MSMEs actors in increase strengthening orientation entrepreneurship and service related in policy-making for MSMEs development programs in effort enhancement competence of MSMEs actors so that could increase MSMEs performance whole.

**Originality value** — Previous studies have proven orientation entrepreneurship, as well as competence, take effect on performance in MSMEs however seldom exporting research \_ studies towards MSMEs products superior especially in industrial metal.

**Keywords** — orientation entrepreneurship, competence , performance, MSMEs

**Paper type** — Research study

AC-198

## Analysis of E-Commerce Adoption Increase Factors For Jabotabek MSME

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### ABSTRACT

**Purpose** — *This study aims to analyze the effect of time-saving, cost-effective, security assurance, easy to use, product quality (compatibility) on e-commerce adoption with attitude as a mediation between ease of use and product quality (compatibility) with e-commerce adoption in MSMEs in the region. Jakarta, Bogor, Tangerang, Bekasi.*

*The population in this study is the owners of SMEs engaged in the food business in the areas of Jakarta, Bogor, Tangerang, Bekasi. Number of samples was taken based on Hair et al (2019) so that 140 respondents were obtained.*

*The data processing method used in this study is a descriptive quantitative research with a causal approach. Data analysis using Structural Equation Model (SEM) with SmartPLS (Partial Least Square) 3.0. The independent variables in this study is time-saving (X1), cost-effective (X2), security assurance (X3), easy to use (X4), and product quality (compatibility) (X5). The moderating variable in this study is attitude (Z). The dependent variable in this study is e-commerce adoption (Y).*

*The results showed that there was a positive and significant effect of saving time, saving costs, guaranteeing security, easy to use, product quality (compatibility) on e-commerce adoption. Variables easy to use and product quality (compatibility) have a significant positive effect on attitude. Attitude variable has a significant positive effect on e-commerce adoption.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *time-saving, cost-effective, security assurance, easy to use, product quality (compatibility), attitude, e-commerce adoption, SME*

**Paper type** —



AC-199

## Dimensional Analysis of Transformational Leadership In Improving Knowledge Management of Village Official In Sungai Penuh City

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### ABSTRACT

**Purpose** — A leader is said to be transformational when he can inspire his subordinates to accept the vision of the organization as his own while trying to improve the values of his organization. In the organization, the role of the leader is very big for the achievement of the goals of the organization. This study aims to analyze the Dimensions of Transformational Leadership in Improving Knowledge Management of Village Official in Sungai Penuh City. This research was conducted in Sungai Penuh City with village officials as research subjects. Details of 69 villages in Sungai Penuh City with case studies located in 3 sub-districts, namely Kumun Debai District, Pondok Tinggi District, and Sungai Bungkal District. So from 3 sub-districts with 21 villages, the number of respondents in this study was 124 village officials. Sources of data were obtained from interviews (interviews) and a list of questions (questionnaires). This research uses Structural Equation Models (SEM) data analysis and uses AMOS as an analytical tool. The results showed that the large influence of the dimensions of Transformational leadership which consisted of four consisting of Idealized influence, Individualized consideration, Inspirational motivation, and Intellectual stimulation had an effect of 44.7% on Transformational leadership in Village Official in Sungai Penuh City. Transformational leadership has an effect of 13.3% on the knowledge management of village officials in Sungai Penuh City

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — Transformational Leadership, Knowledge Management, Village Official, Structural Equation Models (SEM), AMOS

**Paper type** —

AC-200

## The Effect of Company Size, Funding Decisions, And Investment Decisions On Company Value With Dividend Policy As Moderating Variables

(Empirical Study of Companies Listed in the Jakarta Islamic Index 30 Period 2015-2021)

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### ABSTRACT

**Purpose** — *The purpose of this study was to examine the effect of firm size, funding decisions, and investment decisions on firm value with dividend policy as a moderating variable in companies listed on the Jakarta Islamic Index 30 (JII30) 2015-2021.*

*The population used in this study are companies listed on the Indonesia Stock Exchange and included in the Jakarta Islamic Index 30, with an observation period from 2015 - 2021. The sample used in this study was 8 companies using the purposive sampling method.*

*The data processing method used in this study is a causality test with regression analysis and moderated regression analysis using SPSS version 24. The independent variables in this study are company size based on LN Total Assets (X1), funding policy based on Debt to Equity Ratio (X2), and investment decisions based on Price Earning Ratio (X3). The moderating variable in this study is dividend policy (Z). The dependent variable in this study is the firm value (Y).*

*The results of this study indicate that firm size has a negative effect on firm value, funding decisions have a positive effect on firm value, investment decisions have a positive effect on firm value, dividend policy does not strengthen the relationship between firm size and firm value, dividend policy strengthens the relationship between funding decisions and firm value. firm value and dividend policy does not strengthen the relationship between investment decisions and firm value.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Company Size, Funding Decision, Investment Decision, Firm Value, Dividend Policy*

**Paper type** —

**AC-202**

## Primary Consumer Sector Corporate Tax Avoidance

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### ABSTRACT

**Purpose** — *This paper aims to determine the effect of profitability, leverage, firm size, fixed asset intensity, and sales growth on tax avoidance. This paper also seeks the differences in tax avoidance before and during the covid pandemic.*

**Designmethodologyapproach** — *this paper uses regression model analysis to convince the hypothesis. 16 entities from primary consumer sector are being sampled in this paper.*

**Findings** — *the results found that leverage and firm size positively affected on tax avoidance. Meanwhile, profitability, fixed asset intensity, and sales growth have no significant effect on tax avoidance. In addition, there are differences in tax avoidance in the period before and during covid pandemic. It is shown that entities' behavior during covid pandemic increases in tax avoidance.*

**Practical implications** — *The research period is too short, and many entities show losses on their profit and loss statements. Tax avoidance cannot be detected when companies are in a loss condition*

**Originalityvalue** — *this paper proves that the covid pandemic affected tax avoidance in primary consumer sector company*

**Keywords** — *tax avoidance, profitability, leverage, firm size, fixed asset intensity, sales growth, covid pandemic.*

**Paper type** — *Empirical study*

AC-203

## Determinants of Cash Dividend

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### ABSTRACT

**Purpose** — *This study aims to analyze the effect of profitability, liquidity, free cash flow, asset growth, and institutional ownership on cash dividends in companies listed in the LQ45 index on the Indonesia Stock Exchange in 2015-2021.*

**Design methodology approach** — *This study uses an associative research type with a quantitative approach. The type of data used is secondary data. The total population in this study amounted to 45 companies. Sample selection was made by purposive sampling method in order to obtain 112 observational data. The data analysis technique in this study used linear regression analysis of panel data.*

**Findings** — *The analysis results show that asset growth and profitability positively and significantly affect cash dividends. Meanwhile, liquidity, free cash flow, and institutional ownership have a positive but insignificant effect*

**Practical implications** — *Companies should be careful in making decisions regarding operational activities, managing company funds, maintaining capital stability, and financing expansion so that it is expected to increase the number of dividends. Investors can consider external and internal factors that can affect dividend distribution.*

**Originality value** — *In determining the dividend policy, many factors must be considered so that the dividend policy made can be optimal. Because investors prefer stable cash dividend payments because they can reduce uncertainty over investment activities.*

**Keywords** — *Liquidity, Free Cash Flow, Asset Growth, Institutional Ownership, Profitability, Cash Dividend.*

Paper type — *Research paper*

**AC-204**

## **The Effect of Accounting Software Implementation On Financial Reports Quality with Management Performance As A Moderation Variable In Koperasi Daya Karya Wanita**

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### **ABSTRACT**

**Purpose** — *This research was conducted at the Koperasi Daya Karya Wanita Jakarta. The purpose of the study was to determine the effect of the implementation of accounting software (micro excel) on the quality of financial reports with the performance of the management as a moderating variable in the Koperasi Daya Karya Wanita (DKW) Jakarta.*

**Design methodology approach** — *The research method used is a quantitative method (survey). The research respondents were 31 members of the Koperasi DKW management using a purposive sampling method. Data collection techniques using instruments in the form of questionnaires. Research data were analyzed descriptively with coefficient of determination and simple linear regression analysis.*

**Findings** — *The results showed that the implementation of accounting software had a significant effect on the quality of financial reports. The results of the study also prove that the performance of the management is proven to moderate the effect of the implementation of accounting software on the quality of financial reports.*

**Practical implications** — *The finding of research are beneficial to Koperasi Daya Karya Wanita.*

**Originalityvalue** — *This study a description on the appropriateness of social grant allocation, so that it is important to study the social grant implementation process.*

**Keywords** — *implementation of accounting software, Koperasi Daya Karya Wanita, Performance of management and quality of financial report.*

**Paper type** — *Quantitative Method*

**AC-205**

## The Impact of Merger Issues on BUMN Sharia Banks (BRIS, BSM, BNI Syariah) on the Value of BRIS Shares

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### ABSTRACT

**Purpose** — *The purpose of this study was to determine the impact of the issue of Islamic banking mergers on the value of BRIS shares. Using a quantitative approach, namely the comparative model, with the average difference test method. Based on BRIS stock closing price statistics, stock returns are obtained by comparing today's closing stock price reduced by the previous day's closing price and then divided by the previous closing price. Meanwhile, the expected return is obtained by using the CAPM model. The research results for the observation of ten days before and after the merger show that there is no significant difference between the actual daily return around the merger as well as for the Expected return. However, for the seven months of observation between before and after the merger, it shows significant evidence, meaning that in a longer period of observation, there is an impact of the issue of BUMN sharia banking mergers on the value of BRIS shares.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Actual return, expected return, comparative study, saham BRIS.*

Paper type —

AC-206

## Challenges, Strategies and Auditor Qualifications In The Era of Society 5.0

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### ABSTRACT

**Purpose** — *This study aimed to obtain information, descriptions and conceptual clarity about the auditor profession in the future. First, the challenges that will be faced by auditors in Era Society 5.0. Second, the strategies and qualifications needed by auditors in Era Society 5.0.*

**Design methodology approach** — *The research method used a literature study approach with content analysis. Data sources come from various references, such as journal articles, proceedings, online news, and YouTube which are coded and visualized using the NVivo 12 Plus software.*

**Findings** — *The research findings concluded two things. First, the challenges that will be faced by the auditor profession in Era Society 5.0 include audit activity using artificial intelligence, data and information presented electronically, human-centered with technology-based, and types of fraud increase due to technological advancements. Second, the strategies and auditor qualifications needed in Era Society 5.0 include being able to act as forensic intelligence, the auditor must be adaptive to technological changes, have expertise certification at international level, be innovative and integrated with IT, and proactively detect transactions with IT skills.*

**Practical implications** — *The implication is that the results of this study can be used as a reference for auditors and referrals to prepare themselves to face the conditions and challenges of auditors in the*

*future. The results of this study can be used as a reference for auditors to develop strategies and qualifications needed in Era Society 5.0.*

**Originality value** — *clarity of the concept of challenges and auditor qualifications in the era of society 5.0*

**Keywords** — *Challenges, Strategies, Auditor qualification, Era society 5.0, Nvivo*

**Paper type** — *Research Paper*

**AC-207**

## **The Meaning of Compliance With Internal Control In Business Continuity**

*(Phenomenological Study of Micro, Small and Medium Enterprises Actors)*

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### **ABSTRACT**

**Purpose** — *This study aims to reveal more deeply the understanding and compliance of internal controls on MSMEs in business continuity. This research is important to do considering that the sustainability of the MSME business requires compliance in internal control. The main data source in this study is primary data from direct observations and in-depth interviews conducted with research informants. The phenomenological method is a form of qualitative research method with an interactive approach through the process of data reduction, data presentation and data verification which is the conclusion of this study. The results of this study explain that (1) in the MSMEs studied, it was found*



*that there was a discrepancy with the principle of internal control in the control environment component that supervision on MSMEs was inadequate because it was based on trust alone, the risk assessment component was that there were still problems carried out by employees and the components of internal control activities, namely recording in and out of goods from the warehouse still manually, (2) from several internal control components that had been applied to MSMEs, information and communication components that support business continuity.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Internal Control, MSMEs, business continuity, control environment components, risk assessment components, control activity components and communication information components.*

**Paper type** —

**AC-208**

## **Phenomenological Study: Revealing the Role of Intellectual Capital and Corporate Governance in the Perspective of SMEs**

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### **ABSTRACT**

**Purpose** — *This study aims to explore more in revealing the meaning and role of intellectual capital and corporate governance from the perspective of Kasongan SMEs in Yogyakarta.*

**Design methodology approach** — *This research uses an interpretive qualitative method with a phenomenological approach with a semi-structured interview. This qualitative research through a phenomenological approach can reveal the importance of intellectual capital and corporate governance in increasing the competitiveness of SMEs. The criteria for informants are SME actors who are owners of Kasongan businesses in Yogyakarta and also employees who work for these SMEs. Data analysis uses a phenomenological approach, which studies human experience and how humans perceive things (objects) as they appear in their consciousness.*

**Findings** — *Preliminary findings from this study indicate that the meaning of intellectual capital (IC) in the view of SME business actors is the best work perseverance in producing products. Meanwhile, the role of intellectual capital (IC) through awareness of the best work, keeping up with the times, and increasing the ability to produce unique products can increase the competitiveness of SME companies. The meaning of Corporate Governance is that business runs based on the principle of kinship and mutual cooperation, while the role of Corporate Governance is awareness of family cultural values, mutual cooperation, nerimo in pandum (Believe in God, human sustenance is already in place) eliminating the risk of competition in business.*

**Practical implications** — *This research is expected to have implications for improving the performance and competitiveness of SMEs and for regulators to be used as a reference in making accounting standards regarding the importance of intellectual capital and corporate governance as intangible assets of SMEs.*

**Originality value** — *Originality finds the values of Intellectual Capital and Corporate Governance of SMEs with a phenomenological study approach.*

**Keywords** — *phenomenology, intellectual capital, corporate governance, small and medium enterprises.*

**Paper type** — *Phenomenology Study*

AC-209

## Antecedents of Firm Value and Their Consequences on Stock Return of Banking Companies in Indonesia

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### ABSTRACT

**Purpose** — *This study aims to empirically prove factors such as Good Corporate Governance, Macroeconomics, Profitability, Firm Size on Firm Value which have implications for Stock Returns. The independent variables are Good Corporate Governance, Macroeconomics, Profitability, Firm Size on Firm Value. The research intervening variable is Firm Value and the research dependent variable is Stock Returns. Companies that are the object of research are 15 banking companies listed on the Indonesia Stock Exchange during the 2015 to 2021 observation period.*

**Design methodology approach** — *The research sample uses 15 banking companies listed on the Indonesia Stock Exchange which were taken based on purposive sampling technique. The research analysis used Panel Data Regression Fixed Effect Model with cross section and time series data.*

**Findings** — *The results of the research on Model 1 Antecedents of Firm Value shows that Good Corporate Governance has a significant negative effect on Firm Value. Firm Size has a significant positive effect on Firm Value, while Macro Economics and Profitability have no effect on Firm Value. The results of the study on Model 2 consequences on Stock Return show that Macro Economics and Firm Size have a significant positive effect on Stock Return. Firm Value has a significant negative effect on Stock Return, while Good Corporate Governance and Profitability no effect on Stock Return.*

**Practical implications** — *The results of this study are expected to provide a general description for company management and shareholders that investment decision making is not only supported by fundamental factors, but also needs to pay attention to the Good Corporate Governance factor represented by institutional ownership as well as macroeconomic factors represented by the exchange rate Rupiah.*

**Originality value** — *The results of this study can be used as a contribution to Stock Liquidity Theory, Signaling Theory and Agency Theory.*

**Keywords** — *Good Corporate Governance, Macroeconomics, Profitability, Firm Size, Firm Value, Stock Returns.*

**Paper type** —



**AC-211** INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES

## **The Effect of Capital Structure, Profitability, Company Efficiency, And Company Size On The Sustainability Growth Rate of Companies In Indonesia**

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**ABSTRACT**

**Purpose** — *This research aims to empirically examine the effect of Capital Structure, Profitability, Company Efficiency, and Company Size on the Impact of the Covid-19 Sustainable Growth Rate on transportation companies in Indonesia.*

*This research is a quantitative study using the panel data analysis method. The population in this study are transportation sector companies listed on the Indonesia Stock Exchange in 2020-2021. The sampling method used was purposive sampling, with a sample size of 25 companies and a total of 50 financial statement observations. The data used in this research is secondary data. Data collection techniques in this study were obtained from the IDX's official website: www.idx.co.id.*

*The results of this study prove that Capital Structure has a positive and significant effect on the Sustained Growth Rate. Profitability has a positive and significant effect on the Sustained Growth Rate. Company Efficiency has no significant effect on the Sustained Growth Rate, in a pandemic condition companies in the transportation sector do not operate efficiently. Company size has a positive and significant effect on the level of sustainable growth. This research shows that the level of sustainable growth is very important because it relates to the strategy used by companies to experience sustainable growth..*

**Design methodology approach** —

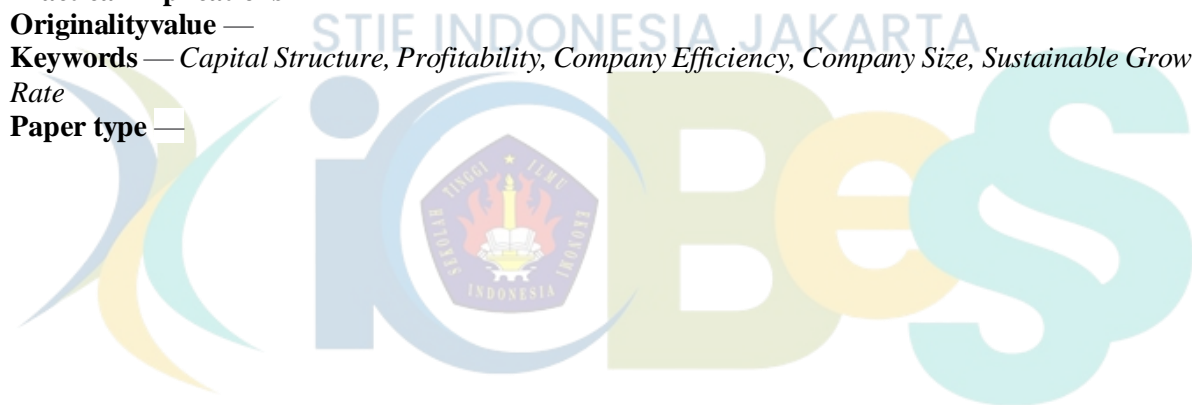
**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Capital Structure, Profitability, Company Efficiency, Company Size, Sustainable Growth Rate*

**Paper type** —



**AC-212** INTERNATIONAL CONFERENCE ON  
**BUSINESS, ECONOMICS, AND SOCIAL SCIENCES**

## **Ethnomethodology Study: How The Implementation of Sharia Accounting In Hybrid Contract Financing At PT Bank Syariah Indonesia?**

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**ABSTRACT**

**Purpose** — *This study aims to reveal the implementation of sharia accounting in hybrid contract financing at PT Bank Syariah Indonesia Tbk., when several contracts has not been regulated in Sharia Accounting Standards.*

**Design methodology approach** — *The main data sources in this study are primary data from direct observations and in-depth interviews with informants. This study is a qualitative research with an interpretive paradigm approach that used ethnomethodology method to produce indexicality and reflexivity analysis, and accountability for the conclusion of this study..*

**Findings** — *The result of the indexicality analysis: (1)Hybrid contract is disclosed to provide convenience, applicable, and flexible in Islamic bank business, (2)The hybrid contract financing products are run in accordance with the DSN-MUI fatwa and always monitored by the DPS, and (3)The implementation of sharia accounting is disclosed that carried out in accordance with Sharia Accounting Standard or the usual practices that applicable to other sharia banking. While the result of reflexivity analysis: (1)Hybrid contract is an innovation for the development of Islamic banking business, (2)Comply with sharia aspects is considered important at the implementation, and (3)The implementation of sharia accounting always runs consistently and realistically. Accountability analysis from this research showed that the application of sharia accounting in hybrid contract financing at PT Bank Syariah Indonesia Tbk. is a form of innovation that runs based on regulation and sharia principles consistently and realistically..*

**Practical implications** — *It is important for regulators and standards boards to develop rules regarding hybrid contract accounting to support the development of Islamic banking in Indonesia.*

**Originality value** — *By using the ethnomethodological method, researchers can find out the judgment of PT Bank Syariah Indonesia Tbk. when applying sharia accounting for hybrid contract financing.*

**Keywords** — *Islamic Banking, Sharia Accounting, Hybrid Contracts, Financing.*

**Paper type** — *Ethnomethodology study*



**AC-213**

## **The Influence of Service Quality, Location And Facilities On Customer Satisfaction**

*(Case Study of Nikmat Rawamangun Coffee Shop)*

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## ABSTRACT

**Purpose** — *The purpose of this study was to determine the effect of service quality, location, and facilities on customer satisfaction at the Nikmat coffee shop, Rawamangun.*

*The research used is quantitative with an associative strategy. This study used primary data by distributing questionnaires to 100 respondents at the Nikmat coffee shop. The sampling technique used is non-probability sampling. Data processing methods in this study used validity tests, reliability tests, and the coefficient of determination. Partially test the hypothesis using the SPSS Version 25 application.*

*The results of the study prove that partially there is a significant influence of service quality on customer satisfaction. There is a significant influence of location on customer satisfaction. As well as partially there is a significant influence of facilities on customer satisfaction at Nikmat Coffee Shop*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Service Quality, Location and Facilities To Customer Satisfaction*

**Paper type** —



**AC-214**

## Interest in Applying for a Job: How Does it Affect Company Reputation and Compensation?

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### ABSTRACT

**Purpose** — *The purpose of this study was to determine the effect of company reputation and the compensation offered by the company on interest in applying*

**Designmethodologyapproach** — *The sample in this study used a purposive sampling method with final year students who were the respondents, and 145 respondents were collected. In this study, testing the hypothesis using the bootstrapping test*

**Findings** — *The results of this study indicate that company reputation and compensation have a positive and significant influence on the interest in applying for work in final year students*

**Practical implications** — *To see the interest in applying for work for final year students as an effort to provide an overview to companies about the interests and interests of current prospective workers.*

**Originalityvalue** — *the difficulty of getting potential workers is still an interesting issue to study, because a lack of talented workers in a company will affect the success or failure of organizational goals.*

**Keywords** — *Company Reputation, Compensation, Interest in Applying, Bootstrapping*

**Paper type** — *Quantitative*



**AC-215**

## **The Impact of the Covid 19 Pandemic on Change Share Price And Transaction Volume On Automotive Company Sub Sector Yang Listed on the Indonesia Stock Exchange**

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**ABSTRACT**

**Purpose** — *The study aims to find out whether there are significant differences in stock prices and transaction volume due to Covid 19 in the sub-sector of automotive companies listed on the Indonesia Stock Exchange. 2020 and one year after the announcement of the first case of Covid 19 in Indonesia, namely the period March 2020- February 2021.*

*Data was processed by paired sample t-test. From the results of data processing, there is a significant difference in stock prices before and after the announcement of the first case of Covid 19 in Indonesia, this is indicated by a significance value of  $0.00 < 0.05$  where the stock price has decreased compared to before the Covid 19 case in Indonesia. Meanwhile, transaction volume has also shown significant changes, transaction volume has increased after the announcement of the first case of Covid 19 in Indonesia in the automotive sub-sector listed on the Indonesia Stock Exchange.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Share Price and Transaction Volume*

**Paper type** —



**AC-216**

**Analysis of Factors Affecting Audit Delay**

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**ABSTRACT**

**Purpose** — *The purpose of this study was to analyze the effect of profit loss, KAP reputation, audit opinion, and the number of audit committee members on audit delay for telecommunication companies listed on the IDX in 2018 – 2020.*

*This study tested the hypothesis which states that there is an influence on profit loss, KAP reputation, audit opinion, and the number of audit committee members on audit delay at telecommunications companies listed on the IDX in 2018 – 2020. The test tool used in this study was Kruskal Wallis H.*

*The results of this study indicate that the LR variable shows a significance value of 0.189 so that LR has no effect on audit delay, the KAP reputation variable shows a significance value of 0.009 which means that KAP's reputation has an effect on audit delay, the audit opinion variable shows a significance of 0.563 which means that audit opinion has no effect on audit delay, the variable number of audit committee members shows a significance of 0.009 which can be interpreted that the number of audit committee members has an effect on audit delay.*

*The limitation of this study is that it only examines the effect of profit loss, KAP reputation, audit opinion, and the number of audit committee members on audit delay. while other variables that affect audit delay are expected to be examined by further researchers..*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** —

**Paper type** —

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BUSINESS, ECONOMICS, AND SOCIAL SCIENCES

# The Effect of Cryptocurrency, Intellectual Capital, Leverage And The Rupiah Exchange Rate On The Us Dollar On The Value of LQ45 Company Shares For The 2019-2021

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## ABSTRACT

**Purpose** — *This study aims to test how the effect of Bitcoin Cryptocurrency (BTC), Value Added Human Capital (VAHU), Debt to Asset Ratio (DAR), and Rupiah Exchange Rate on US Dollar (KURS) on the Value of Company Shares (PBV) in LQ45 companies in 2019-2021.*

**Design methodology approach** — *This study uses an associative type of research quantitative approach, measured using a method based on panel data regression with Eviews version 12. The population of this study is LQ45 companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2021. The samples were determined based on the purposive sampling method, with a total sample of 27 companies so that the total observations in this study were 81 observations. The data used in this study is in the form of secondary data. Data collection techniques use documentation methods through the site: [www.idx.co.id](http://www.idx.co.id), [www.investing.com](http://www.investing.com), and [www.bi.go.id](http://www.bi.go.id).*

*Hypothesis testing using the t test.*

**Findings** — *The results of the study prove that Bitcoin (BTC) and Value Added Human Capital (VAHU) cryptocurrencies affect the value of LQ45 company shares for the 2019-2021 period; while the Debt to Asset Ratio (DAR) and rupiah exchange rate over the US dollar have proven to have no influence on the value of LQ45 company shares for the 2019-2021 period.*

**Practical implications** — *Bitcoin cryptocurrencies is an alternative investment instrument other than stocks, so when the value of bitcoin increases, it means that there is a transfer of investors from shares to bitcoin which resulted in a decrease in the number of stock investors and have an impact on the decline in the price and value of shares. The increase in value added human capital has an impact on improving employee performance, so that company performance will increase and there will be an increase in share value.*

**Originality value** — *The dependent variable used in this study is the value of the latest LQ 45 shares in 2019-2021, The calculation for leverage uses DAR (Debt to Asset Ratio), in measuring intellectual capital using the variable VAHU (Value Added Human Capital), and the value of bitcoin cryptocurrency which is used is the updated value in 2019-2021.*

**Keywords** — *Company Stock Value, Bitcoin, Value Added Human Capital, Debt to Asset Ratio, Rupiah Exchange Rate over US Dollar.*

**Paper type** — *Empirical Study*

AC-218

## Analysis of Employee Performance with Competency, Compensation, and Work Environment Approaches

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *The purpose of this research is to find out the employees' responses about competence, compensation, work environment, and employee performance at The Anty Resort; and to determine the effect of competence, compensation, and work environment, on employee performance at The Anty Resort Bogor.*

**Design methodology approach** — *The research design is quantitative with descriptive and verification analysis methods, used as a research approach. Questionnaires were used for data collection, and the instruments were tested with validity, reliability, and classical assumption tests. Data were analyzed by multiple linear regression, coefficient of determination, and hypothesis testing.*

**Findings** — *Employee response to competence is considered not good, with the highest score on skills, and behavior and the lowest score on the knowledge indicator. Employee response to compensation is considered not good, with the highest score on the facility indicator and the lowest score on the indicators of wages, salaries, and benefits. The employee's response to the work environment is considered quite good, with the highest score on the indicator of non-physical work environment and the lowest score on the physical work environment indicator. The employee's response to the performance is considered quite good, with the highest score on the relationship indicator among employees and the lowest score on the quality indicator. Competence, compensation, and work environment simultaneously and partially positively and significantly affect employee performance at The Anty Resort Bogor.*

**Practical implications** — *Employee performance improvement is carried out by training to improve work competence, providing compensation, especially services and benefits, and providing adequate work equipment to support the work process.*

**Originality value** — *research on the influence of competence, compensation, and work environment on employee performance is carried out using different indicators from previous research.*

**Keywords** — *Competence, compensation, work environment, and employee performance.*

**Paper type** —

AC-221

## The Influence of Ownership Structure, Financial Performance And Company Size On Stock Return

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of ownership structure, budgetary execution and firm size on stock returns.*

**Design methodology approach** — *The method used in this research is descriptive quantitative and has auxiliary information type in the form of company annual report. The sample to be used in this study was selected using the purposive sampling method. Hypothesis testing was carried out through multiple regression analysis using SPSS Version 22 to test the effect between the dependent variable and the independent variable.*

**Findings** — *Based on the data that has been tested using statistical tests, the results obtained that the Ownership Structure variable has an impact on stock returns, financial performance has no impact on stock returns, and the results of firm size affect stock returns.*

**Practical implications** — *This study only focus on manufacturing industry and only using four years study. Furthermore, this study only investigate on some variables so, next research should investigate on other variables beside this study.*

**Originality value** — *This study is using secondary data from Indonesia Stock Indonesia which is from Manufacturing Sector on year of 2017-2020.*

**Keywords** — *Ownership structure, financial performance, firm size, stock returns*

**Paper type** — *Quantitative Research*

**AC-222**

## **The Effect of Tax Compliance Fees, Implementation of E-Filing and Religiosity on Tax Compliance of Independent Practice Midwives in Bekasi**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effect of tax compliance costs, the application of e-filing, and religiosity on the tax compliance of midwives who open independent practice in Bekasi.*

**Design methodology approach** — *This research uses quantitative data with snowball sampling method and primary data. Where the sample is private midwives who open independent practice registered at the KPP in Bekasi. The analytical method used is Multiple Linear Regression Analysis using SPSS version 26.*

**Findings** — *The results of this study indicate that the costs of tax compliance, e-filing implementation, and religiosity have a significant positive effect on the tax compliance of midwives who open independent practice in Bekasi.*

**Practical implications** — *This study has the impact that with taxpayers paying compliance cost and having high religiosity, the midwife profession will be more obedient to taxes. And the government, especially the DGT, needs to socialize e-filing to the midwife profession because e-filing will increase tax compliance.*

**Originality value** — *This study used private midwives as respondents who opened their own practice in Bekasi.*

**Keywords** — *tax compliance costs, application of e-filing, religiosity, tax compliance*

**Paper type** — *Quantitative Research*

AC-224

## Employee Retention Shaped By Talent Management And Training

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *This study aimed to examine and analyzes employee retention shaped by talent management dan training in Small and Medium Enterprise (SMEs) in Bekasi, Indonesia.*

**Design methodology approach** — *The survey was conducted on 30 employees of SMEs who work in Been Sae Bakery. The data were analyzed using a multiple linear regression model using SPSS Program.*

**Findings** — *The result show that talent management has a positive and significant effect on employee retention ( $\beta_1=0.781$ ; sig = 0.000); likewise, training has a positive and significant impact on employee retention ( $\beta_2 = 0.285$ ; sig = 0.001). The magnitude of the influence of talent management and training on employee retention (R:Adj) was 91.1 percent.*

**Practical implications** — *This study contributes to the growing literature on how Human Resources Managers in SMEs promote employee retention among their employees through talent management and training. The findings of this study can contribute to the literature on Human Resources Management in SMEs, especially in Indonesia.*

**Originality value** — *The originality of this study lies in the specifications of employee retention applied to SMEs.*

**Keywords** — *Employee retention, Talent management, Training, SMEs.*

**Paper type** —

AC-226

## Effects of Green Accounting, Corporate Social Responsibility And Tax Planning On Company Value

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### ABSTRACT

**Purpose** — research to examine the effect of Green Accounting, Corporate Social Responsibility, and Tax Planning on Firm Value

**Design methodology approach** : Purposive sampling method was used in taking the provisions in this research sample. Based on the selection, 72 samples were obtained from 18 companies. Multiple linear regression analysis was used as a data analysis technique in this study

**Findings** —.The results found in this study that the Green Accounting variable and the Tax Planning variable have a significant positive effect on Firm Value. While the results for the Corporate Social Responsibility variable show a significant negative effect on firm value

**Practical implications** — Companies are starting to become aware of green accounting  
**Originality value** — This study uses a different measurement of the CSR variable by using CSR's total funds, and the energy sector is the sector that contributes the most to climate change

**Keywords** — Green accounting, corporate social responsibility, tax planning, firm value.

**Paper type** — Empirical studies.

AC-228

## The Effectiveness of Micro Small And Medium Business Assistance Program On The Food Sector During The Covid-19 Pandemic To Improve Community Welfare In Jakarta

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### ABSTRACT

**Purpose** — *This study aims to determine the effectiveness of the community assistance program through micro-enterprise assistance in improving the welfare of meatball traders in Jakarta which is being implemented by Dompot Dhuafa.*

*The research was carried out in the community of meatball traders assisted by Dompot Dhuafa in Jakarta, which is spread over the South Jakarta area who are members of the Independent Tough Traders 5 (Pedagang Tangguh Mandiri 5). The study used descriptive research methods with a qualitative approach, with 50 respondents. Data collection was carried out in the following ways: Secondary data, field observations, in-depth interviews, and documentation. The data obtained were analyzed by the triangulation method, with the stages of doing data reduction, followed by displaying the data, and ended with drawing conclusions.*

*The results of the research show that the group assistance program in forming a solid community will greatly assist the business development of MSMEs, increase MSME capacity, and is also effective in increasing entrepreneurial motivation and knowledge; while the financing assistance program really helps MSMEs as capital but is not long-term.*

**Designmethodologyapproach** —



**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *effectiveness, mentoring program, MSMEs, food sector*

**Paper type** —

**AC-230**

## Development of Micro Small and Medium Enterprises (MSMEs) Through Modernization and Digitization Training in Bogor District in Indonesia

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### ABSTRACT

**Purpose** — *The main objective of this study was to examine the effect of modernization, digitization and functional trainings on the development of MSME companies in Bogor District, Indonesia. The population used is MSME Bogor District, totaling 420 people.*

**Designmethodologyapproach** — *The descriptive method with a quantitative approach is the description technique used by the researcher, which is related to data analysis and explanations of the results of data collection, defined data with the intention of general availability for conclusions.*

**Findings** — *there is an influence of that modernization in the company influence the performance of the company if digitization applied. of MSMEs in Bogor District. And also there is an influence of training in Finance to the competitiveness of MSMEs in Bogor District. While the ather functions do not have significant influence to competitiveness of MSME in Bogor District.*

**Practical implications** — *Increase digitization training efforts. More number of sample can be obtained.*

**Originalityvalue** — *Research on modernization and digitization training for the development of Micro Small and Medium Enterprises (MSMEs) in Bogor District.*

**Keywords** — *Micro Small Medium Enterprise, Modernization, Digitization, Functional Training, Bogor District*

**Paper type** —



**AC-231**

## **Evaluations of The Effectiveness of the MSME Assistance Program in the Food Sector Impact of the Covid 19 Pandemic**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effectiveness of community assistance programs through micro business assistance in improving the welfare of meatball traders in Jakarta which is implemented by Dompot Dhuafa.*

**Design methodology approach** — *Location This research was carried out in the community of meatball traders assisted by Dompot Dhuafa in Jakarta, which is spread over the South Jakarta area who are members of Merchant Responsibility Mandiri (PTM) 5. This study uses descriptive research methods with a qualitative approach, with 50 respondents. The data in this study were carried out in several ways as follows: 1. Secondary data 2. Field observations 3. In-depth interviews. 4. Documentation. Furthermore, the data obtained were analyzed by the triangulation method, with the stages of doing data reduction, followed by displaying the data, and ending with drawing conclusions..*

**Findings** — *The results of the research show that group assistance programs in forming a solid community will greatly assist the business development of MSMEs, MSME capacity building is also effective for increasing entrepreneurial motivation and knowledge, while the financing assistance program is very helpful for MSMEs as capital but not long term.*

**Practical implications** — *The results of this study can be used as input for MSME assistants in preparing mentoring programs, specifically covering selection, group mentoring, MSME capacity building and financial assistance*

**Originality value** — *The state of the art in this study is that no one has conducted research on the effectiveness of the micro, small and medium enterprise (MSME) assistance program in the food sector in Jakarta. In addition, the MSME assistance program for meatball traders conducted by The Effectiveness of the Assistance Program for MSMEs in the Food Sector Impact of the Covid 19 Pandemic in Improving People's Welfare in Jakarta*

*Dompot Dhuafa has never been researched on the effectiveness of its mentoring activities. This encourages researchers to be interested in conducting research with this theme. In previous research, no one has examined the community in dealing with the COVID-19 pandemic which has caused an economic downturn. So this study examines the effectiveness of community assistance programs in micro-scale businesses so that they can still meet the economic needs of their families.*

**Keywords** — *Effectiveness, mentoring program, MSME food sector*

**Paper type** —

**AC-232**

## **Social Culture Woman On Social Entrepreneurship**

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### **ABSTRACT**

**Purpose** — *This paper seeks provides an overview of the social culture of women engaged in social entrepreneurship.*

**Designmethodologyapproach** — *This paper examines the socio-cultural behavior of women engaged in the social entrepreneur field where they become part of the membership of a women's cooperative.*

**Findings** — *The findings from the research study in this paper are that women have a culture that is more consistent, honest, and transparent in managing their social entrepreneurship, but is weak in terms of sustainability.*

**Practical implications** — *Practical implications, this paper can provide input for policymakers regarding the development of women's potential in the field of social entrepreneurship.*

**Originalityvalue** — *This research is still very rare because not all women are capable of engaging in social entrepreneurship. The value obtained in this research is the empowerment of women in the field of social entrepreneurship. This program prioritizes women's ability to identify problems as a source of socio-economic empowerment.*

**Keywords** — *Woman, Social entrepreneurship, Empowerment.*

**Paper type** —

INTERNATIONAL CONFERENCE ON  
BUSINESS, ECONOMICS, AND SOCIAL SCIENCES

**AC-233**

# **The Influence of e-Service Quality and e-Satisfaction on Repurchase Intention : Mediating Role of e-Trust**

*(A Study on Tokopedia's Female Consumer of Fashion Products)*

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## **ABSTRACT**

**Purpose** — *During the Covid-19 pandemic, more and more women are interested in online shopping. In fact, the percentage of consumers who shop online is now dominated by women compared to men. Understanding how the repurchase intention of female customers in online store is very important. However, the number of studies that have been conducted on this issue is still limited. This study aims to determine the role of e-trust in moderating the effect of e-service quality and e-satisfaction on the repurchase intention of Tokopedia's female consumers.*

**Design methodology approach** — *This study uses a positive approach and partial least square analysis technique on samples of Tokopedia's female customers, who have purchased fashion products within the past three months. The sampling method used in this study is purposive sampling, with a total of 100 respondents.*

**Findings** — *First, we find that there is a positive influence of e-service quality on e-trust, e-satisfaction on e-trust and e-trust on repurchase intention. Second, the mediating role of e-trust has proven statistically significant in predicting the influences of e-service quality and e-satisfaction on repurchase intentions of Tokopedia's female consumers.*

**Practical implications** — *The limitations of this research is the relatively small sample size and the data are collected from a single online shopping store. Conclusions from this study may not generalize well to the entire online shopping.*

**Originality value** — *Our findings imply that the consumer's e-trust is possibly as antecedent of female consumers repurchase intention in online vendors.*

**Keywords** — *E-satisfaction, E-Service quality, E-Trust, Repurchase Intention, E-commerce*

**Paper type** —

**AC-234**

## **Implementation of Operational Management of Solid Medical Waste at Regional General Hospital dr. Haryoto Lumajang**

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### **ABSTRACT**

**Purpose** — *The purpose of this study was to analyze the methods or stages in the operational management of medical waste management in dr. Haryoto Lumajang and whether he has followed the SOP set by the Minister of Health. This type of research is descriptive research with a qualitative approach where the data obtained from a hospital dr. Haryoto Lumajng in the form of interviews and analysis using the information system from the hospital. The data used is primary data, where the data is processed from documentation data. The results of this study indicate that the implementation of solid medical waste operational management in dr. Haryoto Lumajang carried out several stages or processes, namely as follows, namely the waste container stage by separating infectious medical waste and domestic waste, the waste collection stage by collecting solid medical waste that has been contained in a landfill, the stage of transporting solid medical waste by Business officers Partner by using a sharp container, the stage of collecting waste. RSUD dr. Haryoto Lumajang has followed the SOP set by the Minister of Health, this is very helpful for officers to be consistent and level of performance both from individuals or teams in work units.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Implementation, Management, Operations, Solid Medical Waste.*

**Paper type** —

**AC-235**

## Factors Affecting Taxpayer Compliance

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### ABSTRACT

**Purpose** — *The purpose of this study is to provide empirical evidence about the effect of taxpayer awareness, tax sanctions, tax service quality, tax socialization and tax sanctions on motor vehicle taxpayer compliance in Payakumbuh*

**Design methodology approach** — *The population for this research is motor vehicle taxpayers who are registered in SAMSAT Payakumbuh city with the determination of the sample using the accidental sampling method.*

**Findings** — *This study shows the results that taxpayer awareness, quality of tax services and tax socialization have an influence on taxpayer compliance in paying motor vehicle taxes in Payakumbuh city, but for tax sanctions variables have no effect on taxpayer compliance in paying motor vehicle taxes in Payakumbuh city.*

**Practical implications** — *Based on the results of data analysis and discussion described above, it can be concluded as follows: Taxpayer awareness affects taxpayer compliance. Service quality affects taxpayer compliance. Tax socialization affects taxpayer compliance. Tax sanctions have no effect on taxpayer compliance.*

**Originality value** — *Conducting tax socialization efforts that are more attractive, innovative and less rigid so that taxpayers will be more aware and concerned about paying their taxes. And the more often do counseling in various places so that more people understand taxation which can make them realize the importance of paying taxes.*

**Keywords** — *taxpayer compliance, tax sanctions, tax service quality, taxpayer awareness, tax socialization.*

**Paper type** —

AC-237

## Determinant Analysis of Climate Change Disclosure

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### ABSTRACT

**Purpose** — *This study aims to examine the determinants of Climate Change Disclosure (CCD) of LQ45 company listed on the Indonesia Stock Exchange from 2017-2020.*

**Design methodology approach** — *Determinants variable was proxied by ownership concentration, the effective tax rate, leverage, employee compensation, profitability, and firm size. Using purposive sampling methods, a total of 27 companies that were consistently listed on the LQ45 index during the period 2017–2020 were selected. The authors used the results of the correlation and panel regression analyses to draw this study's conclusions.*

**Findings** — *This study finds that leverage and profitability are the significant determinants of CCD, which is consistent with this study's expectations.*

**Practical implications** — *This study enriches the literature on CCD determinants and is relevant to practice in an emerging context. It can be helpful from a policy perspective; institutions (bodies) that regulate firms should recognize financial performance aspects essential to enhancing CCD.*

**Originality value** — *This paper adds to the current literature by examining the environmental disclosure practices, especially those related to climate change disclosure which have received a lot of attention recently.*

**Keywords** — *Climate Change Disclosure, Determinants, LQ45, Content Analysis*

**Paper type** — *Research paper*



**AC-238**

# Feasibility Analysis of Rates of PDAM, South Halmahera District, North Maluku Based On Full Cost Recovery

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## ABSTRACT

**Purpose** — Analysis of the feasibility of PDAM tariffs in South Halmahera Regency based on full cost recovery, full cost recovery.

**Design methodology approach** — The method that will be used in this research is descriptive method. In this study, the formula for calculating the feasibility analysis of PDAM tariffs used refers to the Regulation of the Minister of Home Affairs Number 71 of 2016.

**Findings** — 1. In 2018 the average water tariff per m<sup>3</sup> is IDR 3,046.41 or 53.67% of the basic cost of water per m<sup>3</sup> of IDR 5,676.60. Whereas for 2019 the average water tariff per m<sup>3</sup> is IDR 3,112.35 or 52.02% of the basic cost of water per m<sup>3</sup> of IDR 5,982.96.

2. In 2018 and 2019, the selling price of water is still below the basic cost or basic price of water so that the applicable average tariff has not been able to fully cover costs (full cost recovery). This happened because it used the 2006 water tariff.

3. PDAM Halmahera Selatan Regency has never proposed a new tariff policy and has not evaluated its tariff policy every year because it is still focused on its social role in serving the community's water supply and expanding service coverage. PDAM has also never received operational assistance subsidies from the South Halmahera Regency Government.

**Practical implications** — 1. Make proposals for changes in tariffs that can cover full costs (full cost recovery) to the Regent of South Halmahera Regency.

2. If the tariff proposal is not approved, then the PDAM should seek to obtain operational assistance subsidies to cover the full costs from the South Halmahera Regency Government.

3. If the two efforts are not successful, the PDAM must carry out cost efficiencies to reduce the high operating expenses.

**Originality value** —

**Keywords** — FEASIBILITY ANALYSIS, PDAM,

**Paper type** —

AC-239

## The Effect of Competency, Compensation And Managerial Effectiveness In Behavior Organizational Citizenship

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *This study aims to determine and analyze the effects of competence, compensation, and managerial effectiveness on organizational citizenship behavior in Kantor Pemerintahan Dinas Perhubungan Kota Bekasi.*

**Design methodology approach** — *The study was conducted at the Bekasi City Transportation Department Government Office using quantitative methods, with a total sample of 135 taken from the Slovin technique. Data collected through instruments in the form of statement sheets with a Likert scale model that has been tested. To solve the problem the author uses two methods of data collection namely, the first method of collecting data in the form of field data (field research) and library data. Both data analysis methods use correlation analysis and regression both partial and simultaneous.*

**Findings** — *Based on the results and discussion shows that partially there is a significant influence of competence on organizational citizenship behavior, partially there is a significant effect of compensation on organizational citizenship behavior, partially there is a significant effect of managerial effectiveness on organizational citizenship behavior and there is a significant influence of competency, compensation and effectiveness managerial towards organizational citizenship behavior at the Kantor Pemerintahan Dinas Perhubungan Kota Bekasi. The Effect Of Competency, Compensation And Managerial Effectiveness In Behavior Organizational Citizenship*

**Practical implications** — *The results of this study can be used as input in determining human resource management policies, especially in efforts to improve Organizational Citizenship Behavior related to competence, compensation and managerial effectiveness within the Government Offices of the Transportation Service.*

*Bekasi city*

**Originality value** — *The novelty of this research is that no research has been found regarding efforts to improve Organizational Citizenship Behavior in the Government Office of the Bekasi City Transportation Service.*

**Keywords** — *Competence, Compensation, Managerial Effectiveness, Organizational Citizenship Behavior.*

**Paper type** —

**AC-240**

# The Effect of Burnout And Job Insecurity On Employee Turnover Intention In The Middle of The Covid-19 Pandemic

*(Study At Pt Citra Usaha Lamindo)*

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## ABSTRACT

**Purpose** — *This study aims to determine whether the effect of Burnout and Job Insecurity on Turnover Intention in the midst of the COVID-19 pandemic at PT CITRA USAHA LAMINDO Bekasi area. This research uses quantitative research with a correlation model approach. This research method uses a survey method. The population in this study were all employees of PT CITRA USAHA LAMINDO Bekasi area, totaling 40 employees. The sample in this study were 40 employees. The analysis used is SEM-PLS. This research examines the inner model, outer model, and hypotheses using SmartPLS 3.3.9 software. The results of this study stated: (1) Burnout has an influence on turnover intention; (2) Job insecurity has an influence on turnover intention; and (3) Burnout and job insecurity have an influence on turnover intention.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Burnout, Job Insecurity, Turnover Intention, Job Insecurity, Employee Turnover Intention, COVID-19*

**Paper type** —

AC-241

## The Influence of Marketing, Price and Promotion On Purchasing Decisions of Micro, Small and Medium Enterprises

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### ABSTRACT

**Purpose** — *The purpose of this research is to analyze the influence of both simultaneously and partially the variables Marketing, Price and Promotion on purchasing decisions of Micro, Small and Medium Enterprises..*

**Design methodology approach** — *The population in this research is 230 consumers and the sample is 146 consumers. The sampling technique used is random sampling. Data analysis used validity and reliability tests, classical assumption tests, multiple linear regression analysis, hypothesis testing.*

**Findings** — *The results of the calculation of partial hypothesis testing obtained  $t_{count} > t_{table}$  or  $2.434 > 1.977$  and significantly obtained  $0.016 < 0.05$ . The results of the calculation of partial hypothesis testing obtained  $t_{count} > t_{table}$  or  $3.312 > 1.977$  and significantly obtained  $0.001 < 0.05$ . The results of the calculation of partial hypothesis testing obtained  $t_{count} > t_{table}$  or  $3.400 > 1.977$  and significantly obtained  $0.001 < 0.05$ . The results obtained are calculated  $F$  values ( $12.085$ )  $> F$  tables ( $2.67$ ) and a significance probability of  $0.000 < 0.05$ .*

**Practical implications** — *The value of Adjusted R Square is 0.187, this means 18.7% of the variation of the dependent variable, namely Marketing, Price and Promotion which can be explained by the variation of the independent variables, namely Marketing, Price and Promotion, while the remaining 81.3% is explained by other variables. not examined in this study, such as product quality, service, customer satisfaction and so on.*

**Originality value** — *The conclusion of the study shows that simultaneously and partially Marketing, Price and Promotion have a positive and significant effect on purchasing decisions for Micro, Small and Medium Enterprises*

**Keywords** — *Effect of Marketing, Price, omotion on purchasing decisions*

**Paper type** —

**AC-242**

# **Administrative System For Improving The Status of Educational Personnel At The Faculty of Engineering, Pasundan University**

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## **ABSTRACT**

**Purpose** — *This research analyzes the pending process for Educational Personnel at the Faculty of Engineering, Pasundan University, where the Educational Personnel have been qualified to propose promotions positions, due to problems in the administrative management of the proposal for promotion position at the Faculty of Engineering, Pasundan University.*

*Calculation and collection of data that requires speed, accuracy so as to affect the accuracy and actuality of data and information. This research is carried out with a descriptive method of analysis, which is a method that seeks to collect, present and analyze data so that it can provide a fairly clear picture of the object under study.*

*Analysis of the Administrative System for Improving the Status of Educational Personnel at the Faculty of Engineering, Pasundan University in the form of a Data Flow Diagram, to facilitate data management, archiving in the form of softfiles, is expected to facilitate monitoring of educational personnel status data and motivate to improve the self-development of Elusive-Based Educational Personnel*

*The specialty in this study is to explain the Analysis and Design of Information Systems for Improving the Status of Educational Personnel at the Faculty of Engineering, Pasundan University, where in the previous study did not analyze and design Information Systems, only discussing how the process of increasing the status of Educational Personnel in Higher Education*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Educational Personnel, Educational Staff, Lecturers, Credit Numbers*

**Paper type** — *Case study Administration Educational Personnel At The Faculty Of Engineering, Pasundan University*

**AC-243**

## **Revenue And Profit Analysis Before And During The Covid-19 Pandemic**

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### **ABSTRACT**

**Purpose** — *The impact of the Covid-19 pandemic has made many business sectors experience difficult times, both in small, medium and large industries, so this study aims to find out and analyze whether there were differences in revenue and profit before and during the COVID-19 pandemic.*

**Designmethodologyapproach** — *The method used is descriptive quantitative. The sample in this study were 50 UMKM respondents in Pulo Gadung. Testing the data using descriptive statistics with normality test, paired sample t-test, wilcoxon marked ranking test..*

**Findings** — *The results of the first study showed that there was no difference in revenue before and during the covid-19 pandemic, and the second test showed that there was a difference in profit before and during the covid-19 pandemic.*

**Practical implications** — *Financial information tool for UMKM.*

**Originalityvalue** — *The development of the financial condition of UMKM during the pandemic.*

**Keywords** — *Revenue, Profit, Covid 19*

**Paper type** —

**AC-244**

## **TikTok Effect**

*Study of Citayam Fashion Week*

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### **ABSTRACT**

**Purpose** — *This study looks into how TikTok mediated the activities of its users in exploring fashion hobbies. It is expressed in the street event known as Citayam Fashion Week (CFW). In doing so, I employ qualitative content analysis by analyzing online materials related to CFM. It includes videos on YouTube channels, TikTok, or media content on mainstream media outlets. This study found that TikTok breaks the boundaries between social classes. TikTok users from different backgrounds could express their ideas without requiring specific proof of their expertise. TikTok also economically affects people involved in its content, either actors on the TikTok video or people behind it.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *TikTok, Economical media, Content analysis, Citayam fashion week, Social class*

**Paper type** —

**AC-247**

## **The Influence of Product Quality On The Purchase Decision of Msme Products During The Covid-19 Pandemi**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the magnitude of the influence of product quality on purchasing decisions for MSME products and to test whether there is a significant effect between product quality and MSME product purchasing decisions during the Covid 19 Pandemic. The research method used is quantitative descriptive research, which aims to determine the relationship between variables through a research test using statistical calculations. The sampling technique used is the data analysis method used, namely validity test analysis, reliability test, correlation coefficient test, coefficient of determination test, and regression equation test, based on statistical tests conducted with 75 respondents, the results showed that the strength of the relationship between the product quality variable on the purchasing decision variable is 0.581 which is in the range 0.40 – 0.599 and has a moderate positive dependency relationship level category between variables. Meanwhile, the results of the coefficient of determination show that the contribution of the product quality variable (X) to the purchasing decision variable (Y) is 33.7% and most of the remaining 66.3% is influenced by other factors not examined in this study. This research is expected to provide a new direction for MSME actors to further improve the quality of their products to be able to compete with other similar MSME products.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Product Quality, Purchase Decision. MSMEs*

**Paper type** —





**AC-248**

# The Efficient Market Hypothesis on the Indonesian Stock Exchange during the Covid 19 Pandemic

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## ABSTRACT

**Purpose** — *The condition of Covid 19 has made the world condition worse. Many countries in the world are implementing health protocols and carrying out Lock Down which will automatically make many economic activities carried out from their homes using digital technology applications accompanied by internet channels. Economic activities carried out in a limited way will affect a country's economic growth. The Covid 19 situation has also affected Indonesia's economic growth in all fields including the financial sector. The Indonesia Stock Exchange was also affected by the global situation of the Covid 19 pandemic. The Indonesia Stock Exchange is a place in Indonesia that has carried out securities trading activities between public companies that have been listed on the capital market and investors who buy shares in these companies. An efficient Stock Exchange according to Fama is if all information regarding the state of the capital market and all the companies listed on the capital market will be quickly known by all investors which will be reflected in the stock prices on the Stock Exchange. The research method that will be used to measure the efficiency of the capital market is by using statistical and mathematical Run Test models to determine the existence of autocorrelation between stock prices. If there is known autocorrelation then the capital market is not efficient. The Indonesian Stock Exchange's capital market is efficient, indicating that all information in the Indonesian capital market will be reflected in stock prices by the occurrence of stock data with a stochastic pattern.*

**Design methodology approach** —**Findings** —**Practical implications** —**Originality value** —**Keywords** — *Efficient market hypothesis, Indonesia Stock Exchange, Statistical Run Test, Random Walk, Stochastic Process.***Paper type** —

**AC-250**

# Utilization of Plastic Waste Through Community Empowerment with the Concept Of Social Entrepreneurship

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## ABSTRACT

**Purpose** — *The problem of plastic waste is still the main topic of discussion for the people around the Ciwulan River in the City of Tasikmalaya. The large piles of plastic waste have caused the quality of river water to decline. Empowerment in the form of education and training is an effort to reduce the impact of environmental pollution on the Ciwulan River and increase the economic level of the surrounding community.*

**Design methodology approach** — *We conducted a series of field tests and interviews with village heads and the surrounding community.*

**Findings** — *Based on the results of the researchers' observations, this empowerment activity obtained several positive results. The positive results included: (1) the participants showed high attention to the material presented by the RSBS Priangan Timur community; (2) the participants showed a positive and enthusiastic reaction to making ecobrick; (3) the participants can follow the procedures for making products and do good teamwork; (4) active participants asked if there were manufacturing procedures they did not understand; and (5) participants worked on making products well for approximately 1 hour. At the evaluation stage, the researcher provided questions to review the purpose of this empowerment by providing information about the dangers of excessive use of plastic and how to minimize and utilize plastic waste.*

**Practical implications** — *Based on the results of the community empowerment activities that have been carried out, it can be seen that the community is already able to make ecobricks. The ecobricks that have been made are combined into one and formed into various products, such as garden chairs, garden tables, and flower pots. From this activity, the researchers hope the community around the Ciwulan River can manage plastic waste independently to reduce environmental pollution and create a variety of products with selling value to improve their economies.*

**Originality value** — *This research contributes to increasing public understanding through activities in the form of education and empowerment to reduce the impact of environmental pollution on the Ciwulan River.*

**Keywords** — *ecobrick, plastic waste, empowerment, education.*

**Paper type** — *Action.*

**AC-252**

## **The Effect of Applying Design Thinking On Interest In Entrepreneurship**

*(Study Case at Universitas Pendidikan Indonesia Student Cooperative Campus Tasikmalaya Management in 2022)*

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### **ABSTRACT**

**Purpose** — *This research is motivated by the low success rate of cooperatives in Indonesia which is quite minimal, even in the first city that has cooperatives, namely in Tasikmalaya. This can be seen from the total number of cooperatives in Indonesia, namely 127,846 cooperatives, while there are only 624 cooperatives in Tasikmalaya. This problem occurs due to the lack of adaptation of cooperatives to digitization in entrepreneurship in cooperatives and one of them is the UPI Tasikmalaya Campus Student Cooperative which is not yet known by a few of the UPI Tasikmalaya Campus academic community which is a sign that the marketing and operations of the cooperative are not optimal. This can be solved through the application of design thinking which includes empathize, define, ideate, prototype, and test.*

*With the application of design thinking that will be carried out, there will be a significant positive influence on the adaptation process in entrepreneurship which is mediated by subjective norm variables, perceived behavioral control and adversity quotient. This research is a quantitative research with ex post facto design. The population in this study were UPI Tasikmalaya Campus 2022 Student Cooperative administrators. The sampling technique used in this study was proportional random sampling with a total sample of 32 students. Data collection techniques in the form of multiple choice tests and questionnaires.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Design Thinking, Interest in Entrepreneurship, Cooperative Entrepreneurship*

**Paper type** —



**AC-253**

## **Analysis of Entrepreneurship Intention In Social Student Program Entrepreneurship Study Universitas Pendidikan Indonesia**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *This study aims to identify the level of intensity or interest in social entrepreneurship for students of the Universitas Pendidikan Indonesia Entrepreneurship study program. This study uses a qualitative method, with the main data source coming from questionnaires that have been distributed to 100 respondents who are students of the Entrepreneurship study program at the Universitas Pendidikan Indonesia. The results of this study indicate that the interest in social entrepreneurship from students of the Entrepreneurship study program at the Universitas Pendidikan Indonesia is quite high. Personality Traits or characteristics that support becoming a sociopreneur such as prohibition, confusion, caution and extraversion have a higher degree compared to other personal characteristics. These characteristics have a positive impact on the social entrepreneurship intensity of students in the Entrepreneurship study program at the Universitas Pendidikan Indonesia. From the results of data analysis, the respondents stated that they were quite ready to become a sociopreneur and would not hesitate to build their social enterprise in the future.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Intencity, Personality Traits, Social Entrepreneurship, Entrepreneurship Students, Big Five Personality Traits Model.*

**Paper type** —

**AC-256**

## **The Effect of Entrepreneurship Knowledge Level On Interest To Become Entrepreneurs**

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### **ABSTRACT**

**Purpose** — Judging from the latest data from the Central Statistics Agency (BPS) shows that as of February 2022, the unemployment rate in Indonesia was recorded at 5.83 percent of the total working age population of 208.54 million people. This situation should be a concern for students to overcome these problems. One way is to open up jobs or in other words become an entrepreneur. This study aims to determine the effect of the level of knowledge about entrepreneurship on interest in entrepreneurship among high school students. The research method used in this study is a quantitative method by conducting surveys and interviews. The population in this study were students of SMA Negeri 1 Tasikmalaya. The sample technique used in this study is random sampling with a sample of 30 students. The result of this research is that there is a significant influence between the level of entrepreneurial knowledge and the interest in becoming an entrepreneur.

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — Knowledge entrepreneurship, Interest, Education.

**Paper type** —

AC-257

## Application of Usability Testing for Measuring the Level of Usability of Online Websites

(Case Study: Online Website of the Universitas Pendidikan Indonesia, Tasikmalaya Regional Campus)

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### ABSTRACT

**Purpose** — *This study aims to determine the level of usefulness of the UPI Tasikmalaya Campus website. To be able to measure this, this study uses the Usability Testing method which consists of several variables, namely Learnability, Efficiency, Memorability, Errors, and Satisfaction variables. The object of this research is the UPI Tasikmalaya Campus website. This research uses quantitative methods, with data collection methods using questionnaires or through Gform. Data analysis techniques to test the hypothesis using a Likert scale. The results of this study indicate that: (1) The results of the measurement of the usability testing mapping of the UPI Campus Tasikmalaya website based on the Learnability variable with a total of 28 respondents produced an average value of 8.18 in this case which means a good value; (2) The results of the measurement of the usability testing mapping of the UPI Campus Tasikmalaya website based on the Efficiency variable with a total of 28 respondents, resulted in an average value of 4.89 in this case meaning a low value; (3) The results of the usability testing mapping measurement on the UPI Campus Tasikmalaya website based on the Memorability variable with a total of 28 respondents, resulted in an average value of 7.75 in this case which means a good value; (4) The results of the usability testing mapping measurement on the UPI Campus Tasikmalaya website based on the Errors variable with a total of 28 respondents, yielded an average value of 6.71, which means a doubtful value; (5) The results of the usability testing mapping measurement on the UPI Campus Tasikmalaya website based on the Satisfaction variable with a total of 28 respondents, resulted in an average value of 7.67, which means a good value; Overall, the total usability testing results from the calculation of all variables is 7.04, which means that this value is good.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — Website, Usability Testing, UPI Tasikmalaya Campus



Paper type —

**AC-258**

## The Effect of Content Instagram @tokokopisjahtra On Consumer Buying Interests

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### ABSTRACT

**Purpose** — *This research is to determine the effect of Instagram content on consumer buying interest at Toko Kopi Sjahtra Parigi. Research using survey method. The number of samples is 100 respondents. Collecting data using a questionnaire (questionnaire) with a Likert scale. Processing and analysis of data using quantitative descriptive analysis and simple linear regression analysis. The results of the study will show that 1) there is a positive and significant effect of Instagram content on consumer buying interest at Sjahtra Coffee Shop Parigi 2) Instagram content on consumer buying interest at Sjahtra Coffee Shop Parigi has no effect on consumer buying interest.. Customers of the Sjahtra Coffee Shop agree that Instagram content on the Sjahtra Coffee Shop displays information in the form of interesting images, videos and audio, so that Sjahtra Coffee Shop customers are interested in the products on the Space Coffe Roastery cafe Instagram. This research contributes to Toko Kopi Sjahtra to assess how important Instagram content influences consumer buying interest.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Instagram content, Consumer buying interest.*

**Paper type** —

AC-261

## Analysis of The Importance of Marketing Communication In Increasing Purchase Interest In Afdhol Cafe, Tasikmalaya Regency

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### ABSTRACT

**Purpose** — *The purpose of this study was to determine the importance of marketing communication in increasing purchase intention at Afdhol Cafe. This study used qualitative research methods. The object of this research is the Afdhol Cafe, Tasikmalaya Regency, the cafe sells a variety of food and beverages, in this study it was determined intentionally because of the large number of consumers who bought at the Afdhol Cafe. The data collection techniques used in this research are open standard interviews and documentation. The data analysis technique used is descriptive qualitative analysis with a fixed comparison method or the Constant Comparative Method, because in data analysis, it constantly compares categories with other categories. Customers make purchasing decisions because advertising makes consumers aware of Afdhol Cafe products, good product quality, affordable prices, attractive promotions and good service create purchasing decisions, as Kotler said that purchasing decisions are consumer attitudes based on factors that give The influence on purchasing decisions in terms of price and product quality as well as the amount of public interest in these products is obtained from promotions made by MSME actors.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Marketing communication, Purchase Interest, Customer, Afdhol Cafe*

**Paper type** —

AC-262

## Analysis of Digital Marketing Techniques in Tiktok Application

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### ABSTRACT

**Purpose** — *This study aims to determine digital marketing used by the Tiktok account @enjoytasik.*

**Design methodology approach** — *Qualitative research methods with analytical descriptive approach using content analysis techniques. Descriptive research consists of collecting data based on factors that support the research subject. Qualitative research combines existing ideas, perceptions, and ideas, and is carried out systematically.*

**Findings** — *This study use the form of a description of the data obtained from previous research, the latest findings from researchers, and general data regarding digital marketing by maximizing the data collection process, not only by using content analysis but, data obtained by distributing questionnaires to content creators.*

**Practical implications** — *This study contribute to research, especially digital marketing such as advertising, story telling, discounts, testimonials, hashtags, and promos. In addition, it can be concluded and disclosed the importance of digital marketing to increase engagement related to the Tiktok @enjoytasik account.*

**Originality value** — *study was compiled not only to add insight and knowledge, but also to provide information and digital marketing through the Tiktok application.*

**Keywords** — *Tiktok, digital marketing, digital marketing techniques, content marketing*

**Paper type** —



**AC-263**

## **Fintech Influence Financial Management ?**

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### **ABSTRACT**

**Purpose** — *The background of this research journal is the development of the era where technology has changed the behavior of human life which has had positive and negative impacts. So that the development of this era raises new problems that have not previously occurred in human civilization today. The purpose of this study was to determine the effect of technological disruption on the physical and psychological health of students at the Universitas Pendidikan Indonesia, Entrepreneurship Study Program.*

**Design methodology approach** — *This study uses a quantitative research method. The technique used in this research is a data collection technique in the form of a questionnaire (questionnaire).*

**Findings** — *The results in this study are that there is a significant relationship between technological disruption (x1) and physical health (y1), there is a significant relationship between technological disruption (x1) and psychological (y2), and there is a significant relationship between physical health (y1) and psychological (y2).*

**Practical implications** — *The results of this study can help students to increase awareness of the use of technology in relation to physical and psychological health. And the results of this research can be used as learning material for academics, students, the community, and other parties.*

**Originality value** — *This research was conducted based on data-based research found on collage students at the Universitas Pendidikan Indonesia so that this research has research originality.*

**Keywords** — *Technology disruption, Physical, Psychological Health, Collage student.*

**Paper type** — *Research paper*

**AC-264**

## **The Effect of The Use of Fintech (Gopay) On The Financial Literacy of Msmes In Tasikmalaya**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *Financial literacy is one of the main factors for business success, the implementation of which is still considered low for MSME actors. The increasingly complex progress of the financial industry is difficult for MSME actors to follow, especially those in villages. This quantitative study aims to determine the effect of using fintech (gopay) on the level of MSME financial literacy in the culinary sector in Tasikmalaya. The sample chosen is the culinary sector MSMEs that use Gopay services and are domiciled in Tasikmalaya City. Data collection was carried out by distributing questionnaires with a sample of 30 MSMEs. The hypothesis test used in this study is the t-test. The results of hypothesis testing show that the financial technology in increasing MSME financial literacy in Tasikmalaya City has a t or P-value <0.05, this indicates a positive relationship between the use of Fintech (gopay) and MSME financial literacy in Tasikmalaya.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Financial Literacy, Fintech, MSMEs, Gopay*

**Paper type** —

**AC-267**

## **Creative Economy Strategy Analysis with Methods TripleHelix UMKM Payung Geulis**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *Payung geulis is one of the creative economy icons from the city of Tasikmalaya which has its own characteristics in its manufacture. This study aims to analyze creative economy development strategies for Payung Geulis SMEs in the city of Tasikmalaya and the strategy used in developing this creative economy is a SWOT analysis strategy using the Triple Helix method. In this study, data collection was also carried out in the form of a qualitative method by observing and interviewing one of the Payung Geulis businesses in Tasikmalaya. The results of this study indicate that the umbrella geulis Nailah Collection has experienced a decline in production with a lack of promotion strategy, which will have an impact on the sustainability of the business being carried out. Based on the SWOT analysis that has been carried out, it can help business actors to be able to determine strategies that must be implemented first in order to achieve the desired goals. Based on this decrease, it is necessary to have creativity and innovation in various ways in order to increase the amount of production in this umbrella geulis business. So it can be concluded that the creative economy strategy using the Triple Helix method for this business is relatively dependent on the promotional strategy carried out by business actors.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Creative Economy, Triple Helix, SWOT.*

**Paper type** —

**AC-268**

## **The Influence of Entrepreneurship Education on the Entrepreneurial Interest of Gemilang Tata Boga Students**

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### **ABSTRACT**

**Purpose** — *Course institutions are organized to advance human resources by prioritizing increasing individual productivity, providing knowledge and attitudes, functional skills, and increasing the entrepreneurial spirit. But what is more important is how the management of the course program can be carried out properly so that the objectives of the training can be achieved as expected. The purpose of this study is to find out how much influence entrepreneurship education has on the entrepreneurial interests of students in the Gemilang Course Institutions. The type of research used is explanatory research with a quantitative approach. The location of this research was conducted at the Gemilang Course Institute in Tawang District, Tasikmalaya City. The data collection method is carried out through the dissemination of questionnaires. Technical data analysis used descriptive analysis and path analysis. The results of the path analysis show that entrepreneurship education affects the entrepreneurial interest of students at the Gemilang Tata Boga Course Institute.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Entrepreneurship, Entrepreneurial Interest, Course Institutions*

**Paper type** —





AC-270

# The Influential Factors of Behavior Intention On Women When Visiting Coffee Shops In West Sumatera;

*(The Extended Theory of Planned Behavior With Apathy And Social Trust)*

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## ABSTRACT

**Purpose** — After going through a series of obstacles and health protocols that are the impact of covid-19. A new trend is seen from women consumers starting to like coffee drinks and consuming them in coffee shops. This study aims to see the effect of apathy on women's attitudes when visiting coffee shops, the influence of attitudes, subjective norms, and perceptions of women's behavioral control on women's behavioral intentions when visiting coffee shops, as well as the influence of perceived behavioral control on social trust and further its influence on women's behavioral intentions when visiting a coffee shop. This research is quantitative research using Structure Equation Modeling (SEM) data analysis. The observation unit in this study is woman consumers who have visited or are currently visiting coffee shops after Covid-19 (new normal). The sample size used in this study was 200 respondents spread across West Sumatra. According to the findings of this study, apathy has a significant effect on attitudes, subjective norms, perceived behavioral control, and social trust has a significant effect on behavioral intentions. However, attitude has no significant influence on behavior intention. Women consumers are aware that the coffee consumption trend is similar to that of men, but this does not prevent them from visiting coffee shops. However, preferences or hobbies should not be used to predict how women will behave when visiting coffee shops. Women customers may visit coffee shops because this is a new trend that other customers are unaware of. Coffee shop owners, on the other hand, should provide a space that caters to the needs of female customers.

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — Theory Planned Behavior, Apathy, Social Trust, Behavior Intention

**Paper type** —

**AC-273**

## **Growing Interest In Become A Social Entrepreneur In Youth Through Waste Bank Planning**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *This paper aims to find out the interest in social entrepreneurship in adolescents, especially UPI students in the Tasikmalaya area. Using qualitative method with a questionnaire to students of the UPI Kampus Tasikmalaya which was carried out before starting the Garbage Bank business. The emergence of this waste bank initiative is one of the efforts of students to tackle the problem of waste, at least for the campus environment. In addition to making students more concerned about the environment by managing waste, saving waste allows the campus to generate rupiah. However, along the way, there are many waste banks whose sustainability is not clear.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Social entrepreneur, environment, Waste Bank.*

**Paper type** —

**AC-274**

## **The Effect of Design Thinking Education On Interest In Entrepreneurship**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *Design Thinking is a mindset and an approach to carry out the process of looking for an opportunity, finding solutions, and solving problems. In practice, the design thinking process is a structured and systematic framework for identifying a problem, gathering information, generating potential solutions, refining ideas, and testing solutions. Design thinking in the field of education is used as a way to help teachers and students measure a problem and find possible alternative solutions. This study aims to determine how much influence Design Thinking education has on the interest in entrepreneurship at SMAN 5 Tasikmalaya City, the research method used is quantitative research using descriptive analysis methods. The results showed that the interest of students of SMAN 5 Kota Tasikmalaya towards entrepreneurship was in the high category. This is because students have received Craft and Entrepreneurship and Design Thinking Education subjects which can motivate students to become entrepreneurs.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Design Thinking, entrepreneurship, interest, education*

**Paper type** —

**AC-276**

## **The Effect of Entrepreneurship Education On Students' Entrepreneurship Intention In 2022**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *The need to create new entrepreneurs has prompted many Educational institutions to include Educational Entrepreneurship in their curricula. Entrepreneurship Education is a development activity for those who want to try or become entrepreneurs and activities to increase understanding and knowledge about entrepreneurship. This study aims to determine the effect of Educational entrepreneurship on the entrepreneurial intentions of Indonesian University of Education Entrepreneurship students in 2020. This research uses quantitative research methods. The population of this study were 68 students majoring in Entrepreneurship. Data collection techniques were carried out using questionnaires and questionnaires. The results of the study show that entrepreneurship education has a significant influence on increasing students' entrepreneurial intentions, both directly and indirectly.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Entrepreneurship education , entrepreneurial intention , entrepreneurship major*

**Paper type** —

AC-277

## The Determinants of Information Quality on Government's Social Media

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *The paper is to test empirically into what extent the determinants affect the information quality on government's social media namely Facebook and Twitter. The determinants used in this research are relevant, reliable, timely, and complete.*

**Design methodology approach** — *The research uses a quantitative descriptive approach, where the data is obtained through questionnaire distribution to Facebook and Twitter users from July to December 2021. The data is analyzed by multiple regression model using SPSS. To address this, there are 205 questionnaires returned from the respondents of Facebook and Twitter users.*

**Findings** — *The result shows that (1). Relevant has a significant positive effect on the information quality, (2). Reliable does not have effect on the information quality, (3) Timely does not have effect on the information quality, (4). Complete has a significant positive effect on the information quality.*

**Practical implications** — *This research has implication on the government's social media, especially the information quality delivered by the government from their social media account, such as Facebook and Twitter*

**Originality value** — *This is a novel study to measure the extent of quality information on the government's social media. Most research appear to measure quality information on financial reporting only. Little is known that government's social media as an important institution to deliver information needs to have information quality on their accounts as well.*

**Keywords** — *Information quality, Government's social media, Relevant, Reliable. Timely, Complete.*

**Paper type** — *Empirical research*

**AC-281**

## The Effect of Digital Marketing on Purchasing Decision

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of digital marketing on purchasing decisions for Dunia Strawberry products. The research method used in this research is quantitative method. The data collection technique used in this study is through a questionnaire (google form). The number of samples in this study were 15 respondents. The findings from this study indicate that Digital Marketing has a positive effect on purchasing decisions on Dunia Strawberry products. By using the right marketing techniques, this can attract consumer interest in increasing the purchasing decision of these products. With this research it is hoped that it can increase knowledge and can be used as input and reference for parties who carry out similar research regarding the influence of digital marketing.*

**Design/methodology/approach** —

**Findings** —

**Practical implications** —

**Originality/value** —

**Keywords** — *Digital Marketing, Purchasing Decision, E-commerce, Social Media*

**Paper type** —

**AC-284**

# Utilization of Social Media Tiktok As A Media For Promotion of The Culinary Industry In Tasikmalaya City

*(Case Study Of The Tiktok Account Of Sajodo Snack)*

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## ABSTRACT

**Purpose** — *One of the efforts to continue to earn income is to promote products through social media. Currently, the most popular social media platform is Tiktok. The total downloads of the TikTok application in the second quarter of 2022 reached 1.46 billion worldwide. Indonesia is in second place with 99.1 million Tik Tok users. In addition, the number of tiktok users for business will reach 30,000 in 2021. Based on these facts, the tiktok application has the opportunity to become an effective promotional medium in marketing food products, especially in the culinary field in Tasikmalaya. The purpose of this research is to find out what factors make TikTok an effective promotional medium.*

*This study uses descriptive qualitative research with the Sajodo Snack Tiktok account as the object of research. The researcher draws the conclusion that tiktok is an effective promotional medium because tiktok has many users, is easy to use, popular among millennials, is often used by celebrities and has tiktok ads, tiktok shop and tiktok live features which can optimize content dissemination and promotional media.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Culinary, Social media, Promotion, Tik Tok.*

**Paper type** —



**AC-286**

## **The Role of Tiktok Application as a Marketing Media in Efforts Attract Consumer Buying Interest**

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### **ABSTRACT**

**Purpose** — *Where the video contains creative content created by creators to make viewers get information and increase knowledge. So that this tiktok application is often used in daily activities, so many business people do business through the tiktok application. One of the Tiktok accounts that are active in using this application as a marketing medium to attract consumers from Tasikmalaya is @feystyle.id. The purpose of this study was to determine the role of the tiktok application as a marketing medium in an effort to attract consumer buying interest in the @feystyle.id olshop Tasikmalaya. In this study the method used is a qualitative method, this research is a field research, the data used in this study are primary and secondary data, with observation and interview data collection techniques. The results of this study indicate that the tiktok application has an effective role in marketing media to attract consumer buying interest.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Tiktok application, marketing media, buying interest*

**Paper type** —

AC-287

## The Role of Corporate Social Responsibility (CSR) As A Community Empowerment To Reduce Poverty In The City of Tasikmalaya

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### ABSTRACT

**Purpose** — *This research discusses the role of Corporate Social Responsibility (CSR) as an effort to empower the community to reduce poverty in Tasikmalaya City, which aims to find out how Corporate Social Responsibility (CSR) can help reduce poverty in the City of Tasikmalaya. This study uses the object of Tasikmalaya City with a qualitative approach method and descriptive data analysis techniques. The benefit of this research is the presentation of useful information for stakeholders in Tasikmalaya to jointly empower the community in reducing poverty in Tasikmalaya. The results of the research conducted show that the role of Corporate Social Responsibility (CSR) through community empowerment can improve people's lives in their social environment and help reduce poverty in the city of Tasikmalaya.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Corporate Social Responsibility; Community Empowerment; Poverty*

**Paper type** —

**AC-290**

# The Effect of Basic Entrepreneurship Courses On The Success of Business Funding Programs

*(Case Study on Entrepreneurship Students at the Universitas Pendidikan Indonesia)*

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## ABSTRACT

**Purpose** — *This study aims to determine the effect of basic entrepreneurship courses on the success of the business funding program as an entrepreneurial practice carried out by students of the Universitas Pendidikan Indonesia entrepreneurship study program. This research is an associative research using a quantitative approach. Determining the research location using the purposive area method, namely at the Universitas Pendidikan Indonesia, Tasikmalaya Campus. Determining the number of respondents in this study used a random sampling method and took as many as 30 respondents. Data collection techniques using questionnaires and interviews. The results of this study indicate that the basic entrepreneurship course has a positive influence on the success of the business funding program as an entrepreneurial practice for students of the Universitas Pendidikan Indonesia entrepreneurship study program.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *entrepreneurship, entrepreneurial practice, business funds*

**Paper type** —

AC-291

## The Effect of Entrepreneurship Courses On Pgpaud Students' Interest In Entrepreneurship

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### ABSTRACT

**Purpose** — *This study aims to determine the effect of entrepreneurship courses on students' interest in entrepreneurship (a case study of Semester 3 PGPAUD students at the Indonesian Education University Kamda Tasikmalaya). The research method used is a quantitative method with data collection methods in the form of a questionnaire with simple linear regression with a Likert scale instrument. The results of the study found that the teaching and learning process in entrepreneurship courses made students have the knowledge and skills (soft skills) for entrepreneurship and had an impact on students' interest in entrepreneurship. Entrepreneurship courses have a real and positive effect on student entrepreneurship interest so that the current young generation is interested in becoming entrepreneurs and does not depend on the demand for labor made by companies.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Entrepreneurship, Interest in entrepreneurship, Entrepreneurial competence.*

**Paper type** —

**AC-293**

## The Effect of Millennial Generation Behavior in Using the Marketplace on Culinary Entrepreneurs

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### ABSTRACT

**Purpose** — *Micro, Small and Medium Enterprises (MSMEs) are one of the business fields that can develop and be consistent in economic growth. Micro, Small and Medium Enterprises is one of the platforms for creating jobs planned by the government, the private sector, and individual business actors for community economic growth because of their labor-intensive nature. This research has a goal, namely how business actors take advantage of the marketplace for their business, especially in the culinary field. In this study using qualitative methods, namely analysis by utilizing descriptive data in the form of written and unwritten words from people and observable actors to explain an event, phenomenon, and a person's perception. The results of this study indicate that the behavior of the millennial generation influences the use of the marketplace. This has a good impact on culinary business actors to take advantage of technology to increase sales, so as to get large profits.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** —

**Paper type** —

AC-294

## The Influence of Instagram Content Marketing On Purchase Decisions At Mau.Dong Cafe

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### ABSTRACT

**Purpose** — *The purpose of this research is to find out (1) to find out how the general description is related to content marketing and consumer purchasing decisions at Cafe Mau.dong (2) to find out the effect of content marketing on consumer purchasing decisions at Cafe Mau.dong. This research method uses 2 variables to test the effect, namely the independent variable, in this study is content marketing (X) and the dependent variable is the purchase decision (Y). This study uses quantitative data analysis techniques with popularity, namely 25 respondents from Mau.dong Instagram followers. Data collection techniques using the survey method by distributing questionnaires randomly to respondents. The results of this study indicate that there is an effect of Instagram content marketing on consumer purchasing decisions at Café Mau.dong, meaning that if Instagram content marketing is getting better, then Mau.dong consumer purchasing decisions will increase.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Content Marketing, Instagram, Purchase Decision.*

**Paper type** —

AC-295

## Effect of Corporate Governance And Implementation of PSAK 71 On Tax Avoidance

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### ABSTRACT

**Purpose** — Tax avoidance is an effort which applied by taxpayers in order to reduce its expense by un-breaking rules or other existed ones. This study aims to examine the effect of corporate governance (with proxy of board size, gender diversity, utilization of audit institutions, and institutional ownership), and implementation of PSAK 71 on tax avoidance.

**Design methodology approach** — The research was descriptive-quantitative. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 43 banking companies which listed on Indonesia Stock Exchange 2017-2021. In addition, the data analysis technique used descriptive, multiple linear regression, classical assumption test, determination coefficient test, proper model test, and hypothesis test.

**Findings** — The research result concluded that all proxies of corporate governance besides board size had effect on the tax avoidance. Moreover, the implementation of PSAK 71 also had effect of tax avoidance.

**Practical implications** — *The tax authority may formulate a policy recommendation addressed to Central Bank or other authorities related to the mitigation of tax avoidance behavior in connection with the results of research related to proxy corporate governance and the implementation of PSAK 71.*

**Originalityvalue** — *This research brings a novelty on the use of the implementation variable PSAK 71 which was only implemented in Indonesia in 2020.*

**Keywords** — *accounting, corporate governance, PSAK 71, tax avoidance, banking*

**Paper type** —

AC-296

## The Effect of Marketing Strategy On Success's Brand Awareness

*(Study Case of Entrepreneurship Program Study Universitas Pendidikan Indonesia)*

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### ABSTRACT

**Purpose** — *Some indicators that can show the success of an organization or institution, one of which is brand awareness. In this study, the factors that can be said to influence brand awareness are marketing strategies. The marketing strategy for the UPI Entrepreneurship study program is social media marketing on Instagram @entre.upi. The purpose of this study was to determine how much influence the marketing strategy has on brand awareness in the entrepreneurship study program at the Indonesian University of Education. The data collection method used is a qualitative approach with data taken from a survey via google form and direct interviews with 50 respondents of UPI Entrepreneurship students. The results show that the marketing strategy has a positive and significant effect on brand awareness of the UPI Entrepreneurship Study Program.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —



**Originalityvalue** —

**Keywords** — *Strategy Marketing, Brand Awareness, Social Media Marketing*

**Paper type** —



**AC-297**

## **Effect of Green Marketing Purchase Interest**

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### **ABSTRACT**

**Purpose** — *This study was conducted to determine whether Social Marketing with Green Products has an impact on Purchase Interest. This research takes a sample of Starbuck's new product in cans with entrepreneurship students as the object of research. The method used in this research is quantitative with a simple paradigm by conducting a survey of 32 entrepreneurship students. With a simple linear regression analysis test, the results showed that there was a significant effect of Green Marketing on purchase intention in canned Starbuck, which was 99.7%.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Social Marketing, Green Product, purchase interest, Starbuck, Starbuck's can*

**Paper type** —

**AC-301**

## **Improving Financial And Management Capability of Grantee Using Nupas Model Approach (Non-Us Organization Pre-Award Survey)**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *The purposes of this paper are, to know more readiness of CEMSED (Center for Micro and Small Enterprise Dynamics) study center from faculty of economics of Satya Wacana Christian university which is located in Salatiga as a grant recipient institution. The second purpose to proof that NUPAS model approach can improve financial and management capability of the grantee, at this case CEMSED. And the last purpose to provide input to CEMSED in improving its financial and management capability*

**Design methodology approach** — *This paper will use NUPAS (Non-US Organization Pre-award Survey) model approach to evaluate and identify the financial and management capability of the grantee through 4 steps. First step is screening, researcher will do evaluation screening the financial and management capability of CEMSED by interviewing them using all the indicators of NUPAS model. The second step is developing, researcher will develop tools like linkage excel for their financial report and also finance form needed. The third step is implementing step which is at this step all developed tools will be implemented at their daily transaction. And the last step is to see how the financial and management capability of CEMSED is change after all developed tools are implemented.*

**Findings** — *By case study at CEMSED, researchers find its experiences difficulty in identifying financial and management capability which is impacting the un-complied financial report with the grantor requirement that effecting the grant disbursement which automatically will be impacting the outcome of the project.*

**Practical implications** — *This paper is expected in generally as the reference for all grantee in Indonesia who wanted to submit application to the grantor to know their readiness to be a grant recipient and for CEMSED in particularly.*

**Originality value** — *This paper is still on going project research based which has never been published yet.*

**Keywords** — *Financial capability, management capability, non profit organization, grant management.*

**Paper type** —

**AC-302**

## **Consolidation of City Potentials For Province Investment Promotion**

*(A Case Study of Synergy Between  
The Banten Provincial Government and The Serang City Government)*

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### **ABSTRACT**

**Purpose** — *One of the measuring tools to see economic growth in an area is to look at investment growth. Investment in this research is limited to domestic investment from the private sector. This study aims to analyze the synergy between the Banten Provincial Government and one of its administrative regions, the Serang City Government. The research method used in this research is descriptive analytic with a qualitative approach. The data used are secondary data sourced from BPS reports and from the Banten Provincial Government and Serang City Government. The result of this research are: the synergy is crucial in building the consolidation of city potentials in the context of promoting provincial investment. The implementation of regional government as a state subsystem is intended to improve the efficiency and results of the administration of government and public services. As an autonomous region, the city government can act as a driving force, while the provincial government can act as a facilitator. This is where the importance of creating a conducive synergy from the two levels of government in increasing the volume of investment both at the provincial and city level. This study suggests that the Banten Provincial Government and Serang City Government should innovate and develop creativity in promoting investment potential and opportunities both at the provincial level and at the city level. This can be started by examining the potential sectors in the city, so that the provincial government is able to prioritize its investment development..*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *investment consolidation, synergy, city potentials, investment promotion*

**Paper type** —

**AC-303**

## **The Effect of Earning Per Share, Debt To Equity, And Current Ratio On Firm Value**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effect of Earnings Per Share (EPS), Debt To Equity (DER), and The Current Ratio (CR) on Firm Value (PBV) in manufacturing companies in the consumer goods sector listed on the Indonesian Stock Exchange both simultaneously and partially.*

**Design methodology approach** — *The data source in this study is secondary data in the form of annual reports and/or sustainability reports of manufacturing companies listed on the IDX for 2020 - 2021 which have been published via the website [www.idx.co.id](http://www.idx.co.id) or the company's official website. The sampling method was purposive sampling with the number of samples used in this study were 36 manufacturing companies in the consumer goods sector. The analysis technique used is multiple linear regression analysis using SPSS.*

**Findings** — *The results of the study show that partially the current ratio has a positive effect on firm value, while earnings per share and debt to equity have no effect on firm value. Simultaneously earnings per share, debt to equity, and current ratio significantly influence on firm value. So the company should pay more attention to the liquidity of the firm.*

**Practical implications** — *For investors, it is hoped that the results of this research can be used as material for consideration for their investment decisions. For the company, it is hoped that this can be used as an evaluation and consideration for company management in increasing the value of the company in the public eye. For academics, it is hoped that this research can be used as a reference for further research and can add scientific insight for academics or students regarding Earning per Share (EPS), Debt to Equity (DER), and Current ratio (CR) to Company Value (PBV).*

**Originality value** — *This paper is on going project research based which has never been published yet.*

**Keywords** — *Earning per Share (EPS), Debt to Equity (DER), Current ratio (CR), Company Value (PBV).*

**Paper type** — *Thesis*



AC-304

## Innovation Through Diversification of Semarang Special Batik Products Based On Collaborative-Participatory Academic And Community In The Establishment of The Assistant Village

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### ABSTRACT

**Purpose** — *The Tapak Dara Batik Group is a collection of Semarang batik craftsmen with a total of 20 members. The location is in Meteseh Village, Tembalang District, Semarang City. The Tapak Dara batik activity has been going on for 8 years, but has not been able to produce batik products that have the typical Tapak Dara batik. The Craftsmen are very skilled in giving pictures on white cloth. The equipment used is called Canting as a pen and the ink uses liquid wax.*

*However, the design and coloring of batik cloth is inconsistent, the product is difficult to market. The craftsmen have not yet mastered the design and coloring techniques, which so far have used chemical dyes. This can be seen in some of the products produced, the design and coloring of batik is not attractive and the coloring is inconsistent. The innovations of the craftsmen have not yet emerged, the types of products produced are limited, mostly in the form of batik cloth only. Batik craftsmen are very less knowledgeable about the importance of product diversification. From the point of view of business management, it is not optimal and very simple. Through the community service program, the craftsmen are trained to design, process colors using non-chemical materials that are environmentally friendly, so that designs and coloring are more attractive. Business management training includes financial management, digital marketing, knowledge of group strengthening. It is hoped that at the end of the training the Tapak Dara batik craftsmen can produce attractive products, wider marketing and sales can increase. Through the community service program, the craftsmen are trained to design, process colors using non-chemical materials that are environmentally friendly, so that designs and coloring are more attractive. Business management training includes financial management, digital marketing, knowledge of group strengthening. It is hoped that at the end of the training the Tapak Dara batik craftsmen can produce attractive products, wider marketing and sales can increase. Through the community service program, the craftsmen are trained to design, process colors using non-chemical materials that are environmentally friendly, so that designs and coloring are more attractive. Business management training includes financial management, digital marketing, knowledge of group strengthening. It is hoped that at the end of the training the Tapak Dara batik craftsmen can produce attractive products, wider marketing and sales can increase.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Batik design, Batik diversification, Online marketing, Batik coloring.*

**Paper type** —

AC-305

## Market Efficiency and Hedge Fund Strategies

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### ABSTRACT

**Purpose** — *This Hedge funds are large pool of funds created to hedge market risk of traditional assets. They utilize hedge fund strategies that form part of these alternative investment vehicles they are diversified and planned to extract returns from a specific market, generally with less risk as compare to other traditional investments participating in the same market. Hedge funds use various arbitrage strategies investment styles to gain profits from the price discrepancies in the market. The motive of the dissertation is to find out appropriate strategies that work appropriately in different market situations. One major aim of the hedge fund strategies is to generate absolute returns from their portfolio- widely termed as Alpha. The hedge fund industry seeks for these absolute returns and invests millions of dollars in the financial markets around the world. A hedge fund manager wants more diversification of hisher portfolio, so they work with different assets at the same time hence the assets like their risk are diversified in every corner of the market(s).*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Hedge funds, Risk management, Investment strategies*

**Paper type** —



**AC-314**

# The Effect of Cash Flow And Financial Distress On Accounting Conservatism

*(Empirical Study of the Manufacturing Sector Listed on the Indonesian Stock Exchange)*

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## ABSTRACT

**Purpose** — *This study aims to test and analyze empirically related to the effect of cash flow and financial distress on accounting conservatism.*

**Design methodology approach** — *This research uses quantitative research. The population in this study are manufacturing companies that have been listed on the IDX in 2021. The sampling in this study used a purposive sampling technique. The type of data used in this study is secondary data whose data sources come from the Indonesia Stock Exchange website and the company's website. The data collection technique used in this research is by means of documentation.*

**Findings** — *Based on the results of the research conducted, it was found that cash flow and financial distress had an effect on accounting conservatism*

**Practical implications** — *These results are because if the cash flow of a company is of high value, the company will pay more attention to the conservative level of the company. Because if the cash flow is high but does not apply accounting conservatism, the cash inflows and cash outflows owned by the company will show great results and will indicate that the cash flow statement is overstate and less attractive to investors. Meanwhile, if the company applies cash flow accounting conservatism, it will look more stable. Meanwhile, financial distress has a significant effect on accepted accounting conservatism. This is because if a company experiences financial distress it can encourage managers to raise the level of accounting conservatism in the company so that the prospects are good and the quality of the company's managers is getting better.*

**Originality value** — *The value of this research is to contribute to the development of the literature as the application of the theory has been described. This research is also expected to provide knowledge about accounting conservatism. For further researchers, it can be used as a reference in developing their research.*

**Keywords** — *Cash Flow; Financial Distress; Accounting Conservatism.*

**Paper type** — *Emperical Study.*

**AC-315**

# **Accounting Students' Perception of Accounting Professional Educator Interest: Theory of Motivation And Expectations Based On Sharia Accounting**

*(Case Study of Accounting Students In Muhammadiyah University of Malang)*

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## **ABSTRACT**

**Purpose** — Accountants Educator have a big role in development of human resources both now and in the future, because accountants educator are the starting point in creating professional accountants behave ethically educator. The purpose of this study is to analyze how accounting students perceive the interest of the accounting profession as educators based on Herzberg's Hygiene-Motivation Theory and Vroom's Expectancy Theory. Data were obtained from interviews with research subjects; accounting lecturers and students at the University of Muhammadiyah Malang, Class of 2018 and 2019. Factors that influenced students' disinterest in the accounting educator field based on Harzberg's Motivation Theory were Job Interest, Company Policy, Working Conditions and Salary Levels in Expectancy Theory. Students are more likely to expect when they graduate from accounting majors to become accountants in companies and governments.

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — Profession, Educating Accountant, Theory of Motivation and Expectations

**Paper type** —

**AC-316**

## **The Effect of Total Directors On Zombie Company In The Property Sector, Real Estate And Building Construction Listed On The IDX (2019-2021)**

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### **ABSTRACT**

**Purpose** — *The purpose of this study was to examine the effect of total directors on the zombie company in the property, real estate and building construction sectors. Zombie Company is a company that has mostly negative equity and is in a state of near bankruptcy but survives on subsidized interest from creditors. "Zombie Company", a special type of company that usually lacks financial resources, refers to companies that have to go bankrupt due to low efficiency and profitability but survive with external support from the government or banktotal. Directors are measured by the number of existences within the company in a given year in the Annual Report. Dependent calculation using TobinsQ. Companies are assessed based on the median TobinsQ using the median, if TobinsQ is less than the median then the company is categorized as a zombie company. Based on the results of the research conducted by the researchers, it can be concluded that total directors have a negative effect on the zombie company. This research is expected to be useful for the accounting science literature, especially in the study of calculating or classifying zombie companies which are currently a hot topic of discussion among the public and business people as well as total directors of a company regarding their impact on zombie companies with minimal research and references now available on this subject.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Total directors, Zombie Company, Property*

**Paper type** —



**AC-317**

## **Improving Food Security Through Child-Friendly Enterprise Playgrounds**

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### **ABSTRACT**

**Purpose** — *Along with the increasing food crisis, it is urgent to fulfill food security, including by optimizing urban agriculture. Apart from the fulfillment quantity side, food security is such an important issue for the poor. Increasing pressure on sources of food production, increasing poverty rates for urban communities, urban agriculture will become a very important option. However, urban farming has not become an interesting thing, especially among children, because for them farmers are synonymous with dirty, difficult and poor. That is why it is important to introduce the concept of Urban Farming to children from an early age. However, it is not easy to be able to introduce Urban Farming to children, it is necessary to prepare introductory material on the concept of play that is safe, fun and friendly for children. This study aims to conduct trials on how to create the concept of a child-friendly playground to introduce Urban Farming*

**Design methodology approach** — *This study used a qualitative approach with a case study design. Data were collected through in-depth interviews, participant observation, and documentation studies.*

**Findings** — *From the results of the research conducted, it is known that to encourage children's interest, it is necessary to pay attention to the concept of age-appropriate play, so that the grouping of game material is divided into 4 groups, namely PAUD age, kindergarten age, elementary school children grades 1 – 3 and elementary school children grades 4 – 6. Each group forms an introduction to entrepreneurship and the concept of urban farming is also different depending on children's motoric and sensory development. In addition, the forms of responsibility that can be given are also different. Permaculture forms and children are introduced to the concept of exchange of goods. Whereas for elementary school children in grades 4-6 they are introduced to the concept of hydroponics and are given a deeper understanding of entrepreneurship, where they are challenged to come up with business ideas related to urban farming.*

**Practical implications** — *From the results of the research and trials that have been carried out, it is hoped that it can create a learning process that combines urban farming activities with entrepreneurship that is fun for children, so that their enthusiasm for entrepreneurship, especially in the agricultural sector, increases, and in the future reliable urban farmers emerge.*

**Originality value** — *The combination of entrepreneurship and Urban Farming which is applied to children from early to elementary school has not been widely carried out, so with this research it is hoped that a model for developing entrepreneurship will be created, especially in creating new small farmers in urban areas.*

**Keywords** — *Entrepreneurship, Urban Farming, Children, Food Security*

**Paper type** —

AC-318

## The Influence of Company Size, Profitability, And Audit Committee On Audit Delay

(Empirical Study of Health Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2018-2021)

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — This study aims to determine the effect of company size, profitability, and audit committee on audit delay in health sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021.

**Design methodology approach** — This research uses a quantitative research type using a panel data regression-based method with Eviews version 10. This population is a health sub-sector company that is registered on the Indonesia Stock Exchange (IDX) from 2018 to 2021. The sample is determined based on purposive sampling method with a total population of 16 companies so there are 64 total samples. The data used is secondary data. Data collection techniques through the official IDX website, hypothesis testing using multiple linear regression tests.

**Findings** — The results of the study show that (1) company size has a significant effect on audit delay, (2) profitability has no significant effect on audit delay, (3) audit committee has no significant effect on audit delay.

**Practical implications** — The implications of this research for companies are expected to be complementary material and useful input and consideration for companies and readers are expected to see the results of this research as useful information material that can be used for the benefit of readers.

**Originality value** —

**Keywords** — Company Size, Profitability, Audit Committee, and Audit Delay

**Paper type** —

**AC-319**

# The Effect of Price, Information Quality And Security On Online Purchase Decisions At Tiktok Shop

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## ABSTRACT

**Purpose** — *This study purpose is to examine the effect of price, information quality and security on student decisions in purchasing products at tiktokshop . The object of this research is the students of Malang Raya who use the Tiktok application. The population of this study amounted to 1,565, using a porpuse sampling technique with a total sample of 95 students. The data analysis technique used the Partial Least Square (PLS) method with the SmartPLS 3.0 statistical tool. The results of this study indicate that price has a significant effect on purchasing decisions, information quality has a significant effect on purchasing decisions and security has a significant effect on product purchasing decisions at tiktokshop*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Price, Information Quality, Security, Online Purchase Decision*

**Paper type** —

**AC-320**

## **Forming a Portfolio with Elton Gruber and Macroeconomic Influences**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *This study aims to look at the effect of the portfolio return rate formed by the Elton Gruber Model and also compare it with portfolio returns with the same weighting and Market Capitalization weighting. The stocks in the portfolio are stocks on the Business 27 Index. This study uses monthly data for the period 2015 to June 2022. The results of this research find that the Weighing Portfolio has the highest rate of return while the return rate for the Elton Gruber model portfolio and capitalization weighting the market produces the same return. Market Returns and Oil Prices have a significant effect on Portfolio returns.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Portfolio Returns, Market Returns, Elton Gruber Model, Oil Prices, Exchange Rates, Interest Rates*

**Paper type** —



**AC-321**

# Analysis of The Effect of Stock Split On Stock Return

*(Case study on companies listed on the IDX for the period 2019-2020)*

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STIE INDONESIA JAKARTA

## ABSTRACT

**Purpose** — *The capital market helps companies to have long-term sources of funds and can be used as an alternative long-term investment with calculated risks. Stock returns are an important factor for investors to invest and as a consideration for companies in carrying out stock split policies. This study aims to determine whether there is an effect of Stock Split on stock returns. This study uses secondary data types. The data in question includes historical data on daily stock prices, companies that carry out stock splits listed on the Indonesia Stock Exchange for the 2019-2020 period. In this study, the population is all companies listed on the Indonesia Stock Exchange that will conduct a stock split during the 2019-2020 period. Sampling in this study the method used is Non Probability Sampling using purposive sampling technique method. From the results of hypothesis testing, it is known that the hypothesis is accepted because there is a significant difference before the stock split and after the stock split which explains that the stock split has a significant effect on stock returns in companies listed on the Indonesia Indonesia Stock Exchange that carry out stock splits in 2019-2020.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Stock Split, Stock Return.*

**Paper type** —

AC-322

## The Effect of Work Environment And Burnout Syndrome Through Work Motivation On Employee Turnover Intention At Pt. Iron Bird Logistics

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *This study aims to determine the effect of the Work Environment and Burnout Syndrome through Work Motivation on Turnover Intention of employees at PT. Iron Bird Logistics.*

**Designmethodologyapproach** — *The research method used is a sample survey with purposive sampling technique. The number of samples in this study were 100 employees at PT. Iron Bird Logistics. For the data analysis method used is to use SmartPLS with the outer model test, inner model and hypothesis testing.*

**Findings** — *The results of the study show that the Work Environment and Burnout Syndrome have a positive and significant effect on Employee Performance through Work Motivation. This means that if the work environment that is created is getting better and also the burnout that occurs is lower, then the work motivation of the employees will be better. If the employee's work motivation is getting better, then the employee's desire to resign from the company will decrease..*

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Work Environment, Burnout Syndrome, Motivation, Turnover Intention*

**Paper type** —

**AC-323**

# **Analysis of The Influence of Self-Efficacy, Role Ambiguity, And Workplace Ostracism On Cyberloafing Trends With Work Stress As A Moderation Variable**

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## **ABSTRACT**

**Purpose** — *This study intends to investigate the effect of Self-Efficacy, Role Ambiguity, and Workplace Ostracism on Cyberloafing Tendencies with Job Stress as a Moderating Variable. The purpose of this study was to examine the effect of Self-Efficacy, Role Ambiguity, and Workplace Ostracism on the Tendency of Cyberloafing with Job Stress as a Moderating Variable.*

**Designmethodologyapproach** — *The method used is quantitative. 100 civil servants located in the city of Jakarta were selected as the research sample frame. Ordinal measurement data Statistical analysis of research data used path analysis to see the direct and indirect effects between variables. After the questionnaire data was collected, the data was then converted into quantitative data, by giving a weighted score based on a Likert scale.*

**Findings** — *This study concludes that Self-Efficacy and Role Ambiguity have a significant effect on Cyberloafing Tendencies, while Workplace Ostracism and Job Stress have no significant effect on Cyberloafing tendencies. Whereas for the moderating variable, Self-Efficacy has no significant effect on work stress, but Role Ambiguity and Workplace Ostracism have a significant effect on Work Stress.*

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Self-Efficacy; Role Ambiguity; Workplace Ostracism; Cyberloafing trend; Work Stress*

**Paper type** —

AC-324

## The Analysis of Financial Health of The Funding Received By PT Astra Sedaya Finance Period 2020-2021

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STIE INDONESIA JAKARTA

### ABSTRACT

**Purpose** — *This study aims to determine and analyze the soundness of the case study financing company PT Astra Sedaya Finance (ASF) for the period 2020-2021 in terms of governance ratios, risk profiles, profitability and capital. The non-bank financial institution that is the main focus of this research is the financing company PT Astra Sedaya Finance (ASF).*

**Design methodology approach** — *This research uses descriptive analytic method. The data used uses the financial statements of PT Astra Sedaya Finance (ASF) for 2020-2021.*

**Findings** — *The results of this study indicate that PT Astra Sedaya Finance (ASF) during 2020-2021 in terms of governance factors, the results of self-assessment research get a value of 1, in accordance with applicable regulations to support the implementation of good corporate governance principles in every line of work and operations of the Company. The results of the second factor research are the risk profile has inherent risk which is dominated by credit risk, has a strong risk management application, from the active supervision of the Board of Directors, Board of Commissioners, and DPS, as well as the completeness of policies and units in identifying, controlling, and monitoring management risk in all functions, including the existence of three lines of defense in risk management. Thus, the risk profile of PT Astra Sedaya Finance is considered quite good. The results of the research on the third factor are profitability as long as, in terms of performance, it is very good, the ability of profits to increase capital and the prospect of future profits is still high with a value of 1 or very good. And the fourth factor, namely capital, as well as the profitability factor, has been very good. Different from banks which have minimum capital requirements regulated by OJK Regulation Number 11/POJK.03/2016 concerning Minimum Capital Adequacy Requirements for Commercial Banks, which is 8% of Risk Weighted Assets, with a capital ratio of 41.52% much higher than minimum requirement of 10%.*

**Practical implications** —

**Originality value** —

**Keywords** — *Corporate Governance, Risk Profile, Profitability and Capital*

**Paper type** —

**AC-325**

## **Public Service Motivation On Performance of Village Apparatus Through Accountability**

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### **ABSTRACT**

**Purpose** — *This study aims to determine whether public service motivation and accountability affect performance and whether accountability can mediate the relationship between public service motivation and performance.*

**Design methodology approach** — *This type of research is an associative descriptive study with the population used in the village government in the Bluluk registered with PPDI (Indonesian Village Apparatus Association). The sampling technique used Convenience with a sample size of 42. The type of data used is primary data in the form of a questionnaire. The data collection technique used a Likert scale questionnaire technique. The analysis technique used is Partial Least Square (PLS).*

**Findings** — *The result of the study shows that the public service motivation variable affects performance. Accountability can also weaken the relationship between public service motivation and performance.*

**Practical implications** —

**Originality value** —

**Keywords** — *independence commitment, role ambiguity, role conflict, internal audit, public sector accounting.*

**Paper type** —

AC-326

## Product Innovation, Customer Orientation: The Role of Competitive Advantage To Improve Marketing Performance

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### ABSTRACT

**Purpose** — Analyze the determination of green product innovation, customer orientation, competitive advantage on marketing performance

**Design methodology approach** — This study uses a descriptive and quantitative analysis methodology, testing five hypothesis is formulated . A sample of 112 respondents from small and medium batik business owners in the city of Semarang used purposive sampling and quota sampling techniques. Data analysis tool with Structural Equation Modeling (SEM) in the AMOS 8.0 program.

**Findings** — There is a significant positive effect of product innovation on competitive advantage and a significant positive effect on marketing performance; significant positive effect of customer orientation on competitive advantage and a significant positive effect on marketing performance. The next finding is the significant positive effect of competitive advantage on marketing performance.

**Practical implications** — Market survey of consumer tastes; market survey on the development of apparel in the customer's area; improvement of perceived apparel management in product line expansion plans; Provide flexible planning education in running a business; control the level of defects in existing apparel products; carry out promotions for loyal customers who buy given free clothes or discounted prices.

**Originality value** — This research is a follow-up study on green product innovation to increase competitive advantage impact on marketing performance in apparel small and medium enterprises in the city of Semarang, by selling products to regional and international markets.

**Keywords** — Product innovation; customer orientation, competitive advantage, marketing performance

**Paper type** — Analysis article

**AC-327**

# **Application of Disaster Risk Evaluation Methods And Supplier Selection Techniques And Modes of Transportation In Supply Chain Management To Improve The Efficiency of Mayonness Product Logistic Distribution**

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## **ABSTRACT**

**Purpose** — *This study aims to find out and analyze how the supply chain management of PT Inkenas Agung, know and analyze how efficient the distribution of mayonnaise products is, and know and analyze the supply chain management used to increase the efficiency of mayonnaise products.*

*This study uses a quantitative descriptive research approach, the data used are primary and secondary data. In this study using purposive sampling technique. The analytical method used in this research uses disaster risk evaluation analysis techniques, supplier selection analysis techniques, and transportation mode analysis techniques with supply chain management analysis calculation formulas, and analyzes the distribution of mayonnaise products so that they can be effective and efficient with interview techniques and cost calculations. delivery of documentation.*

*The results of the study show that disaster risk will incur greater losses if the company has only one supplier, therefore it is better to have several suppliers for each raw material. Distribution of mayonnaise becomes more effective after sorting delivery locations from travel documents and shipping costs are more efficient. The analysis of supply chain management that has been carried out has been more effective and efficient than before the use of these techniques.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Disaster risk evaluation, supplier selection, Mode of Transportation, Supply Chain Management Analysis, Distribution Efficiency, Logistics Distribution*

**Paper type** —

**AC-328**

## **Effect of Self Assessment System, Tax Inspection and Tax Collection on Value Added Tax Receipt with VAT Restitution as Moderating Variable**

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### **ABSTRACT**

**Purpose** — *This study aims to determine the effect of Self Assessment System, Tax Audit and Tax Collection on Value Added Tax Revenue. In addition, this study also aims to determine whether the Self Assessment System, Tax Audit and Tax Collection can weaken the Value Added Tax Revenue after being moderated by VAT Restitution at KPP Pratama Jakarta Kelapa Gading. This research is quantitative with a causal approach. The data analysis method used is multiple linear regression analysis and moderated regression analysis with the help of Eviews Software. The population of this study is the number of taxpayers who have become Taxable Entrepreneurs (PKP) at the Pratama Jakarta Kelapa Gading Tax Service Office from 2016 to 2021. The sample is determined based on the purpose sampling method, with a sample size of 72 months. The data used in this research is secondary data. Data collection techniques directly through the KPP Pratama Jakarta Kelapa Gading. The results of the Self Assessment System research have no effect on value added tax receipts, tax audits have no effect on value added tax receipts, tax collections have a positive effect on value added tax receipts and, VAT refunds have no effect on value added tax receipts and if the Self Assessment System, Audit Taxes and Tax Collection if moderated by VAT refunds do not weaken their impact on Value Added Tax Revenue.*

**Designmethodologyapproach** —

**Findings** —

**Practical implications** —

**Originalityvalue** —

**Keywords** — *Self Assessment System, Tax Audit, Tax Collection, Value Added Tax Refund, and Value Added Tax Receipt*

**Paper type** —



**AC-329**

## **Reveal The Practice of South Sumatra Light Railroad Management Office In The Time of Covid-19**

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### **ABSTRACT**

**Purpose** — *This study aims to reveal the internal control practices of the South Sumatra light rail management hall during the Covid-19 period by using the understanding and compliance of users of the internal control system through the development of an accounting information system. One of these studies was made to reveal internal control practices in an organization or agency to find out how practices and control systems are carried out in an organization or agency. The main data source in this study is primary data from direct observation and in-depth interviews conducted with research informants. The ethnomethodological method is a form of qualitative research method with an interpretive paradigm approach to produce an analysis of indexicality and research reflexivity, as well as accountability which is the conclusion in this study. The results of this study explain that (1) human resources in controlling an organization or agency are not competent enough because of a lack of training in managing an organization or agency (2) in an organization or agency still uses a government system that hinders the development of the organization or agency.*

**Design methodology approach** —

**Findings** —

**Practical implications** —

**Originality value** —

**Keywords** — *Accounting Information System, Internal Control, Employee Adaptation, Organizational Culture, Human Resource Competence, Covid-19*

**Paper type** —

**AC-332**

## **The Use of Financial Technology In Micro, Small And Medium Enterprises (MSMES) In Semarang**

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STIE INDONESIA JAKARTA

### **ABSTRACT**

**Purpose** — *This study aims to examine the factors that influence the use of financial technology through attitudes towards Micro, Small and Medium Enterprises in Semarang.*

**Design methodology approach** — *The design of this study used path analysis with stage one and stage two linear regression and sobel test. The independent variable is the perceived usability and perceived ease, while the dependent variable is the use of financial technology, as well as the intervening variable of the user's attitude. The research sample amounted to 120 MSMEs in Semarang, but 116 could be processed and the data was collected using a questionnaire with a likert scale of 5 points through google forms and contact persons.*

**Findings** — *Perceived usability, perceived ease and user attitude have a positive and significant effect on the use of financial technology, perceived usability and perceived ease have a positive and significant effect on user attitudes. User attitudes can mediate the influence between perceived usability and perceived ease of use of financial technology.*

**Practical implications** — *The results of the study concluded that the perceived usefulness and ease as well as the attitude of having a relationship with the use of financial technology, for that there is a potential for practical application in the development of financial technology. MSMEs must try to adapt and improve skills in using financial technology and other e-business platforms so that they can help smooth business.*

**Originality value** — *The behavioral literature of finance on financial technology mostly focuses on large companies, while existing ones show that financial technology is also used in MSMEs. This study examines the factors that influence the use of financial technology through user attitudes.*

**Keywords** — *Perceived uses, perceived convenience, user attitudes, use of financial technology, MSMEs*

**Paper type** — *Research paper*

**AC-333**

# Digitalization of Financial Management And Distribution of Green Mussel Harvests In Fishing Village: Portraits And Meanings

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## ABSTRACT

**Purpose** — *This study aims to determine various phenomena of financial management and the distribution of green mussel yields in the fishing village of Kalibaru, Cilincing.*

**Design methodology approach** — *This type of research is qualitative research using a phenomenological approach to find out the opinions of green mussel fishermen on the phenomenon of financial management and distribution of green mussels using digital technology. Data collection techniques use observation and interviews with fishing communities and are supported by documentation.*

**Findings** — *The results of the study prove that digital technology has not been optimally applied in financial management and distribution of crop yields. The financial management of fishing communities still relies on simple records. Green mussel fishing communities have not completely abandoned conventional distribution methods.*

**Practical implications** — *The application of digitalization technology is expected to be effective in increasing the income of green mussel fishing communities.*

**Originality value** — *The principle of family-based cooperation is still strongly applied in fishing communities.*

**Keywords** — *financial management, distribution, digitalization, phenomenological.*

**Paper type** —

AC-334

## How To Optimize Msmes Performance Through Digital Transformation?

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### ABSTRACT

**Purpose** — *This study aims to determine the application of digital transformation in business from the perspective of MSME actors. The research was conducted on MSME actors in Rawamangun with various business fields.*

**Design methodology approach** — *This study uses qualitative methods with data collection techniques through interviews. Analysis of interview data using QDA Miner Lite.*

**Findings** — *The results of the study show that only 30% of MSMEs have implemented digitalization of their business. The majority of actors view digital transformation as more of a process of digitizing business communications with customers and suppliers, and only a small number consider digitalization a digital-based business model process.*

**Practical implications** — *However, only MSMEs that have implemented digitalization of business communications admit that digitalization can increase sales by up to 40%.*

**Originality value** — *The focus of the research is to identify the views of MSME actors regarding the understanding of digital transformation and its application in their business activities, as well as the impact of digital transformation on their business performance.*

**Keywords** — *Digital transformation, digital marketing, marketing communications, MSMEs.*

**Paper type** —

AC-351

## Perception of Business Ethics Students And Accounting Lecturers:

*Review Based On Gender Group*

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### ABSTRACT

**Purpose** — *This study aims to examine the differences in perceptions of Business Ethics Students and Accounting Lecturers based on gender groups.*

**Design methodology approach** — *The sample in this study were 87 respondents of Accounting Students and Accounting Lecturers from Public and Private Universities in Indonesia. This study uses a quantitative method with the Independent-Samples T Test.*

**Findings** — *The results show that there are differences in perceptions between accounting students and accounting lecturers on ethical norms that exist in the business environment. Accounting students and lecturers have significant differences in perception, which can be caused because accounting lecturers have had a lot of experience in studying ethical issues in business. The second result shows that there is no difference between male and female students in business ethics. The third result shows that there is no difference in the perception of business ethics in the male and female lecturer groups. There is no difference between men and women in perception, this can be caused because perception cannot be measured by gender.*

**Practical implications** — *more experience in studying ethical issues in business will increase the perception of business ethics. In reality, lecturers have a higher ethical perception than students.*

**Originality value** — *This research was conducted on accounting lecturers and students from state universities and private universities*

**Keywords** — *Perceptions, Business Ethics, Gender, Accounting Lecturers, Students, Ethics*

**Paper type** —





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