



**Book of Abstract  
Conference Proceeding**  
**The 7th Japan International  
Conference on Business,  
Management Studies and  
Social Science**

Virtual Conference  
May 31, 2021

Supported by:



# **Book of Abstract**

## **Japan International Conference on Business, Management Studies and Social Science (7th JIBUMS)**

**Virtual Conference**  
**May 31, 2021**



# **Book of Abstract**

## **Japan International Conference on Business, Management Studies and Social Science (7th JIBUMS)**

**E-ISBN No. : 978-602-5902-93-2**

**Chief of Editor:**

Dr. Hendrati Dwi Mulyaningsih

Santi Rahmawati

**Cover and layout:**

Diah Rahmadani

Risky Adha P

**Publisher:**

Yayasan Sinergi Riset dan Edukasi

**Office Address:**

Komplek Sinergi Antapani

Jl. Nyaman 31, RT01 RW23, Bandung 40291, Indonesia

Contact: (+62) 811227479 / (+62) 8112331733

Email: [contact@researchsynergy.org](mailto:contact@researchsynergy.org)

Seventh publication, May 2021

Copyright © 2021 by Yayasan Sinergi Riset dan Edukasi.

All rights reserved. No part of this publication maybe reproduced or utilized in any form or by any means, electronic or mechanical, including photocopying, recording or by any information storage and retrieval system, without permission in writing from the publisher.



# FOREWORD



**Research Synergy Foundation** is a digital social enterprise platform that focuses on developing Research Ecosystem towards outstanding global scholars. We built collaborative networks among researchers, lecturers, scholars, and practitioners globally for the realization of knowledge acceleration. We promote scientific journals among countries as an equitable distribution tools of knowledge. We open research collaboration opportunities among countries, educational institutions, organizations and among researchers as an effort to increase capabilities.

Known as a catalyst and media collaborator among researchers around the world is the achievement that we seek through this organization. By using the media of International Conference which reaches all researcher around the world we are committed to spread our vision to create opportunities for promotion, collaboration and diffusion of knowledge that is evenly distributed around the world

***Our Vision:***

*As global social enterprise that will make wider impact and encourage acceleration quality of knowledge among scholars.*

***Our Mission:***

*First, developing a research ecosystem towards outstanding global scholars. Second, Promoting scientific journals among countries as an equitable distribution tools of knowledge. Third, opening research collaboration opportunities among countries, educational institutions, organizations and among researchers as an effort to increase capabilities. Fourth, creating global scientific forum of disciplinary forums to encourage strong diffusion and dissemination for innovation.*

# Table of Contents

---

<b>FOREWORD</b> .....	<b>I</b>
<b>TABLE OF CONTENTS</b> .....	<b>III</b>
<b>ORGANIZING COMMITTEE</b> .....	<b>IV</b>
PROGRAM COMMITTEE .....	IV
ORGANIZING COMMITTEE .....	IV
CONFERENCE SUPPORT .....	IV
SCIENTIFIC COMMITTEE .....	V
<b>CONFERENCE CHAIR MESSAGE</b> .....	<b>VII</b>
<b>CONFERENCE PROGRAM</b> .....	<b>1</b>
Monday, May 31 <sup>st</sup> , 2021 .....	1
<b>TRACK: SOCIAL SCIENCE</b> .....	<b>5</b>
Reflecting the mainstreaming of states in dealing with COVID-19 pandemic: A benovelent saviour or a masked up political actor? .....	6
.....	<b>7</b>
<b>TRACK: ECONOMICS</b> .....	<b>7</b>
Interest-to-Earnings Ratio as a Thin Capitalisation Rule: The Benefits for Tax Revenue.....	8
Green Banking on Public Business Indonesia at Post Covid-19 .....	9
.....	<b>10</b>
<b>TRACK: MACROECONOMICS</b> .....	<b>10</b>
The Relationship Between Foreign Direct Investment and Unemployment in Indonesia .....	11
.....	<b>12</b>
<b>TRACK: FINANCE</b> .....	<b>12</b>
Faith-based Portfolio Allocation: A Survey-based Experimental Approach.....	13
.....	<b>14</b>
<b>TRACK: MANAGEMENT</b> .....	<b>14</b>
Tax Management Design For Withholders Of Article 22 Income Tax Payable At The Time Of Purchase (A Case Study: PT X) .....	15
The Design of Video Analytic Method for Local Tax Audit.....	16
<b>FUTURE EVENT</b> .....	<b>17</b>

# **ORGANIZING COMMITTEE**

---

## **PROGRAM COMMITTEE**

### **Conference Chair:**

Dr. Hendrati Dwi Mulyaningsih  
*Research Synergy Foundation*

## **ORGANIZING COMMITTEE**

Ani Wahyu Rachmawati

Santi Rahmawati

## **CONFERENCE SUPPORT**

Diah Rahmadani

Risky Adha P

Farid Fahamsyah

Information and Technology Support by Scholarvein Team

## **SCIENTIFIC COMMITTEE**

**Dr. Nithya N**

Sona College of Technology, India

**Mr. David Syam Budi Bakroh**

Polytechnic of State Finance STAN, Indonesia

**Dr. Kshitij G Trivedi**

C K Shah Vijapurwala Institute of Management, India

**Prof. ABM Razaul Karim Faquire**

Institute of Modern Languages, University of Dhaka, Bangladesh

**Dr. Eric Agullana Matriano**

Columban College, Inc. Phillipines

**Prof. Chia-Pin Kao**

Southern Taiwan University of Science and Technology, Taiwan

**Assoc. Prof. Dr. Suhaily Hasnan**

Universiti Teknologi MARA, Malaysia

**Dr. Haliza Mohd Zahari**

National Defence University of Malaysia, Malaysia

**Prof. Salina Daud**

Universiti Tenaga Nasional (UNITEN), Malaysia

**Dr. Tinik Sugiati**

Lambung Mangkurat University, Indonesia

**Prof. Sutinah Made**

University of Hasanuddin, Indonesia

**Engr. Dr. Muhammad Mujtaba Asad**

Universiti Tun Hussein Onn Malaysia, Malaysia

**Prof. Muhammad Rayyan Fazal**

Riphah International University, Faisalabad, Pakistan

**Dr. Rilla Gantino**

Esa Unggul University, Indonesia

**Prof. Dr. Rashmi Gujrati**

KC Group Of Institutions, India

**Mrs. Santi Rahmawati**

Research Synergy Foundation



**Dr. Prameshwara Anggahegari**

School of Business and Management - Institut Teknologi Bandung, Indonesia

**Dr. Sita Deliyana Firmialy**

Faculty of Communication and Administration Business - Telkom University

**Mr. Muchongwe Nevermind**

Manicaland State University Of Applied Sciences, Zimbabwe

**Mr. Jahja Hamdani Widjaja**

Universitas Kristen Maranatha, Indonesia

**Dr. Mageswari Ranjanthran**

Sunway University Business School

**Dr. Yeo Sook Fern**

Multimedia University, Malaysia

## CONFERENCE CHAIR MESSAGE

---

We are delighted to welcome you to The 7<sup>th</sup> Japan International Conference on Business, Management Studies and Social Science (7th JIBUMS) by Research Synergy Foundation as official partner held virtually on May 31, 2021.

The aim of Conference is to bring together leading academician, researchers and scholars to exchange and share their experiences and research results on all aspects of Social Science, Economics, Macroeconomics, Finance, and Management. The 7<sup>th</sup> JIBUMS 2021 International Conference shows up as a cutting-edge Research platform to gather presentations and discussions of recent achievements by leading researchers in academic research.

It has been our privilege to convene this conference. Our sincere thanks, to the conference organizing committee; to the Program Chairs for their wise advice and brilliant suggestion on organizing the technical program and to the Program Committee for their thorough and timely reviewing of the papers. Recognition should go to the Local Organizing Committee members who have all worked extremely hard for the details of important aspects of the conference programs and social activities.

We welcome you to this conference and hope that this year's conference will challenge and inspire you, and result in new knowledge, collaborations, and friendships.

Best regards,

Dr. Hendrati Dwi Mulyaningsih

Conference Chair of 7<sup>th</sup> JIBUMS 2021

## SESSION CHAIR

---



### **Dr. Yeo Sook Fern**

Dr Yeo Sook Fern is a Lecturer at the Faculty of Business, Multimedia University, Melaka. She is currently holding the position as of the Deputy Dean for Research & Industrial Collaborations. She commenced her career as a lecturer, with 19 years of teaching experience. She teaches marketing for bachelor degree programmes as well as Master degree. She supervises BBA, MBA and PhD students. Apart from teaching, she is also active in research. She has secured international, national and university grants both as the principal researcher and project members for several researches. She has published 36 internationally refereed conference papers, 57 journal articles and 2 book chapters. Apart from her impressive list of published research work in international refereed journals, Dr. Sook Fern has also won many awards throughout her academic and career journey. Dr Sook Fern can be contacted at:  
[yeo.sook.fern@mmu.edu.my](mailto:yeo.sook.fern@mmu.edu.my)

# CONFERENCE PROGRAM

---

**Monday, May 31<sup>st</sup>, 2021**

The 7<sup>th</sup> Japan International Conference on Business, Management Studies and Social Science (JIBUMS)

<b>Time (UTC+7)</b>	<b>Activity</b>
08.50 – 09.00	<b>Participant Login and Join Virtual Conference by ZOOM</b>
09.00 – 09.05	<b>Welcome Address</b>
09.05 – 09.25	<b>Global Research Ecosystem Introduction</b> Dr. Hendrati Dwi Mulyaningsih Founder & Chairman of Research Synergy Foundation
09.25 – 09.30	<b>Group Photo Session</b>
09.30 – 09.35	<b>Preparation for Online Presentation</b>
09.35 – 11.20	<b>Online Presentation Session</b> Session Chair: Dr. Yeo Sook Fern Multimedia University
11.20 – 11.30	<b>Open Research Discussion Session &amp; Participant Testimonial</b>
11.30 – 11.40	<b>Closing and Post-conference information announcement</b>

Monday, 31 May 2021  
Session Time : 09.35 – 11.20  
Session Chair : Dr. Yeo Sook Fern

### Track Social Science

<i>Paper ID</i>	<i>Presenter</i>	<i>Media</i>	<i>Paper Title</i>
<i>JIU21104</i>	Chiok Phaik Fern	Virtual Presentation	Reflecting the Mainstreaming of States in Dealing with COVID-19 Pandemic: a Benovelent Saviour or a Masked up Political Actor?

### Track Economics

<i>Paper ID</i>	<i>Presenter</i>	<i>Media</i>	<i>Paper Title</i>
<i>JIU21107</i>	Haryo Puspito Arief	Virtual Presentation	Interest-to-Earnings Ratio as a Thin Capitalisation Rule: the Benefits for Tax Revenue
<i>JIU21108</i>	Maryanti	Virtual Presentation	Green Banking on Public Business Indonesia at Post Covid-19

### Track Macroeconomics

<b><i>Paper ID</i></b>	<b>Presenter</b>	<b>Media</b>	<b>Paper Title</b>
<i>JIU21105</i>	Adya Utami Syukri	Virtual Presentation	The Relationship Between Foreign Direct Investment and Unemployment in Indonesia

### Track Finance

<b><i>Paper ID</i></b>	<b>Presenter</b>	<b>Media</b>	<b>Paper Title</b>
<i>JIU21102</i>	Isariya Suttakulpiboon	Virtual Presentation	Faith-based Portfolio Allocation: a Survey-based Experimental Approach

## Track Management

<i>Paper ID</i>	<i>Presenter</i>	<i>Media</i>	<i>Paper Title</i>
<i>JIU21103</i>	Akmal Setiawan	Virtual Presentation	Tax Management Design for Withholders of Article 22 Income Tax Payable at the Time of Purchase (A Case Study: PT X)
<i>JIU21106</i>	Tri Sutrisno	Virtual Presentation	The Design of Video Analytic Method for Local Tax Audit



**Track:  
Social Science**



# Reflecting the mainstreaming of states in dealing with COVID-19 pandemic: A benevolent saviour or a masked up political actor?

Chiok Phaik Fern<sup>1</sup>

<sup>1</sup>Universiti Tunku Abdul Rahman

---

## Abstract

**Background** - States have since time immemorial carved itself a benevolent saviour of its people and their future. Little are we made aware of the power struggle among political parties along the process. Human crises, for example the spread of infectious diseases like COVID-19, have brought the attention of the public to the role of states, and what the states can do for them. Is the states the “problem solvers” or the “political actors”?

**Purpose** - The purpose of the research is to explore the public portrayal of states' role, through the online news headlines, in Malaysia and in United States. It also attempts to understand how power struggle among political parties, might have shaped the portrayal of states' role in public.

**Design/methodology/approach** - Qualitative research methodology is used in the study, to explore the portrayal of the states by the mass media, both the mainstream and the alternative media. Headlines of a few mainstream online news portals would be analysed, in terms of “favourable” and “unfavourable” reporting, which will include the coverage on the power struggle among the competing political parties in the respective country.

**Findings** - A preliminary content analysis of some online news headlines have found that the states tend to receive a rather favorable portrayal of its public role – i.e. as the saviour of the people and their lives in time of crises, in the midst of power struggle among political parties.

**Research limitations** - As the study is a preliminary study, it lacks comprehensiveness and its rigor, which demands for its enhancement in the near future.

**Originality/value** - This research is expected to help the researcher to reflect upon the roles of states in the public life, through its portrayal in mass media.

*Keywords* : mainstreaming of states, policymaking process, power struggle, political parties.

---



# Track: Economics

# Interest-to-Earnings Ratio as a Thin Capitalisation Rule: The Benefits for Tax Revenue

Haryo Puspito Arief<sup>1</sup>, Budi Frensidy<sup>2</sup>

<sup>1,2</sup>University Of Indonesia

---

## Abstract

**Background** - *The use of the Debt-to-Equity Ratio (DER) approach as the current thin capitalisation rule through the implementation of the Regulation of the Minister of Finance of the Republic of Indonesia Number 169/PMK.010/2015 is considered ineffective due to several weaknesses. The DER approach allows companies to reduce more interest costs by manipulating the DER rate so that the tax revenue is potentially lost.*

**Purpose** - *This research aims to describe the application of the thin capitalisation rule using the Interest-to-Earnings Ratio approach as recommended by the OECD and its benefits for potential tax revenue.*

**Design/methodology/approach** - *This research used a case study method with a qualitative research approach. This research was conducted by means of interviews, literature reviews, document analysis, and calculation simulations using the data obtained from the taxpayer financial reports at the Listed Company Tax Office in 2019, which can be accessed publicly.*

**Findings** - *The results of this research provide an overview of the formulation of thin capitalisation rules based on OECD recommendations, practices in various countries, and tax regulations in Indonesia. The results also reveal that the income tax revenue has the potential to increase through the application of the Interest-to-Earnings Ratio approach as the thin capitalisation rule. This is indicated by the correction of interest costs greater than the current thin capitalisation rule.*

**Research limitations** - *The data used in this research is limited solely to the 2019 taxpayer financial reports as listed in the Indonesia Stock Exchange and from one tax office. Further research has to be conducted by involving more taxpayers registered in various tax offices to obtain more accurate results.*

**Originality/value** - *This research attempts to provide an applicable alternative to the thin capitalisation rule and examine its benefits for potential tax revenue that have never been discussed in previous studies.*

*Keywords : Interest-to-Earnings Ratio, Thin Capitalisation, Tax Revenue*

---

# Green Banking on Public Business Indonesia at Post Covid-19

Maryanti<sup>1</sup>, Muh Akhsan Tenrisau<sup>2</sup>, Muh Hasbi Abbas<sup>3</sup>

<sup>1</sup>Andalas University, <sup>2</sup>Universitas Muslim Indonesia Province West Sulawesi, <sup>3</sup>Universitas Puangrimanggalatung Province West Sulawesi

---

## Abstract

**Background** - *The Covid-19 pandemic has an impact on lives, livelihoods and economy. The impact has been felt in various sectors of public life, including the business sector. The green banking trend on the public business sector disturbed based on the sustainability report during pandemic era.*

**Purpose** - *This study aims to analyze a trend green banking public companies in Indonesia on pandemic era.*

**Design/methodology/approach** - *The indicator for the sustainability of public companies is the green banking index (GBI) during the pandemic period, namely 2019 to 2020. The data taken comes from sustainability report of ten public company.*

**Findings** - *It is trend negative disclosing green banking on public companies and there are recovery strategic programs form public companies during pandemic era.*

**Research limitations** - *This disclosure trend has not been applied to public banks.*

**Originality/value** - *there is trend disclosure green banking on public company during pandemic era*

*Keywords: Sustainability Report, Green Banking Index, Recovery Strategic*

---



**Track:  
Macroeconomics**



# The Relationship Between Foreign Direct Investment and Unemployment in Indonesia

Adya Utami Syukri<sup>1</sup>, Basri Hasanuddin<sup>2</sup>, Abdul Hamid Paddu<sup>3</sup>, Sultan Suhab<sup>4</sup>

<sup>1</sup>Stie Tri Dharma Nusantara, <sup>2,3,4</sup>Hasanuddin University

---

## Abstract

**Background** - Foreign direct investment (FDI) is commonly examine to be a successfull form of international economic and business link and can straight come up with to a remarkable increase in investment assets in any economy. The issue of personal economies is the insufficiency of internal resources and therefore FDI is an indispensable addition to them, which improve economic growth, affects employment, rise knowledge of technology management and positively work on other part of the economy.

**Purpose** - The purpose of this study is to see how the relationship between foreign direct investment and unemployment in Indonesia.

**Design/methodology/approach** - This investigation considers the secondary time-series dataset, which was obtained from Statistical Indonesia for the period span from 2001 to 2020. The variables used were unemployment rate, economic growth, foreign direct investment, and foreign debt. The methods used are Augmented Dickey-Fuller, Granger Causality, and Ordinary Least Square.

**Findings** - Based on Granger causality there is a bilateral causality relationship between the unemployment rate and FDI, then the unemployment rate and foreign debt, later economic growth and FDI, and furthermore FDI and foreign debt. Meanwhile, according to ordinary least square, it can be seen the unemployment rate does not significantly affect foreign direct investment.

**Research limitations** - The limitation of this study is that it has not included non-economic variables in looking at the factors that affect foreign direct investment.

**Originality/value** - This concept might be useful for leaders. There is little research on FDI in Indonesia, even though Indonesia is trying to increase its FDI. The leader must confirm that assets are accurately managed and well planned to speed up the FDI.

*Keywords* : Foreign Direct Investment, Unemployment, Granger Causality

---



# **Track: Finance**

# Faith-based Portfolio Allocation: A Survey-based Experimental Approach

Isariya Suttakulpi boon<sup>1</sup>

<sup>1</sup>Chulalongkorn University

---

## Abstract

**Background** - We see Halal labels on food and cosmetics, but not on stocks. Halal stock designation could increase trust in purchasing stocks and increase stock market participation, which is extremely low among Muslims in Thailand.

**Purpose** - The purpose of this paper is to conduct a direct test via experiment whether investors behave consistently with the Mean-Variance-Shariah portfolio optimization framework as suggested by Derigs and Marzban (Journal of Banking and Finance, 2009). I use a simple triggering device to observe such behavior - the Halal label designation.

**Design/methodology/approach** - I employ a survey-based experimental approach to test whether stocks with Halal designation would induce investors to reallocate their stock portfolio composition. The experiment was based on 253 Thai Muslims and non-Muslims in Bangkok and the southernmost regions of Thailand (convenience sampling method was used). This unique sample allows me to observe the variations in geography and religiosity.

**Findings** - I found that self-identified Muslims with high financial literacy and medium-to-high religiosity levels respond to the Halal stock designation and reallocate their portfolios more consistent with the Mean-Variance-Shariah portfolio optimization framework. However, self-identified Muslims with high financial literacy and low religiosity level tend to allocate their stock portfolios consistent with the standard Mean-Variance portfolio optimization framework - despite lower risk-adjusted return portfolios. Non-muslims do not react to the Halal stock designation. Interestingly, self-identified Muslims with medium religiosity levels tend to seek higher risk-adjusted return portfolios and choose to invest some money in non-Halal stocks despite the non-Halal designation. The results suggest that the Halal label in stocks matters in portfolio allocation among Muslims but differs in levels of religiosity.

**Research limitations** - A convenience sampling method and relatively small samples could affect the interpretation and generalisability of the findings.

**Originality/value** - The results suggest that the Halal label in stocks matters in portfolio allocation among Muslims but differs in levels of religiosity. A simple call-to-action for Stock exchange regulators - especially in non-Muslim countries - is to publish a Halal stock designation and update it regularly to gain confidence from and improve stock market participation among Muslim investors.

**Keywords** : Faith-based Investment, Shariah Compliant Stock, Halal, Experiment, Portfolio Optimization

---





# **Track: Management**

# Tax Management Design For Withholders Of Article 22 Income Tax Payable At The Time Of Purchase (A Case Study: PT X)

Akmal Setiawan<sup>1</sup>, Yulianti<sup>2</sup>

<sup>1,2</sup>Universitas Indonesia

---

## Abstract

**Background** - Withholders of Article 22 Income Tax payable at the time of purchase are required to deposit Article 22 Income Tax to the state treasury although the cash used to pay for goods is not yet available. If Article 22 Income Tax withholders do not have sufficient cash in hand to pay Article 22 Income Tax, they will defer the payment and reporting of Article 22 Periodic Tax Return, which will eventually result in tax administration sanctions

**Purpose** - This research aims to identify the problems that arise for the Company due to the application of tax payable at the time of purchase and design appropriate tax management as to resolve such problems.

**Design/methodology/approach** - This research used a qualitative method with a case study approach. The data was collected from the primary source through a series of interviews and from the secondary sources in the forms of financial reports, documents related to coal purchases, and Article 22 Periodic Tax Return.

**Findings** - The purpose of this research is to design appropriate tax management for withholders of Article 22 Income Tax payable at the time of purchase. Tax management is carried out by conducting cash planning to pay Article 22 Income Tax at a period of one year, adding debt to pay Article 22 Income Tax while paying attention to company regulations and conditions, and choosing the appropriate type of contract between FOB and CIF.

**Research limitations** - This research has some limitations because it is only conducted in one company. Further research into other Article 22 Income Tax withholders needs to be done to find out whether the tax management resulting from this research is applicable to other companies

**Originality/value** - This research aims particularly at designing the appropriate tax management for withholders of Article 22 Income Tax payable at the time of purchase. To date, there have been no studies which exclusively explore tax management for withholders of Article 22 Income Tax when it is payable at the time of purchase.

*Keywords* : Tax Management, Tax Withholders, Payable at the time of Purchase

---

# The Design of Video Analytic Method for Local Tax Audit

Tri Sutrisno<sup>1</sup>, Tubagus Muhamad Yusuf Khudri<sup>2</sup>

<sup>1,2</sup>Faculty Of Economics & Business, Universitas Indonesia

---

## Abstract

**Background** - Kota Tangerang is one of the largest city in Indonesia. The largest source of local tax funding in Kota Tangerang comes from restaurant taxes. On the other hand, the government of Kota Tangerang only has five local tax auditors to carry out audits for 41,441 restaurant taxpayers. Gross sales as a tax base for restaurant taxes is difficult to obtain due to the limited number of tax auditors.

**Purpose** - This research aims to design an information system that able to calculate the gross sales of taxpayers to overcome the limited number of tax auditors.

**Design/methodology/approach** - This information system design use the Framework for the Application of System Thinking (FAST) includes scope definition, problem analysis, requirement analysis, and logical design. The data to design this information system is collected from interviews and document reviews. The method used in this research is a qualitative method with a case study approach.

**Findings** - Video analytics method using machine learning can be designed to calculate taxpayer's gross sales. The video module and single board computer can be set to record or stream every transaction that occurs at the restaurant cashier. Machine learning is utilized to perform the video analytics, so it can be programmed to identify every transaction that happens at the cashier with the input of the video recording or streaming. When transaction is identified, the video analytics on the single board computer will extract the image frame. That image frame serves as audit evidence and is used to get the amount of transactions. Audit evidence in form of image frame is then confirmed and reconciled to the taxpayer to obtain the transaction value and the gross sales.

**Research limitations** - This research is limited to a design of information system. Future research may implement this information system design to calculate the amount of transactions and gross sales.

**Originality/value** - In the previous research, video analytics was used to supervise cashier activities at retail stores. This research seeks to use the same concept for tax audits, especially in local tax audit for restaurants.

*Keywords* : Local Tax Audit, Machine Learning, Video Analytic

---

# FUTURE EVENT

---

June 21-23, 2021 | Virtual Conference

Digital Futures International Congress (DIFCON 2021)

<https://mmudifcon.com/>

July 6, 2021 | Virtual Conference

3rd International Conference on Islamic Education Studies and Social Science (3rd ICISS)

<http://www.icissconference.com/index.php/3rd-iciss/>

July 28, 2021 | Virtual Conference

2nd International Conference on Management, Education, and Social Science (2nd MESS)

<http://messconference.com/2nd-mess/>

August 11, 2021 | Virtual Conference

5th International Conference on Interdisciplinary in Business, Economy, Management, and Social Studies (5th IBEMS)

<https://www.ibemsconference.com/index.php/ibems-5th/>

August 13, 2021 | Virtual Conference

International Conference on Governance Risk-management and Compliance (ICGRC)

<https://www.icgrc.com/>

August 30, 2021 | Virtual Conference

7th International Conference on Business, Economy, Management and Social Studies  
Towards Sustainable Economy (7th BEMSS)

<http://www.bemssconference.com/index.php/7th-bemss/>

September 8-9, 2021 | Virtual Conference

5<sup>th</sup> International Conference Postgraduate School

<http://icpsunair.com/>

September 14, 2021 | Virtual Conference

2nd International Conference on Language, Education and Teaching Research (2nd  
ICLET)

<http://www.icletconference.com/index.php/2nd-iclet/>

October 4, 2021 | Virtual Conference

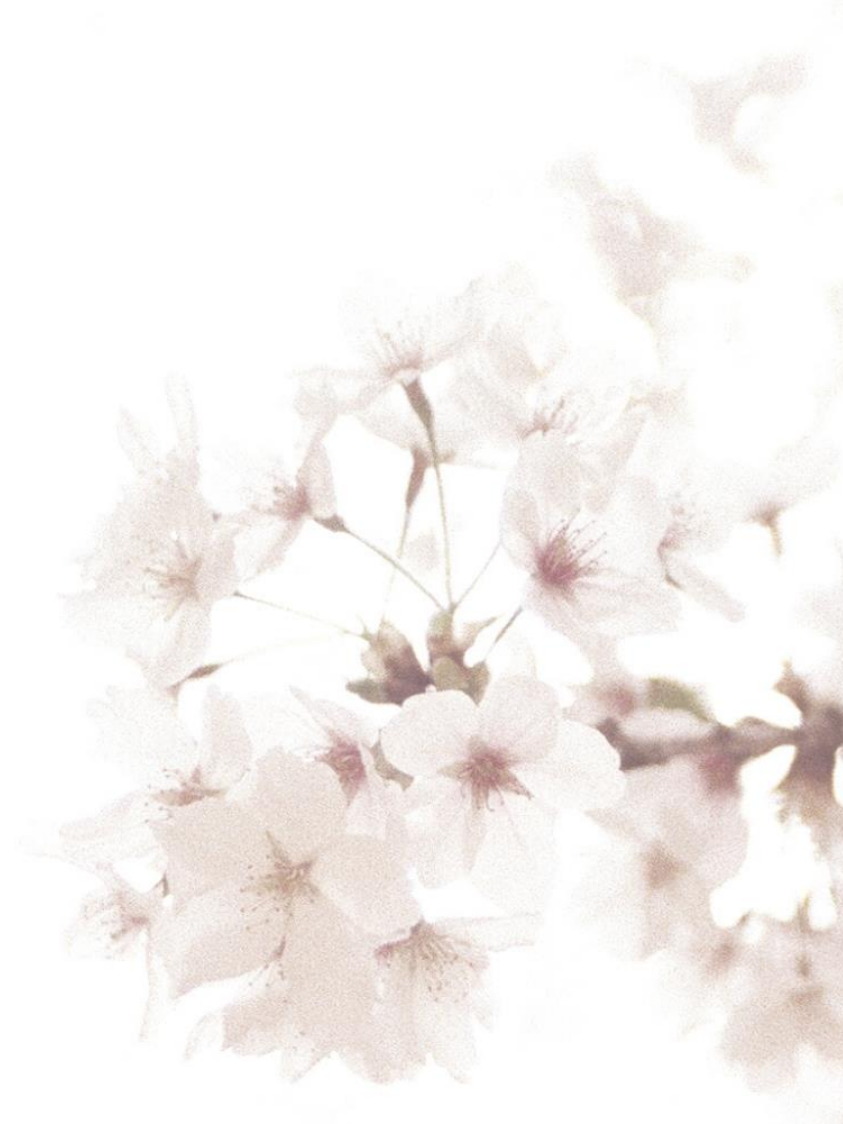
7th Singapore International Conference on Management, Business, Economic and  
Social Science (7th SIMBES)

<http://www.simbesconference.com/7th-simbess/>

November 8, 2021 | Virtual Conference

6th International Conference on Interdisciplinary Research on Education, Economic  
Studies, Business and Social Science (6th RESBUS)

<http://resbusconference.com/index.php/6th-resbus/>



---

**Book of Abstract Conference Proceeding**

**Japan International Conference on  
Business, Management Studies and  
Social Science**

Virtual Conference  
May 31, 2021

ISBN 978-602-5902-93-2 (PDF)

