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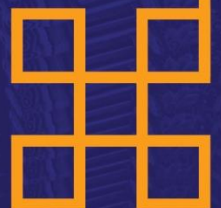


Book of Abstract Conference Proceeding

ICE-BEST

***INTERNATIONAL CONFERENCE ON ECONOMICS,
BUSINESS, SCIENCE, AND TECHNOLOGY***

Theme: "Emerging Trends and Challenges
in achieving Innovation and Sustainability:
Multidisciplinary Perspective Research"



Book of Abstract Conference Proceeding

The International Conference on Economics, Business, Science, and Technology (ICE-BEST)

Theme: "Emerging Trends and Challenges in achieving Innovation
and Sustainability: Multidisciplinary Perspective Research"

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FOREWORD

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Research Synergy Foundation is a digital social enterprise platform that focuses on developing the Global Research Ecosystem towards outstanding global scholars. We build collaborative networks among researchers, lecturers, scholars, and practitioners globally for the realization of knowledge acceleration and to contribute more to society and humanity.

As a social enterprise, our aim is to provide a good research ecosystem and platform for researchers to share, discuss, and disseminate their ideas. In addition, it helps you to improve your research and contribute to the knowledge. Therefore, creating social value and impact is our priority.

From 2017 to 2022, more than 25.000 scholars have participated in our programs from Asia, Australia, Africa, America, and Europe continents. With the average of the increasing number of members by more than 5.000 each year, we continuously strengthen the global research ecosystem by having four support systems that are ready to help members from across the world.

There are various agendas (work and program) that we have already done since 2017 up to present. The agendas are coming from all the support systems in the Global Research Ecosystem, named: Scholarvein, ReviewerTrack, Research Synergy Institute, and Research Synergy Press. Research and publication cannot be seen as a separate part. Otherwise, we should take both as a comprehensive program. Moreover, the quality of the paper is the biggest concern for publication. To achieve the Organization/University/ Institution goal, we provide some agendas that can support you in research and publication enhancement. Some of the prominent agendas are:

1. International Conferences: It aims to create a "tipping point" of opportunities for participants to disseminate their research globally and have reputable scientific publication output.
2. Scientific and Academic Writing Coaching Clinics: It aims to provide a targeted and intensive learning strategy for publishing papers in high-impact Scopus/ WOS international journals.
3. Workshops: It aims to provide a vibrant learning forum to enhance the author's capability of scientific writing skills and the manuscript's quality.
4. Learning and Knowledge Sharing Programs: It aims to provide the best practice and guide from the experts, editors, and publishers' perspectives in research and publication enhancement.
5. Social Programs: It aims to empower and encourage society to share the value of creating an impactful program with us.
6. Research Synergy Foundation welcome all individuals, organizations/institutions (universities, governments, and private sectors) to be part of our Global Research Ecosystem.

<https://www.researchsynergy.org/>



Universitas Teknologi Muhammadiyah Jakarta (UTM Jakarta), Muhammadiyah Jakarta Technology University, is one of the 173 Muhammadiyah universities and it is a member of Muhammadiyah Islamic organization.

UTM Jakarta has a long journey, started in 1968 with the establishment of Akademi Bank Muhammadiyah (ABM) – Muhammadiyah Bank Academy. In 1985, ABM became Akademi Keuangan dan Perbankan Muhammadiyah (AKPM) – Muhammadiyah Finance and Banking Academy. In 1993, AKPM was then officially altered into Akademi Akuntansi Muhammadiyah (AAM) – Muhammadiyah Accounting Academy. Again, in 1997 AAM was changed into Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta (STIEMJ) – Muhammadiyah Jakarta Economic High School. The meaningful changes is an attempt to provide qualified graduates in the economic sector, specifically in the accounting.

As time goes by, technology and digital sectors become favorable and they need a quick response. STIEMJ responded it seriously and it proposed the change of status to be a university.

After several years of a great deal of effort, UTM Jakarta was officially established on December 22, 2022 under the government decree no. 8345/E1/HK.03.00/2022. UTM Jakarta is designed to prepare graduates for the needs of future digitalized workforce and is committed to actively taking part in generating qualified human resources in both economic and technology.

Located in three areas, Central Jakarta, South Jakarta, and East Jakarta, UTM Jakarta has a strong character, insight and advancement. Character means honest, committed to the truth, respectful, persistent and generous. Insight is the full understanding of either micro or macro issues and of inter-country relationship. Advancement covers modernity, information technology literacy and the ability to apply it.

The strong character, insight and advancement support two faculties at the universities, all of which are the Economics and Business Faculty and the Science and Technology Faculty. The former has the Study Programs of the Magister Management, Undergraduate Accounting, Management, and of Digital Marketing. The latter has the Study Programs of Undergraduate of Information Technology, Computer Engineering, and Fishery Social Economics.

On this special occasion, we showcase the outstanding accomplishment of the university ranging from research, academic, and student activities. We delve into dynamic either national or international activities in order that our campus becomes the center of creativity, learning, and technology innovation.

Being committed to elevating the knowledge, the faculty members by involving students keep doing research in various disciplines related to the study programs we have. The learning

process extends beyond the classroom by engaging the community with the community empowerment program.

Students play the role to promote the campus with their activities, such as Student Senate, Muhammadiyah Student Association, Nature club, Indonesian martial art Tapak Suci, Choir, Cultural club, Photography, Journalistic, English club, and Academic club.

Those activities bring some rewards from any competitions. Tapak Suci once won the silver medal in the World Pencak Silat Championship held in Belgium, and also grabbed some national medals. This achievement is followed by other student activities.

In an effort to step forward, UTM Jakarta also explores the collaborations and partnerships with other educational institutions, state-run and private-run companies, and non-profit organizations.

<https://utmj.ac.id>

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CONFERENCE CHAIR MESSAGE

The International Conference on Economics, Business, Science, and Technology (ICE-BEST) is an international conference organized by Universitas Teknologi Muhammadiyah Jakarta and Research Synergy Foundation. Co-Hosted by Universidade Da Paz, Timor-Leste, Universitas Nusa Cendana, Universitas Muhammadiyah Buton, Universitas Muhammadiyah Berau, Universitas Terbuka, Universitas Muhammadiyah Karanganyar, Universitas Buddhi Dharma, Sekolah Tinggi Ilmu Ekonomi Kusuma Negara, Sekolah Tinggi Ilmu Komputer Cipta Karya Informatika, Sekolah Tinggi Ilmu Tarbiyah Internasional Muhammadiyah, and Sekolah Tinggi Ilmu Komputer Muhammadiyah Batam. ICE-BEST 2023 held onsite from ibis Ambassador Seoul Myeongdong, Seoul, Rep. of Korea, and virtual at Zoom Platform on 19-20 September 2023. Scholarvein, Research Synergy Institute, Reviewer Track, Research Synergy Press, F1000Research, Cogent Open Access Journals, and Taylor & Francis Group also supported this conference.

We are thrilled to extend a warm and enthusiastic welcome to all participants of the International Conference on Economics, Business, Science, and Technology (ICE-BEST). This year's theme is "Emerging Trends and Challenges in Achieving Innovation and Sustainability: Multidisciplinary Perspective Research". Today, more than ever, the conference's subject is relevant. The need for creative and sustainable solutions has grown critical as our world faces various complex issues, such as resource scarcity and climate change, and our global society is becoming more interconnected. As intellectuals and problem-solvers, we are responsible for addressing these issues and looking for solutions.

This conference acts as a ray of hope, giving those of us with varied experiences and areas of expertise a venue to connect, discuss, and be inspired by one another. It proves the value of cross-disciplinary cooperation and shows that we can produce outstanding outcomes when we pool our resources.

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 suggestions on organizing the technical program, and to the Scientific Committee for their thorough and timely reviewing of the papers. Recognition should go to the Organizing Committee members who have all worked extremely hard on the details of important aspects of the conference programs and social activities.

We encourage you to actively participate, share insights, and engage in thought-provoking discussions. Be open to new perspectives and seize the chance to learn from one another. Embrace the diversity of ideas and experiences that surround you, as through this exchange, we can uncover novel solutions to complex challenges. We welcome you to this conference and hope this year's conference will challenge and inspire you, resulting in new knowledge, collaborations, and friendships.

Best regards,

Prof. Dr. Lela Nurlaela Wati, SE. MM. CRA. CRP
Conference Chair of ICE-BEST

CONFERENCE CHAIR



Prof. Dr. Lela Nurlaela Wati, SE. MM. CRA. CRP

Rector of Universitas Teknologi Muhammadiyah Jakarta

Dr. Lela Nurlaela Wati, SE, MM, CRA, CRP is the Rector of UTMJ. She holds a doctorate from UNPAD (Universitas Padjadjaran) Bandung, her expertise as a Senior Finance Analyst has been recognized by achieving a Professional Qualification from the National Professional Certification Agency (BNSP) in the field of Risk Management.

Having a professional competence for more than 5 years, Dr. Lela has been taking care of every stage of risk management, such as planning, implementation, monitoring, analysis and calculating potential company risk. Her precious experiences provide worthy recommendations. She actively takes parts in national and international seminars and reputable publications as the speaker and the writer.

Apart from that, since 2018, Dr. Lela is also actively involved as a National BKD assessor and National reviewer. Active as a speaker and writer in various national and international seminars, as well as reputable national and international publications.

CO-CONFERENCE CHAIR

Dr. Hendrati Dwi Mulyaningsih

Founder & Chairperson of Research Synergy Foundation



Dr. Hendrati Dwi Mulyaningsih is the chairperson and founder of Research Synergy Foundation that has shown great commitment on creating Global Network and Research Ecosystem. This GNR ecosystem has been developing since 2017 up to the present and having increasing numbers of the member up to more than 25.000 from all around the globe. Her passion in how to create impact and co creation value among all the stake holder of RSF has made her focus on upholding integrity in the scientific process through enhancement of RSF's support-support system as like Reviewer track, Scholarvein, Research Synergy Institute and Research Synergy Press. Thus, her work in this area has made her as the Nominee of Impactful Leadership Awards from Tallberg Foundation Sweden 2019.

As lecturer, she has been working in the University since 2008 – at present in Indonesia as assistant professor and she hold her Doctoral Science of Management graduated from School of Business and Management Institute of Technology Bandung (SBM-ITB) and she has strong interest to her research project as well as her research field in Social Entrepreneurship, Social Innovation and Knowledge Management.

As researcher, her work studies and research on this research field made her be invited as reviewer in many reputable Scopus and WOS indexed journals and as keynote speaker in many International Conferences in Philippines, Thailand, Malaysia, Indonesia, Australia, Japan, and US. She also has shown her great passion on writing her research study into some books chapter, papers and contemporary scientific articles that has already been published in Springer, Emerald, Taylor and Francis and in many reputable international publishers. The terrific association between her professional experiences as researcher, lecturer, the certified Trainer & Coach combined with her wider horizon on networking in the research area made her establish the strong commitment on having global learning platform to accelerate knowledge through many workshops and research coaching in Research Synergy Institute as one of RSF's support system.

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Dr. Rita Yuni Mulyanti

Head of Organizing Committee ICE-BEST



Dr. Rita Yuni Mulyanti, S.Pi., MM., is the Dean of the Economics and Business Faculty of Universitas Teknologi Muhammadiyah Jakarta (UTM Jakarta). She received her Doctorate degree from Universitas Padjajaran Bandung in 2017 and is expertise in the fields of Human Resources and Organizational Behavior. In 2022, she joined UTM Jakarta when it was still called Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta (STIEMJ) and has been in charge of lecturing HR Management, Strategic Management and Performance Management and Compensation courses. She is also the National BKD assessor and the tutor at Faculty of Economics and the Open University postgraduate program.

WELCOME REMARKS

Dr. Peggy Ratna Marlianingrum

Vice Rector I (Academic)



Dr. Peggy Ratna Marlianingrum, S.Pi, M.Si., is the Vice Rector I (Academic) of Universitas Teknologi Muhammadiyah Jakarta (UTM Jakarta). She holds a doctorate from IPB University Bogor, her expertise as a Marine Economist has been recognized by reputable national and international publications.

Her experience of more than 10 years makes Peggy have professional competence in every stage of marine economic analysis which includes planning, implementation, monitoring, analysis and calculation of marine economic potential so that she is able to provide easy and realistic recommendations.

Apart from that, since 2015, Dr. Peggy has been a marine economic policy expert at BAPPENAS (National Development Planning Agency). She also develops teaching in the fields of mathematical economics and statistics, research methodology, economic valuation of resources.

CLOSING SPEECH



Dr. A. Mukti Soma

Head of Postgraduate Programs UTM Jakarta

Holding a doctorate from Universitas Padjadjaran, Bandung, Dr. A. Mukti Soma was a professional in one of Indonesian prominent State-Owned Enterprise for many decades as well as an expert at Ministry of Task Force. His main interests are in Financial Literacy and Market Discipline (part of behavioral finance), Financial Risk Management, Performance Management Systems and Knowledge Management.

He learnt Financial Risk Management, International Finance & StockMarket at Bank of New York, USA. His curiosity made him learn many things. He holds several certifications such as coaching and mentoring, Certified Risk Professional, OKR Master, Certified Governance Professional, Certified SME Assistance Consultant, Certified Professional in Logistics Management – ISCEA USA), Certified IT Business Analyst 2021 – BNSP 2021, Certified Financial Planner, Qualified Wealth Planner, Certified Professional Marketer (Asia) and many others. Based on his professional experience as an engineer who then studied finance and other aspects of management coupled with the certifications he has; he is able to look at every problem comprehensively.

KEYNOTE SPEAKERS



Thomhert Suprpto Siadari, Ph.D.

Telkom University.

AI Research Center, DDH Inc. Seoul.

Thomhert Suprpto Siadari is a lecturer at Biomedical Engineering, Telkom University. Previously, he worked as a Principal Artificial Intelligence (AI) researcher at DDH Inc., Seoul, Republic of Korea from 2020 to April 2023.

He mainly conducts the research and development on healthcare applications using AI ranging from the recognition, object detection, and segmentation tasks. He received his B.S. degree in Telecommunication Engineering from Telkom University, Bandung, Indonesia, in 2011, and his Master of Engineering (M.Eng.) in IT convergence engineering from Kumoh National Institute of Technology, Gumi, Republic of Korea, in 2013. From 2013-2015, he worked at Pangaea Solutions, Daejeon, Republic of Korea as an embedded system engineer. He received his PhD in Information Communication Technology (ICT) from the ETRI School, University of Science & Technology, Daejeon, Republic of Korea in 2020. His main research interests include artificial intelligence, deep learning, machine learning, computer vision, and medical healthcare applications.



Jean Paolo G. Lacap, DBM., PhD.

**OIC-President & Vice President for Research, Extension, and Quality Assurance,
City College of Angeles, Angeles City, Philippines**

Dr. Jean Paolo G. Lacap is the OIC-President and the Vice President for Research, Extension, and Quality Assurance of the City College of Angeles, Angeles City, Philippines. Dr. Lacap is a former adjunct lecturer at UCSI University, Kuala Lumpur, Malaysia. At present, he is a Guest Lecturer at the Polytechnic

University of the Philippines – College of Business Administration Graduate Studies, Our Lady of Fatima University Graduate School-Pampanga Campus, Holy Angel University Graduate School of Business, University of the Visayas Graduate School of Business, St. Paul University Surigao Graduate School, and University of the Assumption Graduate School of Business and Public Administration teaching Basic and Advanced Statistics, Research Methods, Economics, Philippine Business Environment, Marketing Management, Strategic Management, Organizational Behavior, and Entrepreneurship. Dr. Lacap holds two (2) doctorate degrees – a Doctor of Philosophy in Business Administration (Ph.D. BA) from the University of the Visayas, Cebu City, Philippines, and a Doctor of Business Management (DBM) from the Philippine Women's University. He completed his master's in business administration (MBA) at the Angeles University Foundation and Bachelor of Arts Major in Economics at the University of the Philippines.

Summary of Speech

Topic: K-Pop, T-Pop, & P-Pop and the Business Landscape: The Explosion of Asian Pop Culture

This keynote speech presents the rise of Asian popular culture and its implications in the landscape of business, in particular, in the realms of tourism and marketing. The presentation focuses on the popularity of (1) Korean pop culture or the Hallyu (Korean Wave phenomenon); (2) T-Wave or Thailand's pop cultural products, which include Thai dramas (also called as lakorn), movies, music, and yaoi series or drama (boys' love series); and (3) P-pop or Pinoy pop culture focusing on the fame of SB19 in the local and world market.

Several studies on Asian pop culture in the realm of marketing and tourism were included in the presentation highlighting key findings, including (1) the roles of parasocial relationships and social media interactions in building brand credibility and loyalty; (2) the influence of film-induced effects and country image on intention to visit a destination; (3) cultural proximity, media consumption, and emotional involvement as predictors of travel motivation; (4) and a model of brand loyalty in the context of P-pop and social media.

The conclusion from the presentation includes: (1) that Asian pop culture is now getting more attention in the landscape of business; (2) that Asians are now taking over the realm of marketing in local and international markets; (3) that the "unique" cultural aspect of K-pop, T-pop, and P-pop is a source of competitive advantage; and (4) that consumers, in general, are now more accepting pop cultural diversity.



Prof. Dr. Abdul Mu'ti, M.Ed.

UIN Syarif Hidayatullah Jakarta

Abdul Mu'ti is professor of Islamic Education at Faculty of Islamic Education State Islamic University Syarif Hidayatullah Jakarta. Mu'ti obtained his Honors degree at Faculty of Islamic Education State Institute for Islamic Studies Walisongo, Semarang, Master at School of Education the Flinders University of South Australia and Doctor at Postgraduate School State Islamic University Syarif Hidayatullah Jakarta. During the completion of his Doctor Program, Mu'ti undertook a short course on Governance and Shariah at The University of Birmingham, United Kingdom and participated in International Visitor Leadership II, a leadership training organized by State Departement of The United States of America.

Mu'ti is a prominent figure in interfaith and peace organization at national and international level. He was a member of advisory board of the British Council (2005-2007), Indonesia-United Kingdom Islamic Advisory Board (2007-2009), executive committee of Asian Conference of Religion for Peace (2010-2015), Indonesia-United States Council on Religion and Pluralism (2016). Since 2015, Mu'ti is Secretary General of the Central Board of Muhammadiyah, the oldest and largest Islamic Modernist Movement in Indonesia established in 1912. Before his position as Secretary

General of Muhammadiyah, Mu'ti served as Secretary of Muhammadiyah (2010-2015), Secretary of Muhammadiyah Council for Primary and Secondary Education (2005-2010), General Chairman of Central Board Muhammadiyah Youth (2002-2006). He is now, Chairman of Indonesian Conference of Religion and Peace (ICRP) and interfaith organization founded by Abdurrahman Wahid, former President of Indonesia.

As a peace activist, Mu'ti attended numerous interfaith meeting and dialogue in Indonesia and overseas. He is now advisor of Eco-Bhinneka, an interfaith program for environment and nature conservation in Indonesia which is organized by Faith to Action (F2A) network based in Kenya. His latest books are *Toleransi yang Otentik* (2019), *Pluralisme Positif: Konsep dan Implementasinya Dalam Pendidikan Muhammadiyah* (2019), *Keberagamaan Baru* (2022) and *Kristen Muhammadiyah: Mengelola Pluralitas Agama di Sekolah* (2023).



Prof. Veland Ramadani

South East European University, North Macedonia

Prof. Veland Ramadani is a Professor of Entrepreneurship and Family Business at Faculty of Business and Economics, South East European University, North Macedonia. His research interests include entrepreneurship, small business management and family businesses. He authored or co-authored more than hundred research articles, twelve textbooks and twenty edited books. He has published in Journal of Business Research, Technological Forecasting and Social Change, International Entrepreneurship and Management Journal, International Journal of Entrepreneurial Behavior & Research, among others. He has received the Award for Excellence 2016 - Outstanding Paper by Emerald Group Publishing. In 2017, he was appointed as a member of Supervisory Board of Development Bank of North Macedonia, where for ten months served as an acting Chief Operating Officer (COO) as well.

<https://www.seeu.edu.mk/en/~v.ramadani>

SESSION CHAIRS



Prof. Cloyd B. Arbolante

National University-Manila, Philippines

Prof. Cloyd B. Arbolante is a License Professional Teacher and Asst. Professor 3 at the National University-Manila under the Elementary Education Department, College of Education Arts and Sciences.

He earned his Master of Arts in Education major in Educational Leadership and Management at De La Salle University - Manila and Bachelor of Elementary Education at the Philippine Normal University - Manila.

He taught for 17 years in the basic and tertiary education where he shared his expertise in teaching strategies, and classroom supervision for pre-service and new teachers.



Dr. Nur Laili Ab Ghani

Universiti Kebangsaan Malaysia, Malaysia

Dr. Nur Laili Ab Ghani is a lecturer at Graduate School of Business, Universiti Kebangsaan Malaysia (UKM). Prior to joining UKM, she worked as a Trainee Accountant at Berg Kaprow Lewis, an audit firm in London, UK. She received her Bachelor of Arts in Accounting and Financial Management from University of Sheffield, UK.

She earned Master in Islamic Banking and Finance from the Institute of Islamic Banking and Finance (IiBF), International Islamic University Malaysia. She received her Doctor of Philosophy in Islamic Banking and Finance at the Institute of Islamic Banking and Finance (IiBF), International Islamic University Malaysia. Her major research interests include Shariah audit, accounting and auditing for Islamic financial institutions and Shariah governance.



Dr. Veronica Sarcino Almase

Polytechnic University of the Philippines - Ragay Branch, Philippines.

Dr. Veronica Sarcino-Almase is a researcher, educator, public speaker, volunteer mentor, and community developer, among some of her accomplishments and community involvement. Currently, the Director of Polytechnic University of the Philippines (PUP)-Ragay, Camarines Sur Branch.

She finished her Master's in Educational Management (MEM) and Doctorate Degree in Business Administration (DBA) both at the PUP Graduate School. To further improve her skill in project management, she took a short online course in Basic Project Management at the Development Academy of the Philippines (DAP).

In her involvement in scholarly works, she presented and published research articles in both National and International conferences, including Malaysia, Thailand, Indonesia, Singapore, and the United States of America, specifically in the fields of Education and Business.

Dr. Almase also holds position and an active member of several International, National and Local professional organizations and currently the President of Soroptimist International of Americas-Philippines Region, Lopez, Quezon.



Dr. Joycelyn S. Dayrit

University of the Visayas, Cebu City, Philippines

Dr. Dayrit is experienced in Education and Corporate Consultancy with a demonstrated history of working in the education management industry. She has a Bachelor of Science in Commerce (BSC) major in Business Administration degree from the University of Santo Tomas and Post graduate degrees at Angeles University Foundation, Philippines. She is writing her Dissertation for her second doctorate in BA at the University of the Visayas.

She is a Guest Lecturer at Holy Angel University, City College of Angeles, Northwestern University, University of the Visayas, and Our Lady of Fatima University Philippines. She was the Programme Consultant for Families for Tomorrow Services, Business development consultant for F Mag Singapore, and currently a Project Consultant for Global Professional Advancement.

She was an Accredited Reviewer for Junior Achievement Philippines for RMP and RBP and is a member of the (RQAT) Regional Quality Assessment Team of the Commission on Higher Education Region 3. She is the corporate secretary of (PREO) Pampanga Research Organization. Dr. Dayrit is a Blind Peer Reviewer in five International Journals and three local journals. She has a Scopus-indexed journal publication on Work-life balance and Employee engagement. Her recent publication is on Risk Management and Business Continuity Planning. She considers herself a newbie in research.



Dr. Benny Hutahayan

Universitas Brawijaya, Indonesia

Dr. Benny Hutahayan is currently a lecturer at the University of Brawijaya Malang in the faculty of administrative science, Business Administration Doctoral study program. He completed a doctoral program in business administration from Brawijaya University in 2014, a master's program in management from STM PPM Jakarta in 1997, and a Bachelor of Engineering from the University of Indonesia in 1992.

He also studied theology at the Rahmat Emanuel Theological College in the Master of Theology program, which he completed in 2019. He is currently pursuing research and writing books in the field of human resources and leadership.



Ir. Rahmat Hidayat, S.T., M.Sc. IT

Politeknik Negeri Padang, Indonesia

Rahmat Hidayat (Member, IEEE) received the M.Sc.IT. degree in Information Technology (system science and management) from the National University of Malaysia, Bangi, Malaysia, in 2013. He is currently pursuing the Ph.D. degree in Information Technology (System Science and Management) from Universiti Tun Hussein Onn, Malaysia. He joined the Department of Information Technology, Politeknik Negeri Padang, Indonesia, as a Lecturer, in

2015. His research interests include data classification, bioinformatics, machine learning, and deep learning.



Dr. Ainul Huda Jamil

The National University of Malaysia (UKM)

Dr. Ainul Huda is a Senior Lecturer at the Graduate School of Business, Universiti Kebangsaan Malaysia. She holds a PhD in Financial Criminology from UITM Shah Alam. She has 15 years' experience in oil & gas, financial, and tourism industries. She was an industry and company trainer prior to serving the public sector. She is also nominated as the Head of Compliance Consultant for a private company and elected by the Bank Negara Malaysia as the committee member of Group of Compliance Officer (GOCO), responsible to assist Bank Negara Malaysia to ensure the AML compliance among Money Service Business (MSB) players at national level. Her research interests focus on financial crime issues, risk management, sustainable development, forensic accounting, anti-money laundering & countering financing terrorism (AML/CFT) compliance, regulatory compliance, management accounting, and Covid-19 pandemic impacts. She has won best paper awards, best speaker award and innovation awards in several conferences and innovation competitions.



Mr. Vahid Norouzi Larsari

Charles University, Prague, Czech Republic.

Vahid Norouzi Larsari is currently a Ph.D. Candidate in Education Program, Charles University, Prague, department of pre-primary and primary education, and is working as a reviewer for international Journals in the field of education, literacy, and English language teaching. He has been involved in English Language Teaching (ELT) since 2002. He has chaired international conferences in his resume. His main areas of research interest include assessment in education and English language teaching, literacy, and technology in education. He has published over 35 journal articles and 7 books and participated in international conferences over 30 conferences in the field of education. He is a reviewer team member of several scientific journals in the area, including the International Journal of Education and Literacy Studies (IJELS) and Computer-Assisted Language Learning (CALL). He is a Fellow with a demonstrated history of conducting empirical studies, including quantitative, qualitative, and mixed-methods studies in higher education.

Dr Assistant Professor Dr. Gina Gorre Jocson
Gulf College, Sultanate of Oman

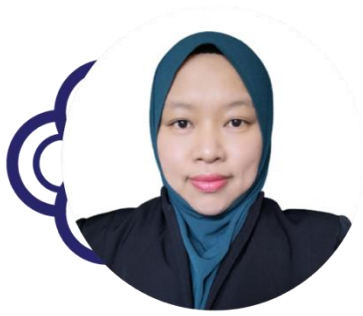


Dr. Gina is a seasoned lecturer with 25 years of teaching experience at graduate and undergraduate levels. She joined Gulf College in 2012 as a Lecturer. She specialised in teaching Management, Entrepreneurship, Human Resource, and related business study modules. She coaches students and guides them through inter-college competitions and events. Dr. Gina is an active researcher and enthusiastic lecturer, with an ability to work with students from various educational and cultural backgrounds. She aims to make her research work relevant to her areas of specialisation and in her teaching. She has to her credit a Doctoral Degree in Management from Capitol University. She completed her master's degree in Management from Iligan Medical Centre College and bachelor's degree in Management from Mindanao State University, Philippines. She is a licensed teacher recognised by Professional Regulation Commission and a Government Career Service Professional, in the Philippines. Before joining Gulf College, she has served a reputed higher education institution in the Philippines, in the capacity as an extensive senior lecturer, as Dean, and as Research Director (1996-2012). She is a certified reviewer at the MoHERI Oman. She is an enthusiastic researcher with several research publications and presentations executed, nationally and internationally. Dr. Gina teaches Innovation and Entrepreneurship, HR Strategy & Professional Practice, Strategic Management, Managing and Leading Change, Work Experience-PDP, and Operations Management. She also guides final-year UG students with their project work.

Assistant Professor Dr. Aunkrisa Sangchumnong
Suan Dusit University, Thailand



Aunkrisa Sangchumnong obtained the Ph.D. in Hospitality and Tourism Management in 2018. Her M.A. Tourism Industry Management received in 2002 and B.A. Tourism in 2000 under the government scholarships with the commitment to return as a civil service commission. Her overall experience is almost 18 years in educational area as lecturer, researcher and administrator. In 2006 she was positioned as Deputy Dean in Research and Planning and year 2008 was in Deputy Dean in Administration for the Faculty of Humanity and Social Science of Suan Sunandha Rajabhat University. Aunkrisa joint with Suan Dusit University, Thailand in year 2015 where she was appointed to be Head of Hospitality Management International Program and current position is as a Head of Airline Business Program. Moreover, she is currently an Assistant Professor in the Department of Business Administration on Tourism and Hospitality Management. In 2016 she formed ASEAN Journal of Education with the team of Research and Development Institute under Suan Dusit University. She used to work with Department of Tourism, of the Ministry of Tourism and Sport of Thailand as a research consultant on the Thailand Tourism Standard Development Project. And being evaluator for the project of World Biotech Tour Thailand 2016 which hosted by ASTC, USA. Her research interests are in sustainable tourism, cultural tourism, community-based tourism.



Assoc. Prof. Dr. Sylvia Nabila Azwa Ambad
Universiti Teknologi MARA, Malaysia

Dr. Sylvia Nabila Azwa Ambad has served as a senior lecturer at UiTM Sabah Branch since 2014. She imparts knowledge in the fields of entrepreneurship, business, research methodology, and data analysis across various academic tiers, including doctoral, Master's, Bachelor's, and Diploma levels. With keen dedication, she oversees the guidance of over 30 postgraduate students and has successfully guided more than 10 Ph.D. and master's candidates to graduation as a main supervisor.

Her fervor for research is evident through her engagement in projects that have garnered research grants exceeding RM1 million. Moreover, she boasts a portfolio of over 80 published works. Complementing her academic endeavors, she actively participates in innovation competitions, having secured more than 20 innovation awards.

Her accomplishments extend to receiving accolades on both international and national platforms. Noteworthy recognitions include the Best Paper Award, Best Presenter Award, Winner of UiTM Top Talent Award 2022, Best Paper Publication Award, and Best Author Award. Another achievement is also evident in the successful graduation of 4 Ph.D. students who obtained their degrees on time, alongside the attainment of the Excellent Research Award.



Assoc. Prof. Dr. Reshma V.K.
Sri Krishna College of Engineering and Technology, India


Assoc. Prof. Dr. Reshma V.K. is recipient, in Information and Computer Engineering, from Noorul Islam Centre for Higher Education in 2021, Master of Engineering in Software Engineering in 2012 from Sri Ramakrishna Engineering College, Coimbatore, Bachelor of Technology in Information Technology in 2010 from P.S.R Engineering College, Sivakasi, both affiliated to Anna University Chennai. Her area of interest is Image Processing, Steganography, Neural Networks, and Machine Learning. She has contributed 20+ technical papers in SCI/SCOPUS and other international journals and 20+ papers in various international conferences. She published more than 20 patents in her field of Expertise and also focused on Multidisciplinary areas. And her patents got granted from Government of India, Australian Government. Currently Acting as Reviewer, Editor in Various Journals and Conferences. She is presently working as an Associate Professor in the Department of Computer Science and Engineering in Sri Krishna College of Engineering and Technology, Coimbatore, Tamilnadu, India.

CONFERENCE PROGRAM – ONSITE

Tuesday | 19 September 2023






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CONFERENCE PROGRAM (ONSITE SESSION)
International Conference on Economics, Business, Science, and Technology (ICE-BEST)
Venue Conference: Ibis Ambassador Seoul Myeongdong, Seoul, Rep. of Korea
19-20 September 2023

DAY 1 - Tuesday, 19 September 2023

SEOUL Time (UTC+9)	Dur'	Activity
8:30 - 9:00	0:30	Welcome reception and registration at Ibis Ambassador Seoul Myeongdong
9:00 - 9:15	0:15	Welcome Address and Conference Publication Announcement by MC
9:15 - 9:20	0:05	Indonesia Raya & Hymne Universitas Teknologi Muhammadiyah Jakarta
9:20 - 9:25	0:05	Welcome Remarks Dr. Rita Yuni Mulyanti Head of Organizing Committee ICE-BEST Universitas Teknologi Muhammadiyah Jakarta
9:25 - 9:30	0:05	Token of Appreciation for Head of Organizing Committee ICE-BEST
9:30 - 9:40	0:10	Opening Speech of ICE-BEST Prof. Dr. Lela Nurfaela Wati Conference Chair of ICE-BEST Rector of Universitas Teknologi Muhammadiyah Jakarta
9:40 - 9:45	0:05	Token of Appreciation for Conference Chair of ICE-BEST
9:45 - 10:00	0:15	Global Research Ecosystem Introduction Dr. Hendrati Dwi Mulyaningsih Co-Conference Chair of ICE-BEST Founder & Chairperson of Research Synergy Foundation
10:00 - 10:05	0:05	Token of Appreciation for Co-Conference Chair
10:00 - 10:05	0:05	Conference Group Photo
10:05 - 10:20	0:15	Cofee/ Tea Break (split room preparation)

OLIVE Meeting Room - Split Room 1			OLIVE Meeting Room - Split Room 2		
10:20 - 10:50	0:30	Keynote Speaker 1 Prof. Dr. Abdul Mu'ti, M.Ed. UIN Syarif Hidayatullah Jakarta, Indonesia	Academic Oral (Onsite) Presentation - Session 1		
			10:20 - 10:25	0:05	Session Chairs introduction: Dr. Joycelyn S. Dayrit - University of the Visayas, Cebu City, Philippines Dr. Benny Hutahayan - Brawijaya University, Indonesia
			10:25 - 10:40	0:15	Paper ID: BST23103 Presenter: Ainul Huda Jamil - The National University of Malaysia (UKM) Title: "Relationship between Knowledge Transfer, Ethical Environment and Risk Assessment in Anti-Money Laundering Compliance: Towards Achieving Sustainable Development Goal (SDG)"
10:50 - 10:55	0:05	Token of Appreciation for Keynote Speaker 1	10:40 - 10:55	0:15	Paper ID: BST23121 Presenter: Siti Aisyah - Universitas Muhammadiyah Surakarta Title: "The Grey Workforce: What Motivates Them to Stay in the Labor Market and Policy Implications"
10:55 - 11:25	0:30	Keynote Speaker 2 Dr. Jean Paolo Gomez Lacap City College of Angeles, The Philippines Topic: "K-Pop, T-Pop, & P-Pop and the Business Landscape: The Explosion of Asian Pop Culture".	10:55 - 11:10	0:15	Paper ID: BST23107 Presenter: Nur Lailli Ab Ghani Title: "The Effectiveness of Internal Control System: An analysis in Malaysian Islamic Financial Institutions"
11:25 - 11:30	0:05	Token of Appreciation for Keynote Speaker 2	11:10 - 11:25	0:15	Paper ID: BST23105 Presenter: Lelidyn Yumul Zurbano - Polytechnic University of the Philippines, Lopez Quezon Branch Title: "Mycelial Growth and Decomposition Capability of White Oyster Mushroom (Pleurotus florida) Grown in Low-Density Polyethylene (LDPE) Plastic and Lignocellulosic Wastes"
11:30 - 12:00	0:30	Keynote Speaker 3 Thomhert Suprpto Siadari, Ph.D. AI Research Center, DDH Inc. Seoul, Rep. of Korea. & Telkom University	11:25 - 11:40	0:15	Paper ID: BST23114 Presenter: Veronica Sarcino Almase - Polytechnic University of The Philippines Title: "Marketing Plan of Coconut-By-Products for the Farmers in the Province of Quezon"
12:00 - 12:05	0:05	Token of Appreciation for Keynote Speaker 3	11:40 - 11:55	0:15	Paper ID: BST23111 Presenter: Lesley Ann Chan Magtibay - Polytechnic University of The Philippines Title: "Sustainability of a Michelin-Starred Restaurant: The Case of a Traditional Family Restaurant in Alessandria, Italy"
			11:55 - 12:10	0:15	Paper ID: BST23149 Presenter: Makna Ani Marlia - Universitas Andalas, Padang Title: "Change Management, Collegiality, Neoliberalism in Higher Education"
			12:10 - 12:20	0:10	Distributing Certificate of Presentation, Testimonial, and Post-conference information announcement

12:05	-	13:00	0:55	Lunch Break					
OLIVE Meeting Room - Split Room 1				OLIVE Meeting Room - Split Room 2					
				Academic Oral (Onsite) Presentation - Session 2					
13:00	-	13:30	0:30	Keynote Speaker 4 Prof. Veland Ramadani South East European University, North Macedonia Topic: "Entrepreneurship and innovation in times of crises: Opportunity or challenge for sustainability".	13:00	-	13:05	0:05	Session Chairs introduction: Mr. Rahmat Hidayat - Politeknik Negeri Padang, Indonesia Dr. Ainul Huda Jamil - The National University of Malaysia (UKM)
					13:05	-	13:20	0:15	Paper ID: BST23112 Presenter: JOEL CASTILAR MAGTIBAY - Polytechnic University of The Philippines Title: "Implementation Of School-Based Management System (SBM) In The Public Elementary Schools"
					13:20	-	13:35	0:15	Paper ID: BST23113 Presenter: Dionysius Araña Velasquez - Polytechnic University of The Philippines Title: "Health Related Fitness Performance of Freshmen Students of Polytechnic University of the Philippines Lopez Quezon Branch"
13:30	-	13:35	0:05	Token of Appreciation for Keynote Speaker 4	13:35	-	13:50	0:15	Paper ID: BST23106 Presenter: Fajrialshah Amarul Haq - Universitas Terbuka Title: "The Role of Capital Expenditure Allocation in Mediating Regional Financial Performance on Regional Economic Growth Aceh Province"
Academic Oral (Onsite) Presentation - Session 2				13:50	-	14:05	0:15	Paper ID: BST23123 Presenter: Agung Supriyanto - Universitas Teknologi Muhammadiyah Jakarta Title: "Comparison of Conventional and Sharia Financing Technology Methods for Indonesian MSMEs Performance Models"	
13:35	-	13:40	0:05	Session Chairs introduction: Dr. Nur Laili Ab Ghani - Universiti Kebangsaan Malaysia, Malaysia Dr. Veronica Sarcino Almase - Polytechnic University of the Philippines - Ragay Branch, Philippines	14:05	-	14:20	0:15	Paper ID: BST23131 Presenter: Setia Dharma - Universitas Teknologi Muhammadiyah Jakarta Title: "Decrease in Brand Value due to Miscommunication of Brand Associations"
13:40	-	13:55	0:15	Paper ID: BST23154 Presenter: Rusydi Umar - Universitas Ahmad Dahlan Title: "Comparison of Missing Value Handling in Data Satisfaction on Graduates User"	14:20	-	14:35	0:15	Paper ID: BST23160 Presenter: Jean Paolo Gomez Lacap - City College of Angeles Title: "Exploring the Influence of Gamification on Customer Experience: The Case of An E-Commerce Platform"
13:40	-	13:55	0:15	Paper ID: BST23162 Presenter: Benny Hutahayan - Brawijaya University Title: "Harmonization of Regulations on Issuing Regional Bonds: A Study of Law in Indonesia"	14:35	-	14:50	0:15	Paper ID: BST23158 Presenter: Sri Murwanti - Universitas Muhammadiyah Surakarta Title: "Antecedents of organizational digital transformation: RATOc views"
13:55	-	14:10	0:15	Paper ID: BST23137 Presenter: Nur Anita Yunikawati - Universitas Negeri Malang Title: "E-Finlit (Electronic Financial Literacy) Adoption Predictors in an Indonesian Context"	14:50	-	15:05	0:15	Paper ID: BST23119 Presenter: Afrit Nuryulia Praswati - Universitas Muhammadiyah Surakarta Title: "Critical Points of B2C Commerce Adoption on SME Marketing Performance: The Role of RBV Theory"
14:10	-	14:25	0:15	Paper ID: BST23147 Presenter: Abdul Mukti Soma - Universitas Teknologi Muhammadiyah Jakarta Title: "The Impact of Flexible Working Arrangements on Millennial Engagement and Productivity in the Workplaces"	15:05	-	15:15	0:10	Distributing Certificate of Presentation, Testimonial, and Post-conference information announcement
14:25	-	14:40	0:15	Paper ID: BST23134 Presenter: Peggy Ratna Marlianingrum - Universitas Teknologi Muhammadiyah Jakarta Title: "Economic Analysis of Marine Tourism Development of Special Interest in the Bali-Nusra Conservation Area"					
14:40		14:55	0:15	Paper ID: BST23136 Presenter: Joycelyn Dayrit - Holy Angel University Title: "Factors Influencing University Students' Perception of GCash"					
14:55	-	15:10	0:15	Paper ID: BST23143 Presenter: LOURDES BARROS AVILA - POLYTECHNIC UNIVERSITY OF THE PHILIPPINES Title: "Correlation of Non-cognitive Learning Dimensions to Academic Performance among Education Students in a state university in Quezon Province, Philippines"					
15:10	-	15:20	0:10	Distributing Certificate of Presentation, Testimonial, and Post-conference information announcement					
15:20	-	15:35	0:15	Coffee/ Tea Break (Preparation to open the split room into one main room)					
15:35	-	15:50	0:15	Awarding Ceremony (ONSITE & VIRTUAL SESSION): Best Presentation Best Paper Session Chair Recognition					
15:50	-	16:00	0:10	Closing Speech of ICE-BEST 2023 Dr. Abdul Mukti Soma Universitas Teknologi Muhammadiyah Jakarta					

CONFERENCE PROGRAM - VIRTUAL

Tuesday | 19 September 2023

https://ice-best.com		Organized by:   Co Host:        	
CONFERENCE PROGRAM (VIRTUAL SESSION) International Conference on Economics, Business, Science, and Technology (ICE-BEST) 19-20 September 2023			
DAY 1 - Tuesday, 19 September 2023			
Join Zoom Meeting: https://bit.ly/ICE-BEST Meeting ID: 886 4897 4743 Passcode: icebest			
JAKARTA Time (UTC+7)	Dur'	Activity	
7:00 - 9:00	2:00	Participant Join Virtual Conference by ZOOM and attend the hybrid Seoul (Opening Session)	
9:00 - 9:15	0:15	Welcome Address to ICE-BEST Virtual Session and Conference Publication Announcement by MC	
9:15 - 9:30	0:15	Video Program of ICE-BEST Video Universitas Teknologi Muhammadiyah Jakarta Video Research Synergy Foundation	
9:30 - 9:35	0:05	Welcome Remarks Virtual Session of ICE-BEST Dr. Peggy Ratna Marlianingrum Organizing Committee ICE-BEST Universitas Teknologi Muhammadiyah Jakarta	
9:35 - 9:40	0:05	Conference E-Group Photo	
Academic Online Parallel Presentation Session			
9:40 - 9:50	0:10	Session Chairs Introduction of Online Presentation: Breakout Room 1: Prof. Cloyd B. Arbolante - National University-Manila, Philippines. Breakout Room 2: Dr. Vahid Norouzi Larsari - Charles University, Prague, Czech Republic. Breakout Room 3: Assistant Professor Dr. Gina Gorre Jocson - Gulf College, Sultanate of Oman. Breakout Room 4: Assistant Professor Dr. Aunkrisa Sangchumngong - Suan Dusit University, Thailand. Breakout Room 5: Assoc. Prof. Dr. Sylvia Nabila Azwa Ambad - Universiti Teknologi MARA, Malaysia. Breakout Room 6: Assoc. Prof. Dr. Reshma V.K. - Sri Krishna College of Engineering and Technology, India.	
9:50 - 12:05	2:15	Online Presentation Session 1 - maximal 9 presenters 15 minutes/presenter	
12:05 - 12:15	0:10	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement	
12:15 - 13:40	1:25	Break & Join the ICE-BEST Seoul (Onsite) Session	
13:40 - 14:10	0:30	Awarding Ceremony (ONSITE & VIRTUAL SESSION): Best Presentation Best Paper Session Chair Recognition	

LIST OF PRESENTERS - VIRTUAL

Tuesday | 19 September 2023

Breakout Room : 1

Session Chair : Prof. Cloyd B. Arbolante - National University-Manila, Philippines

Track Economics		
Paper ID	Presenter	Paper Title
BST23101	Celeste R. Lucero	Post-Pandemic Risks and Its Influence on Enterprise Resiliency
BST23115	Ilhamsyah	The Role of Tax Incentives as A Fiscal Stimulus to The Tax Base and Income Tax Revenue Realization
BST23118	Ramilan	The Impact of Workplace Spirituality, Organizational Commitment, and Work Satisfaction on Lecturers Performance and the Role of Organizational Citizenship Behavior (OCB)
BST23127	Abdul Halim	The Role of Work Engagement in Mediating the Influence of Workplace Spirituality and Spiritual Leadership on Organizational Citizenship Behavior
5760	Christianne Almazan	Exploring Consumer Perception and Their Motivation in Using Mobile Lending Applications
Track Management		
Paper ID	Presenter	Paper Title
BST23117	Sri Yusriani	Development of Customer Complaint Handling Model
BST23133	Rovi Yanty	The role of employee empowerment in mediating the effect of Leader-Member Exchange on employee performance in Dekranasda Riau Islands Province 2021-2024
BST23120	Rufriyanto Maulana Yusuf	The Role of The Supervisory Board in Strengthening Employee Accountability of Implementation of Duties and Authorities in Corruption Eradication Commission (KPK)

Tuesday | 19 September 2023

Breakout Room : 2

Session Chair : Dr. Vahid Norouzi Larsari - Charles University, Prague, Czech Republic

Track Economics		
Paper ID	Presenter	Paper Title
BST23128	Nurul Hudaeni	Implementation of Good Government Governance (GGG) in Management of Compensation Payments in Corruption: Cases from Indonesian Corruption Eradication Commission (KPK)
BST23130	Dwiyana Kartikasari	Does A Block Holder's Power Over Tax Avoidance Increase with Political Connections?
BST23129	Oki Sudrajat	Can digital orientation assist digital marketing and e-payments perform better for MSME performance?
5954	Safitri Nurhidayati	Effect of Service Experience, Price Perception, Satisfaction and Customer's Loyalty of JNT Express at Berau
Track Management		
Paper ID	Presenter	Paper Title
BST23124	Ayi Tejaningrum	Location Planning Strategy to Achieve Supply Chain Efficiency and Effectiveness
BST23168	Henny Utarsih	Analysis of Product Quality and Advertising on The Interest in Buying of Opak Oded Consumers in Sumedang
Track Life Science		
Paper ID	Presenter	Paper Title
BST23109	Iqtidar Hussain	PMAS Arid Agriculture University Rawalpindi (Punjab), Attock Campus, Attock, Pakistan

Tuesday | 19 September 2023

Breakout Room : 3
 Session Chair : Assistant Professor Dr. Gina Gorre Jocson - Gulf College,
 Sultanate of Oman

Track Economics		
Paper ID	Presenter	Paper Title
BST23153	Waode Dian Purnamasari	Market Analysis of Processed Tuna Products in the Koholimombono Small and Medium Industry Center (IKM), Buton Regency
BST23145	Leunard Hermjan Fransiscus Rumbekwan	The Role of Career Development In Mediating The Influence Of Competence And Organizational Culture On Employee Performance
BST23150	Iwan Zulkarnain	Determinant Job Satisfaction and its Implication on Organizational Commitment
BST23163	Rr Watie Rachmawati	The Effect of Training and Work Discipline on Employee Performance at Perusahaan Daerah Air Minum (PDAM) Tirta Intan Garut
BST23161	Kusiyah	The Effect of Audit Committee and Financial Leverage on Earnings Management
6004	Rama Yuli	The Effect of Capital Loans, Workforce Training and Technology Utilization on the Income of Micro, Small and Medium Enterprises
Track Management		
Paper ID	Presenter	Paper Title
BST23169	Dani Ramdani	Potential State Revenue, Climate Change and Renewable Energy Utilization from the Implementation of Carbon Tax in Indonesia
BST23159	Wiendy Puspita Sari	Work From Home to Performance through Work Family Conflict in Government Agencies During Covid-19 Pandemic (Study Case in Bandung General Election Commission)

Tuesday | 19 September 2023

Breakout Room : 4
 Session Chair : Assistant Professor Dr. Aunkrisa Sangchumrong –
 Suan Dusit University, Thailand

Track Accounting		
Paper ID	Presenter	Paper Title
BST23132	Hanifah	Analysis of Corporate Governance in Minimizing Credit Risk at Commercial Banks Listed on the Indonesia Stock Exchange before the Pandemic and the Pandemic Period (2018 to 2021)
BST23146	NEDI HENDRI	Good University Governance's (GUG) Mediating Effects on Intellectual Capital's Impact on University Performance
BST23152	La Ode Abdul Rakhman	The Effect of Compliance Pressure, Independence and Auditor Work Experience on Audit Judgment (A Study at The Inspectorate Office of South Sulawesi Province)
Track Management		
Paper ID	Presenter	Paper Title
BST23170	Heppy Agustiana Vidyastuti	COMPARATIVE ANALYSIS OF BUYER AND SELLER PERCEPTIONS: ABOUT TIKTOK MARKETING
BST23166	Efi Fitriani	Model of student attachment-university reputation based on perceived quality and perceived value
BST23164	Neneng Hayati	The Power of Visionary Leadership in Improving the Quality of Public Services
BST23116	Dr. Joemy C. Lopez	Organizational Commitment and Employee Performance during COVID-19 Pandemic
6015	Ahmad Daholu	The role of HRM in the socialization of voter education to increase participation in the 2024 elections and regional elections in the South Buton district election commission satker
Track Economic		
Paper ID	Presenter	Paper Title
5957	Ndaru Ruseno	Artificial Intelligence in Predicting Sharia Stock Price ISSI Using Long Short Term Memory (LSTM) Algorithm

Tuesday | 19 September 2023

Breakout Room : 5
 Session Chair : **Assoc. Prof. Dr. Sylvia Nabila Azwa Ambad –**
Universiti Teknologi MARA, Malaysia

Track Accounting		
Paper ID	Presenter	Paper Title
BST23155	Nining Asniar Ridzal	The Effect of the Application of Government Accounting Standards, Apparatus Competence, and Good Governance on the Quality of Financial Information in the Central Buton Regency Government
BST23165	Lilis Saidah	The Effect of Village Fund Allocation (ADD) and Community Participation on Village Development (Case Study in Cibiru Wetan Village Cileunyi District, Bandung Regency)
Track Sustainability Studies		
Paper ID	Presenter	Paper Title
BST23104	Mazzlida Mat Deli	Exploring Adult Involvement as Teachers to Meet the Learning Needs of Indigenous Communities
BST23126	Ma. Elena Cortez Estebal	Project Scheduling of Garment Business Using CPM-Crashing Based POM-QM Application for Windows
Track Finance		
Paper ID	Presenter	Paper Title
BST23135	HARRY PRANAJAYA	Analysis of the Effect of Planning and Budget Realization with Covid-19 as a Moderator Variable towards Budget Absorption in Work Unit of Resort Police Station Bangka Tengah
BST23171	Silvia	The Effect of Capital Adequacy Ratio (CAR), Loan to Deposit Ratio (LDR), Operational Costs and Operational Revenue (BOPO), and Quality Audit on Financial Performance with Net Interest Margin (NIM) as an Intervening Variable: (Case Study on Conventional Banks Listed In IDX 2019-2021)

Tuesday | 19 September 2023

Breakout Room : 6
Session Chair : Assoc. Prof. Dr. Reshma V.K. - Department of Computer Science and Engineering, Sri Krishna College of Engineering and Technology
Coimbatore, Tamil Nadu, India

Track Computer Science		
Paper ID	Presenter	Paper Title
BST23141	Nova Tri Romadloni	Classification of SMS Spam with N-Gram and Pearson Correlation Based Features Using Machine Learning Techniques
Track Technopreneurship		
Paper ID	Presenter	Paper Title
BST23142	Wardana	Evaluation of Risks and Opportunities in Coffee Agro-Industry Development Using The SWOT-ANP Method: The Case of Community Empowerment of Coffee Farmers
Track Information Technology		
Paper ID	Presenter	Paper Title
BST23156	Rando	Pap Smear Using Deep Learning: A Systematic Literature Review
BST23157	LA ODE MUHAMMAD SAIDI	Email Forensic Analysis using Structured Data Techniques in Case Study of Fake Emails
Track Digital Business		
Paper ID	Presenter	Paper Title
BST23125	Ina Kartika Wa	What Influences User Preferences in Digital Payment Systems? (A Comparative Analysis of the E-Wallets GoPay, OVO, and DANA)
Track Accounting		
Paper ID	Presenter	Paper Title
BST23144	Dewi Mahmuda	The Importance of Financial Transparency as a Pillar of Public Trust

CONFERENCE PROGRAM

Wednesday | 20 September 2023

DAY 2 - Wednesday, 20 September 2023

Wednesday (20 September 2023)
City Tour and Shopping Day

All respective guests and delegates are free to conduct their own sightseeing and tour.

The second day of the event is reserved for this memorable purpose

Track: Economics

Supported by :



The Impact of Flexible Working Arrangements on Millennial Engagement and Productivity in The Workplaces |

Abdul Mukti Soma¹, Nabila Anastasya², Mochammad Rizal³, Abdul Rohman Rojali⁴

^{1,2,3,4} Universitas Teknologi Muhammadiyah Jakarta

ABSTRACT

Background: Numerous earlier research has connected flexible work arrangement with leisure time or vacations. With optimal FWA implementation, increased employee engagement and productivity are anticipated. This study looks into the impact of FWA implementation on worker engagement and output. Prior studies have looked at the impact of FWA on flexibility, job satisfaction, and work-life balance.

Purpose: This study attempts to investigate how Millennial Employee Engagement and Productivity are Affected by Flexible Work Arrangements.

Method: Verifiable methods are employed in this quantitative study to support the put forth hypotheses. A sample of 123 respondents from the millennial generation made up the research population. Purposive sampling is the method of sampling that is employed. The Partial Least Square (PLS) approach was employed for the data analysis in this study.

Findings: The various flexible working arrangements have a good impact on employee engagement and productivity, according to the results of the data analysis and discussion. The availability of flexible work arrangements can, however, give employees a sense of freedom with their activities and the opportunity to regulate their activities in order to produce a sense of comfort, which will stimulate creativity and initiative, as can be seen from the comments of responders. However, the development of highly inventive work behavior brought about by the stimulation of the management environment and with FWA, which can provide freedom in employee activities, can be an incentive that can increase employee engagement and productivity.

Limitations: The research has the following drawbacks: 1. Due to the fact that data were collected online by having participants fill out a survey using a Google form, it's conceivable that respondents require further explanation of the aims of the questions. 2. Because only respondents from large cities were used in the study, their environments and working conditions were different from those in small towns.

Originality: Existing studies have discussed the effect of FWA on workload, flexibility, time with family, work and life balance, but studies that specifically address the impact of FWA on employee engagement and work productivity are less discussed.

Keywords: Flexible Working Arrangement, Employee Engagement, Productivity, and Millennial

E-Finlit (Electronic Financial Literacy) Adoption Predictors in an Indonesian Context |

Nur Anita Yunikawati

Universitas Negeri Malang

Abstract

Background – *The Technology Acceptance Model (TAM) is a theoretical framework that elucidates the behavioral aspects associated with the adoption and utilization of information technology. The Technology Acceptance Model (TAM) is a theoretical framework widely recognized for its ability to explain the individual acceptance of information systems. The present study employs the Technology Acceptance Model (TAM) as a framework to ascertain individuals' inclination towards utilizing e-finished applications. The aforementioned application has been designed and implemented on a limited basis. The E-finlit application facilitates the dissemination of financial information and offers concise training on the subject of personal finance management.*

Purpose – *The primary objective of this research is to examine the many elements that exert an influence on the intention to utilize E-Finlit among the residents of Malang City*

Design/methodology/approach – *This study employs a quantitative descriptive research methodology. The study's sample consisted of 368 participants residing in Malang City. The data in this study were subjected to analysis using SmartPLS3.*

Findings – *The findings derived from the analysis of the data indicate that Technology Self Efficacy (TSE), Perceived Usefulness (PU), and Perceived Ease of Use (PEU) have a significant impact on the Intention to Use (IU) of E-Finlit. Additionally, it was observed that Perceived Fun (PF) and Perceived Satisfaction (PS) also have a significant influence on the Intention to Use (IU) of E-Finlit.*

Research limitations – *The study was exclusively carried out in Malang City, with a limited number of respondents.*

Originality/value – *The findings of this study make a valuable contribution to the expansion of the Technology Acceptance Model (TAM). Moreover, these findings hold practical significance as they will aid the Financial Services Authority (OJK) in comprehending the respective roles of each element. This understanding will enable the OJK to effectively strategize and promote financial literacy in the future.*

Keywords: financial literacy, financial education, financial technology

Post-Pandemic Risks and Its Influence on Enterprise Resiliency | Celeste R. Lucero¹

¹Ateneo De Davao University

Abstract

Background - *This research study focuses on the post-pandemic risks on People, Processes, Profits, and Partnerships, and how it influences enterprise resiliency.*

Purpose - *To gain new insights and develop more effective strategies for future pandemic crises.*

Design/methodology/approach - *This study uses a quantitative research design with a survey methodology. A survey questionnaire will be used. Hospitality and leisure establishments will be the target respondents of the study. The method of analysis will be descriptive statistics and MRA.*

Findings - *Findings suggest that People, Processes, and Profits Risks are the most important predictors of Enterprise Resiliency, collectively, while Partnerships Risk was the least influential. This indicates that organizations should focus their efforts on mitigating these risks to enhance their ability to adapt and recover from the challenges posed by the post-pandemic environment. However, albeit Partnerships Risk did not significantly influence does not mean that partnerships are unimportant, but rather need to be supported by effective risk management strategies related to people, processes, and profits.*

Research limitations - *Other studies may expand their locale or their respondents, to include other ownership types e.g., government-owner, and cooperatives. Since the hotel and leisure enterprise is a niche area of MSME, future study may also examine more robust sectors like manufacturing and production or the overall MSME sector. This would help understand enterprise resiliency across industries. Explore if partnership risks affect enterprise resiliency in various respondents or locations and whether the same partnership risks will have the same result.*

Originality/value - *Overall, the study provides valuable insights into the post-pandemic risks faced by the Hospitality and Leisure enterprise and their impact on enterprise resiliency. By minimizing People, Processes, and Profits Risks, businesses can strengthen their resilience and enhance their ability to adapt and recover from post-pandemic challenges. While the pandemic may seem to be over, the insights from this study highlight the need for continued efforts to understand and mitigate the risks associated with pandemic crises to promote long-term resilience in the hospitality and leisure sector.*

Keywords: *Hospitality and Leisure Enterprise, Post-Pandemic Risks, Enterprise Resiliency, Crises Management*

The Role of Capital Expenditure Allocation in Mediating Regional Financial Performance on Regional Economic Growth Aceh Province | Fajrialshah Amarul Haq¹

¹Universitas Terbuka

Abstract

Background - Research related to economic growth from the point of view of regional government financial performance influenced by capital expenditure consumption needs to be continued, especially in the Aceh region which is a phenomenon where capital expenditure consumption increases but economic growth decreases.

Purpose - The purpose of this study was to determine the financial performance which consists of the ratio of regional financial independence, the ratio of effectiveness, efficiency ratio, the ratio of harmony of spending and the ratio of personnel spending affect economic growth through capital expenditure.

Design/methodology/approach - This study used an indirect observation technique, namely a secondary data documentation technique in the form of collecting regional financial report data and regional financial statistical reports from 2011 to 2020 for 24 district/city regional governments in the Aceh region using the panel data research method.

Findings - In this study, the role of capital expenditure in mediating regional financial performance has a positive effect on the rate of economic growth but not significant. The inability of capital expenditures to mediate regional financial performance to increase the rate of economic growth is an interesting finding because this enriches the results of previous studies which are the opposite results from the results of this study, where the effect of capital expenditure on regional financial performance has a significant value on economic growth.

Research limitations - The research was conducted using quantitative data from 2011 to 2020 (10 years), without confirmation with informants, namely local governments in the form of interviews or questionnaires to obtain data related to regional financial performance and its constraints and limited to 5 regional financial ratios while other ratios related to regional financial performance is not tested.

Originality/value - This research comprehensively examines the effect of regional financial performance on regional expenditure allocations and its impact on regional economic growth in the Aceh region with more recent data, so this research is different from previous researchers.

Keywords: economic growth, regional financial performance, independence ratio, effectiveness ratio, capital expenditure ratio

Sustainability of a Michelin-Starred Restaurant: The Case of a Traditional Family Restaurant in Alessandria, Italy | Lesley Ann Chan Magtibay¹

¹Polytechnic University of The Philippines

Abstract

Background - *I Caffi restaurant, is a family restaurant in Alessandria Italy awarded with one Michelin star. There is a lot of pressure to keep the family business going, being included in the Michelin guide is an advantage for the business. However, other restaurants who have lost their star had bad financial results. Meanwhile, forecasts for Italian restaurant industry are not favorable in the coming years. Internal weaknesses and external threats need to be addressed strategically so that the family business keeps on going for the next generation.*

Purpose - *This paper aimed to provide a case analysis discourse about a restaurant business in a small town in Italy. How family owned restaurant businesses fit the demands of the hospitality industry, and how its existence is significant to the economic growth of a small town in Italy.*

Design/methodology/approach - *This case study will analyze sub-culture and attempts to discover the key phenomena to a resulting sequence of events. The study includes data collection and analysis method through interview, study of related literature, and similar cases within the restaurant industry and public information analysis (PIA).*

Findings - *The result of this study confirmed that while it is an advantage, there are other factors much more crucial in the sustainability of I Caffi than losing the Michelin star. And that while keeping the star is beneficial, a traditional family restaurant should adopt non-traditional approach to promote its business. This research would be the guideline in terms of the strategic approach of family owned restaurants with Michelin star, and also be the foundation for the future research specific to these type of restaurants in which there are none so far.*

Research limitations - *There is still a need to conduct benchmarking surveys with other restaurants nearby that will include customer satisfaction surveys.*

Originality/value - *A SWOT analysis was performed to ensure that all factors both external and internal are considered.*

Keywords: *Michelin star, restaurant industry, family owned, sustainability, traditional*

The Role of Tax Incentives as A Fiscal Stimulus to The Tax Base and Income Tax Revenue Realization |

Ilhamsyah¹, Lela Nurlaela Wati², Etty Puji Lestari³

^{1,3}Universitas Terbuka, Indonesia, ²Universitas Teknologi Muhammadiyah Jakarta, Indonesia

Abstract

Background - Tax incentives the government provides can play as a fiscal stimulus to overcome and accelerate national economic recovery by allocating a tax-spending budget. However, it can lead to the impact of losing the tax base and decreasing the income from tax revenues.

Purpose - This study aims to analyze the effect of tax incentives on the tax base and the realization of income tax revenue.

Design/methodology/approach - The sample comprised 142 taxpayers who applied for tax incentives due to the Covid-19 outbreak at KPP Pratama Pangkalan Kerinci, Riau, Indonesia in 2020 and 2021. The data were analyzed using path analysis techniques.

Findings - Based on the analysis, it concludes that the tax base is able to mediate the tax incentive with the income tax revenue realization where tax incentives have a direct negative and significant relationship to the realization of income tax revenue through the tax base. The research findings implicates that the provision of tax incentives can increase the tax base in several business sectors that are not affected by the Covid-19 pandemic. Tax incentives can also increase the aggregate utility of the economy, marked by a large consumption of goods or services, yet have an impact on reducing income tax revenues.

Research limitations - This study only examined the realization of income tax revenue variable, instead of all components of tax revenue, such as VAT and sales tax on luxury goods (STLGs), property tax, and other taxes. Thus, future studies are expected to expand the research area in more than one Tax Office to gather better results and clearer figure.

Originality/value - There is no research that examines comprehensively either direct or indirect effect of tax incentives on the tax base and the realization of income tax revenue. Thus, this aspect is the novelty of this research.

Keywords: tax incentives, tax base, realization of income tax revenue

The Impact of Workplace Spirituality, Organizational Commitment, and Work Satisfaction on Lecturers Performance and the Role of Organizational Citizenship Behavior (OCB) | Ramilan¹

¹Universitas Teknologi Muhammadiyah Jakarta

Abstract

Background - *higher education accreditation and ranking cause lecturers as determinants of higher education quality achievements to be required to provide excellent performance.*

Purpose - *In order to better understand how workplace spirituality, organizational commitment, and job satisfaction affect lecturers' performance at Muhammadiyah and Aisiyah Colleges (PTMA) in Indonesia, this study will examine the significance of organizational citizenship behavior (OCB).*

Design/methodology/approach - *This study uses a causative design. Data was collected using a closed questionnaire filled out by 260 PTMA lecturers in Indonesia. Data processing and data analysis was carried out using Partial Least Square (PLS).*

Findings - *Workplace Spirituality, organizational commitment and job satisfaction have a direct influence on OCB. Workplace spirituality and organizational commitment do not have a direct effect on the performance of PTMA lecturers, while job satisfaction is proven to improve the performance of PTMA lecturers. OCB influences the performance of PTMA and is proven to be able to mediate the influence of workplace spirituality, organizational commitment and job satisfaction on the performance of PTMA lecturers. The findings of this study help PTMA leaders to improve the performance of lecturers by strengthening lecturer OCB by building a work atmosphere that creates attachment to organizational values, work and co-workers, increases a sense of kinship and career joy as a lecturer, and provides support at work and lecturer career development at the PTMA.*

Research limitations - *Does not differentiate analysis based on type of tertiary institution, research results are not confirmed by in-depth interviews*

Originality/value - *By employing organizational citizenship behavior variables to mediate the effect of workplace spirituality, organizational commitment, and job satisfaction on the performance of PTMA Lecturers, this research closes the gaps left by earlier research investigations. The majority of research on OCB to date has been conducted in non-academic settings, making PTMA distinctive as an organization that upholds Islamic principles in all of its endeavors.*

Keywords: *Workplace spirituality, organizational commitment, job satisfaction, lecturer performance, OCB*

Critical Points of B2C Commerce Adoption on SME Marketing Performance: The Role of RBV Theory |

Aflit Nuryulia Praswati¹

¹Universitas Muhammadiyah Surakarta

Abstract

Background - *Business continuity is highly dependent on entrepreneurial shrewdness in adapting to change. Adjustment of organizational strategic management along with technological developments and environmental changes is an important thing to pay attention to.*

Purpose - *The purpose of this study is to explore the effect of B2C commerce adoption on the marketing performance of SMEs, taking into account dynamic marketing capabilities, based on the Resource-Based View (RBV) Theory.*

Design/methodology/approach - *This research involved a survey of 130 SME managers, especially those who had adopted B2C commerce. The collected data were analyzed using structural equation modeling with Smart PLS.*

Findings - *The results of the study show that B2C commerce adoption has an effect on dynamic marketing capability; dynamic marketing capability affects marketing performance; but the adoption of B2C commerce itself does not directly affect the marketing performance of SMEs. The technological, organizational, environmental (TOE) framework influences the adoption of B2C commerce, while the transfer of knowledge management influences dynamic marketing capability (DMC). Another interesting result is that the adoption of B2C commerce is able to mediate the influence between the TOE framework variables on DMC; and dynamic marketing capability is able to mediate the influence between B2C commerce adoption on SME marketing performance.*

Research limitations - *The limitation of this research is that it does not look at the level of digital adoption, even though knowledge and experience in digital implementation can affect the level of business success. So that in the future further research is needed regarding the level of marketing digitalization experience in B2C relationships.*

Originality/value - *From the RBV point of view, digital capabilities are considered as an important, dynamic, adaptive and progressive organizational resource in driving successful marketing performance which ultimately contributes to business sustainability.*

Keywords: *B2C Commerce, Marketing Performance, RBV Theory*

The Grey Workforce: What Motivates Them to Stay in the Labor Market and Policy Implications |

Siti Aisyah¹, Annisa Devy Sabrinawati², Muhammad Rofiuddin³

^{1,2}Universitas Muhammadiyah Surakarta, ³Universitas Islam Negeri Salatiga

Abstract

Background - The issue of world population aging is currently being experienced by countries in the world, both developed and developing countries. Even though the proportion of the young population in Asia particularly Indonesia is still relatively large, the trend of population aging and declining birth rates is becoming increasingly evident as Indonesia is predicted to enter the era of aging population by 2040. This condition requires good preparation to prevent negative impacts on the economy and development. Since aging population means a reduction in the productive age workforce, an increase in the dependency ratio, as well as an impact on the state's fiscal condition.

Purpose - This study aims to analyze factors that motivate older worker involvement in the labor market and the policy implications.

Design/methodology/approach - The research was conducted on working men and women in Central Java Province who were over 60 years old in 2021 using data from SAKERNAS (National Labor Force Survey). The analysis tool used was logit regression because the dependent variable is categorical using binary values such as the numbers 0 and 1.

Findings - The results of this study indicate that health, status of head of household, education level, and location of residence have significant effect on the decision of the elderly population to work, while marital status has no effect on their decision to join the labor market.

Research limitations - The limitation of this research lies on the relatively small sized data since it is only using data from one province in Indonesia and the lack of information on the mental wellbeing of the older workers. It is also worth noting that the type of jobs and existing data on support from the government to stay or re-enter the labor market for older workers has not been explored.

Originality/value - The study contributes to the existing empirical study by exploring the motives and policy implication of working elderly population in one of the densest provinces in Indonesia.

Keywords : Senior worker, elderly population, labor market, Central Java Province, logit regression

Implementation of Good Government Governance (GGG) In Management of Compensation Payments in Corruption: Cases from Indonesian Corruption Eradication Commission (KPK) | Nurul Hudaeni¹, Lela Nurlaela², RAmhdhani³

¹Universitas Teknologi Muhammadiyah Jakarta, ^{2,3}Universitas Teknologi Muhammadiyah

Abstract

Background - *The Corruption Eradication Commission (KPK) continues to face challenges in implementing compensation of payments in corruption cases. Due to this, it was not possible to fully recoup financial losses through the implementation of compensation payments. One of the reasons why the compensation of payments cannot be carried out as effectively as it should is that good government governance (GGG) has not been implemented as effectively as it should have been.*

Purpose - *To evaluate the factors that prevent the Corruption Eradication Commission from settling or paying corruption cases, Administration of compensation payments in cases of corruption at the KPK, implementing good government governance in the KPK's handling of compensation payments of corruption case, as well as taking steps that the KPK can take to raise the percentage of compensation payments that are actually executed in cases of corruption*

Design/methodology/approach - *The Multi Criteria Decision Making (MCDM) method combined with the Analytic Networking Process (ANP) approach is used in this study. 9 (Nine) informants who were divided into three groups for this study provided data, namely: KPK supervisory board: Deputy of law enforcement and execution, director of asset tracing, evidence management and execution*

Findings - *The results of the research conducted found that the obstacles faced by the KPK in optimizing the execution of compensation payments were that GGG had not been implemented properly. The conclusion from this research is that in order to implement good GGG, KPK need a regulation that regulates how the KPK compensation of payment managed, KPK requires an automatic administrative process and KPK need improving good cooperation with Kemenkumham. Therefore, this study aims to recover state financial losses due to corruption (asset recovery).*

Research limitations - *This research is limited to the problem of implementing Good Government Governance in the management of compensation of payment in Corruption Crime Cases at the Corruption Eradication Commission (KPK). An Interview does not touch about financial audits, performance audits when analyzing the problems*

Originality/value - *The authors combined the management/governance system with the management of compensation of payments, while other studies focused more on the legal aspects without touching on the management aspects so that this research has high originality and novelty.*

Keywords: *good government governance, compensation of payment, Corruption Erradication Commision, Corruption Case, Asset recovery*

Can Digital Orientation Assist Digital Marketing and E-payments Perform Better for MSMEs Performance? |

Ok Sudrajat¹, Lela Nurlaelawati²

^{1,2}Universitas Teknologi Muhammadiyah Jakarta

Abstract

Background - MSMEs provide a different strategy for tackling societal problems like unemployment and poverty. Similar findings were made about the employment rate of college graduates, which was found to be just 7.2%, some of whom went on to create their own enterprises. Businesses currently face new challenges as a result of the development of information and communication technologies. Business marketing techniques have developed swiftly. Businesses can now engage in commercial operations where customers can transact through a range of applications and change their relationships with them thanks to the internet. Business procedures are streamlined by permitting an open information flow between buyers and sellers over the internet.

Purpose - This study will look at how digital orientation might enhance the benefits of digital marketing and e-payment in order to better understand the direct implications of MSME Performance.

Design/methodology/approach - The sample for this study, which makes use of the causality technique, consists of 100 perfume SMEs in Bogor, West Java. The Moderation Regression Analysis (MRA) was used to analyze the data.

Findings - The results show that digitally oriented MSME owners or managers have a positive and significant impact on growing digital marketing and e-payment, which in turn affects increasing MSME performance. A number of research indicators that we found to have low scores were slowing the digitization of MSMEs in Indonesia. They were then discussed in terms of their implications for open innovation and potential solutions to help MSMEs actors in Indonesia speed up the digitization of MSMEs.

Research limitations - The digital orientation can increase digital marketing and e-payment in improving MSME Performance in Perfume MSME in the Bogor - West Java region, which is the research's limitation.

Originality/value - Previous researchers have not examined the potential role that digital marketing and e-payments may play in enhancing the performance of MSMEs in the perfume sector in Bogor, West Java. This study seeks to ascertain whether owners or managers of MSMEs with a digital orientation will increase their use of digital marketing and e-payments in an effort to boost MSME performance.

Keywords: MSME Performance, Digital Orientation, Digital Marketing, E-payment.

Does A Block Holder's Power Over Tax Avoidance Increase with Political Connections? |

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Abstract

Background - Avoidance of paying taxes is inseparable from planning for business management and laws that still have room for abuse. In practice, the interests of taxpayers and the state are different. Taxpayers try to pay as little tax as possible, because paying taxes weakens the economic function of taxes. On the other hand, the government needs funds to finance governance, most of which come from tax revenues. Such differences in interests force taxpayers to reduce the amount of tax payments, both legally and illegally.

Purpose - This study aims to analyze the direct impact of Political Connection, Block Holder which consists of family, institutional, state, and foreign controllers on tax evasion.

Design/methodology/approach - This study uses the causality method, the sample used is 50 group companies from 2018-2022 (250 panel data). Data analysis used moderation regression analysis (MRA).

Findings - Political connections, and blockholders consisting of families and institutions have a significant influence on tax avoidance. Political connections moderate the influence of family controlling shareholders on tax avoidance at the 10-50% ownership cut off. This shows that politically connected companies that are controlled by families tend to do tax evasion. The results of this study support the resource dependency theory in which political connections are used by companies as a resource in carrying out tax avoidance as a way to ease the tax burden, especially for family-controlled companies.

Research limitations - This research is limited to sample groups without identifying the company's business strategy whether it is related diversification or unrelated diversification.

Originality/value - Research on controllers of politically connected companies that commit tax evasion has not been carried out by many previous researchers. This study uses four controllers with control cut offs of 10%, 20%, 30%, 40%, and 50% cut off for tax evasion which has never been done by previous research.

Keywords: Politics connections, Blockholder, Tax Avoidance, Holding Company

The Role of Career Development in Mediating the Influence of Competence and Organizational Culture on Employee Performance |

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Abstract

Background - *Organizational productivity is largely determined by the performance of employees who need the support of reliable competencies and basic values that are firmly held by every member of the organization*

Purpose - *This study aims to identify and analyze the influence of competence and organizational culture on employee performance both directly and through career development.*

Design/methodology/approach - *This study uses a quantitative method with a causality approach. Data was collected using a survey method, as many as 107 employees of the Merauke District Fisheries Service filled out a questionnaire. The data that has been collected is processed and analyzed using Structural Equation Modelling (S E M) with AMOS 24.00 software.*

Findings - *The findings of the hypothesis test revealed that while competency does not directly affect employee performance, it does so indirectly through career growth. Organizational culture has an impact on employee performance both directly and indirectly. Career development is proven to be able to mediate the influence of competence and organizational culture on the performance of Merauke Regency Fisheries Service employees.*

Research limitations - *This research is not associated with an analysis of differences in educational background and class of employees at the Merauke District Fisheries Service*

Originality/value - *This research enriches the understanding of Perceived Organizational Support (POS) through organizational culture and career development. This research also provides input that in improving employee performance, an agency needs to encourage the career development of its employees by paying attention to competence and organizational culture*

Keywords: *culture organization, competence, Career development, performance, SEM*

Determinant Job Satisfaction and Its Implication on Organizational Commitment |

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Abstract

Background - *This study aims to examine the influence of talent management on job satisfaction, competence on job satisfaction, talent management on organizational commitment, competency on organizational commitment, job satisfaction on organizational commitment, talent management on organizational commitment through job satisfaction, competence on organizational commitment through satisfaction work*

Purpose - *The research design used in this study is a quantitative and causal analysis method. The data came from 70 employees of PT SMB through questionnaires and processed using the partial least squares (SmartPls).*

Design/methodology/approach - *The research design used in this study is a quantitative and causal analysis method. The data came from 70 employees of PT SMB through questionnaires and processed using the partial least squares (SmartPls).*

Findings - *The results of this study simultaneously variable talent management and work competence affect job satisfaction with a contribution of 45,8%. Other than that, simultaneously talent management, work competence and job satisfaction affect organizational commitment, which is equal to 72,1%.*

Research limitations - *This study aims to examine the influence of talent management on job satisfaction, competence on job satisfaction, talent management on organizational commitment, competency on organizational commitment, job satisfaction on organizational commitment, talent management on organizational commitment through job satisfaction, competence on organizational commitment through satisfaction work*

Originality/value - *This study aims to examine the influence of talent management on job satisfaction, competence on job satisfaction, talent management on organizational commitment, competency on organizational commitment, job satisfaction on organizational commitment, talent management on organizational commitment through job satisfaction, competence on organizational commitment through satisfaction work*

Keywords: *talent management; competence; job satisfaction; organizational commitment*

Market Analysis of Processed Tuna Products in the Koholimombono Small and Medium Industry Center (IKM), Buton Regency |

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Abstract

Background - *The IKM Koholimombono serves as a pivotal player in the fish-based product industry, aiming to amplify revenue streams. Focusing on processed shredded tuna, this sector showcases innovative strides that enhance the value proposition of tuna, transforming it into shredded fish.*

Purpose - *The purpose is Identifying consumer trends, analyzing consumer preferences, and designing added value for processed tuna products in line with market demand. Additionally, exploring optimal marketing channels, considering efficient and effective distribution*

Design/methodology/approach - *This study employs a Qualitative Analysis approach: Interview analysis is conducted by identifying patterns and themes that emerge, as well as formulating findings related to consumer trends and product added value. Quantitative Analysis: Survey data will be analyzed using statistical methods to identify significant consumer preferences and obtain a general overview of the market.*

Findings - *Consumer trends in the processed tuna product market have undergone a significant shift, indicating that consumers are increasingly prioritizing products that are not only tasty but also healthy, high-quality, and environmentally friendly. Survey data reveals that the majority of consumers tend to opt for processed tuna products with organic labels and sourced from sustainable catchment areas. The growing demand for flavor variety and appealing packaging also stands out as crucial points in consumer preferences. In terms of marketing strategy, these findings demonstrate that a combination of efficient and effective marketing channels, namely direct distribution through online platforms and partnerships with restaurants, holds the potential to reach a broader market and cater to diverse consumer demands. Research limitations*“ *The study does have limitations, notably the geographical confinement to the Koholimombono IKM Center within Buton Regency. As a result, the outcomes might not seamlessly extrapolate to other regions within the tuna processing sector.*

Research limitations - *The study does have limitations, notably the geographical confinement to the Koholimombono IKM Center within Buton Regency. As a result, the outcomes might not seamlessly extrapolate to other regions within the tuna processing sector.*

Originality/value - *It pinpoints unique prospects and bottlenecks encountered by the processed tuna sector in this locale. Consequently, this research emerges as a wellspring of information, a compass guiding stakeholders in shaping policies and strategies to propel local economic growth within Buton Regency.*

Keywords: Product Market, Consumer Trends

The Role of Work Engagement in Mediating the Influence of Workplace Spirituality and Spiritual Leadership on Organizational Citizenship Behavior |

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Abstract

Background - For the progress of higher education, the organizational citizenship behavior (OCB) of lecturers which is an essential human resource is very important. Because engaged lecturers will devote their mental, physical, and emotional resources to their assignments, OCB is more exhibited by them.

Purpose - To investigate the function of work engagement in mitigating the impact of workplace spirituality, and spiritual leadership on OCB.

Design/methodology/approach - Utilizing a causal approach, the methodology is quantitative. By having 260 Indonesian PTMA lecturers complete a closed questionnaire, data was gathered. SEM with a partial least squares (PLS) technique is used for data processing and analysis. A sense of community, meaningful work, and connection with organizational ideals are used to gauge workplace spirituality. The attributes of vision, selfless love, and hope are used to gauge spiritual leadership. Vitality, devotion, and absorption are indicators of work involvement. The dimensions of altruism, conscientiousness, sportsmanship, courtesies, and civic virtue are used to gauge OCB.

Findings - Workplace spirituality has a direct influence on work engagement. Spiritual workplaces have direct and indirect influences on OCB, namely through work engagement. Work engagement is not directly influenced by spiritual leadership. The only thing that spiritual leadership directly affects is OCB. The impact of workplace spirituality on OCB can be mitigated by work involvement, but the impact of spiritual leadership on OCB cannot be. The findings of this study have implications that to increase the OCB of PTMA lecturers, PTMA leaders are required to have good spiritual leadership and encourage increased lecturer work engagement by developing a strong spiritual workplace.

Research limitations - The analysis was not differentiated based on the type of tertiary institution, the research findings were not corroborated by in-depth interviews, and the respondents did not adequately represent all PTMAs.

Originality/value - This research increases the understanding of Perceived Organizational Support (POS) through workplace spirituality, spiritual leadership, work engagement, and OCB factors.

Keywords: Workplace spirituality, spiritual leadership, OCB, work engagement, PTMA

Track: Accounting

Supported by :



The Effectiveness of Internal Control System: An analysis in Malaysian Islamic Financial Institutions |

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Abstract

Background - An internal control system is a procedural mechanism that is influenced by the Board of Directors, management and other departments within the entity. The aim of this endeavor is to achieve objective assurance concerning the attainment of operational efficiency and effectiveness, dependable financial reporting and adherence to pertinent laws and regulations. The implementation of an internal control system is of utmost importance within the domain of Islamic financial institutions (IFIs) as it serves as a means of managing the risks that arise from non-adherence to Shariah principles.

Purpose - The primary aims of this research is to assess the effectiveness of internal control system implemented in IFIs in Malaysia.

Design/methodology/approach - The COSO Internal Control Framework is adapted to assess the effectiveness of an organisation's internal control system to suit the nature of IFI's business operations. The study employed a quantitative research approach utilising a survey questionnaire to gather data from a sample of the whole population of 47 IFIs in Malaysia. The survey questionnaires were distributed to the Heads of Shariah audit, who hold crucial responsibility in providing objective assurance and safeguarding the adherence of IFI's business activities towards Shariah principles.

Findings - Majority IFIs have implemented an effective system of internal control. The aforementioned statement indicates that IFIs have created a proficient control environment that fosters the necessary structure to facilitate the evaluation of potential risks associated with the non-adherence to Shariah principles. Nevertheless, there is a need for improvement of a strong control environment to develop reliable policies and procedures to facilitate the implementation of management's directives aimed at reducing the risks that may impede the attainment of Shariah compliance objectives in IFIs.

Research limitations - This study is limited to the Shariah Governance Framework issued in 2010 and adopted 47 Islamic financial institutions which have obtained the license to operate Islamic financial operations by Bank Negara Malaysia (BNM).

Originality/value - The scope of this study is twofold; 1) to assess the effectiveness of internal control system in IFIs and 2) to highlight the importance of establishing an effective control function and Shariah compliance culture in achieving better management of the risks associated with Shariah non-compliance.

Keywords: Internal control system, Shariah compliance, Shariah governance, Islamic financial institutions, effectiveness.

Analysis of Corporate Governance in Minimizing Credit Risk at Commercial Banks Listed on the Indonesia Stock Exchange Before the Pandemic and the Pandemic Period (2018 to 2021) | Hanifah¹

¹STIE Ekuitas

Abstract

Background - The COVID 19 pandemic is a very difficult time for a country. Banking is one of the veins of the country, because the role of banks is very important for the development of a country's economy. One of the basic foundations for maintaining a bank is good corporate governance at banks, which is regulated by OJK with SE BI No 13/24/DPNP/2011. This governance is expected to minimize credit risk. However, the conditions in 2018-2019 and 2020-2021 credit risk experienced increases and decreases which fluctuated quite a bit.

Purpose - The aim of the research is to prove whether good corporate governance can minimize credit risk both before the COVID 19 pandemic and during the COVID 19 pandemic.

Design/methodology/approach - The method used is descriptive, namely describing the conditions of good corporate governance and credit risk before the pandemic and the pandemic. To test the hypothesis using multiple regression verification methods and different tests. The population in this research is Listed Commercial Banks on the IDX for the 2018-2021 period, with a sample of 65 Public Banks Tbk.

Findings - on the results of research on good corporate governance (Good corporate governance) can minimize the occurrence of credit risk both before the pandemic and during the pandemic. significant in minimizing credit risk. Judging from this condition, it can be proven that good corporate governance is a strong foundation in minimizing the credit risk of a company, especially banking, under any conditions.

Research limitations - this research is only valid during the period before the COVID-19 pandemic and during the COVID-19 pandemic, while after the pandemic the world has changed drastically with the presence of far more sophisticated technology.

Originality/value - it is possible that the validity period of the results of this study only applies before and during the COVID 19 pandemic, namely the period 2018 to 2021

Keywords: good corporate governance, credit risk, during the COVID 19 pandemic

The Importance of Financial Transparency as a Pillar of Public Trust | Dewi Mahmuda¹

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Abstract

Background - *Financial statements are like a report card that shows how well an institution is doing with its financial management. Quality financial reports can be displayed through good transparency that gives the local government helpful information to make decisions. If the local government is able to provide such quality financial reports, it is hoped that the community will be able to give a positive response and build trust between the government and its people.*

Purpose - *This study examines the correlation between any transparency of financial management factors on the quality of local government financial reporting to build the public trust.*

Design/methodology/approach - *The study uses a self-administered questionnaire to survey 90 staff and stakeholders of civil servants in Baubau city. Correlation analysis was employed to determine the association between financial transparency and the quality of financial reporting. This study also uses the summary of the financial statements of Baubau city from 2018 to 2021.*

Findings - *This study found that when the local government shares financial information with high transparency, then the better of the quality of its financial reports that will affect the trust of local public. Furthermore, the study also found there are two other factors that affect the quality of its financial reports namely human resources and regional financial information systems.*

Research limitations - *Scarce literature using Baubau local government data means that it is not possible to compare the findings to previous research.*

Originality/value - *This study helps the local government to understand that the better the transparency of financial reports, the better regional financial management is, which is reflected through the building of public trust.*

Keywords: transparency, public trust, local government

Good University Governance's (Gug) Mediating Effects on Intellectual Capital's Impact on University Performance |

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^{1,2,3,4}Universitas Lampung

Abstract

Background - Accreditation is a measure of good governance. To ensure the development of higher education, managers must implement Good University Governance (GUG), which can provide long-term viability for institution.

Purpose - This research examines how intellectual capital influences university performance by applying Good University Governance (GUG) mediation in private universities.

Design/methodology/approach - This study used a survey method by distributing questionnaires to top management who played a role in policymaking in 145 private universities in the LLDIKTI (The Higher Education Service Institute) area 2 start from February until May 2022. The data in this study were analyzed using structural equation Modeling (SEM) with the partial least squares (PLS) approach. The research findings showed that intellectual capital positively affected Good University Governance (GUG), but it did not directly impact university performance.

Findings - The coefficient of the mediation path variable was positive at 0.777, indicating that the greater the increase in intellectual capital, the greater the increase in GUG and university performance. The t-count value (15.312) was higher than the t-table value (1.98), and the p-value was less than 0.05 (**), according to the mediation analysis results. GUG could be a complete mediator between intellectual capital and university performance in an indirect relationship. The research findings showed that intellectual capital positively affected GUG but did not directly affect university performance.

Research limitations - The findings of this study may not be generalizable to quasi-public organizations in other countries, especially Western countries, due to differences in academic culture, performance, and the ability and competence of educational resources that may not meet the competencies and qualifications required for the position or role held.

Originality/value - This study develops a model of the influence of exogenous intellectual capital variables on university performance by including Good University Governance as a mediating variable. The research object was a quasi-public organization, with private universities taken as a sample, whereas previous researchers took samples only from public universities in Indonesia.

Keywords: Intellectual capital, Good University Governance (GUG), university performance, private universities, quasi-public organizations

The Effect of Compliance Pressure, Independence and Auditor Work Experience on Audit Judgment (A Study at the Inspectorate Office of South Sulawesi Province) |

La Ode Abdul Rakhman¹

¹Universitas Muhammadiyah Buton

Abstract

Background - *The research is due to weak internal control and supervision that occurs so that it is less effective and efficient in the administration of local government which has an impact on wasteful regional budgets and finances which has caused a crisis of public confidence due to the inability of the internal audit profession to audit financial reports and the accuracy of giving recommendations.*

Purpose - *This research aims to examine the effect of obedience pressure, independence, and auditor work experience on audit judgment (A Study at The Inspectorate Office of South Sulawesi Province)*

Design/methodology/approach - *This research was conducted at The Inspectorate Office of South Sulawesi Province, where the auditors were taken as the research samples. The Samples were selected using census sampling method of 35 respondent. Data collection using a questionnaire with data analysis using multiple linear regression with SPSS version 25.*

Findings - *The research found that partially obedience pressure, independence, and auditor work experience have an effect significant on audit judgment and results of the research indicate that simultaneously obedience pressure, independence, and auditor work experience has an effect significant on audit judgment.*

Research limitations - *Researchers need to consider the right time for research, especially research that uses primary data. Because research conducted in the year-end period requires a relatively longer time than other time periods because an auditor is busy preparing financial reports at the end of the period.*

Originality/value - *The uniqueness of this study is the role of audit judgment due to weak internal control and local government oversight which has an impact on budget waste and has caused a crisis of public trust, so the audit judgment process requires auditors to strengthen internal control and supervision as well as provide recommendations for local governments in carrying out financial management accountability as a form of realization of good governance practices.*

Keywords: *obedience pressure, independence, auditor work experience, audit judgment*

The Effect of the Application of Government Accounting Standards, Apparatus Competence, and Good Governance on the Quality of Financial Information in the Central Buton Regency Government |

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Abstract

Background - Healthy regional financial management is followed by competent apparatus resources. However, it has become a common problem in local government agencies that staffing arrangements are often carried out not in accordance with the needs both in quantity and quality (qualified). From the aspect of the quality of personnel arrangement carried out often does not follow the principle of "the right man on the right place"

Purpose - This study aims to analyze the Effect of the Application of Government Accounting Standards, Apparatus Competence, and Good Governance on the Quality of Financial Information.

Design/methodology/approach - This type of research is quantitative research with the target population in this study is the State Civil Apparatus (ASN) at the Regional Equipment Organization (OPD) in Central Buton Regency. The sample technique uses Purposive Sampling technique. The data used in this study is primary data in the form of questionnaires given to the Head of OPD, Secretary, Head of Finance, Treasurer. The number of research samples was 168. while for variable measurement, data is measured using the Likert and Guttman scales. The data analysis method uses descriptive statistical analysis and Multiple regression analysis with the help of SPSS software.

Findings - Based on the analysis and tests conducted by the author, the author found that the application of SAP has a significant effect on the quality of financial information, the competence of the apparatus has a significant effect on financial information, good governance has a significant effect on the quality of financial information.

Research limitations - This study only used three variables determining the quality of financial information.

Originality/value - This study uses good governance variables. Good governance is one way to measure the performance of an organization, in which there is accountability and transparency. Good Governance tends to increase when the implementation of internal control and the implementation of total quality apparatus are applied optimally, and internal control contributes more to Good Governance.

Keywords: SAP, Competence, Good Governance, Quality of Financial Information

The Effect of Village Fund Allocation (ADD) and Community Participation on Village Development (Case Study in Cibiru Wetan Village Cileunyi District, Bandung Regency) |

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^{1,2}STIE Ekuitas Bandung

Abstract

Background - *This study aims to test whether there is an influence of Village Fund Allocation (ADD) and community participation on village development. Allocation of village funds (ADD) and community participation as independent variables and village development as the dependent variable.*

Purpose - *This study aims to examine whether there is an effect of village fund allocation (ADD) and community participation on village development. Allocation of village funds (ADD) and community participation as independent variables and village development as the dependent variable. This research was conducted in Cibiru Wetan Village, Cileunyi District, Bandung Regency.*

Design/methodology/approach - *This study uses a quantitative method with a descriptive verification approach. The data used are primary and secondary data, by distributing questionnaires. Respondents were 100 people who were residents of Cibiru Wetan Village. Sampling of members of the sample using probability sampling with simple random sampling technique.*

Findings - *Based on the results of the partial study, it shows that the allocation of village funds (ADD) has a significant effect on village development, as well as community participation has a significant effect on village development. The results of the study simultaneously show that the allocation of village funds (ADD) and community participation simultaneously have a significant effect on village development.*

Research limitations - *The limitations of the researcher are the limited location, the small number of participants and the limited time. For future researchers, it is hoped that this can become reference material and can develop further regarding the influence of village fund allocation (ADD) and community participation on village development and can add other research variables and also expand the research location.*

Originality/value - *The novelty of the research lies in the research subject, research method, place and time of research. The results of the study simultaneously show that Village Fund Allocation (ADD) and community participation simultaneously have a significant effect on village development.*

Keywords: Village Fund Allocation (ADD), Community Participation, Village Development

Potential State Revenue, Climate Change and Renewable Energy Utilization from the Implementation of Carbon Tax in Indonesia | Dani Ramdani¹

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Abstract

Background - Indonesia is committed to controlling climate change by signing the Paris Agreement at the UN headquarters, New York, United States with 171 other countries in the world. The Paris Agreement is a global agreement on climate change. The commitment of countries can be seen in the Nationally Determined Contribution (NDC) for the 2020-2030 period. This research is motivated by several research results on climate change and carbon dioxide emissions where by 2050 it is predicted that the earth's temperature will get hotter and unhealthy air will kill many people due to increasing carbon dioxide emissions

Purpose - The research problem raised in this study is how much potential state revenue if a carbon tax is imposed in Indonesia and what impact it will have on climate change and how optimally renewable energy will be utilized by industries/companies

Design/methodology/approach - The method used in this study is a descriptive qualitative approach

Findings - The results of research in several countries show that the imposition of a carbon tax will reduce the amount of carbon emissions by a significant amount. Besides aiming to encourage negative externalities in the form of carbon emissions, the imposition of carbon taxes also encourages business actors and the public to switch to substitute products (Mankiw, 2015), namely products that use new energy (EBT). The application of a carbon tax results in a change in the economic balance, whereby the imposition of a tax is directly related to an increase in the cost of carbon production and a decrease in the amount of circulating carbon emissions. Therefore, this encourages economic actors to switch to the use of EBT.

Research limitations - The limitation of this study is that the data used is only literature reviews from several journals that discuss the same matter. Further research can be carried out by comparing carbon tax revenues in various countries in the world.

Originality/value - Research related to carbon taxes and their impact on climate change has not been widely carried out so that the existing literature is not well available. In addition, it includes elements of the utilization of new renewable energy as a result of implementing a carbon tax

Keywords: Carbon tax, state revenue, climate change, renewable energy.

Track: Management

Supported by :



Implementation Of School-Based Management System (SBM) in the Public Elementary Schools |

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Abstract

Background - *The most important aspect of public school management systems worldwide is now school-based management (SBM) with devolution. SBM was first implemented in the Philippines in 1997 as a component of the Basic Education Sector Reform Agenda and formalized in 2001 as a component of the R.A. The Governance of Basic Education Act of 2001, also known as H.R. 9155, asks for decentralized of school administration. The law acknowledges the power and leadership of the school principal in collaborating with local communities to find and put into practice suitable measures that would enhance student learning outcomes and competency levels.*

Purpose - *This study aimed at examining the level of SBM implementation and participation of school heads, internal and external stakeholders in Lopez East District and if improvements in pupils' academic performance has been achieved resulting from its implementation.*

Design/methodology/approach - *The researcher used primary and secondary data to determine the level of participation of school administrators, internal and external stakeholders and the impact of SBM implementation on the academic performance of pupils.*

Findings - *Result shows that 97% of the schools at Lopez East District is in Level 1 in their level of implementation of SBM and as such vary from the starting stage. School administrators HIGH in their level of participation in SBM implementation in terms of School Resources, Classroom Instruction and Students' Achievement. Internal and external stakeholders have high level of participation in the implementation of School-Based Management. The findings showed that, when compared to school years without SBM intervention, there have been no noticeable improvements in the students' academic performance as a result of the implementation of SBM.*

Research limitations - *The data are extremely sparse and prevent a detailed examination of the methods and procedures through which SBM reforms influence results.*

Originality/value - *Successful implementation of SBM in the public elementary schools of Lopez East District will be noted if results of their scores in SBM scoring template increased significantly and moved towards the next level.*

Keywords: implementation, school-based management, participation, public schools, stakeholders

Organizational Commitment and Employee Performance during COVID-19 Pandemic |

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Abstract

Background - *The pandemic has brought about unprecedented disruptions to business operations across all industries. Companies had to resort to work from home setup to prevent the virus's spread. The new setup, however, brought about several challenges to the employees.*

Purpose - *This study investigated the correlation between organizational commitment and employee performance during COVID-19 pandemic.*

Design/methodology/approach - *It involved 158 employees of a BPO company situated in Quezon City, Philippines. The data was collected through a survey questionnaire based on Allen and Meyer's theory of organizational commitment and Bernardin and Russel's theory of employee performance. Non-parametric statistical testing such as Mann-Whitney U and Kruskal-Wallis tests were employed to examine the significant differences in the respondent's ratings when their demographic profiles were considered. In correlating the research study's variables, a Spearman Rank Correlation was used to measure the strength of the relationship between the constructs of organizational commitment and dimensions of employee performance.*

Findings - *Results of the study revealed a high positive relationship between continuance commitment and employee performance, a moderate positive relationship between affective commitment and employee performance, and a slight positive relationship between normative commitment and employee performance. Furthermore, the result of this study revealed significant difference in the perception of continuance commitment on account of gender, age, civil status, and length of service. Significant difference was also detected in affective commitment considering the length of service. Single, married, and widowed respondents also differ on opinions pertaining to normative commitment.*

Research limitations - *This study is limited to 158 employees of a BPO company situated in Quezon City, Philippines.*

Originality/value - *This is to certify that the research paper we have submitted is our original work. We have duly cited all the sources and we are attesting that this paper has not been submitted to any journal for publication purposes.*

Keywords: *Organizational Commitment, Employee Performance, BPO Employees*

Development of Customer Complaint Handling Model |

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¹Universitas Islam Sumatera Utara, ²Universitas Terbuka

Abstract

Background - *This research examines the impact of customer complaint management on customer satisfaction and subsequent purchase intentions. An enhanced model of complaint handling, informed by extant literature, is introduced. This model emphasizes that complaint handling should incorporate fairness in three cardinal components: distributive justice, procedural justice, and interactional justice. These factors are hypothesized to significantly influence customer satisfaction, ultimately shaping customer purchase intention.*

Purpose - *This study aims to examine: The impact of various aspects of complaint handling (distributive justice, procedural justice, and interaction justice) on customer satisfaction. The effect of customer satisfaction on purchase intention. This research seeks to contribute both theoretically and practically to the field of marketing. Theoretically, it aims to advance a complaint handling model that incorporates distributive justice, procedural justice, and interaction justice as influencers of customer satisfaction and purchase intention. Practically, it aspires to apply this model through empirical testing with customers.*

Design/methodology/approach - *The research methods employed online surveys designed to probe customer experiences with complaint handling, anchored around the formative indicators of fairness in distribution, procedural justice, and interpersonal interaction. Data was collected using Likert-scale measurement tools and subsequently analyzed via a Partial Least Squares (PLS) methodology. The study's sample constituted 200 Shopee customers who had registered at least one complaint.*

Findings - *The PLS analysis underscored that effective complaint management significantly affects customer satisfaction, which subsequently, and crucially, influences their purchasing intentions. The first developed model for customer complaint handling, however, showed no significant direct impact on purchasing intention, prompting the refinement of the model. The revised model removes the direct link between complaint handling and purchase intention, emphasizing instead that customer's purchase intentions are primarily driven by their satisfaction with the complaint resolution process. It further suggests that dissatisfaction with complaint handling is unlikely to directly influence their purchase intentions.*

Research limitations - *This research, centered on Shopee in the e-commerce sector, may not be universally applicable due to its specific sample focus. It may not capture all factors influencing customer satisfaction, such as product quality, price, and brand perception. The study relies on potentially subjective data from customer surveys and interviews, and its scope might be constrained by time, resources, and geographical restrictions to Medan city and its surroundings.*

Originality/value - *The research's originality is predicated on the unique complaint handling model and the application of PLS methodology, offering a deeper understanding of the dynamics between the studied variables. The selection of a specific, yet highly relevant sample adds to the study's value and pertinence in an e-commerce context.*

Keywords: *Complaint Handling (Distributive Justice, Procedural Justice, Interaction Justice), Customer Satisfaction, Purchase Intention.*

The Role of The Supervisory Board in Strengthening Employee Accountability of Implementation of Duties and Authorities in Corruption Eradication Commission (KPK) |

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Abstract

Background - Since 2019, Corruption Eradication Commission (KPK) laws have been changed by Law number 19 of 2019 which forms the basis for the establishment of a supervisory institution, namely the KPK Supervisory Board which consists of 5 people appointed by the President of the Republic of Indonesia. The Supervisory Board has to ensure that the KPK carries out its duties under applicable regulations and in a professional and accountable. The KPK Supervisory Board is tasked with supervising the implementation of duties and authorities by KPK leaders and employees, including ensuring that they do not violate ethics and the applicable code of conduct.

Purpose - The purpose of this study is to find out how the state of KPK employee accountability, what factor affects KPK employee accountability and what efforts are made by the KPK Supervisory Board to increase KPK employee accountability.

Design/methodology/approach - This study is qualitative research that uses the descriptive method.

Findings - This study examines the two conditions when KPK Supervisory Board was first formed and after 3 years of carrying out supervisory efforts for KPK. The results conclude that the Supervisory Board's efforts have made many contributions and improvements to the KPK, especially in increasing employee accountability and enforcing the code of ethics violations committed by both employees and KPK leaders.

Research limitations - This research is limited to the problems of KPK employee accountability and the role of the KPK Supervisory Board in increasing employee accountability in carrying out the duties and authorities of the KPK.

Originality/value - There has been no previous research that examines comprehensively what factors influence KPK employee accountability in carrying out KPK duties and powers, as well as how the KPK Supervisory Board carries out its role to increase KPK employee accountability. Previous research only discussed the accountability of the KPK in handling corruption cases separately from the role of the KPK Supervisory Board in overseeing the performance and effectiveness of the KPK in eradicating corruption.

Keywords: corruption eradication, supervisory board, employee accountability, KPK, Corruption Erradication Commision

Location Planning Strategy to Achieve Supply Chain Efficiency and Effectiveness | Ayi Tejaningrum

STIE Ekuitas

Abstract

Background - Determining the location for the goods delivery industry has a significant effect on the company's ability to provide services to consumers and also enhances competitiveness, because the right location will result in low costs and short delivery times. This research was conducted to analyze the effectiveness of location selection in relation to the effectiveness and efficiency of the supply chain from upstream to downstream.

Purpose - This study aims to develop location strategic planning in an effort to increase supply chain efficiency and effectiveness in startup companies. The research was conducted at companies engaged in freight forwarding operators located in Bandung and Jakarta

Design/methodology/approach - The research method used is a survey with a qualitative descriptive analysis approach.

Findings - The location strategy that should be determined is by considering transportation facilities, proximity to consumers, transportation costs and conditions of residents with high online shopping habits. The supply chain from upstream to downstream must maintain a tradeoff between delivery time and shipping costs. To achieve this, it is necessary to have strong coordination between upstream, internal supply and downstream. Efficiency and effectiveness of coordination between departments in each location will be achieved optimally when using an IT system. Suggestions for further research are the need to provide infrastructure that is evenly distributed to remote areas, so that all people can enjoy purchases at the marketplace with the best price and quality.

Research limitations - This research was only conducted in the goods delivery industry with limitations on only two locations, namely the cities of Bandung and Jakarta involving 18 locations in Bandung and 22 locations in Jakarta.

Originality/value - research related to location selection in the goods shipping industry and related to supply chain effectiveness and efficiency is still rarely carried out, so the literature is not well available. In addition to this, incorporating digital elements as a basis for achieving customer satisfaction is one of the new variables in choosing a location.

Keywords: corporate performance, supply chain management, location management, startup business, Digital business

Decrease in Brand Value Due to Miscommunication of Brand Associations |

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Abstract

Background - *Marketing Communication is carried out in various ways with the aim of building and developing markets, one of which is by building up a good brand as an identity for selling goods or services. However, the good name of a brand that has been built for years will experience a decrease in value and even be shunned by consumers with antipathy if the things associated with it make mistakes in behaving, communicating, and reacting.*

Purpose - *To further explore the factors that cause a decrease in brand value and the reasons why brands are shunned and alienated by consumers*

Design/methodology/approach - *The methodology used in this study is a qualitative method. This type of research is a case study. Data collection techniques by investigating the phenomenon of brand value impairment in detail and comprehensively, as well as collecting data sources in the form of related books, articles, and journals. The data analysis technique is by analyzing the case or phenomenon under study associated with all data sources related to the deductive method so that a conclusion can be found on the problem that the researcher is presenting. Test the validity of the data used with triangulation techniques.*

Findings - *The association of a brand is not limited to the company or personal branding of the owner or main leader or brand ambassador. But also on all things that are associated as a whole by consumers in general, be it family, community, alumni and the environment or the origin of the brand with moral standards and a consumer's point of view, where everything boils down to wise marketing communications by paying attention to all aspects, attitudes, reactions, communication, even including socio-political communication carried out through social media by all brand associations*

Research limitations - *This research is a case study by observing several phenomena of brand value decline due to associational communication in Indonesia, the research results are presented using a qualitative descriptive method.*

Originality/value - *The research focuses on the decline in brand value caused by marketing communication errors in understanding the brand associations that consumers value and conclude, this research closes the gap left by previous research investigations. The majority of research focuses on increasing brand value with personal branding*

Keywords : *Marketing communication, personal image, brand value, brand association, brand survival*

The Role of Employee Empowerment in Mediating the Effect of Leader-Member Exchange on Employee Performance in Dekranasda Riau Islands Province 2021-2024 |

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Abstract

Background - *The decline in the performance of employees at Dekranasda in the eight districts/cities of the Riau Archipelago province is the background of this research. Therefore, in this study the authors focus on the quality of leader member exchange relationships, empowerment, which affect employee performance. There are many expert opinions regarding several factors that need to be disclosed and analyzed in the direct relationship between LMX and employee performance. they argued that there are factors that act as mediators in the relationship between LMX and employee performance. This study will uncover and analyze the role of empowerment as a mediator in the relationship between LMX and employee performance.*

Purpose - *This study aims to uncover and analyze the effect of empowerment which mediated the effect of LMX on employee performance Dekranasda which disperse toward eight regencies/the city Riau Islands Province.*

Design/methodology/approach - *Total respondents who involved in this study are 303 persons. They are employee of Dekranasda offices in the eight regencies/the city Riau Islands Province. Used saturated techniques sampling, this study collects data by the questionnaire with closed ended questions. In this study, we are helped by assistants who work in the Dekranasda Office. The analysis data used Structural Equation Modeling (SEM) with the help of Smart Pls 3.*

Findings - *this study shows that LMX has a direct effect to employee performance positive significantly. Furthermore, the Empowerment affects employee performance positive significantly as well, but does not mediate the effect of LMX toward employee performance.*

Research limitations - *this study merely involves the employees of dekransda which dispersed in the eight districts/cities of the Riau Archipelago province.*

Originality/value - *This study shows the importance of direct interpersonal relationships between managers and employees in the realm of public service. As suggested by the LMX theory, that managers delegate responsibility and provide more supporting and appreciation to subordinates in group, which is considered as empowerment. The results of this study are consistent with the LMX theory, which emphasizes the importance of interpersonal factors in the workplace, especially in the local government sphere.*

Keywords: LMX, Empowerment, Performance, SEM

Correlation of Non-cognitive Learning Dimensions to Academic Performance among Education Students in a state university in Quezon Province, Philippines | Lourdes Barros Avila¹

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Abstract

Background - *The study described the academic performance among Education students in terms of their grades in major subjects in Education. The increasing significance of understanding the students' non-cognitive dimensions and the necessity to revisit the academic performance of the university in making the school instruction responsive to the needs of the students necessitates this study which contributes to the growing interest by reviewing noncognitive skills, including what they are, why they matter, and how they enter into the education process.*

Purpose - *This study aimed to describe the correlation of the students' academic performance to learning dimensions among Education students at Polytechnic University of the Philippines in Lopez Quezon during the first semester school year 2019-2020.*

Design/methodology/approach - *The researcher used the descriptive correlational method of research that collects, organizes and reviews information about the relationship of students' academic performance to learning dimensions. The descriptive correlational method of research identifies the relationship that exist between variables to generate answers to the hypotheses. The study was conducted during the first semester school year 2019- 2020 and respondents were the 113 Education students at Polytechnic University of the Philippines Lopez, Quezon.*

Findings - *The non-cognitive learning dimensions that significantly predict the student's performance having the highest two coefficients of 0.216 and 0.125 were learning motivation and learning engagement, respectively and that learning style was found to be the least predictor having a coefficient of -0.79.*

Research limitations - *The data are immensely sparse and focused on the research reviewed information received about the research on the non-cognitive learning dimensions to academic performance.*

Originality/value - *The researcher described the non-cognitive learning dimensions affecting academic performance in terms of learning motivation, learning engagement, learning style, and learning behaviour. Teachers need not to put emphasis not only on the cognitive aspects of the learners but also to their attitudes, emotions and feelings towards learning. In this study, the researcher identified which of the learning dimensions significantly predict students' academic performance.*

Keywords: Academic performance, learning dimensions, learning motivation, learning styles, learning engagement

Change Management, Collegiality, Neoliberalism in Higher Education |

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Abstract

Background - *Over the past few decades, universities worldwide have undergone major changes due to globalization, particularly to reduce the amount of public investment in higher education. The adoption of the behavior and ideology of neoliberalism, which emphasizes the importance of market dynamics in social exchange throughout university activities, has shaped changes to organizational practices, processes, and cultures. Traditionally, before the 1980s, universities were established as public good and collegial management aimed at public welfare, which was considered the best way to manage all the special attributes of universities before neoliberalism influenced universities with the ideology of managerialism which radically uprooted this idea. The adoption of neoliberalism in the form of New Public Management (NPM) has shifted the traditional approach to what is said to be a corporate or business approach.*

Purpose - *The purpose of this paper is to see how the ideology of neoliberalism has massively changed the value of collegiality in universities and how changes in management and governance of universities in facing this big wave.*

Design/methodology/approach - *Use a critical approach to some cases of change management in higher education to get some overview related to the impact of neoliberalism ideology. Then the evaluation results are contextualized using a conceptual framework taken from critical management studies on change management and neoliberalism in universities, case studies taken from several universities worldwide, and will specifically capture Indonesian universities.*

Findings - *The ideology of neoliberalism is a catalyst for major changes in various universities in the world, not only in Indonesia. There is no chance for universities to avoid the implementation of neoliberalism. Implementing neoliberalism through the principles of New Public Management (NPM) has thoroughly influenced the management and governance of universities. Several perspectives were expressed to see the influence of neoliberalism implementation on universities and participatory steps in preparing universities for change (readiness to change).*

Research limitations - *As input for various university stakeholders, to determine the direction of university policies in preparing change steps to build competitiveness globally.*

Originality/value - *This research contributes to the understanding in dealing with the influence of neoliberalism ideology so that universities and governments can prepare for change measures to increase universities' competitiveness.*

Keywords: *change management; collegiality; neoliberalism; NPM; managerialism; higher education*

Work From Home to Performance Through Work Family Conflict in Government Agencies During Covid-19 Pandemic (Study Case in Bandung General Election Commission) |

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Abstract

Background - *Work from Home is work system that is widely used by various organizations during Covid-19 pandemic. Implementation of Work from Home is not easy, especially in public sector. This raises several possible consequences, such as performance, conflict, etc.*

Purpose - *The purpose of the research, as the word itself indicates, is to provide the reader with a background to the study, and hence to smoothly lead into a description of the methods employed in the investigation. This research purpose is to examine the direct effect of Work from Home on performance and the indirect effect of Work from Home on performance through Work Family Conflict*

Design/methodology/approach - *This research method is descriptive and verificative. Work From Home as the independent variable, Performance as the Dependent Variable, and Work Family Conflict as the Moderating Variable in this research. This research uses saturated sample technique to obtain data. The data are gattered by distributing 50 quetionaires to all employees of Bandung General Election Commisions. Data is analyzed quantitatively using Partial Least Square (PLS) by Smart PLS 3.0 software*

Findings - *This research results show that Work from Home has a direct effect on Performance, and indirect effect on Performance through Work Family Conflict. The indirect effect is much smaller than the direct effect. Work Family Conflict as moderating variable causes level of Performance to decrease during Work from Home.*

Research limitations - *The limitation of this research is the small number of samples. Next research can be conduct in greater number of samples that come from varied background.*

Originality/value - *The originality of this research is Work Family Conflict can affect Performance during Work From home, especially in field workforce. The biggest conflict is Time based conflict from Family Inteference with Work (FIW) dimation.*

Keywords : *work from home, work family conflict and performance*

The Effect of Training and Work Discipline on Employee Performance at Perusahaan Daerah Air Minum (Pdam) Tirta Intan Garut |

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Abstract

Background - *The competence of human resources is very important for the successful progress of a company. Quality competence will affect employee performance supported by appropriate job training and adequate discipline. Regional Drinking Water Company (PDAM) Tirta Intan Garut conducts training but has not fulfilled the capacity to become a competent employee. Late entry to work illustrates a low level of work discipline, so it is suspected that employee performance is influenced by training and discipline.*

Purpose - *This study aims to determine the effect of training and work discipline on employee performance at the Regional Drinking Water Company (PDAM) Tirta Intan Garut with a total of 90 respondents.*

Design/methodology/approach - *The method used in this research is descriptive and verification analysis method. The data source of this research uses primary and secondary data. The analysis used is multiple linear regression analysis, correlation coefficient, determination coefficient, classical assumption test, and partial and simultaneous hypothesis testing.*

Findings - *The results of the t test show that partially the training variable (X1) has a significant effect on employee performance variable (Y), which is equal to 0.0001*

Research limitations - *Appropriateness of job training and work discipline is one of the materials that can determine the success of the Regional Drinking Water Company (PDAM) Tirta Intan Garut which was carried out to 90 respondents in the company.*

Originality/value - *This study provides information about the influence of suitability of the material, the right instructor for training and the strictness of sanctions/punishments against disciplinary offenders so as to achieve maximum work results.*

Keywords: *Training. Work Discipline; Employee Performance*

The Power of Visionary Leadership in Improving the Quality of Public Services |

Neneng Hayati¹

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Abstract

Background - *-The sustainability of public service is largely determined by visionary leaders because visionary leaders put forward visions and strategies for the future success of the organization by observing opportunities and threats. Visionary leaders can deal directly with employees to produce high-quality work*

Purpose - *-The purpose of the research, as the word itself indicates, is to provide the reader with a background to the study, and hence to smoothly lead into a description of the methods employed in the investigation.*

Design/methodology/approach - *-This research uses a qualitative approach to explain the relationship between phenomena through in-depth data analysis. This research uses secondary data sourced from literature manuscripts obtained from one of the rankings of reputable international journals, namely: Scopus, and analyzed through a systematic literature review with a bibliometric approach through the Vos viewers application.*

Findings - *-The results showed that visionary leadership is directly and significantly related to the quality of employees in the public service sector. In that arena, visionary leadership can be a good alternative in inventorying leadership styles to achieve the vision and strategy in organizational success.*

Research limitations - *The limitation of this research is only using Scopus as a data source, the time range is 2018-2022, it is hoped that the next study will explore data sources not only Scopus but explored, for example WoS, ProQuest, and others with a longer time span (eg 1968-2023).* -

Originality/value - *-The power of visionary leadership in improving the quality of public services by using data sources for the last 10 years, by examining the relationship between the power of visionary leadership in improving the quality of public services, apart from being empirical evidence in revealing the power of visionary leadership, it also looks at the quality of public services, this has not been found in many studies.*

Keywords: *-Visionary leadership, public service sector, quality of employees, systematic literature review*

Model of Student Attachment-University Reputation Based on Perceived Quality and Perceived Value |

Efi Fitriani¹

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Abstract

Background - Perceived quality and perceived value on reputation, this impact has not been explicitly addressed. Previous researchers have not tested perceived quality and perceived value on reputation mediated by student attachment.

Purpose - This study aims to examine the model of student attachment-university reputation based on perceived quality and perceived value and analyze how perceived quality and perceived value affect to university reputation through student attachment. The statistical population was students at campus X.

Design/methodology/approach - The convenience sampling technique was used as a simple random sampling with 212 students on campus X in Bandung-Indonesia. The Structural Equation Modeling approach was applied to test the research hypotheses using Smart PLS.

Findings - The results show that perceived quality has a positive and significant effect on perceived value; perceived quality and perceived value have a positive and significant effect on student attachment; perceived quality and perceived value have a positive and significant effect on university reputation; student attachment has a positive and significant effect on university reputation; perceived quality has a positive and significant effect on university reputation through student attachment; and perceived value has a positive and significant effect on university reputation through student attachment.

Research limitations - This research aims to propose a comprehensive model of higher education marketing that focuses on the reputation of private higher education in Indonesia with a perceived quality and perceived value approach mediated by student attachment. This research has limitations in the unit of analysis, namely only one private university in Indonesia.

Originality/value - The literature on consumer behavior that there are several studies that examine perceived quality on perceived value, perceived quality on student attachment, perceived value on student attachment, and student attachment on university reputation. The contribution of this research is to examine perceived quality and perceived value on university reputation through student attachment. It adds value to the consumer behavior literature by providing new insights into the determinants of university reputation in a private university

Keywords: perceived quality; perceived value, student attachment; university reputation

Analysis of Product Quality and Advertising on the Interest in Buying of Opak Oded Consumers in Sumedang | Henny Utarsih¹

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Abstract

Background - New Normal after going through the Covid 19 Pandemic has not yet been said to be over. Life must go on, you still have to do activities so you can be productive in this Pandemic era, so you certainly won't lose your income. Likewise, with the impact of the pandemic, Opak Oded's business business has experienced a decrease in income or turnover of up to 75%. The reduced revenue turnover with a declining graph was due to hampered distribution activities which impacted on reduced business activities and led to a reduction in employees, which started from 70 employees to 43 employees. The purpose of this study was to determine the effect of product quality and advertising on buying interest in opak opaque

Purpose - The purpose of this study was to determine the effect of product quality and advertising on buying interest in opak opaque

Design/methodology/approach - The research method used is a survey with a quantitative descriptive analysis approach.

Findings - As a result, product quality affects people's buying interest in buying opak opak. Advertising has a positive and significant effect on buying interest. Product quality and advertising influence purchase intention together

Research limitations - This research was only conducted in the goods delivery industry with limitations on only two locations, namely the cities of Bandung and Jakarta involving 18 locations in Bandung and 22 locations in Jakarta.

Originality/value - In conclusion, product quality has a significant impact on purchase intention. Advertising significantly influences buying interest and both variables have a significant and positive impact on people's buying interest. The new variable is purchase intention

Keywords: Advertisement, Product quality, Purchase Intention

Comparative Analysis of Buyer and Seller Perceptions: About TikTok Marketing |

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Abstract

Background - TikTok is a social media platform that has tools for producing video content. TikTok Marketing is a method of marketing a brand, product, or service for a business through the TikTok platform. This application was downloaded the most by the public around 2020-2021 with 1506 million achievements, exceeding the Instagram application of 1048 million (Forbes 2020, 2021), so this application is well-known by both Sellers and Buyers.

Purpose - The purpose of this study is to analyze the perceptions of buyers and sellers in the city of Bandung regarding TikTok Marketing.

Design/methodology/approach - The research method used is quantitative research with a descriptive approach. The number of respondents is 100 buyers and 100 sellers. The research instrument used was a questionnaire which was distributed to buyers and sellers in the city of Bandung by accidental sampling technique.

Findings - The results of this study obtained a mapping of the development of tiktok marketing which is beneficial for both buyers and sellers. The research results show, of the 6 benefits of using tiktok marketing, sellers are more enthusiastic than buyers. For the social dimension of tiktok marketing, sellers are more enthusiastic than buyers. For the advantages of the tiktok marketing application, sellers are more enthusiastic than buyers. From the social media marketing dimension, the seller is very enthusiastic compared to the buyer. Of the 6 dimensions that must be evaluated by the company in implementing TikTok Marketing, the seller is very enthusiastic compared to the buyer.

Research limitations - the limitation of this research is the small number of sample and one city. Next research can be conduct in greater number of samples that come from west java.

Originality/value - This research has never been done by other researchers with the same case

Keywords: -Tiktok marketing, Buyer, Seller, Digital marketing.

Track: Operations Management

Supported by :



Project Scheduling of Garment Business Using Cpm-Crashing Based POM-QM Application for Windows |

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Abstract

Background - Taytay Rizal is known as the “Garment Capital of the Philippines” and is very popular among bargain-hunting shoppers. The garment industry is one of the major contributors to the municipalities' economic growth. The emergence of fast fashion trends made the garment business in the municipality very lucrative. The industry, however, is highly competitive, necessitating efficient management and planning of costs, schedules, and resources. The critical path method is an operations research technique that is useful for managers in managing projects and creating accurate project schedules. It is very helpful in making optimal decisions in scheduling and determining critical activities to ensure the project's earliest finish.

Purpose - This research aims to determine the project duration, costs, and critical path for a garment business startup using the POM-QM application for Windows.

Design/methodology/approach - Descriptive research method was used where data was collected through literature reviews, interviews of garment shop owners/garment sub-contractors, and direct observation.

Findings - Based on the results of the study, it can be concluded that the use of critical path method is necessary to complete the garment business project on time. The entire project will require 77 days of completion in normal time. A 15% increase in the garment business project cost was observed to shorten the project duration to 45 days.

Research limitations - This study is limited to the garment shop owners and garment sub-contractors in Taytay Rizal and is further limited to garment business projects for ladies' blouses and dresses.

Originality/value - The research paper we have submitted is our original work, and we have cited all our sources. We attest that this paper has not been presented or submitted to any journal.

Keywords: Critical Path Method, Crashing, Garment Business, Project Scheduling

Track: Marine and Fisheries

Supported by :



Economic Analysis of Marine Tourism Development of Special Interest in The Bali-Nusra Conservation Area |

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Abstract

Background – *Tourism development in several regions of Indonesia is starting to show a trend of mass tourism which can have an impact on ecosystems in conservation area areas. The need for solutions to be able to implement quality tourism in conservation areas and how to integrate marine tourism activities between conservation area areas to be able to provide equitable economic benefits. The development of special interest tourism that can reach various regions can be one of the solutions in developing tourism that is not mass and integrated with various regions.*

Purpose – *The purpose of this study is to analyze the economy for the development of integrated special interest tourism between conservation areas in the Bali-Nusra region.*

Design/methodology/approach – *The analytical method used is business feasibility analysis, economic feasibility analysis, economic impact analysis (multiplier).*

Findings – *The results showed that the estimated benefits of Bali-Nusra marine tourism were income from boat passengers (US\$ 2,187,450.69), tourist spending in fishing villages (US\$ 14,666.66), increased value of regional fisheries (US\$ 20,449.296). Economic analysis on tour boat activities along Bali-Nusra uses a discount rate of 8%. Based on the NPV criteria, the NPV value was obtained which was greater than zero, which was US\$ 1,131,099.39. Based on the analysis of ship tourism activities, it is economically feasible. Net B/C obtained from Bali-Nusra marine tourism activities is 1.48. Based on the data obtained to determine the magnitude of the economic impact on Bali Nusra, the Keynesian Multiplier Effect average value is 1.99.*

Research limitations – *The limitation of this research is that it does not analyze the policy strategy for the development of special interest marine tourism.*

Originality/value – *The application of the results of this economic analysis research can provide an alternative for marine tourism in conservation areas.*

Keywords: *conservation area, economic analysis, marine tourism, multiplier*

Track: Digital Business

Supported by :



What Influences User Preferences in Digital Payment Systems? (A Comparative Analysis of the E-Wallets GoPay, OVO, and DANA) |

Ina Kartika Wa¹, A Mukti Soma², Heri Ispriyahadi³, Lela Nurlela Wati⁴

^{1,2,3,4}Univ Technology Muhammadiyah Jakarta

Abstract

Background - *The background of this research lies in the escalating utilization of the internet and the swift progress of information and communication technology. There is a growing adoption of digital financial technology in Indonesia, particularly in the form of fintech and digital payment systems. Additionally, it is crucial to identify the differences and advantages of the three most popular E-wallets in Indonesia, namely GoPay, OVO, and DANA.*

Purpose - *The aim of this research is to analyze the relationship between user preferences for drives in the context of Digital Payment Systems on E-Wallets GoPay, OVO, and DANA, using a comparative study approach*

Design/methodology/approach - *The research method employed in this study is quantitative with a statistical-verification approach, utilizing the SEM PLS method. The sample size consists of 150 respondents, and the research findings are then compared among the three research units, which serve as the subjects of the study.*

Findings - *The overall comparative study demonstrates that E-service quality has a typically positive and significant impact on E-satisfaction and E-loyalty across all three services. However, only GoPay and OVO show a substantial correlation between E-satisfaction and E-loyalty, DANA does not. Furthermore, E-loyalty across the three services is not significantly influenced by the moderating variable.*

Research limitations - *The limitations following, the limited sample size, the influence of other unmeasured variables, the methodology used may have limitations in revealing more complex relationships, and the impact of external factors that may affect the research results.*

Originality/value - *The originality of this study resides in the fact that no other studies have directly compared the results of three research unit's investigations in the context of the Digital Payment System. A further indication that this study serves as follow-up research to support the conclusions of earlier studies is the fact that the indicators utilized in creating the variables were chosen based on their highest values from previous research.*

Keywords: *Digital Payment System, E-Service Quality, E-satisfaction, E-loyalty.*

Exploring the Influence of Gamification on Customer Experience: The Case of An E-Commerce Platform |

Jean Paolo Gomez Lacap

City College of Angeles

Abstract

Background - *The use of game-playing elements among business entities, including e-commerce platforms, is now getting attention among practitioners and scholars. Several popular e-commerce platforms are now taking advantage of the power of gamification to attract more online buyers.*

Purpose - *Grounded on the flow model, the present study aims to examine the significant effect of gamification in an e-commerce platform on customer experience and the mediating roles of brand engagement and perceived enjoyment in the said relationship.*

Design/methodology/approach - *The study participants were e-commerce platform users (n = 314) and were identified using purposive sampling. All hypothesized relationships were examined using path modeling via partial least squares (PLS), and hierarchical component model assessment was performed for higher-order formative constructs - brand engagement and customer engagement.*

Findings - *The results revealed that gamification significantly and positively influences customer experience, perceived enjoyment, and brand engagement. Moreover, between brand engagement and perceived enjoyment, only brand engagement shows a significant and positive influence on customer experience. The mediation analysis showed that only brand engagement indirectly affects the link between gamification and customer experience.*

Research limitations - *The study is confined with respondents from the Metro Manila, Philippines, and its neighboring provinces.*

Originality/value - *Unlike past studies on gamification, the current undertaking utilized brand engagement and perceived enjoyment mediators on the link between gamification and customer experience. Furthermore, a hierarchical component model assessment was utilized where brand engagement and customer experience were treated as higher-order formative constructs.*

Keywords: *gamification, customer experience, brand engagement, perceived enjoyment, e-commerce*

Factors Influencing University Students' Perception of Gcash | Fernan Dean R. Rivera¹, Joycelyn Dayrit², Anne Carmela Lugtu³, Ivan Lewis Tagama⁴

^{1,2,3,4}Holy Angel University

Abstract

Background - GCash, a popular digital wallet service in the Philippines, has grown to become the country's largest e-payment provider. Researchers seek to investigate the factors influencing university students' perceptions of the digital wallet, with an emphasis on its benefits, ease of use, and trust.

Purpose - The purpose of this study is to look at the factors that influence students' perceptions of GCash, a digital wallet software in the Philippines. The study's specific goal is to investigate the effect of its benefits, ease of use, and trust in influencing students' perceptions of the app. By better understanding these aspects, the research hopes to promote electronic payments and improve the entire consumer experience.

Design/methodology/approach - The survey research approach was used in this study, with standardized questionnaires used to collect data from university students who use GCash. In-person surveys and online platforms were used to collect data. The data were analyzed using correlation and descriptive statistics, such as frequency distributions and mean scores.

Findings - The study found significant relationships between benefits, ease of use, trust, and respondents' perception of GCash payment. Benefits showed a strong positive correlation, while ease of use and trust demonstrated moderate positive relationships. The findings support previous research and require non-parametric tests due to the non-normal distribution of the data.

Research limitations - The sample size, generalizability, and inclusion of other factors are all limitations of the study. The findings could be more comprehensive in their generalizability because of the small sample size. To increase representation, future research should strive for more extensive and varied samples.

Originality/value - This study investigates university students' opinions of GCash, giving useful insights and consequences for GCash developers, future studies, and the development of e-payment systems in the Philippines. Unlike prior research, it distinguishes itself by concentrating especially on university students, providing a unique viewpoint on GCash usage and user experience among this population.

Keywords: GCash, cashless payment, benefits, ease of use, trust

Track: Finance

Supported by :



Relationship between Knowledge Transfer, Ethical Environment and Risk Assessment in Anti-Money Laundering Compliance: Towards Achieving Sustainable Development Goal (SDG) |

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Abstract

Background - Anti-money laundering (AML) compliance is prominent in the sustainability of economic growth. As stipulated in the 8th component of sustainable development goals (SDG), one of the economic growth principles is about the importance of strengthening the capacity of financial institutions. AML compliance plays a crucial element in financial institutions' stability. Without proper mitigation to manage the money laundering risk, the efforts toward SDG would not be effective.

Purpose - This paper explores the quantitative analysis of the effects between knowledge transfer, ethical environment, and risk assessment (risk-based approach) towards good judgment in anti-money laundering compliance. With the interaction elements of the ethical environment, this study further emphasizes the effect of AML judgment. To establish effective anti-money laundering (AML) compliance at financial institutions, an analysis was conducted to identify the significant factors that influence risk judgement among compliance officers. This is in line with the issues highlighted by Bank Negara Malaysia with regards to the judgment quality of suspicious transactions report submitted to the Financial Intelligence and Enforcement Department (FIED).

Design/methodology/approach - A set of questionnaires was distributed to 110 compliance officers in financial institutions via online platforms.

Findings - The result demonstrates a positive impact of knowledge transfer and risk assessment on money laundering risk judgment. Nevertheless, it was proven empirically that the ethical environment did not directly affect judgment but significantly played a moderating role in making money laundering risk judgments. In other words, compliance officers at financial institutions would only consider the ethical environment when they are doing the risk assessment in making the judgment.

Research limitations - This study is limited to knowledge transfer, ethical environment, and risk assessment. Future research may integrate other elements including technical competency, financial technology and digitalization, or law enforcement, that are believed to affect the compliance officers' judgment on money laundering risk.

Originality/value - Scarcity remains in money laundering compliance matters, especially in finance and economic studies. This is one of the first papers to integrate the issues surrounding anti-money laundering compliance and judgments and sustainable development goals from the financial institutions' stability perspective.

Keywords : Ethical environment, Risk-based approach, Anti-money laundering compliance, Sustainable development goals

Analysis of the Effect of Planning and Budget Realization With COVID-19 as a Moderator Variable Towards Budget Absorption in Work Unit of Resort Police Station Bangka Tengah |

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Abstract

Background - Planning and realization can affect budget absorption. Budget delays result in the present value of the budget falling, so the impact on economic growth becomes smaller than expected. The absorption of the accumulated budget at the end of the fiscal year was also experienced by the Central Bangka Police work unit. Due to the COVID-19 pandemic, all government plans have focused on the massive COVID-19 prevention budget. Of course, this will have an impact on the plans that have been set so that there has been a budget recovery. the current empirical condition, budget spending is stagnant due to institutional and situational problems related to the COVID-19 pandemic.

Purpose - This study aims to determine the Effect Analysis of Budget Planning and Realization with Covid 19 as a Moderating Variable on budget Absorption of Resort Police Station Work Unit in Bangka Tengah.

Design/methodology/approach - This type of research is quantitative research using quantitative descriptive methods. Partial (t-test) and simultaneous (F-test) tests were carried out to see partially and simultaneously the independent variables influencing the bond variable. Next, a multiple regression statistical test was carried out and testing the magnitude of the influence of the independent variables on the dependent variable used the coefficient of determination (Adjusted R Square). The sample in this study amounted to 72 months.

Findings - In this study it was found that planning, realization, the Covid 19 Pandemic, planning moderation and realization moderation had a significant effect on budget absorption. Simultaneously the independent variables have a significant effect on the dependent variable. Planning, realization and the covid 19 pandemic can affect budget absorption at the Resort Police Station Bangka Tengah.

Research limitations - this research is limited to secondary data and the variables studied are limited to variables that exist in the Central Bangka Police Station environment.

Originality/value - There has never been any previous research related to budget absorption at the Central Bangka Police Station. This research was conducted using secondary data from the Covid 19 pandemic which affected all aspects of life.

Keywords: Planning, Realization, Covid 19 Pandemic, Moderation, Budget Absorption

Track: Technopreneurship on Social Science, Economic, Business Management and Humanities

Supported by :



Evaluation of Risks and Opportunities in Coffee Agro-Industry Development Using The SWOT-ANP Method: The Case of Community Empowerment of Coffee Farmers |

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Abstract

Background - Kaongke-Ongkea Village faces challenges in improving the welfare of coffee farmers. Evaluation of risks and opportunities in the development of the coffee agro-industry will help identify ways to improve production, income and living conditions of coffee farmers.

Purpose - The study aims to evaluate the risks and opportunities in the development of the coffee agro-industry, with a focus on empowering coffee farming communities in Kaongke-Ongkea Village. By identifying potential areas for improvement, developing strategies to take advantage of opportunities, and formulating steps to mitigate risks and opportunities that exist in the development of agro-industry in Kaongke-Ongkea Village.

Design/methodology/approach - The evaluative framework of this research is the SWOT-ANP methodology. SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) helps uncover internal strengths and competencies, identify resource and capability gaps as weaknesses, pinpoint favorable external circumstances as opportunities, and identify adverse external factors as threats. Simultaneously, the Analytic Network Process (ANP) method, a decision-making tool, facilitates consideration of interdependencies and interactions among various factors. This helps in prioritizing and evaluating the elements identified in the SWOT analysis.

Findings - Through ANP analysis, this study found several key steps. Among other things, strengthening capital through strategic partnerships and increasing technology accessibility as important steps in overcoming existing weaknesses. In addition, cooperation with research and marketing institutions is an important strategy for expanding marketing reach and product innovation potential. In dealing with environmental and market risks, the importance of product diversification, investment in environmentally friendly infrastructure, and implementation of risk mitigation strategies are matters that need attention.

Research limitations - The limitations include the exclusive focus on the Kaongke-Ongkea Village context, which may restrict the generalizability of findings to broader agro-industrial settings. Additionally, the research does not delve into the socio-cultural nuances of the coffee farming community, potentially omitting valuable insights that could influence agro-industry strategies.

Originality/value - The originality of this research lies in the integration of SWOT analysis and Analytic Network Process (ANP) specifically applied to the empowerment of coffee farmers, providing a novel framework for comprehensive risk and opportunity assessment in agro-industry.

Keywords: Risk, opportunity, coffee agroindustry, SWOT, ANP

Comparison of Conventional and Sharia Financing Technology Methods for Indonesian MSMEs Performance Models |

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Abstract

Background - *The development of the nation's economy depends heavily on the success of micro, small, and medium-sized enterprises (MSMEs), a business sector with tremendous potential. To realize this potential, MSMEs must overcome a number of challenges, chief among them the poor quality of their human resources, absorb and apply technology, and manage businesses in management, marketing, finance, and other necessary competencies.*

Purpose - *This study examines how the success of sharia and conventional MSMEs in DKI Jakarta is affected by entrepreneurial characteristics, human capital investment, and technology-based financing (fintech).*

Design/methodology/approach - *The research design combines two distinct samples, Sharia and Conventional MSMEs (multi-group sampling), with a separate test of influence and a causality methodology. In order to conduct the study on MSMEs in DKI Jakarta, questionnaires were distributed to 200 respondents, of whom 100 were Sharia MSME respondents and 100 were conventional MSME respondents.*

Findings - *It was found that, compared to conventional MSMEs, sharia MSMEs performed significantly better when they possessed entrepreneurial traits, whereas conventional SMEs did not perform significantly better. Both sharia-compliant and conventional MSMEs perform better when investments are made in human resources and technology-based financing. The findings of the multi-group sampling analysis test indicate that although there are differences between the performance of sharia and conventional MSMEs, they are not statistically significant. These differences are caused by entrepreneurial traits, human capital investment, and technology-based financing (fintech). It has been demonstrated that the availability of technology-based funding makes it easier for MSMEs without access to banks to use this facility to expand their businesses, which has an effect on their performance.*

Research limitations - *Sample size and distribution restrictions that only include data from DKI Jakarta have an impact on the study's findings since entrepreneurial traits do not determine how well MSME conventional succeed*

Originality/value - *The research model is different from previous researchers, where this study uses the Tawhidi approach by discussing three fundamental parts of business, namely the influence of entrepreneurial characteristics, Human Capital investment, and technology-based financing (fintech) on business performance by comparison between Islamic and conventional MSMEs and testing the differences in influence between the two, thus making this research novel*

Keywords: *MSME Performance, Human Capital Investment, Fintech, Entrepreneurial Characteristics, Multi-Group Sampling*

Harmonization Of Regulations on Issuing Regional Bonds: A Study of Law in Indonesia |

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Abstract

Background - Indonesia requires innovative financing methods to fund infrastructure and other critical projects at the local level. Regional bonds have emerged as a potential instrument, but their full potential has yet to be realized. Some of the challenges that need to be addressed include a lack of knowledge and awareness of regional bonds, as well as the need for harmonized legal regulations.

Purpose - The research aims to understand the purposes of issuing regional bonds in civil law countries and to examine how harmonizing the goals for issuing regional bonds can provide legal certainty in Indonesia.

Design/methodology/approach - Normative legal research methods, including conceptual, statutory, and comparative approaches, were used. Primary and secondary legal materials from Indonesia and other countries, such as South Africa, the Philippines, and Poland, were used as research data sources.

Findings - The harmonization of regulations for regional bonds can provide legal certainty in Indonesia and optimize their potential to support the financing of infrastructure and other essential projects at the regional level.

Research limitations - This research is limited to normative and comparative legal analysis of regional bond issuance in Indonesia and several other countries. Further research is needed to understand the practical and economic implications of regional bond issuance.

Originality/value - The research contributes to the literature by provides an understanding of the processes and regulations for issuing regional bonds in Indonesia and other civil law countries. It also highlights the importance of harmonizing rules to achieve legal certainty and optimize regional bond issuance.

Keywords: Regulatory Harmonization, Legal Certainty, Regional Bonds, Indonesia, Civil Law

Track: Computer Sciences

Supported by :



Classification of SMS Spam with N-Gram and Pearson Correlation Based Features Using Machine Learning Techniques |

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Abstract

Background - The Short Message Service (SMS) has garnered widespread popularity due to its simplicity, reliability, and ubiquitous accessibility. Despite these advantages, the task of classifying text messages for diverse purposes such as spam detection, sentiment analysis, and topic categorization present evolving challenges.

Purpose - This study aims to enhance the efficacy of SMS classification by refining the classification process itself. Specifically, it strives to streamline the process by diminishing feature dimensions and eliminating inconsequential attributes. This refinement is anticipated to expedite classification procedures, heighten model performance, and elevate classification precision. The approach seeks to achieve these goals by enabling a more comprehensive assimilation of information from SMS texts.

Design/methodology/approach - In pursuit of these objectives, human-categorized datasets constitute the foundation of this research. The textual data undergoes preprocessing, which involves employing the N-Gram technique for feature representation, followed by meticulous feature selection utilizing Pearson Correlation. The study employs an array of classification algorithms, spanning Naive Bayes, Support Vector Machines, Decision Trees, K-Nearest Neighbor, and Logistic Regression, to categorize SMS messages effectively.

Findings - Notably, the findings underscore that the optimal outcomes emerge from the fusion of the N-Gram methodology with feature selection through Pearson Correlation. Among these, the Support Vector Machine methodology stands out, exhibiting a remarkable 91.41% enhancement in accuracy without feature selection, a further improvement to 91.96% through N-Gram utilization, and a final performance of 70.80% following the inclusion of weighted correlation.

Research limitations - However, it is imperative to acknowledge the limitations inherent in the model's generalizability, primarily stemming from the utilization of a relatively modest dataset. Despite the efficacy of Pearson correlation and N-gram-based feature selection in curbing data dimensionality and enhancing processing efficiency, certain pertinent features may have been overlooked, or the chosen attributes might not be optimally suited for specific classifications.

Originality/value - This study uses new datasets and expands on previous research by combining existing approaches, overcoming limitations, or trying to optimize the results of previous research.

Keywords : Feature Selection, Machine Learning, Ngram, Pearson Correlation, SMS Classification

The Effect of Capital Adequacy Ratio (Car), Loan to Deposit Ratio (Ldr), Operational Costs and Operational Revenue (Bopo), and Quality Audit on Financial Performance With Net Interest Margin (Nim) as an Intervening Variable

(Case Study on Conventional Banks Listed In IDX 2019-2021)

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Abstract

Background – Bank have an important role as a financial intermediary in society. Financial performance is one of the aspect that must be considered for every bank. There are many aspects influenced a bank's financial performance.

Purpose – The purpose of this research is to analyze about the effect of CAR, LDR, BOPO, and quality audit on financial performance in conventional banks with NIM as an intervening variable.

Design/methodology/approach – This research used a quantitative research approach with conventional banks as an object. The type of data used is quantitative data from secondary source. The population is conventional bank listed on the idx durings 2019-2021, and a sample of 23 banks. The data analysis technique in this research was measurement model tests and structural models with the SmartPLS 4.0 program

Findings – Based on the result of this research, it was obtained that CAR, LDR, BOPO, and quality audit had direct effect on NIM with $P\text{-Value} < 0,05$, while on financial performance only BOPO had a direct and significant effect with $P\text{-Value} < 0,05$. The LDR and BOPO have an indirect effect on financial performance with NIM as an intervening variable. Meanwhile, CAR and quality audit have no indirect effect on financial performance with NIM as an intervening variable.

Research limitations – The limitation of this research is the result of R-Square adjust only 0,906, hence this research only explains 90,6% effects of financial performance and 9,4% effects explained by the factors outside of this research. The next research can use DER or NPL as independent variable.

Originality/value – This research used intervening variable as a mediators between dependent variable and independent variables which made this research unique

Keywords: CAR, LDR, BOPO, quality audit, NIM

Track: Information Technology

Supported by :



Pap Smear Using Deep Learning: A Systematic Literature Review | Rando¹

¹Universitas Muhammadiyah Buton

Abstract

Background - Cervical cancer is the fourth rank disease that kills women. Cervical cancer detection takes a long time because the process of inviting cervical cancer cells is complex, which causes doctors to take a long time in the diagnosis process. In this regard, Computer-aided diagnosis (CAD) is becoming a tool that is generally used to support the diagnostic process through quantitative analysis of medical images.

Purpose - The purpose of this paper review is to identify the use of deep learning methods in detecting cervical cancer through Pap smears.

Design/methodology/approach - In this paper, we summarize the various methods used, including Convolutional Neural Networks (CNNs), a combination of CNNs, Support Vector Machine (SVM), Long Short-Term Memory (LSTM), and Generative Adversarial Networks (GANs), and review the advantages and the challenges of using deep learning. We analyze this research based on performance methods, data sources, stages of analysis carried out, and deep learning methods applied. We collect papers from digital libraries namely Scopus, ScienceDirect, and IEEE.

Findings - The aim of this Systematic Literature Review is to provide insight about the performance, benefits, challenges and provide future research on the use of deep learning in Pap smears. The analysis also highlights the ability of deep learning to identify subtle patterns that may be difficult for the human eye to recognize. However, challenges include the need for larger and more diverse datasets to properly train the models, as well as the importance of maintaining the interpretability of the models in medical images. The solution to the small dataset problem is image augmentation. We also compare simple augmentation techniques (flip, crop, rotation, and shift) and Generative Adversarial Network (GAN) as approaches to generate synthetic data, which can also be used for image augmentation.

Research limitations - We have investigated papers published between 2019 and 2023 that used deep learning methods to detect cervical cancer.

Originality/value - Through this literature review, we present a comparison of deep learning from various methods which are expected to provide valuable insights for future research.

Keywords: Cervical Cancer, Deep Learning, CAD

Email Forensic Analysis Using Structured Data Techniques in Case Study of Fake Emails | La Ode Muhammad Saidi¹

¹Universitas Muhammadiyah Buton

Abstract

Background - Fake e-mail is the activity of sending messages using someone else's e-mail account with the aim of defamation, providing threats, sending pornographic messages, sending messages containing malware, data theft, and many more.

Purpose - The aim of this research is to find out fake e-mail accounts by using structured data e-mail techniques.

Design/methodology/approach - The method used in this research is DFRWS (Digital Forensics Research Workshop).

Findings - The findings in this study are the steps in the analysis using structured data e-mail techniques to identify fake e-mail accounts.

Research limitations - The limitation of this research is that this research uses the DFRWS (Digital Forensics Research Workshop) method, case studies of fake e-mail accounts using gmail mailers and analysis of structured data e-mail techniques.

Originality/value - The originality of this research is that there are new steps in the analysis of structured data email techniques.

Keywords : analysis email structured data techniques, DFRWS (Digital Forensics Research Workshop), case study fake emails

Track: Sustainability Studies

Supported by :



Exploring Adult Involvement as Teachers to Meet the Learning Needs of Indigenous Communities |

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Abstract

Background - *The indigenous Orang Asli community has great potential to contribute to the economic growth of the country. Through harnessing skilled and capable individuals or groups within the Orang Asli community, it can act as a catalyst for integrating skills training with their unique culture and lifestyle.*

Purpose - *The purpose of this paper is to explore the capabilities of adult individuals in the Orang Asli community to engage in activities towards meeting the learning needs of the indigenous community.*

Design/methodology/approach - *The research method used is based on Design and Development Research (DDR) through Focus Group Discussions (FGD) to engage the Orang Asli community, while the instrument used is interview protocols with thematic analysis. Ten expert assessors with expertise in indigenous community learning were interviewed to obtain feedback on the engagement of adults as teachers in indigenous community learning.*

Findings - *The study found that the engagement of adults in the Orang Asli community as teachers is crucial in developing indigenous community learning. As a result, adults who engage in community learning provide good learning and motivation for adolescents and children in the community to participate*

Research limitations - *Therefore, the highlighted quality of life issues among the Orang Asli can serve as a guide and resource for the development of this minority community, and a more systematic form of learning programs or activities can be designed.*

Originality/value - *In conclusion, the Orang Asli community is currently exposed to informal skills learning.*

Keywords: Engagement, Indigenous Community Learning, Non-Formal Education

Track: Marketing

Supported by :



Marketing Plan of Coconut-By-Products for the Farmers in the Province of Quezon | Veronica Sarcino Almase¹

¹Polytechnic University of The Philippines - Ragay Branch

Abstract

Background - Coconut farming is prevalent in the Philippines where farmers find it difficult to market and not able to maximize the usefulness of “tree of life”. The fact that this tree can produce several products from roots to leaves, it is aimed in this study to provide them what other by-products can be accepted and marketed.

Purpose - This study was conducted to determine the top products acceptable in the market. Also, it aims to develop a marketing plan where the farmers can utilize to increase income and sustain coconut farming.

Design/methodology/approach - Descriptive approach helps identify the farmers profile, likewise, quantitative method was utilized among 413 customers from selected municipalities using secondary data of 1,301 farmers from the Department of Agriculture. Marketing P's of E. Jerome Mc Carthy was used in the proposed Marketing Plan.

Findings - Out of 15 identified products, top six by-products are: Buko Juice, Coconut Oil, Buko Pie, Bukayo, Coconut Milk, and Coconut Furniture. In these data, the researcher proposed that the Marketing Plan should concentrate on the top six products (1st P), with reasonable prices (2nd P) from Php50 to Php450. Distribution (3rd P) for this study focuses only on the district, thus, it was concluded that its marketability in the Philippines is a big opportunity. Moreso, percentage sales were obtained: Juice (25.33%), Oil (21.80%), Pie (15.05%), Bukayo (15%), Milk (16.08%), and Furniture (6.73%).

Research limitations - The profile of 1,301 farmers was obtained from the Department of Agriculture due to distant location and health restrictions. Additionally, marketing plan is limited to Marketing P's of E. J. Mc Carthy.

Originality/value - Vivek, 2020 disclosed that marketing is one of the constraints that coconut producers is facing, however, no solution was explored. Likewise, Kadere, T.T. (2012), focused on the status of production, and marketing but no further problem-solution where these articles were conducted outside the Philippines. Hence, paper uniqueness includes proposed marketing plan to sustain coconut farming and maximize its usefulness.

Keywords: Marketing plan, coconut farming, marketing Ps, coconut-by-products, sustainability

Track: Life Science

Supported by :



Mycelial Growth and Decomposition Capability of White Oyster Mushroom (*Pleurotus florida*) Grown in Low-Density Polyethylene (LDPE) Plastic and Lignocellulosic Wastes |

**Leilidyn Yumul Zurbano¹, Lea Marie S. Castañeda², Russel M. Dorado³,
Kristine Mae D. Heresano⁴, Harry Lloyd S. Olviga⁵, Mae Dhanica T. Pante⁶**

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Abstract

Background - White Oyster Mushroom (*Pleurotus florida*) is one of the domesticated mushrooms in the Philippines and known to grow in various biodegradable wastes. While low Density Polyethylene (LDPE) plastic is one of the most common non-biodegradable wastes in the environment which causes pollution. At present, biodegradation process is one of the ways to degrade plastics because of its non-polluting mechanism and cost-effectiveness.

Purpose - Thus, this study aimed to determine if *P. florida* could grow in LDPE plastic and facilitate its decomposition.

Design/methodology/approach - Fourteen treatments were used in the study, laid out in Complete Randomized Design, and replicated thrice. The first four (4) treatments were composed of substrates with no LDPE plastics (rice straw, sawdust and cocopeat) while the rests were substrates with certain percentage of LDPE plastics. Observation was done for eight (8) weeks in the PUP Lopez Mushroom Laboratory and the data obtained (mycelial growth and yield) was analyzed using ANOVA.

Findings - Result shows that slight decomposition happened in LDPE plastic mixed with supplementary materials. Small spots or dark holes appear in the surface of LDPE plastics observed under microscope which is a sign of decomposition. In terms of mycelial ramification, fruiting bags with LDPE plastics were first to occupy the fruiting bag. There was also a decreased in weight of the fruiting bags after 8 weeks. In terms of yield, substrates without LDPE plastics grew mushrooms with the highest weight. However, yield in sawdust and cocopeat substrates were not significantly different with the yield of mushrooms grown in substrates with LDPE plastics.

Research limitations - The time spent on this study may not be enough to fully realize and determine the time it takes for oyster mushroom to fully decompose LDPE.

Originality/value - The result may be utilized for waste management may it be biodegradable and non-biodegradable wastes.

Keywords: decomposition, ligno-cellulosic waste, low-density polyethylene (LDPE) plastic, mycelial ramification, *Pleurotus florida*

Seed Priming with Phyto Extracts Solutions of Different Plants Either Enhance or Determine the Grain Yield and its Components of Bread Wheat (*Triticum aestivum* L.) |

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Abstract

Decomposed leaves litter of some of our forest trees have determining impacts on germination and seedling development and economic yield of the crops underneath them. A number of allelochemicals (phytochemicals) are reported as bio-stimulator and help in abiotic and biotic stress management. Seed priming is done to break down dormancy and enhance the activities of enzymes/hormones to improve plant growth and development. Phyto extract have the ability to affect the initial growth through seed priming. Use of phyto-extracts from forest trees opens a new research activity for scientists.

*The study related to the priming of plants extracts on wheat seed was arranged at Farm area of Agronomy Department, Gomal University year 2020-21. The trial was carried out in CRBD arrangement with 3 replications. The 7 treatments consist of Treatment₁ (control), Treatment₂ (*Conocarpus lancifolius* Engl.), Treatment₃ (*Acacia nilotica* L.), Treatment₄ (*Moringa oleifera* Lam.), Treatment₅ (*Dalbergia sisso* Roxb.), Treatment₆ (*Eucalyptus camaldulensis* Dehnh.), and Treatment₇ (*Pongamia pinnata* L.). Phyto-extracts were used @5 % (w/v) for seed soaking of wheat seed variety AZRIC-Dera Ismail Khan, KP., Pakistan. The present study needs leaves of different forest trees, which was not available in surrounding. Preparation of aqueous leaves extracts with proper concentration without knowing their chemical nature, it was a challenge and limitation for the researchers. The treatment T₄ (*Moringa oleifera* Lam.) and T₅ (*Delbergia sisso* Roxb.) produced 7% and 3.56% more grain yield than control (T₁), where only distilled water was used. While these treatments gave 15.1% more grain yield than T₆ (*Eucalyptus camaldulensis* Dehnh.). Growing of *Conocarpus lancifolius* Engl. and *Eucalyptus camaldulensis* Dehnh should be avoid near the wheat crop due to negative impact on wheat growth and grain yield with associated characters of growth. An integration of agro-forestry approaches will help us to increase in sustainable agriculture. Seed priming of wheat with extract of *Moringa oleifera* *Delbergia sissoo* L. Roxb., and *Acacia nilotica* L., promoted the growth parameters like CGR, no. of spikes and 1000 grains weight etc. and consequently the yields of wheat was increased by harmonic effect of allelochemicals. The plantation of *Moringa oleifera* Lam., *Delbergia sissoo* Roxb., and *Accacia nilotica* L., may not be discouraged around the wheat field.*

Keywords: Different phytochemicals, seed priming, grain yield, component of yield, wheat

CLOSING SPEECH

Ladies and gentlemen, prominent attendees, and distinguished visitors,

I stand here in front of you inspired by the breadth of knowledge, the depth of insights, and the unwavering commitment that have defined our time together as we draw the curtains on this illuminating and energizing conference on "Emerging Trends and Challenges in achieving Innovation and Sustainability: Multidisciplinary Perspective Research."

We have travelled across this conference's developing panorama of innovation and sustainability. In order to address the urgent issues of our day and to foresee a future that is both inventive and sustainable, we have investigated the intricate intersections of several disciplines.

The discussions, presentations, and interactions that have taken place here have been nothing short of extraordinary. We have seen the birth of innovative trends and the open admission of formidable obstacles. We have honored the value of interdisciplinary cooperation and its capacity for transformation.

What we have jointly accomplished in these moments of shared knowledge is a monument to the tenacious human spirit—the spirit of inquiry, of problem-solving, and of a never-ending desire for advancement.

I want to express my sincere thanks to each and every one of you as we get ready to leave our online meeting. Thank you for being the inspiration behind the success of this conference, outstanding presenters, who kindly contributed their knowledge and enthusiasm, and attentive attendees, whose questions and ideas enhanced our talks.

I also want to express my gratitude for the organizing committees, without which this event would not have been possible. We are all here because of your tremendous efforts, which have enabled us to have this important discussion.

I appreciate your commitment to make a difference, as well as your devotion, enthusiasm, and unrelenting determination. I bid you farewell and wish you all the best of luck in your future undertakings till we cross paths again on this amazing voyage of discovery and advancement.

See you at our upcoming event.

Keep in touch and thank you very much for your attention. Stay safe and healthy.

Best regards,

Dr. Abdul Mukti Soma

Universitas Teknologi Muhammadiyah Jakarta

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