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International Conference on Innovation in Business, Social Sciences, and Technology &
The 3rd International Conference of Business Administration and Communication

July 8–9, 2026



**Tongmyong University
Busan, Rep. of Korea**

Book of Abstract Conference Proceeding

International Conference on Innovation in Business, Social Sciences, and Technology & The 3rd International Conference of Business Administration and Communication (INOBIIST-3rd ICoBAC)

Theme: “Innovating for Global Resilience: Integrating Business,
Social Sciences, and Technology”

**Hybrid International Conference
Tongmyong University (TU), Busan, Rep. of Korea
July 8-9, 2026**

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Theme: “Innovating for Global Resilience: Integrating Business, Social Sciences, and Technology”

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FOREWORD

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Universitas Sangga Buana YPKP Bandung is a higher education institution committed to providing quality education and preparing future leaders. The university's educational process is designed to develop human resource competencies grounded in academic capability, morality, and ethics. Its history is rooted in the long-standing experience of Yayasan Pendidikan Keuangan dan Perbankan (YPKP), which has managed educational institutions since 1968. Universitas Sangga Buana YPKP was formally established based on the DIKTI Decree No. 178/D/O/2006, dated 24 August 2006, through the merger of STIE YPKP and STT YPKP, along with the establishment of the Faculty of Communication and Administration. The university currently develops academic programs across diploma, undergraduate, and postgraduate levels, with faculties and programs in economics, engineering, communication, administration, vocational education, and master's programs.

Vision

To become a quality university based on entrepreneurship and with a global perspective.

Mission

1. To provide quality education based on entrepreneurship and with a global perspective.
2. To conduct quality research to support the implementation of education based on entrepreneurship and with a global perspective.
3. To carry out community service in order to apply the results of education and research.
4. To establish sustainable domestic and international cooperation with educational institutions, research institutions, government, professional organizations, and business actors.
5. To develop the university through quality governance that supports the implementation of the tridharma of higher education based on entrepreneurship.

<https://usbypkp.ac.id/>



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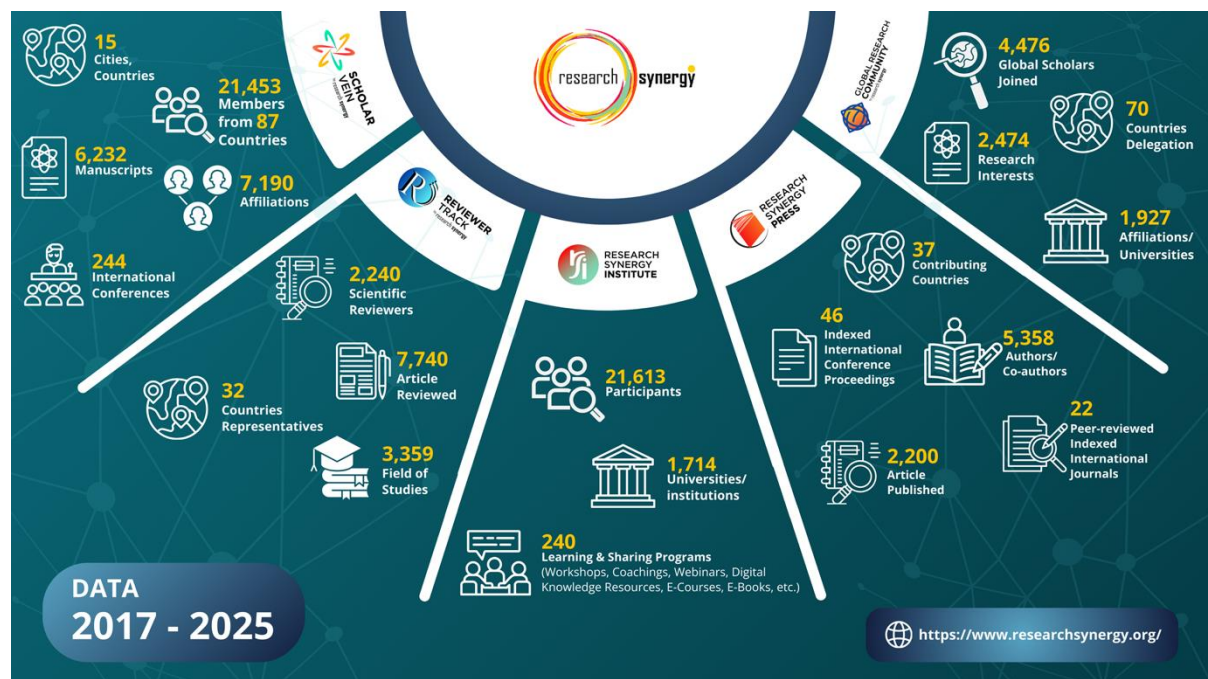
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Tongmyong University is a higher education institution located in Busan, Republic of Korea. Its educational foundation, Tongmyong Institute of Culture & Education, was established in April 1977 by Kang Seok-jin, and Tongmyong University was established through the integration of Tongmyong University of Information Technology and Tongmyong College. The university emphasizes practical education, real-world industry connections, research and learning facilities, internships, placements, projects, and global learning opportunities. Its academic areas include Architecture and Design, Beauty Arts, Business Administration, Companion Animal Health, Welfare and Education, ICT Convergence, Media, Future Multidisciplinary Studies, and Busan International College.

Vision

To create positive change with education as a leading innovator in education, connecting people and technology for a better future.

Mission

Tongmyong University is founded on the educational philosophy that every person has the responsibility for self-creation. To fulfill this mission, students should gain knowledge and skills while being honest and hardworking, contribute to national prosperity, and support the welfare of humankind.

<https://www.tu.ac.kr/>

BMN Institute is a dynamic, practice-oriented educational and entrepreneurial hub, Co-Founded by Dr. Tuwanku Aria Auliandri (Univ Airlangga), Dr. M. Setiawan Kusmulyono (Univ Prasetiya Mulya), and Rizki Priyoko M.PSDM. (HR247 Comm Hub). Its mission is to foster entrepreneurship and business leadership through structured training series, incubator programs, and industry-connected networks. By empowering participants with strategic tools, coaching, and a thriving professional ecosystem, it aims to cultivate innovative business leaders capable of driving lasting socio-economic impact in Indonesia and beyond.

BMN Institute strives to become a leading, nationally and regionally recognized hub for business education, innovation, and industry collaboration. The Institute dreams of nurturing entrepreneurial minds to confidently drive transformative change across national markets, shaping the next generation of business leaders.

Institutional Mission (Strategic Purpose)

BMN Institute fulfills its vision through a multifaceted mission:

- **Education & Incubation:** Provide high-quality, hands-on training programs that empower students, startups, and professionals to build and grow successful businesses.
- **Professional Networking:** Host events, programs, and curated series (such as incubator and creative-marketing tracks) that strengthen professional connections and peer learning.
- **Innovation & Market Linkage:** Accelerate technology transfer and creative solutions by integrating industry and academic expertise.
- **Leadership & Capacity Building:** Develop leadership capacities through mentorship from faculty and industry veterans—and equip participants with practical tools and coaching for strategic business growth.

Core Activities & Offerings

BMN Institute delivers its mission via these key initiatives

Series & Tracks: Multiple learning series, including incubator, technology, marketing, and activity-specific tracks led by dedicated chiefs.

- **Expert-led Workshops:** Sessions conducted by seasoned professionals and faculty from partner universities across Indonesia.
- **Networking Ecosystems:** Regular meetups, events, and advisory sessions that foster collaboration, coaching, and knowledge-sharing.
- **Practical Business Support:** Platform for ideation, prototyping, and pitching to build sustainable ventures.

<https://bmn.or.id/>



The University of Mataram is a research-based higher education institution located in Mataram, West Nusa Tenggara, Indonesia. The university is committed to becoming an internationally competitive institution by providing quality academic programs, strengthening research, community service, and cooperation, and maintaining governance based on efficiency, transparency, and accountability. Its academic development includes various faculties and programs that support learning, research, and professional education.

Vision

To become an internationally competitive research-based higher education institution in 2025.

Mission

1. To carry out higher education with strong national and international quality standards based on research to produce faithful, virtuous, competent, and globally minded human resources.
2. To conduct research with national and international quality standards to produce science and technology that contributes to knowledge development and problem solving in society.
3. To carry out community service based on research results to solve social problems, encourage economic growth, and build Indonesian social and cultural life.
4. To build extensive cooperation networks with government and private institutions at national and international levels to support the implementation of the Tri Dharma of Higher Education.
5. To implement financial, administrative, and asset governance based on good university governance principles that are efficient, effective, transparent, and accountable.

<https://unram.ac.id/>



Vision

To become an independent, progressive, and leading Islamic university in Asia by the year 2033.

Mission

1. To provide education and teaching that develop human resources with faith, piety, and noble character as *mujahid*, *mujtahid*, and *mujaddid*.
2. To conduct research that generates new ideas, concepts, and theories for the benefit of society.
3. To carry out community service programs aimed at improving social welfare.
4. To manage the university based on the principles of good university governance founded on Islamic values.

Objectives

1. To produce graduates who uphold Islamic values and possess excellence in knowledge and skills.
2. To nurture graduates who are competent, ethical, and entrepreneurial.
3. To create research outcomes that are beneficial and applicable to society.
4. To establish a university that implements Islamic values and good governance in all aspects of management.

Core Values

1. Faith and Integrity
2. Excellence
3. Innovation
4. Entrepreneurship
5. Islamic Morality

<https://unisba.ac.id/>



Universitas Cenderawasih is the oldest public higher education institution in Papua, Indonesia. Its development is closely connected to the long history of education in Papua. The university serves as an important academic institution in eastern Indonesia, with campuses in Waena and Abepura, Jayapura, and provides academic programs through various faculties including education, social and political sciences, law, economics and business, science, engineering, public health, medicine, sports science, and postgraduate studies.

Vision

The realization of Universitas Cenderawasih as a competitive university with cultural character and environmental insight by 2025.

Mission

1. To prepare quality, intelligent, and competitive graduates with cultural and environmental insight.
2. To develop science, technology, and arts based on culture and environmental insight.
3. To improve the quality of integrated higher education governance.

<https://www.uncen.ac.id/>



Universitas Panca Bhakti is a private higher education institution located in Pontianak, West Kalimantan, Indonesia. The university was officially established in 1983 and originated from the merger of several higher education institutions under Yayasan Panca Bhakti Pontianak, including Akademi Pimpinan Perusahaan, Sekolah Tinggi Ilmu Hukum, Sekolah Tinggi Ilmu Teknik, and Sekolah Tinggi Ilmu Pertanian. Universitas Panca Bhakti currently develops academic programs through several faculties, including law, engineering, agriculture, science and technology, economics and business, health sciences, and postgraduate studies.

Vision

To become a leading institution in the development of science and technology that forms entrepreneurial ability.

Mission

1. To conduct academic activities in the field of science that form entrepreneurial ability.
2. To develop research activities in science and technology that form entrepreneurial ability.
3. To develop community service activities in science and technology that form entrepreneurial ability.



Universitas Bina Darma is a private higher education institution located in Palembang, South Sumatra, Indonesia. The university was founded by Prof. Ir. H. Bochari Rachman, M.Sc. and colleagues, beginning with the establishment of Yayasan Bina Darma on 28 December 1993. The foundation was established to actively support national development and contribute to the government's efforts to educate the nation. Universitas Bina Darma develops education based on the Tri Dharma of Higher Education, supported by science, knowledge, technology, and quality.

Vision

To become an internationally standardized university based on information technology by 2025.

Mission

1. To provide internationally standardized education programs.
2. To conduct internationally standardized learning processes through the use of information technology.
3. To develop a qualified intellectual community.
4. To conduct internationally standardized research.
5. To carry out community service to improve community independence.
6. To establish mutually beneficial cooperation with other parties.

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CONFERENCE CHAIR MESSAGE

**Distinguished Participants and Guests,
Excellencies, Ladies, and Gentlemen,**

Good morning and a warm welcome to all esteemed speakers, respected presenters, honored guests, and dedicated members of our global academic community.

It is with great appreciation and enthusiasm that I welcome you to the Joint Conference: International Conference on Innovation in Business, Social Sciences, and Technology (INOBIIST) and The 3rd International Conference of Business Administration and Communication (3rd ICoBAC), which will be held on July 8–9, 2026, at Busan International College, Tongmyong University (TU), Busan, Republic of Korea. This conference carries the timely and meaningful theme: **“Innovating for Global Resilience: Integrating Business, Social Sciences, and Technology.”** This theme reflects our shared commitment to advancing innovation and resilience by connecting knowledge, research, and collaboration across business, social sciences, and technology disciplines to address global challenges and opportunities.

The Joint Conference INOBIIST – 3rd ICoBAC is designed as an inclusive academic forum for researchers, lecturers, students, practitioners, and academicians to exchange ideas, share research findings, and build meaningful networks in the fields of business, social sciences, technology, business administration, and communication. The conference also responds to current challenges and opportunities in fostering interdisciplinary innovation, sustainable development, digital transformation, and organizational resilience in an increasingly interconnected world.

We are deeply honored to be supported by our dedicated organizing team and conference contributors who guide the conference sessions and activities throughout the event, including:

- Prof. Andriyan Bayu S., Ph.D. – School of Electrical Engineering and Informatics, Institut Teknologi Bandung, Indonesia, serving as our distinguished Keynote Speaker.
- Prof. Ari Warroka, Ph.D.- Busan International College, Tongmyong University, Rep. of Korea, serving as our distinguished Keynote Speaker.
- Prof. Dr. Dieter Bögenhold – Klagenfurt University, Austria, serving as our distinguished Keynote Speaker.
- Prof. Dr. Dong-sung Cho – Founder & Chair of WURI (World University Rankings for Innovation) Foundation, serving as our distinguished Keynote Speaker.
- Dr. John Walsh – Dean of The British International College, Krirk University, Thailand, serving as our distinguished Keynote Speaker.

Through this conference, we hope to provide a vibrant space for intellectual exchange, constructive dialogue, interdisciplinary collaboration, and future research partnerships. Your presence as speakers, presenters, and participants represents the spirit of our global research ecosystem and strengthens our collective effort to contribute to innovation, resilience, and sustainable development.

On behalf of the organizing committee, I would like to express my sincere gratitude to all keynote speakers, session chairs, scientific reviewers, presenters, partners, and participants for your valuable contributions to the success of the Joint Conference INOBIIST – 3rd ICoBAC.

May this conference be enriching, inspiring, and impactful for all of us. I wish you a successful conference experience, fruitful discussions, and meaningful collaborations beyond today’s event.

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Best regards,

Dr. Nenny Hendajany, S.Si., S.E., M.T.,
Conference Chair of INOBIIST-3rd ICoBAC

CONFERENCE CHAIR



***Associate Professor Dr. Nenny Hendajany,
S.Si., S.E., M.T.,***

**Director, Institute for Research and Community Service,
Universitas Sangga Buana, Indonesia**

Associate Professor Dr. Nenny Hendajany is a faculty member in the Department of Management, Faculty of Economics, Universitas Sangga Buana. Her academic expertise centers on development economics, economics of education, and labor economics, with a strong research interest in addressing socioeconomic challenges through evidence-based policy analysis.

Her research focuses on educational inequality, socioeconomic development, labor market dynamics, and healthy ageing, particularly within the Indonesian context. She has contributed to studies examining educational disparities using panel data analysis and the relationship between education, socioeconomic status, and healthy ageing from a life-course perspective. Through her work, she seeks to provide practical insights that support inclusive economic growth and sustainable social development.

As an educator and researcher, Dr. Hendajany is committed to advancing knowledge in economics while fostering critical thinking and research excellence among students. Her scholarly contributions reflect a dedication to understanding the intersection of education, economic development, and social well-being, making her an active contributor to academic research and policy discussions in Indonesia.

CO-CONFERENCE CHAIR



Assoc. Prof. Dr. Hendrati Dwi Mulyaningsih
Founder & CEO of Research Synergy Foundation

Associate Professor. 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 35.000 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 and 2024

As lecturer, she has been working in the University since 2008 – at present in Indonesia as Associate 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.

WELCOME REMARKS



Dr. R. Ricky Agusiady, S.E., M.M., Ak., CFRA, CHRM

Chairman of Yayasan Pendidikan Keuangan dan Perbankan (YPKP)

Dr. H.R. Ricky Agusiady, S.E., M.M., Ak., CFrA, is a distinguished Indonesian academic, professional accountant, auditor, and financial management expert with more than three decades of experience in higher education, healthcare management, auditing, taxation, information systems, and corporate governance. He earned his Doctorate in Accounting from the Graduate School of Padjadjaran University in 2010, following a Master's degree in Financial Management and a Bachelor's degree in accounting. Since 1997, Dr. Agusiady has served as Deputy Director for Finance and Accounting at QADR Hospital and has held numerous leadership positions in educational and healthcare institutions. He is also a senior lecturer and Head of the Foundation Board at Universitas Sangga Buana YPKP. His professional expertise encompasses auditing, financial management, taxation, information systems, and Good Corporate Governance (GCG). As an active member of several national professional organizations, he continues to contribute significantly to the advancement of accounting education, healthcare management, and institutional governance in Indonesia.

OPENING REMARKS



Dr. Hersusetiyati, M.Si.

**Dean of the Faculty of Social and Political Sciences,
Universitas Sangga Buana YPKP**

OPENING SPEECH



Mr. Kang Kyung Su

Chairman of the Tongmyong Educational Foundation

CLOSING REMARKS



Assoc. Prof. Dr. Didin Saepudin, S.E., M.Si.

Rector of Universitas Sangga Buana, Indonesia

Assoc. Prof. Dr. Didin Saepudin, S.E., M.Si. is a distinguished Indonesian economist, academic leader, and researcher with more than three decades of experience in higher education, economic development, and public policy. He earned his Bachelor's degree in Economics from Padjadjaran University, a Master of Science in Development Economics from Gadjah Mada University, and a Doctorate in Development Economics from Padjadjaran University.

Currently, he serves as the Rector of Universitas Sangga Buana YPKP and holds the academic rank of Associate Professor (Lektor Kepala). Throughout his career, he has held numerous strategic leadership positions, including Vice Rector, Director of Graduate Studies, and Director of Research and Community Service. His research interests include regional economic development, infrastructure financing, SMEs, entrepreneurship, governance, and public policy. Dr. Didin Saepudin has led nationally funded research projects, published in reputable international journals and conference proceedings, presented at international academic forums, and actively contributes to professional organizations, policy development, and community empowerment initiatives throughout Indonesia.

CLOSING SPEECH



Pupi Indriati Zaelani, S.Sos., M.Si.

**Head of the Communication Science Study Program,
Universitas Sangga Buana YPKP**

Pupi Indriati Zaelani, S.Sos., M.Si. is an accomplished academic and SME mentor with over 8 years of experience in community empowerment and business incubation. She currently serves as a Lecturer and Head of the Communication Science Study Program at Universitas Sangga Buana YPKP. Specializing in media entrepreneurship, digital content, and media convergence, Pupi has a proven track record of nurturing student startups and local businesses. Notably, she has led incubation programs that secured national funding and successfully guided local brands to become recognized as top startups at the regional level. Alongside her academic career, she actively serves as an expert speaker and strategic consultant for government-backed entrepreneurship initiatives.

KEYNOTE SPEAKER



Prof. Andriyan Bayu S., Ph.D.

School of Electrical Engineering and Informatics, Institut Teknologi Bandung (Indonesia)

Andriyan Suksmono received BS in Physics and MS in Electrical Engineering from the Institut Teknologi Bandung (ITB), Indonesia and a Ph.D. degree in Engineering from The University of Tokyo, Japan in 1990, 1996, and 2002 respectively. Since 2009, he has been a Professor of the School of Electrical Engineering and Informatics (SEEI), ITB.

His primary research interests are Quantum Computing, Signal Processing, and Imaging. He was a recipient of several international research funds, grants, scholarships, and fellowships, among others from JSPS, Asahi Glass, the Hitachi Foundation, and IBM Quantum. Dr. Suksmono has been working on quantum algorithms for finding Hadamard matrices (QHSA) since 2017, whose results are recognized as the Top 100 in Physics by Scientific Reports (Nature Portfolio). He serves as an Editorial Board Member (EBM) of the Scientific Reports, Founding EBM of Scientific Review, Assoc. Editor of IJEHMC, and Co-Editor of the IJEEI. Dr Suksmono is a Senior Member (SM)-IEEE, SM-ACM, Distinguished Speaker of the ACM, Chair of Bandung ACM Chapter, and Fellow of the IET.

Prof. Andriyan Bayu S., Ph.D.

School of Electrical Engineering and Informatics, Institut Teknologi Bandung (Indonesia)

Keynote Speech Summary

This presentation explores the Second Quantum Revolution and its impact on computing, communication, and sensing. After reviewing the evolution of information technology and the limitations of classical Turing Machines in solving Hard Problems such as integer factorization and quantum simulation, it highlights how quantum principles—once responsible for the First Quantum Revolution—now enable the development of quantum computers powered by superposition and entanglement and sparks the Second Quantum Revolution. Achievements like Google’s Quantum Supremacy in 2019 show that quantum computing can outperform classical supercomputers for specific tasks, effectively refuting the Extended Church–Turing Thesis and raising concerns for classical cryptography in the era of Shor’s Algorithm, thereby motivating Post-Quantum Cryptography. The presenter’s research on employing quantum computing to search for Hadamard Matrices is briefly introduced, and the talk concludes with the latest progress in the NISQ era, movement toward the Utility Scale Quantum Computing, and the roadmap toward large-scale fault-tolerant quantum computers.



Prof. Dr. Dieter Bögenhold
Klagenfurt University, Austria

Dieter Bögenhold is a professor at the University of Klagenfurt, Austria. His previous appointments were in Germany, Sweden, Italy, and Finland. Dieter holds his degrees (Diploma, Ph.D., and Habilitation) from Bielefeld University, Germany. His research areas include business and society, inequalities, consumption and lifestyles, interdisciplinary studies, and economic thought history.

Dieter currently serves on the European Academy of Management (EURAM) board and is chair of the VHB Committee Science Theory and Ethics. Among the more than 20 books that he authored or edited, his most recent books are *Consumption and Lifestyles* (Palgrave Publishers, 2018, with Farah Naz, 2nd ed. 2020, German translation forthcoming with Springer), *Unheard Voices. Women, Work and Political Economy of Global Production* (Palgrave Publishers, 2019, 2021, with Farah Naz), and *Neglected Links in Economics and Society. Inequality, Organization, Work and Economic Methodology* (Palgrave, 2022). Also, he served recently as a section editor on *History of Economic Thought*, in David McCallum (ed)(2022). The Palgrave Handbook of *History of Human Sciences*, London: Palgrave Macmillan Publishers, 1451-1610, and he edited a special issue for the *Atlantic Economic Journal* (2022), Special Issue on Economics in the Social Sciences: Emergence and Co-Existence of Different Discourses and Methods, Vol. 50(1), pp. 331-402.

KEYNOTE SPEAKER



Prof. Ari Warokka, Ph.D
**Busan International College, Tongmyong University,
Rep. of Korea**

Dr. Ari Warokka earned his Ph.D. in Corporate Finance with Summa Cum Laude honors from Universidad Autónoma de Madrid, Spain. He brings over two decades of academic experience, having served in various teaching and research roles in Indonesia, Spain, Malaysia, Saudi Arabia, and South Korea.

With a rich educational background that includes six postgraduate degrees obtained across Europe and Southeast Asia, Dr. Warokka's expertise lies in global business, international finance, strategic management, and sustainability. He currently serves as a Professor at Busan International College, Republic of Korea, while also holding adjunct positions at the State University of Jakarta, the University of Sumatera Utara, and Indonesia Open University. He has actively contributed to sustainable education in the banking sector through the HSBC Sustainability Program. His research portfolio features over 30 publications in peer-reviewed international journals, many indexed by Scopus and other major databases. His research interests include corporate governance, carbon disclosure, behavioral finance, and emerging market strategies. His doctoral dissertation focused on ownership and capital structures and their effects on firm performance across eight East Asian economies post-financial crisis. Dr. Warokka's academic and professional journey reflects a strong commitment to advancing interdisciplinary knowledge in global business and finance, particularly within the context of emerging markets.

Keynote Speech Summary

“The Great Technology Illusion: Why More Technology Does Not Always Create Better Business,” argues that modern organizations have increasingly mistaken technology adoption for genuine value creation. The keynote begins by highlighting that humanity is living in an unprecedented technological era characterized by widespread AI adoption, the enormous economic potential of generative AI, trillions of dollars invested in sustainable finance, and ever-expanding global connectivity. By conventional indicators, this should represent an era of extraordinary progress; however, the central paradox is that despite these technological advances, the world has become increasingly unstable, with economic uncertainty, market volatility, institutional distrust, and systemic vulnerability continuing to rise. The keynote explains that the problem is not that technology itself is ineffective—AI, fintech, automation, digital platforms, green finance, carbon analytics, and smart energy all generate significant improvements—but rather the mistaken assumption that more technology automatically produces better outcomes. While technology is visible, accessible, and relatively easy to acquire, the true drivers of long-term value creation are less tangible, including organizational capabilities, governance, leadership, culture, trust, and resilience. Without these foundations, technology becomes merely expensive infrastructure instead of enabling meaningful transformation. AI illustrates this paradox by increasing speed, automation, and predictive capability while simultaneously amplifying bias, opacity, and governance risks when implemented within weak organizational systems. Likewise, fintech has expanded financial inclusion and accessibility, yet access alone does not guarantee empowerment or resilience, as digital finance can also accelerate fraud, excessive lending, privacy concerns, and financial vulnerability when safeguards, financial literacy, and consumer protection remain inadequate. Sustainability demonstrates a similar pattern: although ESG initiatives supported by green finance, carbon analytics, and smart energy technologies have become increasingly important in response to stakeholder expectations, rapid innovation also introduces regulatory complexity, cyber and model risks, data limitations, greenwashing, and transition risks, allowing progress and instability to coexist. Across these domains, the keynote identifies a common challenge—technology without organizational capability. Sustainable competitive advantage therefore depends on dynamic capabilities that enable organizations to sense emerging opportunities and threats, seize them effectively, and continuously reconfigure their resources to adapt to changing environments. Ultimately, success belongs not to organizations that merely adopt the latest technologies but to those capable of transforming technological potential into trusted, resilient, and sustainable performance. The keynote concludes with a strategic reminder that technology itself is no longer a source of differentiation because it can be purchased, copied, and replicated, whereas organizational capability, trust, and resilience remain far more difficult to imitate. Consequently, future business success will belong to organizations that master intelligence, governance, trust, and resilience, transforming technology into trustworthy systems and those systems into sustainable value, while encouraging leaders to focus not only on the technologies they possess but also on whether their organizations have the capacity to govern, learn, and continuously adapt alongside them.



Prof. Dr. Dong-sung Cho

Founder & Chair of WURI (World University Rankings for Innovation) Foundation, South Korea

Dong-Sung Cho is a leading scholar in strategic management and national competitiveness. He is the Founding Dean of the NeoHorizon School of Business in Dubai and Chair of the Board of the SDG Management School in Geneva. He also serves as Chair Professor at aSSIST University, Professor Emeritus at Seoul National University (SNU), Chair of the SNU Association of Professors Emeriti, Honorary Consul of Finland in Korea, and Dean of the Corps of Honorary Consuls in Korea.

A graduate of Harvard Business School, Dr. Cho has published more than 150 academic articles in leading journals, including *Organization Science* and *Research Policy*. He is widely recognized as the originator of the Nine-Factor Model of National Competitiveness and the Mechanism-Based View (MBV), developed from his SER-M (Subject–Environment–Resource–Mechanism) paradigm.

He previously served as Dean of the SNU Business School and President of Incheon National University, and has taught at Harvard, INSEAD, Duke, and the University of Michigan. He has advised governments and international organizations on innovation and competitiveness. Dr. Cho received the Order of Service Merit (Yellow Stripes) from the Korean government and was knighted by the President of Finland.

KEYNOTE SPEAKER



Dr. John Walsh

Dean of The British International College, Krirk University, Thailand

John Walsh is the Dean of the British International College at Krirk University, Bangkok. He received his doctorate from Oxford University in 1997 for a thesis concerning international market entry strategy and the success of UK firms in Korea, Japan, and Taiwan. He has lived and worked in Sudan, Greece, Korea, Australia, the United Arab Emirates, Thailand, and Vietnam, as well as his native United Kingdom. He has also taught courses at undergraduate, graduate, and Ph.D. levels in several countries. He has also published more than 100 books and academic journal papers.

MASTER OF CEREMONY



Santi Rahmawati, S.T., M.S.M.

**Founder & Chief of Operating Officer
Research Synergy Foundation**

Santi is a Founder and Chief of Operating Officer (COO) of the Research Synergy Foundation (RSF). She actively engaged with scholars around the world for strengthening the Global Research Ecosystem. As the Director of Scholarvein, she creates, maintains, and develops the integrated system for managing international scientific conference and forum since 2017 up to 2025 and already give benefit to more than 21.453 participants coming from >87 countries. With the combination of engineering and management science educational background, she has built the optimum workflow for scholars to contribute more to the society and humanities. Santi holds her bachelor's degree of industrial engineering from Universitas Indonesia (UI). Furthermore, she had received her Master of Science Management (focusing on Entrepreneurship and Technology Management) from Institut Teknologi Bandung (ITB) in 2015. Santi has appointed as a Gateway Advisor in F1000Research (Scopus Q1). She has already been an editor of three published books (both published by Routledge, Taylor & Francis), a reviewer in many reputable international journals, an author and co-authored multiple international research articles and book chapters.

MODERATOR



Prof. Nahakpam Bidhanchandra Singh

Busan International College, Tongmyong University, Rep. of Korea

Professor Nahakpam Bidhanchandra Singh is a Professor at Tongmyong University, Republic of Korea, with academic and professional expertise in Human Resource Management, Organizational Behavior, Cross-Cultural Management, and International Business. He is currently pursuing a PhD at Sejong University, Seoul, South Korea.

He holds an MBA from Ming Chuan University, Taipei, Taiwan, and a Bachelor of Commerce from Manipur University, India. In addition, he has completed advanced language and business communication studies, including Chinese language studies at National Taiwan Normal University, a Post-Intensive Diploma in Chinese Language from the University of Delhi, and a Certificate in Spanish Business Language from the Indian Institute of Foreign Trade, New Delhi. Prior to joining Tongmyong University in 2020, he served at the University of Suwon from 2008 to 2020. His academic background and international experience reflect a strong commitment to global business education and cross-cultural understanding.

SESSION CHAIRS



Prof. Yohan An

Tongmyong University, Rep. of Korea

Professor Yohan An is a faculty member in the Department of Global Business with extensive expertise in corporate finance, accounting, corporate governance, investment, and shipping and logistics management. His academic background includes doctoral and master's degrees specializing in finance and accounting, providing a strong foundation for both research and teaching.

Prior to his current academic appointment, he gained experience as a researcher and academic in several institutions, including government-funded research organizations and universities in South Korea and Australia. His research focuses on corporate finance, financial reporting quality, earnings management, corporate governance, accounting conservatism, and maritime economics, with particular interest in the shipping and logistics industry.

Professor An has published extensively in internationally recognized journals indexed by SSCI, SCOPUS, and SCIE. His scholarly work examines topics such as economic policy uncertainty, corporate governance, audit quality, ownership structure, earnings quality, corporate social responsibility, and financial decision-making. In addition to journal publications, he has contributed to academic conferences, receiving awards for outstanding research presentations, and has authored a financial management guidebook. He also serves as an ad hoc reviewer for several prestigious international journals, reflecting his active contribution to the global academic community. Through his research, teaching, and professional service, Professor An continues to advance knowledge in finance, accounting, and global business while fostering collaborations across academia and industry.



Prof. Rodgers Agil Jato

Tongmyong University, Rep. of Korea

SESSION CHAIRS



Dr. Suhaila Saad
Universiti Kebangsaan Malaysia, Malaysia

Dr. Suhaila Binti Saad recently earned her Ph.D. in Health Economics from Universiti Malaya. Her doctoral research evaluated the economic burden of dialysis patients, specifically examining how chronic illness leads to financial hardship and employment disruption for patients and their families.

Dr. Suhaila's broader research interests lie at the intersection of health economics, ageing, and economic development. In addition to her doctoral work, her research extends to healthcare expenditure in developing countries and its intersection with population ageing. She is passionate about investigating how health policies can mitigate financial risks and support sustainable development.



Prof. Matthew Edward Kilbride
Tongmyong University, Rep. of Korea

Professor Matthew Edward Kilbride is a faculty member in the Department of Global Korean Studies with expertise in international and comparative education. His academic interests focus on globalization, educational development, and fostering cross-cultural learning in higher education.

He earned a Master of Education in Globalization and Educational Change from Lehigh University and a bachelor's degree in English Literature from Pennsylvania State University. His interdisciplinary background enables him to integrate global perspectives, communication, and educational theory into his teaching.

Professor Kilbride has been teaching in South Korea for more than a decade. He joined Tongmyong University as an Assistant Professor in 2016 after serving in the same role at Pusan National University. Throughout his career, he has been dedicated to promoting international education and preparing students for success in multicultural and global environments.

His research explores the relationship between education and workforce development, including studies on preparing secondary school graduates for evolving labor markets. Through his teaching and scholarly activities, Professor Kilbride continues to advance global education while encouraging intercultural understanding and lifelong learning.

SESSION CHAIRS



Mr. Muhhammad Dadi Priadi

Universitas Sangga Buana, Indonesia

Muhammad Dadi Priadi is a lecturer in the Department of Business Administration at Universitas Sangga Buana YPKP, Bandung, Indonesia. He holds a Master's degree in Business Administration and is actively engaged in teaching, research, and community service activities. His academic interests focus on Human Resource Management, Human Capital Development, Strategic Management, Digital Business, Organizational Performance, and MSME Development. His research explores contemporary business issues, particularly employee engagement, work-life balance, talent development, organizational effectiveness, digital transformation, and the role of business strategies in enhancing organizational competitiveness. In addition to research, he is actively involved in community empowerment programs aimed at strengthening tourism villages, MSMEs, and local economic development through capacity building and digital innovation.



Dr. Naziatul Aziah Mohd Radzi

Universiti Kebangsaan Malaysia, Malaysia

Dr. Naziatul Aziah Mohd Radzi is a senior lecturer in Center for Sustainable and Inclusive Development Studies, Faculty of Economics and Management, Universiti Kebangsaan Malaysia. Her field of interest is on Sustainability management that includes ESG, Corporate Social Responsibility (CSR) and Circular Economy. Not only that, but her passion is always driven by the subject of Economics Development, Society Well-being and also climate change.

SESSION CHAIRS



Prof. Richard D. Knorr

Tongmyong University, Rep. of Korea

Professor Richard D. Knorr is a faculty member in the Department of Global Business with extensive international experience in academia, business consulting, marketing, and corporate leadership. His teaching focuses on economics, business administration, and cross-cultural management, drawing on years of professional experience in both higher education and industry.

He holds a Bachelor of Arts in Psychology and a Master of Business Administration with concentrations in Marketing and General Management from the United States and is currently pursuing a Ph.D. in Business Administration. His multidisciplinary background enables him to integrate perspectives from psychology, management, and business strategy into his teaching. Before joining Tongmyong University, Professor Knorr worked across the United States and Singapore as an independent consultant, executive mentor, and corporate trainer. He also held leadership positions in financial services, advertising, branding, and business management. By combining academic knowledge with practical industry expertise, he is committed to preparing students for success in today's dynamic global business environment while fostering effective leadership and cross-cultural understanding.



Dr. Hartuti Mistialustina

Universitas Sangga Buana, Indonesia

Dr. Hartuti Mistialustina, S.T., M.T. is an Assistant Professor in the Department of Electrical Engineering, Faculty of Engineering, Universitas Sangga Buana, Bandung, Indonesia, and serves as Head of the Innovation Section at the Institute for Research and Community Services. She earned her Doctor of Engineering in Electrical Engineering and Informatics from Institut Teknologi Bandung, with research focused on antenna array performance enhancement, and previously completed both her master's and bachelor's degrees in electrical engineering. Her expertise centers on antenna systems, electromagnetic analysis, modelling, optimization, sustainable microwave materials, and wearable devices. She has extensive experience in teaching, research, academic leadership, and scientific publishing, with numerous articles in reputable international conferences and journals. Dr. Hartuti is actively involved in IEEE communities and contributes as an editor, reviewer, keynote speaker, and author of books on antenna systems and scientific writing.

SESSION CHAIRS



Prof. Ayaz Muhammad

Tongmyong University, Rep. of Korea

Professor Ayaz Muhammad is a faculty member in the Department of Digital Design & Marketing whose expertise lies in digital marketing, consumer behavior, branding, and emerging digital technologies. His academic and research interests focus on how innovative digital environments, including the metaverse, influence consumer-brand relationships, purchasing behavior, and marketing

effectiveness.

He earned his Bachelor of Economics before completing both his Master of Business Administration and Ph.D. in Business Administration (Marketing) in South Korea. His doctoral research examined the impact of metaverse marketing experiences on consumer-brand relationships and purchase intentions, reflecting his commitment to understanding the evolving digital marketplace.

Professor Muhammad has published research in KCI and Scopus-indexed journals on topics such as digital marketing, brand co-creation, market orientation, social networking services, green consumer behavior, innovation, and entrepreneurship. His work explores the intersection of technology, consumer psychology, and strategic marketing, providing valuable insights for both academia and industry.

In addition to his research, Professor Muhammad actively contributes to academic and professional development through seminars, workshops, and guest lectures on digital marketing, UX/UI design, and emerging technologies. He has also participated in marketing projects and consulting initiatives that bridge academic knowledge with practical business applications. Through his teaching and research, he is dedicated to equipping students with the skills and perspectives needed to thrive in today's rapidly evolving digital business environment.



Dr. Rajini G.

**Vels Institute of Science, Technology and Advanced Studies,
Chennai, India**

Prof. Rajini G. is a distinguished academician and mentor, known for her commitment to the holistic development of students, balancing individual well-being with academic excellence. With a prolific career, she has authored 8 books and contributed extensively to Scopus and Web of Science Indexed journals. Her research papers have been presented at

numerous prestigious conferences. She has held key positions such as Director of Training and Placement, Head of MBA, MA (HRM), BBA, B.Com (Bank Management), and B.Sc (ISM) programs, and served as the Coordinator for 7 undergraduate courses. Additionally, she has been the Tamil Nadu State Coordinator for MGNCRE, Government of India. Prof. Rajini has played various significant roles including International Conference Chairperson, Resource Person, Behavioral Trainer, ISO 9001-2008 Management Representative, NBA College-level Coordinator, and NAAC Internal Coordinator.

SESSION CHAIRS



Dr. Muhammad Ahsan Iqbal

Rawalpindi Women University, Pakistan

Dr. Muhammad Ahsan Iqbal is an Assistant Professor of Management Sciences at Rawalpindi Women University, Pakistan, appointed under the Higher Education Commission (HEC). He holds a Ph.D. and M.Phil. in Management Sciences with specialization in Human Resource Management and Sustainable Development. With Younger Personality, over 10 years of professional experience spanning academia, public sector governance, and corporate leadership, he has served in senior administrative and executive roles, including Manager Human Resources & Administration, General Manager, Chief Executive Officer (Acting), Company Secretary, and HR Consultant.

His research interests include sustainable development, environmental management, digital transformation, artificial intelligence, green human resource management, circular economy, entrepreneurship, organizational behavior, and public policy. Dr. Iqbal has authored numerous peer-reviewed journal articles, book chapters, conference proceedings, and research papers published in national and international journals. He actively participates in international conferences as a presenter, reviewer, keynote speaker, and session chair while collaborating with researchers from the United Kingdom, Europe, and Asia.

Dr. Iqbal is the recipient of the National Youth Award 2026 and has received numerous professional awards and recognitions for his contributions to higher education, public administration, research, and sustainable development. He serves as a reviewer for several international journals and is committed to promoting interdisciplinary research, innovation, global academic collaboration, and the achievement of the United Nations Sustainable Development Goals (SDGs).



Dr. Jean Paolo G. Lacap

The City College of Angeles, 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.



Adriansyah Ekaputra, M.A.B.

Universitas Sangga Buana, Indonesia

Adriansyah Ekaputra, M.A.B. A lecturer at Sangga Buana University YPKP, specializing in Digital Business, Digital Marketing, and Entrepreneurship. With a diverse professional background, has successfully managed high-profile national events, including a smart city awarding event at the Vice Presidential Palace of Indonesia, and worked as a Financial Advisor and political expert staff. Holds both an MBA and a Bachelor's degree in Informatics Engineering from the prestigious Institut Teknologi Bandung (ITB). A passionate and confident communicator with a strong interest in business strategy and global cultures.

SESSION CHAIRS



Ajeng Nisa Kusuma, M.M.

Universitas Sangga Buana, Indonesia

Ajeng Nisa Kusuma, S.Ipem., MM, is a moderator at the Joint Conference INOBIST-3rd ICoBAC, currently serving as a Business Administration lecturer at Universitas Sangga Buana in West Java, Indonesia. She completed her undergraduate studies in Political Science at S1 Ilmu Pemerintahan and pursued her master's degree with a focus on Human Resource Management. Her professional expertise centers on Human Resource Management and Culture Innovation, where she combines academic knowledge with practical insights to foster organizational development and sustainable change. With a strong commitment to education and research, she actively contributes to advancing business administration education while nurturing the next generation of business leaders.



Zhang Ruyang, Ph.D

Tongmyong University, Rep. of Korea

Professor Ruyang Zhang is a Professor in the BIC AI & Computer Engineering Department at Tongmyong University. His research focuses on image processing, face and human action recognition, and the development and application of artificial intelligence (AI) systems.



Dr. Mosharrof Hosen

Taylor's University, Malaysia

Dr. Mosharrof Hosen is a Senior Lecturer and Stream Coordinator at Taylor's Business School, Taylor's University, Malaysia. His research interests include strategic management, technology and innovation, knowledge management, corporate governance, hospitality and tourism, Islamic finance, and organizational behavior.

He serves on the Editorial Boards of Business Strategy and Development, Journal of Global Marketing, and International Journal of Emerging Markets. His research has been published in leading international journals, including the Journal of Knowledge Management, Journal of Innovation & Knowledge, Computers & Education, International Journal of Hospitality Management, International Journal of Contemporary Hospitality Management, Resources Policy, and The Singapore Economic Review.

Dr. Hosen is actively involved in international research collaborations, grant projects, and peer-review activities. He has received several academic recognitions, including Best Young Researcher, Outstanding Reviewer, and Best Oral Presentation awards.

CONFERENCE PROGRAM

Wednesday | July 8, 2026

https://usbypkp-conference.com/				Organized by : 	Co-Hosted by : 
CONFERENCE PROGRAM International Conference on Innovation in Business, Social Sciences, and Technology & The 3rd International Conference of Business Administration and Communication (INOBIIST - 3rd ICoBAC) Venue Conference: Tongmyong University (TU), Busan, Rep. of Korea (ONSITE DAY 1)					
Wednesday, 8 July 2026					
BUSAN Time (UTC+9)		Dur'	Activity		
<i>*Please note that ALL the DAY 1 conference TIME is in BUSAN Time/ UTC+9. Please check your time zone.</i>					
8:00	-	8:15	0:15	Welcome reception and registration at Main Building #1 (Campus Map: https://www.tu.ac.kr/gbiz/sub01_04_02.do) Busan International College, Tongmyong University (TU), Busan, Rep. of Korea	
Opening; Institutional Partnership Signing (MOU, IA, MOA) ceremony; and Keynote Speakers Sessions at Main Building #1 Tongmyong University					
8:15	-	8:30	0:15	Welcoming and Conference Agenda announcement by MC	
8:30	-	8:45	0:15	Angklung Performance by Universitas Sangga Buana	
8:45	-	9:00	0:15	K-Cultural Performance by Tongmyong University	
9:00	-	9:10	0:10	Welcoming Remarks of INOBIIST - 3rd ICoBAC Dr. R. Ricky Agusiady, S.E., M.M., Ak., CFRA, CHRM Chairman of Yayasan Pendidikan Keuangan dan Perbankan (YPKP)	
9:10	-	9:20	0:10	Opening Speech of INOBIIST - 3rd ICoBAC Mr. Kang Kyung Su Chairman of the Tongmyong Educational Foundation	
9:20	-	9:30	0:10	Global Research Ecosystem Introduction Associate Professor Dr. Hendrati Dwi Mulyaningsih, S.E., M.M. Co-Conference Chair of INOBIIST-3rdICoBAC Founder & CEO of Research Synergy Foundation	
9:30	-	10:05	0:35	Institutional Partnership Signing (MOU, IA, MOA) ceremony, Conference group photo, coffee breaks	
10:05	-	10:35	0:30	Keynote Speech : Prof. Ari Warokka, Ph.D Busan International College, Tongmyong University, Rep. of Korea Topic: "Reshaping the Future Intelligence, and Sustainability: Reshaping the Future of Global Business Through Intelligence, Inclusion, and Resilience"	
10:35	-	11:05	0:30	Keynote Speech : Prof. Andriyan Bayu S., Ph.D. School of Electrical Engineering and Infomatics, Institut Teknologi Bandung, Indonesia Topic: "Quantum Technology: The Second Quantum Revolution"	
11:05	-	11:35	0:30	Keynote Speech : Prof. Dr. Dong-sung Cho Founder & Chair of WURI (World University Rankings for Innovation) Foundation Topic: "WURI Rankings as a Mechanism for Innovating Universities in the Age of AI"	
11:35	-	11:50	0:15	Token Appreciation for All Keynote Speakers (Group Photo) and announcement for next agenda	
11:50	-	13:00	1:10	Lunch & Prayer Break, moving time to paper presentation location at Building #17	

Academic Parallel Presentation Session at Building #17 Tongmyong University				
13:00	-	13:05	0:05	Session Chair Introduction for Academic Onsite Presentation Sessions 1 Room 1: Prof. Yohan An - Tongmyong University, Rep. of Korea Room 2: Prof. Rodgers Agil Jato - Tongmyong University, Rep. of Korea Room 3: Dr. Suhaila Saad - Universiti Kebangsaan Malaysia, Malaysia Room 4: Prof. Matthew Edward Kilbride - Tongmyong University, Rep. of Korea & Mr. Muhammad Dadi Priadi - Universitas Sangga Buana, Indonesia
13:05	-	14:45	1:40	Academic Onsite Presentation Sessions 1 (4 Parallel rooms) - maximal 8 presenters 12 minutes/presenter
14:45	-	14:55	0:10	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement
14:55	-	15:05	0:10	Short Break to Session 2 presentations
15:05	-	15:10	0:05	Session Chair Introduction for Academic Onsite Presentation Sessions 2 Room 1: Dr. Naziatul Aziah Mohd Radzi - Universiti Kebangsaan Malaysia, Malaysia Room 2: Prof. Richard D. Knorr - Tongmyong University, Rep. of Korea Room 3: Prof. Ari Warokka - Tongmyong University, Rep. of Korea Room 4: Dr. Hartuti Mistialustina - Universitas Sangga Buana, Indonesia & Prof. Ayaz Muhammad - Tongmyong University, Rep. of Korea
15:10	-	16:50	1:40	Academic Onsite Presentation Sessions 2 (4 Parallel rooms) - maximal 8 presenters 12 minutes/presenter
16:50	-	17:00	0:10	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement
Cultural Performance, Awarding, and Closing at Building #17				
17:00	-	17:15	0:15	*Angklung Performance (Universitas Sangga Buana) & Introduction to Traditional Indonesian Culinary: Presentation (Universitas Islam Bandung) (coffee break & Preparation for Awarding and Closing Ceremony)
17:15	-	17:25	0:10	Awarding Ceremony Best Presentation Best Paper Session Chairs Recognition
17:25	-	17:35	0:10	Closing Remarks of INOBIST - 3rd ICoBAC Day 1 Assoc. Prof. Dr. Didin Saepudin, S.E., M.Si. Rector of Universitas Sangga Buana, Indonesia
Supported by:  SCHOLAR VEIN  REVIEWER TRACK  RESEARCH SYNERGY INSTITUTE  RESEARCH SYNERGY PRESS  GLOBAL RESEARCH COMMUNITY  F1000Research Open for Science  FMI  HR24/7  KORWIL JAWA TIMUR  WISATA				

SESSION 1 (DAY 1) - ONSITE		
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 1 Room 1 at Building #17		
Time: 13:00 - 14:45 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Prof. Yohan An - Tongmyong University, Rep. of Korea		
Track Business Administration		
Paper ID	Presenter	Paper Title
USB26127	Hersusetiyati	Work Culture Transformation, Innovation Capability, and Business Sustainability: A Structural Equation Modeling Approach in the Cipageran Dairy Cluster
USB26120	Naziatul Aziah Mohd Radzi	From Compliance to Strategic Value: ESG Alignment and Differentiated Value Propositions in the Communications and Multimedia Industry
USB26122	Ratna Deli Sari	How Do Instagram and Google My Business Synergize to Build Brand Awareness? A Case Study of Culinary SMEs in Bandung
USB26203	Sholikhul Ni'am	Managing Sustainable Ecotourism through Community Empowerment in Melung Village Indonesia
USB26231	Ayaz Muhammad	Emotional Engagement in Virtual Worlds: The Role of Enjoyment in Metaverse Marketing and Consumer Behavior in South Korea
Track Strategic Management		
Paper ID	Presenter	Paper Title
USB26202	Chrisna Riane Opod	Building Competitive Tourism Destinations: The Influence of Brand Identity and Social Responsibility in Likupang
USB26209	Eshetu Tefera Bekele	Enhancing Sales Performance Through Promotional Strategies and Product Pricing: The Mediating Roles of Market Competition and Consumer Purchasing Power in Property Development Companies
USB26242	Deden Rizal Riyadi	Loyalty of Tourist Village Visitors: Is Muslim-Friendly Tourism an Excitement Factor?
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 1 Room 2 at Building #17		
Time: 13:00 - 14:45 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Prof. Rodgers Agil Jato - Tongmyong University, Rep. of Korea		

Track Renewable and Clean Energy		
Paper ID	Presenter	Paper Title
USB26243	Kusmadi	A Hybrid Photovoltaic Power Plant for a Renewable Energy Education Laboratory in Higher Education
USB26222	Frans A. Asmuruf	Solar-Powered Reverse Osmosis for Rural School Water Sustainability: A Community-Based Innovation Model from Remote Papua
Track Sustainable Manufacturing		
Paper ID	Presenter	Paper Title
USB26235	Hamidah Nawal Rasyadah	Greenwashing, Consumer Trust, and ESG Governance in Fast Fashion A Comparative Study of Southeast Asian and European Markets
USB26234	Azzahra Hidayah	When Non-Muslim Countries Lead The Global Halal Industry
Track Green Technology		
Paper ID	Presenter	Paper Title
USB26118	Hartuti Mistialustina	Applying Recycled High-Density Polyethylene (HDPE) as an Antenna Substrate Material to Promote Sustainability in Telecommunications Devices
Track Artificial Intelligence		
Paper ID	Presenter	Paper Title
USB26108	Slamet Risnanto	A Transitional Governance Framework for Post-Pilot Scaling of Blockchain-Ai E-Government Services in Emerging Economies
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 1 Room 3 at Building #17		
Time: 13:00 - 14:45 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Dr. Suhaila Saad - Universiti Kebangsaan Malaysia, Malaysia		
Track Sustainable Finance		
Paper ID	Presenter	Paper Title
USB26239	Aryanti Ratnawati	The Influence of the Marginal Debt Model on Firm Value: Optimal Capital Structure as a Mediator and Corporate Cash Holdings as a Moderator in Non-Financial Firms in Indonesia

USB26112	Siti Riyyan Lisaumi	Macro Factor Pricing and Predictive Accuracy of APT Across Presidential Regimes: Evidence from Indonesia's LQ 45 Index
USB26113	Erna Garnia	Cognitive and Emotional Biases in Gen Z Investment Decisions: Evidence from University-Based Investment Galleries
USB26136	Rima Dwijayanty	Does Financial Inclusion Drive Business Performance? The Mediating Role Of Financial Management Behavior
USB26241	Bambang Susanto	The effect of Loan-to-Deposit Ratio (LDR) and Non-Performing Loans (NPL) on Return on Assets (ROA) in the Banking Sectors Listed on the Indonesia Stock Exchange for the Period 2015–2024
USB26267	Ryan Zharif Ammar Rafif	The Decoupling Paradox in Corporate Sustainability Finance: When Efficiency Gains Are Overwhelmed by Growth Imperatives
Track Accounting		
Paper ID	Presenter	Paper Title
USB26130	Muhammad Ahmar Ali	Mosque Financial Reporting in Perlis: Practices and Challenges
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 1 Room 4 at Building #17		
Time: 13:00 - 14:45 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Prof. Matthew Edward Kilbride - Tongmyong University, Rep. of Korea & Mr. Muhammad Dadi Priadi - Universitas Sangga Buana, Indonesia		
Track Government Management		
Paper ID	Presenter	Paper Title
USB26129	Desak Ayu Ana Widya Utami	The Role of Immigration Policy in Strategic Resilience Management: A Triple Bottom Line Approach to Quality Tourist in Bali
Track Education		
Paper ID	Presenter	Paper Title
USB26111	Amran	Development and Initial Validation of a Microsoft Sway-Based Instructional Media for Online Physical Education Learning
USB26131	Nira Listyawati	Graduate Employability of a Vocational School in Indonesia: Initial Findings From a Tracer Study
USB26133	Anna Mariyani	Increasing Self-Efficacy Through the Creation of Problem-Based Learning-Based Math Teaching Materials Using Kvisoft Flipbook Maker

Track Human Capital Development		
Paper ID	Presenter	Paper Title
USB26258	Nahakpam Bidhanchandra Singh	A Comparative Study on the Relationship Between Cultural Intelligence (CQ) and Cross-Cultural Adjustment of Foreign Students in South Korea.
Track Entrepreneurship		
Paper ID	Presenter	Paper Title
USB26225	Nahakpam Bidhanchandra Singh	AI-Driven Fintech and MSME Sustainability: The Roles of Digital Innovation Capability, Entrepreneurial Orientation, Digital Trust, and Government Regulation
SESSION 2 (DAY 1) - ONSITE		
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 2 Room 1 at Building #17		
Time: 15:05 - 16:50 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Dr. Naziatul Aziah Mohd Radzi - Universiti Kebangsaan Malaysia, Malaysia		
Track Accounting		
Paper ID	Presenter	Paper Title
USB26245	Hetti Herawati	Improving Taxpayer Compliance through Digital Tax Reform and Prevention Mechanisms: The Role of Single Identity Number Integration and Social Media Engagement
USB26266	Yo Han An	The Effects of Economic Policy Uncertainty on Shareholders' Demand for Accounting Conservatism: Evidence from South Korea
Track Business Ethics		
Paper ID	Presenter	Paper Title
USB26213	Muhammad Dadi Priadi	The Ethics of Digital Competition through an Analysis of Predatory Pricing and Its Effects on MSME Sustainability on TikTok Shop
USB26230	Eshetu Tefera Bekele	Strategic Conflict Management Frameworks: Catalyzing the Achievement of the Sustainable Development Goals (SDGs)
Track Public Administration		
Paper ID	Presenter	Paper Title

USB26106	Luh Winda Pratiwi	From Planning to Performance: How Dipa Page III Deviation Explains Budget Performance in Indonesia's Public Sector
USB26121	Suhaila Saad	Geographic and Socioeconomic Inequalities in Healthcare Utilization in China: Implications for Equitable Health Policy
USB26223	Janviter Manalu	Adaptive Local Governance and Cooperative Empowerment in Remote Papua: Institutional Alignment and the Limits of Formal Policy Support
Track Education		
Paper ID	Presenter	Paper Title
USB26238	Amalia Rizki Ardiansyah	Promoting Student Tolerance Through Narrative Innovation: The Development of Pbl-Integrated Multicultural Storybooks for Social Resilience
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 2 Room 2 at Building #17		
Time: 15:05 - 16:50 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Prof. Richard D. Knorr - Tongmyong University, Rep. of Korea		
Track Human Capital Development		
Paper ID	Presenter	Paper Title
USB26117	Nenny hendajany	Educational Inequality and Its Determinants in West Java: A Theil Index and Panel Data Analysis, 2020–2025
USB26132	Didin Saepudin	Education, Socioeconomic Status, and Healthy Ageing: A Life-Course Analysis from Indonesia
Track Communication Studies		
Paper ID	Presenter	Paper Title
USB26123	Tanto Trisno	The Phototherapeutic Function and Reconstruction of Memory in the Photobook “Three Photos Left” Yoesse Mariam: A Semiotic Analysis of Visual Narrative
USB26134	Daniel Paulus Evert	Strategic Communication in Tourism Research: A Systematic Literature Review and Integrated Framework for Sustainable Tourism Development
USB26207	Widyapuri Prasastiningtyas	Analysis of the Role of Information Literacy in Addressing Hallucination Phenomena in Generative AI
Track Organizational Communication		

Paper ID	Presenter	Paper Title
USB26212	Witri Cahyati	Organizational Communication as Cultural Practice: Collective Meaning Construction in the Festival 7 Sungai Tourism Community
Track Entrepreneurship		
Paper ID	Presenter	Paper Title
USB26115	Mutia Tri Satya	The Impact of Digital Talent and Influencer Marketing Strategies on Generation Z Consumer Loyalty Toward Local Fashion Brands in Bandung
Wednesday, July 8, 2026		
INOBIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 2 Room 3 at Building #17		
Time: 15:05 - 16:50 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Prof. Ari Warokka - Tongmyong University, Rep. of Korea		
Track Business Administration		
Paper ID	Presenter	Paper Title
USB26211	Nurhaeni Sikki	Conceptual Mapping of the Integration of the Craftsmanship Skills Index and Managerial Commitment within the Smart Industry Readiness Framework
USB26240	Tatang Sudrajat	Evaluation of Market Management in Bandung Regency : Analysis of Policy, Organization, and Business
USB26214	Asri Dewi	Language as Transaction Cost: A Conceptual Framework for Repositioning Bipa in Foreign Investment Ecosystems
USB26204	Alek Surya Nugraha	Collective Governance and Landscape Conservation as Sustainability Drivers in Small-Destination Ecotourism: A Case Study from Rural Indonesia
USB26124	Yuyun Yuniarsih	Digital Marketing Business Model for Cardamom to Enhance Added Value and Competitiveness in Agribusiness
Track Strategic Management		
Paper ID	Presenter	Paper Title
USB26221	Uturestantix	The Resource-to-Performance Transformation Gap: Reconsidering Resource Effectiveness in Community Enterprises
USB26253	Ferdinand Risamasu	Rethinking Innovation Capability in Constrained MSMEs: Social Capital, Knowledge Acquisition, and the Limited Role of Absorptive Capacity

Track Government Management		
Paper ID	Presenter	Paper Title
USB26206	RONG Liliang	De-standardized labor in China's public sectors
Wednesday, July 8, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 1, Session 2 Room 4 at Building #17		
Time: 15:05 - 16:50 (UTC+9) *Please note that ALL conference TIME is in BUSAN time UTC+9. Please check your time zone.		
Session Chair: Dr. Hartuti Mistialustina - Universitas Sangga Buana, Indonesia & Prof. Ayaz Muhammad - Tongmyong University, Rep. of Korea		
Track Inclusive Entrepreneurship		
Paper ID	Presenter	Paper Title
USB26248	Vania Sherryl Liem	Building Bridges from the Divide: A Conceptual Architecture of Inclusive Culture Based on the SDGs 10 Paradigm
Track Content Strategy		
Paper ID	Presenter	Paper Title
USB26135	Yogascitra Naufal	Visual and Digital Communication Strategies on Instagram Account Hooks @hypoening.id in Building Audience Engagement and Retention
Track Digital Media		
Paper ID	Presenter	Paper Title
USB26105	Adi Permana Sidik	Digital Public Communication Model of Early Childhood Education Institutions via Instagram in Increasing Student Enrollment
Track Digital Transformation		
Paper ID	Presenter	Paper Title
USB26137	Nerissa Arviana Ridwan	Enhancing Competitive Grant Recommendations with an ICT-Based ORESTE DSS
USB26244	Muhammad Adrian Septiandry	A Conceptual Framework of E-Certificate in Strengthening the Digital Ecosystem
Track Operations Innovation		
Paper ID	Presenter	Paper Title

USB26226	Raisah Adila Meliala	Supply Chain Management Strategies in Facing Modern Business Competition

Thursday | July 9, 2026

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CONFERENCE PROGRAM

International Conference on Innovation in Business, Social Sciences, and Technology & The 3rd International Conference of Business Administration and Communication (INOBI3T-3rdICoBAC)

(VIRTUAL session DAY 2)

Thursday, 9 July 2026

Jakarta Time (UTC+7)	Dur'	Activity		
Main Room: *Please note that ALL conference TIME is in Jakarta Time/ WIB/ UTC+7. Please check your time zone. Join Zoom Meeting: https://us06web.zoom.us/j/86542534466?pwd=dsrAmBKpcVrAVEFSU8A3yEaRUlBl2d.1 OR https://bit.ly/INOBI3T-3rdICoBAC Meeting ID: 865 4253 4466 Passcode: INOBI3T26				
8:45	-	9:00	0:15	Participant Login and Join Virtual Conference by ZOOM
9:00	-	9:10	0:10	Welcoming and Conference Agenda announcement by MC
9:10	-	9:20	0:10	Opening Remarks of INOBI3T-3rdICoBAC - DAY 2 Dr. Hersusetyati, M.Si. Dean of the Faculty of Social and Political Sciences, Universitas Sangga Buana YPKP
9:20	-	9:25	0:05	Conference E-Group Photo
9:25	-	9:55	0:30	Keynote Speech : Dr. John Walsh Dean of The British International College, Krirk University, Thailand "To be confirm"
9:55	-	10:00	0:05	Token of Appreciation to Keynote Speaker Introduction to next Keynote Speaker
Academic Parallel Presentation Session 1				
10:00	-	10:05	0:05	Session 1 - Academic parallel presentation preparation & Session Chair introduction
10:05	-	12:05	2:00	Online Presentation - maximal 8 presenters 15 minutes/presenter Main Room: Dr. Jean Paolo G. Lacap - The City College of Angeles, Philippines & Adriansyah Ekaputra, M.A.B. - Universitas Sangga Buana, Indonesia Breakout Room 1: Dr. Mosharrof Hosen - Taylor's University, Malaysia Breakout Room 2: Dr. Muhammad Ahsan Iqbal - Rawalpindi Women University, Pakistan
12:05	-	12:20	0:15	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement
12:20	-	13:00	0:40	Break (Video played: Conference Program Highlight Video, Universitas Sangga Buana Profile, Research Synergy Foundation Profile, Tongmyong University Profile)
13:00	-	13:30	0:30	Keynote Speech : Prof. Dr. Dieter Bögenhold Klagenfurt University, Austria "To be confirm"
13:30	-	13:35	0:05	Token of Appreciation to Keynote Speaker
Academic Parallel Presentation Session 2				
13:35	-	13:40	0:05	Session 2 - Academic parallel presentation preparation & Session Chair introduction
13:40	-	15:55	2:15	Online Presentation - maximal 9 presenters 15 minutes/presenter Main Room: Dr. Rajini.G - Vels Institute of Science, Technology and Advanced Studies, Chennai, India & Ajeng Nisa Kusuma, M.M. - Universitas Sangga Buana, Indonesia Breakout Room 1: Zhang Ruyang, Ph.D - Tongmyong University, Rep. of Korea
15:55	-	16:10	0:15	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement
16:10	-	16:25	0:15	Short Break, and Best Presenters score recapitulation for INOBI3T-3rdICoBAC
16:25	-	16:40	0:15	Awarding Ceremony Best Presentation Best Paper Session Chairs Recognition
16:40	-	16:50	0:10	Closing Speech of INOBI3T-3rdICoBAC Day 2 Pupi Indriati Zaelani, S.Sos., M.Si. Head of the Communication Science Study Program, Universitas Sangga Buana YPKP

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SESSION 1 (DAY 2) - VIRTUAL		
Thursday, July 9, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 2, Session 1 Main Room		
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Time: 10:05 - 12:20 (UTC+7) *Please note that ALL conference TIME is in JAKARTA time UTC+7. Please check your time zone.		
Session Chair: Dr. Jean Paolo G. Lacap - The City College of Angeles, Philippines & Adriansyah Ekaputra, M.A.B. - Universitas Sangga Buana, Indonesia		
Track Strategic Management		
Paper ID	Presenter	Paper Title
USB26138	Sholahuddin Arsyad	Distribution, Price, and Brand Trust as Determinants of Purchase Interest: Empirical Evidence from the Energy Sector
USB26219	Popon srisusilawati	Interest Rates, Loan Procedures, and Credit Collateral in Pawn Service: Customer Trust and Religiosity
USB26227	Ekawati	Bridging Local Food Crop Specialization and Cross-Border Markets for Sustainable Border Economic Development in Bengkayang Regency, Indonesia
USB26217	Sheilla Putri Agustin	Beyond Digitalization and Financial Inclusion: The Mediating Role of Business Capability in MSME Upgrading
USB26261	Vera Suyanto	The Impact of Standard Operating Procedures (SOP) Implementation on Healthcare Service Quality: A Systematic Literature Review
Track Entrepreneurship		
Paper ID	Presenter	Paper Title
USB26218	G. A. Sri Oktaryani	The Effect of Cognitive Bias and Emotional Bias on the Performance of Small and Medium Enterprises: The Mediating role of Debt Financing Decisions
USB26259	Tanvir Hussain Himel	Exploring How Feasibility, Self-Efficacy and Awareness Shape Entrepreneurial Intention via Social Media in Dhaka City
Thursday, July 9, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 2, Session 1 Breakout Room 1		

Join Zoom Meeting: https://us06web.zoom.us/j/86542534466?pwd=dsrAmBKpcVrAVEFSU8A3yEArUIbl2d.1 OR https://bit.ly/INOBISt-3rd ICoBAC Meeting ID: 865 4253 4466 Passcode: INOBISt26		
Time: 10:05 - 12:20 (UTC+7) *Please note that ALL conference TIME is in JAKARTA time UTC+7. Please check your time zone.		
Session Chair: Dr. Mosharrof Hosen - Taylor's University, Malaysia		
Track Accounting		
Paper ID	Presenter	Paper Title
USB26110	Mega Silvia	Substantive or Symbolic? Mandatory Sustainability Reporting and SDG Disclosure Quality in Indonesia
USB26229	Renny Wulandari	ESG Disclosures in Sukuk and Bond Issuing Companies Toward Firm Performance
USB26236	Hesti	Financial Efficiency of Nutritional Meal Services: A Full Costing Analysis of the MBG Program at Seberang Ulu II 16 Ulu 8 Nutrition Service Unit, Palembang, Indonesia
USB26220	Baiq Anggun Hilendri	Driving Financial Sustainability through Transparency and Accountability: Evidence from Islamic Boarding Schools (Pesantren)
USB26249	Hasan Nashrullah	Analysis Implementation of Good Village Governance to Preventing Fraud in Village Fund Management
USB26237	Bakti Setyadi	Enhancing Pricing Accuracy and Cost Efficiency Through Full Costing: Evidence from an Indonesian Culinary MSME
USB26251	Pupung Purnamasari	Financial and Sustainability Impact of Hard vs. Soft ESG Regulations: Insights from Indonesian and Malaysian Islamic Banks
USB26265	Cinta Rafie Ataullah	The Effect of Independent Commissioners and Audit Committees on Fraudulent Financial Statements Moderated by Internal Auditor Competence (A Survey of Annual Report Award Winners in 2023)
Thursday, July 9, 2026		
INOBISt - 3rd ICoBAC, Onsite Academic Presentation, Day 2, Session 1 Breakout Room 2		
Join Zoom Meeting: https://us06web.zoom.us/j/86542534466?pwd=dsrAmBKpcVrAVEFSU8A3yEArUIbl2d.1 OR https://bit.ly/INOBISt-3rd ICoBAC Meeting ID: 865 4253 4466 Passcode: INOBISt26		

Time: 10:05 - 12:20 (UTC+7) *Please note that ALL conference TIME is in JAKARTA time UTC+7. Please check your time zone.		
Session Chair: Dr. Muhammad Ahsan Iqbal - Rawalpindi Women University, Pakistan		
Track Business Administration		
Paper ID	Presenter	Paper Title
USB26126	Barick Ahmad Setiawan	Brand Loss Analysis: The Impact of Collaborating with Influencer on Fake Order Scandals
USB26215	Habibah Rillia	Analysis of the Implementation of the National Health Insurance Program in Improving Service Quality at Izza Karawang Hospital
USB26247	Adriansyah Ekaputra	From Local Souvenirs to Competitive Brands: Formulating Marketing Strategies for Dairy Cooperatives
USB26255	Diah Natalisa	Gendered Pathways of Sustainable Railway Usage Intention among Generation Z: Extending the Theory of Planned Behavior and Elaboration Likelihood Model
Track Public Administration		
Paper ID	Presenter	Paper Title
USB26140	Nurhaeni Sikki	Implementing Human-Centric Governance Beyond Profitability to Cultivate Ethical Resilience and Employee Well-being
Track Business Ethics		
Paper ID	Presenter	Paper Title
USB26232	Ida Ayu Nursanty	Reconstruction Accounting Ethics Through Spiritual Values: Toward Sustainable Financial Reporting
Track Accounting		
Paper ID	Presenter	Paper Title
USB26262	Ika Sasti Ferina	The Effect of Cognitive Time Perception on Good Public Governance in the Development of a Cognitive Time Activity-Based Costing (CTABC)-Based Cost Accounting Information System in Regional Public Hospitals
USB26254	Muhammad Ichsan Hadjri	Environmental Management Accounting for Healthcare waste: Developing a Cost Measurement Framework for Sustainable Hospitals
SESSION 2 (DAY 2) - VIRTUAL		
Thursday, July 9, 2026		

INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 2, Session 2 Main Room		
Join Zoom Meeting: https://us06web.zoom.us/j/86542534466?pwd=dsrAmBKpcVrAVEFSU8A3yEArUIbl2d.1 OR https://bit.ly/INOBIIST-3rd ICoBAC Meeting ID: 865 4253 4466 Passcode: INOBIIST26		
Time: 13:40 - 16:10 (UTC+7) *Please note that ALL conference TIME is in JAKARTA time UTC+7. Please check your time zone.		
Session Chair: Dr. Rajini.G - Vels Institute of Science, Technology and Advanced Studies, Chennai, India & Ajeng Nisa Kusuma, M.M. - Universitas Sangga Buana, Indonesia		
Track Human Capital Development		
Paper ID	Presenter	Paper Title
USB26210	Cesy Iola Kariza	Does Psychological Capital Reduce the Stressful Effects of Workplace Incivility? A Study on Financial Services Employees
USB26208	Galuh Locita Salsabila	The Mediating Roles of Training and Empowerment in Linking Internal Communication and Promotion to Job Satisfaction
Track Inclusive Entrepreneurship		
Paper ID	Presenter	Paper Title
USB26228	Rahmatullah Rizieq	Identifying Intervention Priorities for Smallholder Horticultural Farmers in Cross-Border Market Integration
Track Communication Studies		
Paper ID	Presenter	Paper Title
USB26116	Leonardus Haryo Rihastanto	Intercultural Communication as a Strategy for the Development of Cimahi City Ecotourism in the Era of Sustainable Tourism
USB26256	Pupi Zaelani	Content Creator and Digital Journalism Media Strategies Based on News Values and Production Stages (A Qualitative Case Study of TikTok Account @bang_milenz and Tirto.id Digital Media)
USB26233	Agustin Rozalena	Childless Phenomenon and Demographic Crisis in South Korea: A Social Reflection from an Indonesian Perspective
Track Digital Media		
Paper ID	Presenter	Paper Title
USB26139	Lalu Adi Permadi	Determinants of QRIS Adoption in Tourism SMEs: Integrating TAM, TPB, and Trust in an Emerging Destination

USB26246	Saqifa Rapinosa Kurniawan	Digital Marketing in Cultural Tourism Development
Thursday, July 9, 2026		
INOBIIST - 3rd ICoBAC, Onsite Academic Presentation, Day 2, Session 2 Breakout Room 1		
Join Zoom Meeting: https://us06web.zoom.us/j/86542534466?pwd=dsrAmBKpcVrAVEFSU8A3yEArUIbl2d.1 OR https://bit.ly/INOBIIST-3rd ICoBAC		
Meeting ID: 865 4253 4466 Passcode: INOBIIST26		
Time: 13:40 - 16:10 (UTC+7) *Please note that ALL conference TIME is in JAKARTA time UTC+7. Please check your time zone.		
Session Chair: Zhang Ruyang, Ph.D - Tongmyong University, Rep. of Korea		
Track Digital Transformation		
Paper ID	Presenter	Paper Title
USB26252	Peti Savitri	Toward a Value- and Institution-Based Index of Digital Economy Competitiveness: A Systematic Literature Review
USB26216	Febrianawati	Entrepreneurial Literacy as a Strategic Driver of Fintech Adoption and MSME Performance
Track Artificial Intelligence		
Paper ID	Presenter	Paper Title
USB26107	Syed Muhammad Hassan Zaidi	Next Gen OMR: Transforming MCQ Results into Sentiment Insights
USB26201	Gilang Septian	Perceptions of Artificial Intelligence in Medical Learning Among Preclinical Medical Students
Track Green Technology		
Paper ID	Presenter	Paper Title
USB26260	Tran Phuong	Prioritizing and Validating Smart Green Port Transformation Strategies under IMO Decarbonization Goals
Track Health Sciences		
Paper ID	Presenter	Paper Title

USB26114	Evi Suhartini	The Effectiveness of Health Education on Knowledge and Self-Management Behavior among Patients with Gastritis
USB26128	I Wayan Adi Candra Winata	Hospital Management and Patient Safety: An Interdisciplinary Perspective on Sustainable Healthcare Systems
Track Medical Study		
Paper ID	Presenter	Paper Title
USB26224	Putri Rezki	Exploring Patient Perceptions of the Effectiveness of Digital Health Services in Primary Care Clinics in Sungai Penuh, Jambi

Track: Artificial Intelligence



Next Gen OMR: Transforming MCQ Results into Sentiment Insights

| Syed Muhammad Hassan Zaidi¹, Umar Adeel², Ammar Rashid³, Muhammad Zeeshan Baig⁴

¹Sindh Madresatul Islam University, Karachi, Pakistan, ²Department of Computer Science and Engineering, American University of Ras Al Khaimah, UAE, ³Department of IT, College of Engineering and IT, Ajman University, Ajman, UAE, ⁴Department of Information Technology, Wentworth Institute of Higher Education, Sydney, Australia

Abstract

Background – Traditional Optical Mark Recognition (OMR) systems primarily depend on intensity-based threshold to determine whether bubbles on MCQ sheets are filled or unfilled. Although effective for clean marks, these methods struggle with erasures, partial fills, and inconsistent markings that commonly occur in real examination settings. Such limitations may lead to misclassification and unfair scoring.

Purpose – This study aims to develop an improved OMR framework capable of accurately detecting filled, unfilled, and erased responses, while also generating exploratory analytical insights based on observable marking patterns. The objective is to enhance grading reliability without making unsupported claims about emotional or psychological interpretation.

Design/methodology/approach – The proposed system incorporates image processing and machine learning techniques to examine marking characteristics beyond pixel intensity. Real examination sheets were used to extract a dataset of over 30,000 bubble samples. An eight-feature vector capturing attributes such as area, solidity, circularity, mean intensity, and perimeter was developed to represent each bubble. A Random Forest classifier was trained to categorize bubbles as filled, empty, or erased. The system also highlights marking patterns such as weak fills or irregular shapes, though these observations are treated solely as exploratory behavioral cues.

Findings – The feature-based approach significantly outperformed traditional threshold methods. The Random Forest model achieved 97% accuracy in classifying bubble states and effectively handled erased and ambiguous marks, reducing false positives. Exploratory analysis showed that variations in pressure, consistency, and fill strength reflect differences in marking behavior; however, these observations are not validated as indicators of emotional or psychological states.

Research limitations – The system does not measure or infer emotional states such as stress, confidence, or anxiety. Behavioral interpretations are exploratory and require additional validation through complementary data sources such as surveys or observational studies.

Originality/value – The study demonstrates a practical, scalable OMR enhancement that improves accuracy without requiring specialized hardware. By integrating feature-level analysis with machine learning, the system provides more reliable grading and offers optional exploratory insights into marking behavior, while remaining within validated methodological boundaries.

Keywords: OMR, Emotion Analysis, Machine Learning, Behavioral Detection, Anxiety Indicators

Perceptions of Artificial Intelligence in Medical Learning Among Preclinical Medical Students

| Gilang Septian¹, Farida Yuliaty², Vip Paramarta³, Kosasih⁴

^{1,2,3,4}Universitas Sangga Buana, Indonesia

Abstract

Background – Artificial Intelligence (AI) has become increasingly integrated into medical education and is widely used by students to support learning activities. AI-based platforms such as ChatGPT may improve learning efficiency and accessibility of information. However, studies regarding the perceptions of Indonesian preclinical medical students toward AI utilization in medical learning remain limited. Understanding the perceptions of early-year students is particularly important, as they are in the initial stages of developing learning habits and adapting to digital educational tools.

Purpose – This study aimed to identify the perceptions of preclinical medical students toward the use of AI in medical learning.

Design/methodology/approach – A descriptive cross-sectional design was employed in this study. Data are collected using an online questionnaire distributed through Google Forms to preclinical medical students at the Faculty of Medicine, Universitas Malahayati, Indonesia, using a total sampling technique. Approximately 80 students are expected to participate in this study. The questionnaire assesses the frequency of AI use, perceived benefits, and concerns regarding AI utilization in medical education. Data are analyzed descriptively using frequencies and percentages.

Findings – This study is expected to demonstrate that most students utilize AI-based tools in their learning activities and perceive AI as beneficial in improving learning efficiency, facilitating access to educational resources, and enhancing understanding of medical concepts. However, some students may express concerns regarding excessive dependence on AI and its potential impact on critical thinking abilities.

Research limitations – This study is limited to a single cohort of preclinical medical students and relies on self-reported responses, which may introduce response bias.

Originality/value – This study provides novel insights into the perceptions of preclinical medical students in the Indonesian context, particularly in the early phase of AI adoption in medical education, and may contribute to the development of appropriate strategies for integrating AI into medical learning environments.

Keywords: Artificial Intelligence, Medical Education, Preclinical Medical Student, Digital Learning, ChatGPT

A Transitional Governance Framework for Post-Pilot Scaling of Blockchain-AI E-Government Services in Emerging Economies

| Slamet Risnanto¹, Othman Mohd², Gunawan³

^{1,3}Universitas Sangga Buana, Indonesia, ²Universiti Teknikal Malaysia, Malaysia

Abstract

Background – The transition from pilot projects to nationwide implementation of emerging technologies remains a critical challenge in e-government development, particularly in emerging economies. Although Blockchain and Artificial Intelligence are increasingly deployed, existing literature remains limited to technical architecture and pilot implementation, while governance mechanisms for post-pilot scaling remain underexplored.

Purpose – To bridge this governance gap, this study proposes a conceptual Transitional Governance Framework specifically designed for post-pilot scaling of Blockchain-AI enabled e-government services in emerging economies.

Design/methodology/approach – This research employs a conceptual framework development approach integrated with multi-case study analysis. A systematic literature review following the PRISMA protocol identified 53 relevant articles from Scopus and Web of Science. Multi-case study analysis was conducted on four emerging economies, namely Indonesia, India, Brazil, and South Africa, selected purposively based on documented experience with Blockchain or AI pilots and availability of policy documents. Cross-case thematic analysis identified patterns of barriers and scaling strategies. Framework validation was conducted through a focus group discussion involving ten experts from academia, government, and international organizations.

Findings – The proposed framework comprises four interconnected dimensions. The Regulatory Dimension includes legal foundations, data governance, and technical standards. The Institutional Dimension covers lead agency, coordination mechanisms, and accountability. The Interoperability Architecture Dimension includes technical standards, shared infrastructure, and legacy system integration. The Resource Readiness Dimension covers funding models, human capacity, and change management. The framework also articulates four transition phases: Pilot Consolidation, Regulatory and Institutional Preparation, Architecture and Resource Development, and Phased Nationwide Rollout. Analytical findings reveal that architectural and resource barriers are universal across all four countries, while regulatory and institutional barriers vary, with India demonstrating strength in institutional aspects and South Africa in regulatory aspects.

Research limitations – This study relies on document analysis and secondary sources from four emerging economies, with limited generalizability due to restricted case coverage.

Originality/value – This study extends e-government maturity literature by conceptualizing the underexplored post-pilot governance phase while providing policymakers with a diagnostic and strategic tool. Its originality lies in integrating Blockchain and AI governance within a unified transitional framework tailored to the institutional characteristics of emerging economies.

Keywords: transitional governance framework, blockchain, artificial intelligence, e-government, emerging economies

Track: Accounting



Substantive or Symbolic? Mandatory Sustainability Reporting and SDG Disclosure Quality in Indonesia

| Mega Silvia¹, Song Tangqing², Dewi Sartika³, Trisninawati⁴

^{1,2}Qilu Institute of Technology, China, ^{3,4}Universitas Bina Darma, Indonesia

Abstract

Background – Mandatory sustainability reporting is becoming more common as a way to align corporate practices with the Sustainable Development Goals (SDGs). However, most prior studies have focused on how much firms disclose or whether they comply with regulations, rather than examining whether these requirements actually improve the quality of SDG disclosures or encourage more substantive, rather than merely symbolic, reporting.

Purpose – This study examines the effectiveness of Indonesia’s mandatory sustainability reporting regulation (POJK No.51/POJK.03/2017) in improving the quality of SDG disclosures and explores the role of government ownership in shaping this relationship.

Design/methodology/approach – The study uses panel data from 98 non-financial listed firms over the period 2016–2024. A longitudinal approach is employed, combining fixed-effects and event-time analyses. SDG disclosure quality is measured using a materiality-based index derived from SASB–SDG mapping, capturing disclosure depth, quantification, and strategic integration.

Findings – The findings show that mandatory sustainability reporting is associated with a sustained improvement in SDG disclosure quality, with the effect becoming stronger over time. Government-owned firms demonstrate higher baseline disclosure quality and respond more strongly to the regulation, suggesting that governance structures play an important role in enhancing regulatory effectiveness.

Research limitations – This study relies on content analysis, which may involve some degree of subjectivity, and focuses on non-financial firms in Indonesia, which may limit generalizability. In addition, the use of a balanced panel may introduce survivorship bias, and the analysis emphasizes disclosure quality rather than actual sustainability performance.

Originality/value – This study contributes to the literature by shifting the focus from disclosure quantity to disclosure quality and by introducing a materiality-based approach to measuring SDG disclosures. It also highlights the importance of government ownership in strengthening the impact of sustainability regulation in emerging markets.

Keywords: Mandatory sustainability reporting, SDG disclosure quality, Government ownership, Emerging markets, Sustainability regulation

Mosque Financial Reporting in Perlis: Practices and Challenges

| Muhammad Ahmar Ali¹, Shafawaty Mohamad Shabri², Mohd Juraij Abd Rani³, Siti Nor Junita Mohd Radzi⁴, Muhammad Fakhirin Che Majid⁵

¹Universiti Malaysia Perlis, Malaysia, ^{2,3,4}Fakulti Perniagaan & Komunikasi, Universiti Malaysia Perlis, Malaysia,

⁵Islamic Business School, Universiti Utara Malaysia, Malaysia

Abstract

Background – Mosque financial reporting has received growing attention due to governance weaknesses and transparency issues, highlighting the need for effective reporting to ensure accountability, maintain donor trust, and strengthen financial management of public religious funds. Despite increasing studies on mosque financial management in Malaysia, limited empirical evidence exists on financial reporting practices among mosques in Perlis, where governance is regulated under specific state guidelines.

Purpose – The study aims to investigate the financial reporting practices of mosques in Perlis and identify the challenges encountered in preparing financial reports.

Design/methodology/approach – A quantitative survey design was adopted using a structured questionnaire distributed through purposive sampling to mosque committee members. A total of 200 questionnaires were distributed, with 67 usable responses were analysed. Descriptive statistics were employed to analyse respondents' demographic profiles, sources of mosque income, financial reporting practices, and challenges in financial reporting preparation.

Findings – The findings indicate that mosques in Perlis generally demonstrate relatively structured financial reporting practices. Specifically, more than 85% of mosques prepare financial reports at least annually, disclose financial reports to congregants, and rely on guidelines issued by the State Islamic Religious Council or Department. However, only 9.0% reported engaging external auditors, while 47.8% prepared statements of financial position, suggesting limitations in external oversight and comprehensive reporting practices. The main challenge identified was the shortage of skilled personnel or volunteers, followed by inadequate financial expertise and insufficient training.

Research limitations – The study has two limitations. First, its focus on mosques in Perlis limits the generalisability of the findings to other Malaysian states with different governance and reporting practices. Second, the use of a quantitative survey based on self-reported data may introduce response bias. Future research should consider mixed-method approaches, such as interviews or case studies, to gain deeper and more comprehensive insights across different contexts.

Originality/value – This study is among the limited empirical studies focusing specifically on mosque financial reporting practices in Perlis. It provides practical implications for religious authorities in strengthening training programmes, improving reporting standardisation, and enhancing financial governance among mosques.

Keywords: FINANCIAL REPORTING, MOSQUES, PRACTICES AND CHALLENGES

ESG Disclosures in Sukuk and Bond Issuing Companies Toward Firm Performance

| Renny Wulandari¹, Risal², Febriati¹, Sartono³, Reni Dwi Widyastuti⁴, Muchammad Ariffin⁵, Annurdi⁶

^{1,2,3,4,5,6}Universitas Panca Bhakti, Indonesia

Abstract

Background – The growing adoption of Environmental, Social, and Governance (ESG) principles has reshaped corporate accountability in global financial markets. In Islamic finance, sukuk instruments are theoretically aligned with ESG values through Sharia principles. However, empirical evidence indicates a disparity between this theoretical alignment and actual market outcomes, as ESG sukuk growth remains relatively stagnant compared to conventional ESG bonds. Furthermore, prior studies, leaving a gap in comparative analysis between sukuk and conventional bond issuers, particularly in emerging markets such as Indonesia under POJK 51/2017.

Purpose – This study aims to examine the Sharia–ESG nexus by comparing the impact of ESG disclosure on the financial performance of sukuk and conventional bond issuers in Indonesia, and to assess whether the Sharia label reflects substantive ethical value or merely regulatory compliance.

Design/methodology/approach – This study employs a quantitative comparative approach using 144 firm-year observations of sukuk and bond issuers listed on the Indonesia Stock Exchange from 2017 to 2024. ESG disclosure is measured using Bloomberg ESG composite and pillar scores, while financial performance is proxied by ROA. Multiple Regression Analysis, comparative tests, and lagged ESG models are applied to address endogeneity and examine differences across instrument types.

Findings – The results reveal a significant asymmetry in the ESG–performance relationship. For conventional bond issuers, ESG disclosure has a significant negative effect on financial performance, supporting the trade-off hypothesis that ESG activities impose short-term cost burdens. In contrast, ESG disclosure does not significantly affect the financial performance of sukuk issuers, suggesting that ESG practices are perceived as inherent to Sharia compliance rather than as a value-enhancing mechanism. Governance emerges as the dominant factor influencing performance among bond issuers, while ESG dimensions are largely insignificant for sukuk issuers. These findings indicate structurally different outcomes within the Sharia–ESG nexus across debt instruments.

Research limitations – This study is limited by the smaller number of bond issuer observations, the relatively short observation period, and reliance on secondary ESG data, which may not fully capture firm-level disclosure quality.

Originality/value – This study provides a novel comparative analysis of sukuk and conventional bond issuers in an emerging market context, offering empirical evidence of an “ethical gap” between Sharia compliance and substantive ESG performance.

Keywords: ESG Disclosure, Sukuk, Conventional Bonds, Financial Performance, Sharia-ESG Nexus

Improving Taxpayer Compliance through Digital Tax Reform and Prevention Mechanisms: The Role of Single Identity Number Integration and Social Media Engagement

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Abstract

Background – Dynamic taxpayer compliance is a significant challenge in achieving sustainable tax revenue, especially in the context of digital tax reform. In response to this challenge, the Directorate General of Taxes has carried out digital tax administration reform by implementing the System Identity Number (SIN) into the tax administration system, using social media as a communication channel for taxation, and implementing tax sanctions as a preventive mechanism. This reform is expected to improve administrative efficiency, taxpayer awareness, and voluntary compliance. Previous studies have examined taxpayer compliance from the perspective of technology adoption or law enforcement. Meanwhile, this study integrates the variables of digital tax reform, SIN, social media, and prevention mechanisms in one analytical framework.

Purpose – This study aims to analyze the role of System Identity Number (SIN), social media involvement, and tax sanctions in improving taxpayer compliance

Design/methodology/approach – This study uses a quantitative approach with a descriptive-associative design. The population in this study is 177,611 individual taxpayers, with the Slovin formula obtained from 100 registered taxpayers. Primary data were collected through a questionnaire with a Likert scale and analyzed using multiple regression analysis with the help of SPSS 20.

Findings – The results of the study show that the digitalization of tax administration, SIN, social media engagement, and tax sanctions simultaneously have a positive and significant influence on taxpayer compliance. These findings suggest that digital tax reform and prevention mechanisms complement each other. However, only partially the Single Identity Number (SIN) and tax sanctions have a positive and significant effect on taxpayer compliance, while tax digitalization and social media have no significant effect on taxpayer compliance.

Research limitations – The use of self reported questionnaire data may introduce response bias

Originality/value – This study provides empirical evidence on taxpayer compliance behavior in the context of the ongoing tax administration reform in Indonesia. In addition, this study highlights the complementary role between digital communication strategies and law enforcement in improving tax compliance.

Keywords: Taxpayer Compliance, Digital Reformation, Single Identity Number, Social Media, Sanctions

Enhancing Pricing Accuracy and Cost Efficiency Through Full Costing: Evidence from an Indonesian Culinary MSME

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Abstract

Background – Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in supporting economic growth and employment creation in Indonesia, particularly in the culinary sector. However, many culinary MSMEs still face challenges in accurately calculating production costs because they often exclude manufacturing overhead costs from their costing systems. This condition may result in inaccurate pricing decisions, inefficient cost control, and reduced profitability. Therefore, the implementation of a comprehensive costing method such as full costing becomes important to improve financial management accuracy and business sustainability among culinary MSMEs..

Purpose – This study aims to analyze the calculation of production costs using the full costing method at Pempek Feri Palembang and compare it with the company's existing costing system to improve pricing accuracy and gross profit analysis..

Design/methodology/approach – This study employed a descriptive qualitative approach with a case study method. Data were collected through observation, interviews, and documentation related to raw material costs, direct labor costs, and manufacturing overhead costs at Pempek Feri Palembang..

Findings – The findings reveal that the company's existing costing system excludes several manufacturing overhead costs, resulting in lower production cost calculations. In contrast, the full costing method provides more accurate production cost and gross profit calculations by including all production cost components, both fixed and variable costs,

Research limitations – This study is limited to a single culinary MSME and focuses only on the application of the full costing method in calculating production costs and gross profit analysis. Therefore, the findings may not fully represent other MSME sectors or different business environments..

Originality/value – This study provides originality by examining the implementation of the full costing method in a traditional culinary MSME, specifically Pempek Feri Palembang, which is still rarely discussed in previous studies. The research highlights the importance of allocating manufacturing overhead costs comprehensively to improve pricing accuracy, gross profit analysis, and cost efficiency in culinary MSMEs. The findings also offer practical managerial insights for enhancing financial management and business sustainability in local food-based enterprises..

Keywords: Full Costing Method, Cost of Production, MSMEs, Cost Efficiency, Culinary Business

Analysis Implementation of Good Village Governance to Preventing Fraud in Village Fund Management

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Abstract

Background – The 1945 Constitution requires the Indonesian government to promote public welfare, including rural development through village funds sourced from the State Budget and distributed via regional budgets. These funds support governance, development, and community empowerment. However, weak governance has made village fund management vulnerable to fraud and corruption. Data from Indonesia Corruption Watch revealed that 139 village heads were involved in corruption cases in 2023. Fraud cases in Cirebon and Kebumen showed misuse of village budgets through financial manipulation and abuse of authority. To prevent fraud, stronger transparency, internal controls, supervision, and budget efficiency are necessary.

Purpose – This study analyzes the implementation of Good Village Governance in preventing fraud in village fund management

Design/methodology/approach – This study uses a literature review method by examining 10 relevant previous studies from 2020 to 2025.

Findings – The results show that the implementation of Good Governance principles effectively prevents fraud by applying transparency, accountability, and community participation principles. The author suggests using technology to improve transparency and accountability principles, as well as establishing measurement tools for community participation in overseeing village fund management.

Research limitations – This study is limited by its reliance on secondary data from literature reviews without field observations or interviews. It mainly focuses on transparency, accountability, and participation, while other fraud-related factors receive limited discussion. The findings are specific to Indonesia and the proposed technology-based solutions and participation tools were not empirically tested.

Originality/value – This study examines the role of Good Village Governance in preventing fraud in village fund management by integrating transparency, accountability, and community participation. Using a literature review of studies from 2020–2025, it offers updated insights, recommends technology-based transparency systems, and proposes participation measurement tools to strengthen fraud prevention and village governance.

Keywords: Good Village Governance, Fraud Prevention, Village Fund Management, Transparency and Accountability, Community Participation.

Financial and Sustainability Impact of Hard vs. Soft ESG Regulations: Insights from Indonesian and Malaysian Islamic Banks

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Abstract

Background – Environmental, social, and governance (ESG) considerations have gained strategic importance in the banking industry. However, the effectiveness of ESG practices in improving the financial performance of Islamic banks (IBs) remains inconclusive, largely due to differences in ESG regulatory frameworks across countries.

Purpose – This study uses voluntary and mandatory sustainability disclosures to identify soft and hard regulations and aims to investigate and compare the impact of diverging ESG regulatory approaches on the financial performance of Islamic banks in Indonesia and Malaysia.

Design/methodology/approach – Drawing on institutional theory, data from 2020 to 2025 of 35 Islamic banks operating in Indonesia and the generalized method of moments (GMM) regression technique are used to assess the relationship between ESG regulations and financial performance while addressing potential endogeneity issues.

Findings – The findings reveal that soft ESG regulations have an insignificant effect on the financial performance of Islamic banks, indicating that they primarily function as complementary mechanisms rather than direct performance drivers. In contrast, hard ESG regulations have a significant positive impact on financial performance, highlighting their role as critical determinants of both sustainability and financial success. These results suggest that mandatory ESG requirements are more effective than voluntary approaches in enhancing organizational performance.

Research limitations – The scope of Indonesian and Malaysian Islamic banks and the timeline of the data coverage are the main limitations. Hence, our findings are not generalizable to regions with discrete ESG regulations.

Originality/value – This study contributes to the literature by providing comparative evidence of the effectiveness of soft versus hard ESG regulations in Islamic banking. This study extends institutional theory by demonstrating how regulatory strength influences organizational performance in emerging markets. The findings also offer practical insights for policymakers by emphasizing the importance of robust and mandatory ESG frameworks to promote financial performance and sustainability.

Keywords: ESG, hard and soft regulations, ESG regulatory framework, hybrid ESG regimes

The Effects of Economic Policy Uncertainty on Shareholders' Demand for Accounting Conservatism: Evidence from South Korea

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Abstract

Background – Accounting conservatism helps reduce information asymmetry during periods of elevated uncertainty through the more timely recognition of losses than gains. Nevertheless, its reliance on managerial judgment creates opportunities for earnings management. In the Korean context, controlling shareholders exert substantial influence over corporate decision-making, while the information environment remains relatively less efficient than in many developed countries.

Purpose – This study investigates the moderating effect of ownership structure on the association between accounting conservatism and economic policy uncertainty (EPU), thereby providing insights into the role of corporate governance in shaping firms' accounting responses to policy uncertainty.

Design/methodology/approach – Korean economic policy uncertainty (EPU) data are obtained from the Economic Policy Uncertainty database (Baker et al., 2016). To ensure consistency with annual financial data, the monthly EPU index is converted into an annual measure. Firm-level financial data are retrieved from the KIS-Value database for the period 2000–2018. Accounting conservatism is measured using firm-specific C-scores estimated in accordance with Khan and Watts (2009).

Findings – The findings suggest that the effectiveness of accounting conservatism as an information mechanism depends on the level of institutional development and the characteristics of ownership structure within a country.

Research limitations – This study covers the period from 2000 to 2018; therefore, extending the sample to more recent years would be a valuable direction for future research. However, because several variables were manually collected from firms' business reports disclosed through DART, extending the sample period is subject to data collection constraints, particularly during the COVID-19 period. A longer and more recent sample may yield deeper insights into the relationship between economic policy uncertainty (EPU) and accounting conservatism.

Originality/value – The findings suggest that ownership structure plays a significant role in shaping firms' accounting conservatism in response to heightened economic policy uncertainty (EPU), especially in countries with relatively inefficient information environments. These results highlight the importance of considering institutional development and corporate governance characteristics when evaluating the informational role of accounting conservatism under conditions of policy uncertainty.

Keywords: Economic policy uncertainty, Accounting conservatism, Corporate Governance, Large Shareholders, Minority Shareholders

The Effect of Independent Commissioners and Audit Committees on Fraudulent Financial Statements Moderated by Internal Auditor Competence (A Survey of Annual Report Award Winners in 2023)

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Abstract

Background – This research examines issues related to the influence of independent commissioners and audit committees on fraudulent financial statements, as well as the role of internal auditor competence as a moderating variable.

Purpose – The aim of the study is to analyze the extent to which these elements of the supervisory function can affect the integrity of financial reports.

Design/methodology/approach – The method used is panel data regression analysis, utilizing secondary data from the annual reports of companies that won the Annual Report Award in 2023, covering the period from 2020 to 2023.

Findings – The results indicate that independent commissioners have a significant negative impact on fraudulent financial statement practices, while audit committees and internal auditor competence do not show significant influence.

Research limitations – This study focuses on companies that have received the Annual Report Award, indicating that reporting quality does not always align with effective oversight practices.

Originality/value – The implications for science highlight the importance of strengthening corporate governance mechanisms in preventing fraud, as well as providing new insights into the interaction between oversight elements.

Keywords: Fraudulent Financial Statement, Independent Commissioner, Audit Committee, Internal Auditor Competency, Annual Report Award

Driving Financial Sustainability through Transparency and Accountability: Evidence from Islamic Boarding Schools (Pesantren)

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Abstract

Background – Despite the strategic role of Islamic boarding schools (pesantren) in religious education, social development, moral formation, and community empowerment, many pesantren still face significant challenges in achieving long-term financial sustainability due to their high dependence on external funding sources, including government assistance, philanthropic contributions, and public donations. This condition increases the importance of stakeholder trust, particularly as donors and funding providers increasingly demand transparency and accountability in financial management before committing long-term support. In nonprofit institutions such as pesantren, transparency and accountability are not merely administrative obligations but strategic governance mechanisms that reflect institutional integrity, legitimacy, and responsible stewardship of entrusted resources.

Purpose – This study aims to explore the role of transparency and accountability in driving the financial sustainability of Islamic boarding schools (pesantren).

Design/methodology/approach – This research employs a qualitative approach to gain an in-depth understanding of financial management practices within pesantren. The study was conducted in three major Islamic boarding schools in Lombok representing the largest Islamic organizations in the region, namely NU, NW, and Muhammadiyah pesantren.

Findings – The study indicates that transparency and accountability are critical factors in strengthening the financial sustainability of pesantren. Transparent financial reporting and accountable fund management increase stakeholder trust and enhance the credibility of pesantren institutions. This trust positively influences the willingness of donors and government agencies to continue providing financial support.

Research limitations – This research is limited to three pesantren in Lombok and therefore may not fully represent the conditions of all Islamic boarding schools in Indonesia. In addition, the qualitative nature of the study focuses on in-depth exploration rather than broad generalization.

Originality/value – This study contributes to the limited literature on financial sustainability and governance practices within Islamic boarding schools, particularly in the context of Lombok. By focusing on pesantren affiliated with NU, NW, and Muhammadiyah, this research provides comparative insights into how major Islamic educational institutions implement transparency and accountability to sustain their financial operations.

Keywords: Transparency, Financial Sustainability, Islamic Boarding School

Financial Efficiency of Nutritional Meal Services: A Full Costing Analysis of the MBG Program at Seberang Ulu II 16 Ulu 8 Nutrition Service Unit, Palembang, Indonesia

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Abstract

Background – The Free Nutritious Meals Program (MBG) is a government initiative aimed at improving the nutritional quality of students and other beneficiary groups. Effective cost management is necessary to ensure that the food provided continues to meet nutritional standards and operates efficiently. Although research on full costing methods has been extensively conducted in the manufacturing sector, among SMEs, and in the food service industry, research on the calculation of the Cost of Goods Sold (COGS) at Nutrition Service Units (SPPG) in the implementation of the MBG Program remains limited.

Purpose – The purpose of this study is to analyze the calculation of the Cost of Goods Sold (COGS) at SPPG Ilir Barat I in the implementation of the Free Nutritious Meals Program (MBG).

Design/methodology/approach – This study employs a qualitative descriptive method using a field research approach. Data were collected through interviews with operational and financial staff, direct observation, and documentation related to food provision activities and operational costs during a specific implementation period of the MBG Program. The analysis involved identifying and categorizing raw material costs, direct labor costs, and operational overhead costs using the full costing method.

Findings – The study shows that the costs in the MBG Program consist of raw material costs, direct labor costs, and operational overhead costs. The budget for food raw materials is set at Rp10,000 per beneficiary for large portions and Rp8,000 for small portions, while operational costs and rent are allocated at Rp3,000 and Rp2,000 per beneficiary, respectively. Based on theoretical reviews and previous research, the full costing method can provide a more comprehensive basis for calculating COGS because it considers all cost components involved in food provision operations.

Research limitations – This study is limited to a single research subject, namely the Ilir Barat I SPPG, and focuses on a single operational period of the Free Nutritious Meals Program (MBG).

Originality/value – Unlike previous full-costing studies, which generally focused on MSMEs and food businesses, this study examines the calculation of cost of goods sold (COGS) at Nutrition Service Units (SPPG) within the MBG Program. This study contributes to a better understanding of cost management in nutrition services within government programs.

Keywords: Cost of Goods Sold, Full Costing, Free Nutritious Meal Program, Operating Expenses, SPPG Seberang Ulu II 16 Ulu 8

Track: Business Administration



Language as Transaction Cost: A Conceptual Framework for Repositioning BIPA in Foreign Investment Ecosystems

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Abstract

Background – Foreign direct investment (FDI) into Indonesia has grown steadily over the past decade, with South Korea consistently ranking among the top investor countries. South Korea is emphasized because it represents one of the most linguistically distinct investor populations relative to Indonesian, making it an illustrative case for examining language induced friction in investment operations. Despite this growth, language barriers between foreign investors and local stakeholders remain a persistent yet underexamined source of friction. Existing BIPA (Bahasa Indonesia for Foreign Speakers) programs have not been systematically designed to address domain specific communication needs in business and investment contexts, nor has Business oriented BIPA been sufficiently theorized in prior literature.

Purpose – This paper aims to reposition BIPA beyond its conventional role as a general proficiency program and propose a conceptual framework that treats language competence as a strategic variable in reducing transaction costs within foreign investment ecosystems in Indonesia.

Design/methodology/approach – This study adopts a qualitative conceptual approach through a systematic review of literature published between 2015 and 2025, sourced from journals ranked at least Q3 in Scopus or Web of Science. A total of 47 peer reviewed articles addressing language barriers in business or investment contexts were selected and synthesized thematically. The analytical framework integrates Transaction Cost Theory (Williamson, 1985; Coase, 1937) and Language Economics (Grin, 2003).

Findings – Three categories of language induced transaction costs unaddressed by general BIPA curricula are identified: (1) information asymmetry from limited access to Indonesian-language regulatory documents, (2) negotiation friction from inadequate domain specific vocabulary in business and legal discourse, and (3) enforcement gaps from miscommunication in operational and labor management contexts. A conceptual framework mapping these costs to curriculum design priorities for a digitalized Business BIPA program is proposed.

Research limitations – This paper is conceptual and lacks primary empirical data. Validation is needed through needs analysis surveys, corpus analysis, and curriculum pilot studies involving foreign professionals in Indonesia.

Originality/value – This paper offers a cross disciplinary contribution by applying institutional economics frameworks to language education policy, providing a theoretically grounded basis for redesigning BIPA curricula to serve investment facilitation goals.

Keywords: BIPA, transaction cost, language economics, foreign investment, Business Indonesian

Track: Health Sciences



The Effectiveness of Health Education on Knowledge and Self-Management Behavior among Patients with Gastritis

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Abstract

Background – Gastritis is an inflammatory condition of the gastric mucosa with rising global prevalence. In Indonesia, the 2022 Health Profile Data listed gastritis among the top ten outpatient diseases, with a national prevalence of approximately 40.8%. At the Pratama Clinic of UIN Sunan Gunung Djati Bandung, gastritis cases increased from 445 (2021) to 710 (2025), with 75% of patients demonstrating poor knowledge and 70% failing to practice recommended self-management behaviors.

Purpose – This study aimed to analyze the effectiveness of health education on knowledge and self-management behavior among gastritis patients at the Pratama Clinic of UIN Sunan Gunung Djati Bandung.

Design/methodology/approach – A quasi-experimental pre-test post-test with control group design was conducted from February to April 2026. Eighty respondents were assigned via purposive sampling into an intervention group (n=40) and a control group (n=40). Validated instruments included a 15-item gastritis knowledge questionnaire and a 10-item self-management behavior questionnaire. The intervention comprised two 60-minute sessions of multimodal health education incorporating lectures, interactive discussions, visual media, and booklets. Data were analyzed using the Wilcoxon test, Mann-Whitney test, and MANCOVA ($\alpha=0.05$).

Findings – The intervention group demonstrated significant improvements in both outcome measures following health education. Knowledge scores increased substantially ($p<0.001$), with all participants achieving the good knowledge category. Self-management behavior scores also improved significantly ($p<0.001$). Between-group comparisons confirmed significant differences in both knowledge and self-management behavior outcomes. MANCOVA results indicated that health education explained approximately 82.9% of the combined outcome variance (Partial $\eta^2=0.829$), with maximum observed power, suggesting a highly robust intervention effect.

Research limitations – This study employed purposive sampling at a single clinical site, which may limit generalizability. The absence of long-term follow-up prevents assessment of sustained behavioral change.

Originality/value – This study provides robust evidence for multimodal health education as a structured clinical intervention for gastritis patients, recommending its integration into Standard Operating Procedures and supporting further randomized controlled trial (RCT)-based research with longitudinal follow-up.

Keywords: health education, knowledge, self-management behavior, gastritis

Hospital Management and Patient Safety: An Interdisciplinary Perspective on Sustainable Healthcare Systems

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Abstract

Background – The increasing complexity of modern healthcare systems has created significant challenges for hospital management in maintaining patient safety, ensuring service excellence, and achieving long-term sustainability. Although previous studies emphasize the importance of management practices and innovation in healthcare, the integration of interdisciplinary approaches within sustainability-oriented governance remains insufficiently explored. This gap highlights the need for a more comprehensive conceptual perspective.

Purpose – This study seeks to analyze how hospital management contributes to the integration of interdisciplinary innovation in developing healthcare systems that are sustainable, inclusive, and focused on patient-centered outcomes.

Design/methodology/approach – A descriptive qualitative design was applied through a comprehensive review of relevant literature combined with conceptual analysis. The study integrates perspectives from strategic management, quality improvement, and innovation theories, alongside established patient safety frameworks and healthcare management practices, to construct a holistic analytical framework.

Findings – The study reveals that effective hospital management functions as a key enabler in cultivating patient safety culture, enhancing organizational governance, and supporting continuous service improvement. The incorporation of interdisciplinary innovation—linking managerial capabilities, clinical knowledge, and digital technologies—demonstrates a substantial impact on improving healthcare delivery. Moreover, adopting sustainability-driven management approaches strengthens system resilience and promotes more equitable access to healthcare services. The study further develops a conceptual relationship between management practices, innovation integration, and patient-centered performance outcomes.

Research limitations – This research is limited by its reliance on conceptual and literature-based analysis without empirical testing. Future studies are encouraged to validate and expand the proposed framework using quantitative or mixed-method approaches in real-world healthcare environments.

Originality/value – This paper introduces a distinct conceptual model that combines hospital management, interdisciplinary innovation, and sustainability into a unified framework. It offers added value by emphasizing a strategic and integrated approach to improving patient safety and healthcare quality outcomes.

Keywords: Hospital Management; Patient Safety; Sustainable Healthcare; Interdisciplinary Innovation; Healthcare Quality

Track: Education



Development and Initial Validation of a Microsoft Sway-Based Instructional Media for Online Physical Education Learning

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Abstract

Background – The rapid advancement of information technology has transformed educational practices, including physical education, which traditionally relies on direct instruction and physical demonstration. However, the integration of structured and interactive online learning media in physical education remains limited, particularly for large ball game materials. This gap is critical in online contexts, where challenges such as limited student engagement, difficulty in demonstrating motor skills, and reduced instructional interaction can hinder effective learning.

Purpose – This study aims to develop and validate an online learning-based instructional media using Microsoft Sway and to evaluate its feasibility through expert validation and small-scale user testing.

Design/methodology/approach – This study employed a Research and Development (R&D) approach using the 4-D model (define, design, develop, disseminate), limited to the develop stage. The product was validated by six experts (subject-matter, media, and instructional experts) using Aiken's V to assess content validity. Reliability was analyzed using Cronbach's Alpha. A small-scale trial was conducted with 25 Grade XI students at SMK Perkebunan MM 52 Yogyakarta, Indonesia, to evaluate practicality and user acceptance using a Likert-scale questionnaire.

Findings – The results indicate high validity across all expert domains, with average Aiken's V scores of 0.921 (subject-matter), 0.916 (media), and 0.959 (instructional), all categorized as very feasible. Reliability analysis showed acceptable internal consistency ($\alpha > 0.70$). The small-scale trial revealed that all evaluated aspects were rated as "good," with the learning aspect achieving the highest mean score, indicating the effectiveness of the media in supporting students' understanding.

Research limitations – This study is limited to the development and small-scale testing phase and does not evaluate its impact on learning outcomes. Furthermore, the small sample size and single-site context may limit the generalizability of the findings.

Originality/value – This study contributes to the literature by introducing Microsoft Sway as an alternative instructional platform in physical education, which remains underexplored compared to more commonly used learning management systems. Unlike conventional platforms, Sway enables the integration of multimedia content in a simple, web-based format without requiring advanced technical skills. This study provides a validated and practical model for developing structured and interactive online learning media that supports both instructional delivery and student engagement in physical education contexts.

Keywords: online learning, physical education, Microsoft Sway, Technology-Enhanced Learning

Graduate Employability of a Vocational School in Indonesia: Initial Findings from a Tracer Study

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Abstract

Background – Graduate employability is a crucial indicator of vocational education effectiveness. In Indonesia, SMK graduates often face higher unemployment rates compared to other education levels. However, limited tracer study evidence exists on graduate outcomes in Yogyakarta, particularly for the 2022 cohort. This study addresses that gap by mapping employability outcomes of SMK Negeri 2 Depok Sleman graduates.

Purpose – The study aims to analyze the post-graduation activities of the 2022 alumni cohort using tracer study data collected in 2023, providing baseline evidence for vocational education evaluation.

Design/methodology/approach – A descriptive quantitative design was employed with 260 alumni respondents. Data were collected through a structured tracer study questionnaire distributed by the school's career center (BKK), achieving a high response rate. Alumni were categorized into three groups: employed, pursuing further education, and engaged in other activities. Data were tabulated and analyzed using descriptive statistics, supported by bar chart visualization.

Findings – Of the 260 graduates, 182 (70%) were employed, 75 (28.8%) pursued further education, and 3 (1.2%) engaged in other activities. These results indicate that most graduates entered the workforce, while a significant proportion continued their studies. The small percentage in other activities reflects those involved in entrepreneurship, unpaid work, or job seeking.

Research limitations – Of the 260 graduates, 182 (70%) were employed, 75 (28.8%) pursued further education, and 3 (1.2%) engaged in other activities. These results indicate that most graduates entered the workforce, while a significant proportion continued their studies. The small percentage in other activities reflects those involved in entrepreneurship, unpaid work, or job seeking.

Originality/value – This study provides baseline evidence on graduate employability from a specific vocational school cohort in Yogyakarta. Its originality lies in focusing on SMK Negeri 2 Depok Sleman's 2022 graduates, offering distinct insights compared to previous tracer studies and serving as foundation for broader employability research in the region.

Keywords: tracer study, vocational education, employability, SMK graduates, Sleman

Increasing self-efficacy through the creation of problem-based learning-based math teaching materials using Kvisoft Flipbook Maker

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Abstract

Background – Self-efficacy is an important factor in learning because it refers to students' belief in their ability to complete tasks and overcome difficulties. According with Bandura (1997), students with high self-efficacy are more confident, motivated, and persistent when facing challenges. One effective learning approach is Problem Based Learning. According to Howard S. Barrows (1986), PBL helps students develop problem-solving skills and take responsibility for their own learning. One example is Kvisoft Flipbook Maker, which allows teachers to create digital books with pictures, videos, and animations. Based on these explanations, combining Problem Based Learning (PBL) with Kvisoft Flipbook Maker is expected to improve students' self-efficacy in mathematics.

Purpose – The objective of this study is to develop mathematics materials using Kvisoft Flipbook Maker based on the Problem Based Learning (PBL) approach. The developed materials are expected to be valid, practical, and effective in enhancing students' self-efficacy in mathematics learning.

Design/methodology/approach – This study is Research and Development (R&D) approach. This study aims to test the validity and practicality of the developed product. The five stages of the ADDIE model Analyze, Design, Develop, Implement, and Evaluate are followed in the development process as proposed by Robert Maribe Branch.

Findings – Based on results expert validation, the develop of learning media is categorized as very good. The assessment by design experts showed an average score of 3.50, indicating that the media design is highly appropriate. The evaluation by material experts resulted in an average score of 3.81, which also falls into the very good category, meaning that the content is accurate and suitable for learning. Furthermore, the assessment by media experts produced an average score of 3.42, which is considered very good. In addition, the results of group trials showed an average score of 3.80, indicating positive responses from students.

Research limitations – The measurement the students' self-efficacy relied self-reported data, which may be subject as students might overestimate or underestimate their actual abilities.

Originality/value – Contribution compared to previous teaching material development research by integrating three key elements in a single instructional design: interactive digital media, a student-centered learning model, and a psychological learning outcome.

Keywords: self efficacy, PBL, mathematic, Primary School, Kvisoft

Track: **Public Administration**



From Planning to Performance: How DIPA Page III Deviation Explains Budget Performance in Indonesia's Public Sector

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Abstract

Background – Budget performance in the public sector relies on the alignment between planning and execution. In Indonesia, persistent "slow and back-loaded spending" indicates a deep-seated mismatch in budget timing. While previous research has focused on broad absorption rates, the specific role of budget deviation as an internal explanatory variable remains underexplored. Specifically, this study highlights the deviation of cash withdrawal plans (DIPA Page III), an indicator often overlooked in the Indikator Kinerja Pelaksanaan Anggaran (IKPA) framework despite its strategic role in synchronizing fiscal flow. By positioning DIPA Page III deviation as a mediator, this research aims to bridge the gap between budget preparation and performance, offering a more granular understanding of how planning precision dictates execution efficiency.

Purpose – This study aims to examine the effect of budget preparation on budget performance, with budget deviation as a mediating variable, within the framework of Musgrave's Public Finance Theory.

Design/methodology/approach – This quantitative study surveyed 51 budget practitioners from government work units under the Ministry of Law. Partial Least Squares Structural Equation Modeling (PLS-SEM) was employed to analyze relationships. Instruments were developed through expert Focus Group Discussions (FGD). To ensure robustness, perception-based data were triangulated with actual IKPA indicators and supplemented by confirmatory interviews to clarify discrepancies in budget deviation values.

Findings – The study proposes that budget preparation significantly influences performance, primarily through the mediating role of DIPA Page III deviation. It is hypothesized that minimizing this deviation is key to addressing slow, back-loaded spending. Full empirical results will be presented in the final paper.

Research limitations – The focus on a single institution and perception-based data may limit external validity and introduce subjective response bias. However, these constraints are mitigated through rigorous triangulation and confirmatory interviews.

Originality/value – This study contributes a novel operationalization of DIPA Page III deviation. Unlike studies relying solely on quantitative outcome data, this perception-based approach captures the underlying causes of deviation rather than just the final output, offering greater explanatory power to identify root drivers of budget performance.

Keywords: budget preparation, budget performance, budget deviation

Adaptive Local Governance and Cooperative Empowerment in Remote Papua: Institutional Alignment and the Limits of Formal Policy Support

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Abstract

Background – Cooperatives are widely promoted as instruments of inclusive economic development in underserved regions. However, many cooperative empowerment programs in remote areas of Indonesia continue to produce limited and unsustainable outcomes despite continuous government intervention. Existing studies predominantly emphasize organizational and economic constraints while giving less attention to how institutional alignment and local governance capacity influence cooperative empowerment effectiveness in geographically isolated regions such as Papua.

Purpose – This study examines the influence of officer competence, organizational support, and community participation on cooperative empowerment effectiveness in Paniai Regency, Papua. The study also investigates whether local government policy strengthens the relationships between these variables and cooperative empowerment effectiveness.

Design/methodology/approach – This study employed a quantitative explanatory approach using survey data collected through structured questionnaires administered to purposively selected respondents. The sample consisted of 160 respondents, including government officers, cooperative managers, and cooperative members involved in cooperative empowerment programs in Paniai Regency. Data were analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) to evaluate direct and moderating relationships among constructs.

Findings – The findings reveal that cooperative empowerment effectiveness in remote Papua depends not only on institutional resources, but also on how governance systems interact with community-based participation. Officer competence, organizational support, and community participation positively influence cooperative empowerment effectiveness. However, local government policy does not consistently strengthen these relationships. Specifically, policy support did not strengthen the relationships between officer competence and cooperative empowerment effectiveness or between organizational support and cooperative empowerment effectiveness, but it significantly strengthened the relationship between community participation and cooperative empowerment effectiveness. These findings suggest that formal policy intervention alone is insufficient to improve cooperative sustainability in geographically constrained regions. Instead, adaptive governance becomes more effective when it enables stronger community engagement and locally grounded participation mechanisms.

Research limitations – This study is limited by its cross-sectional design, reliance on self-reported survey data, and focus on a single regional context with specific institutional characteristics, which may restrict broader generalization across different institutional environments.

Originality/value – This study extends institutional and public administration perspectives by repositioning cooperative empowerment as an adaptive local governance challenge rather than solely an economic development agenda within remote regional contexts.

Keywords: Cooperative empowerment, Adaptive local governance, Institutional alignment, Community participation, Remote Papua

Implementing Human-Centric Governance Beyond Profitability to Cultivate Ethical Resilience and Employee Well-being

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Abstract

Background – Dominant performance-centric governance frameworks in global state-owned enterprises (SOEs) often engender a fundamental misalignment between formal mandates and the imperative for employee ethical integrity. This creates a tension between profit-driven goals and the necessity for maintaining substantive institutional integrity

Purpose – This study examines how an indigenous value-based governance framework conceptualized as ‘AKHLAK’ influences the ethical resilience and well-being of employees. It specifically aims to theorize the efficacy of such value systems in mitigating the externalities of profit-maximization within emerging economies

Design/methodology/approach – The research utilizes the theoretical underpinnings of stewardship and social exchange theories. Data was collected from 637 Indonesian millennials and Gen Z through a survey questionnaire, and analyzed using the partial least squares-structural equation modeling (PLS-SEM) technique to achieve the study's objectives

Findings – Empirical results demonstrate that AKHLAK-based human-centric governance significantly bolsters ethical resilience. Furthermore, harmonious work climates were found to exert a stronger influence on the well-being of younger generations than traditional performance-linked incentives

Research limitations – The study is limited to Indonesian state-owned enterprises (SOEs) and specific generational cohorts (millennials and Gen Z). This suggests a need for future research in diverse geographic and cultural settings to validate these insights further

Originality/value – The research significantly contributes to governance literature by extending stewardship and social exchange theories through the lens of indigenous value systems. Practically, it provides SOE policymakers with an empirical roadmap to transform symbolic compliance into substantive institutional integrity and sustainable human capital.

Keywords: Human-centric governance; ethical resilience; employee well-being; state-owned enterprises; AKHLAK values.

Track: Content Strategy



Visual and Digital Communication Strategies on Instagram Account Hooks @hypoenings.id in Building Audience Engagement and Retention

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Abstract

Background – Media convergence demands optimization of visual and digital communication strategies in competing for audience attention in the attention economy ecosystem. The Instagram account @hypoenings.id, as a lifestyle information, popular culture, and sports media that focuses on the West Java audience, faces the strategic challenge of converting reach into solid audience retention.

Purpose – This study aims to analyze the visual and digital communication strategies implemented on hook elements, especially in the first three seconds of short videos (Reels) and microblogging opening slides (Carousel) in building engagement and retention.

Design/methodology/approach – This study uses a qualitative method with a case study approach. Data collection is carried out through in-depth observation of the visual anatomy and architecture of digital messages, interviews with media managers, and documentation studies of content performance metrics. The focus of the analysis is directed at how the integration of visual elements (composition, color, typography) and digital tactics (copywriting, editing rhythm, audio utilization) is engineered as a persuasive initial stimulus.

Findings – The results of this study are expected to unravel the hook mechanism that is effective in extending the duration of content consumption (completion rate) and encouraging two-way interaction.

Research limitations – The study is limited to the analysis of the Instagram platform (@hypoenings.id) and specifically focuses on the "hook" elements (first three seconds/opening slides) within the context of a West Java-based audience.

Originality/value – The study enriches the discourse of digital and visual communication studies on locality-based social media management practices, providing a specific analysis of the "hook" mechanism in the attention economy ecosystem.

Keywords: Visual Communication, Digital Communication, Hooks, Audience Retention, Engagement

Track: Digital Transformation



Entrepreneurial Literacy as a Strategic Driver of Fintech Adoption and MSME Performance

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Abstract

Background – Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in national economic development, particularly in developing countries such as Indonesia. However, in the era of digital transformation, many MSMEs still face challenges in adopting financial technology (fintech) services to improve operational efficiency and business competitiveness. Previous studies have primarily emphasized digital literacy and financial literacy, while limited studies have examined entrepreneurial literacy as a strategic capability driving fintech adoption and MSME performance.

Purpose – This study aims to analyze the effect of entrepreneurial literacy on fintech adoption and MSME performance, as well as to examine the mediating role of fintech adoption in the relationship between entrepreneurial literacy and MSME performance.

Design/methodology/approach – This study employed a quantitative explanatory research design using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with WarpPLS 8.0. Data were collected from 300 MSME owners in West Kalimantan, Indonesia, using purposive sampling techniques. Respondents were selected based on the criteria that they had operated their businesses for at least one year and had experience using fintech services. Data were gathered through structured questionnaires distributed both online and offline using a five-point Likert scale.

Findings – The findings reveal that entrepreneurial literacy positively and significantly influences fintech adoption and MSME performance. Fintech adoption also exerts a positive effect on MSME performance and significantly mediates the relationship between entrepreneurial literacy and business performance. These results indicate that entrepreneurial literacy functions as a strategic capability that supports MSME digital transformation through effective fintech utilization.

Research limitations – This study is limited by its regional focus on MSMEs in West Kalimantan and the use of a cross-sectional design, which may limit the generalizability and long-term interpretation of the findings. Future research is recommended to employ longitudinal and comparative regional approaches to provide broader insights into fintech adoption and MSME sustainability.

Originality/value – This study contributes theoretically to the Resource-Based View (RBV), Dynamic Capability Theory, and the Technology Acceptance Model (TAM) by explaining how entrepreneurial capability can be transformed into digital capability that enhances business performance. Practically, the findings emphasize the importance of strengthening entrepreneurial literacy to improve digital readiness and MSME competitiveness in the digital economy.

Keywords: Entrepreneurial Literacy, Fintech Adoption, MSME Performance, Digital Transformation, SEM-PLS

Enhancing Competitive Grant Recommendations with an ICT-Based ORESTE DSS

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Abstract

Background – The evaluation process for competitive grant proposals at LPPM Universitas Sangga Buana remains manual and spreadsheet-based, leading to inefficiencies and potential subjectivity. This study proposes an ICT-based Decision Support System (DSS) utilizing the ORESTE method with Besson Rank rule to ensure a more objective and consistent evaluation

Purpose – This research aims to develop an ICT-based system that enhances the efficiency of the LPPM's workflow in determining competitive grant awards through an objective and transparent evaluation framework

Design/methodology/approach – This study uses eight research proposals submitted by faculty members in 2023 as the primary dataset, sourced from the existing LPPM USB system and prior evaluations recorded in spreadsheets. The system was developed using the Web Engineering method, evaluated against six criteria based on the official LPPM USB Desk Evaluation instruments: Introduction (60%), Methods (20%), Abstract (10%), Title (5%), References (2.5%), and Language/Format (2.5%). The ORESTE method was selected for its capability in processing ordinal data and mitigating reviewer subjectivity through Besson Rank logic and Relative Projection Distances (d_{ij})

Findings – The ORESTE method with a power parameter of $p=3$ produced a more rigorous and objective ranking compared to standard averaging methods, identifying Alternative A5 as the top priority (score: 1.723), followed by A1 (2.803). Notably, despite A7 having a higher raw average, the method correctly prioritized A1 based on its stronger performance in the "Introduction" and "Methodology" criteria, which carry a combined weight of 80%. The system was validated through black-box testing, confirming that all functional outputs were consistent with the expected mathematical calculations

Research limitations – This study is limited to the evaluation of eight research proposals within a single institutional framework. Future research is recommended to use a larger dataset and integrate this system into existing information systems within the relevant institution

Originality/value – This research contributes to the decision support system field by applying the ORESTE method to academic research proposal selection, a domain typically reliant on simple averaging. The integration of Besson Rank and cubic distance parameters ($p=3$) offers a practical, mathematically-grounded framework for enhancing transparency and accountability in university grant allocations

Keywords: ICT-Based, Decision Support System, ORESTE Method, Competitive Grant, Research Proposal Evaluation

Toward a Value- and Institution-Based Index of Digital Economy Competitiveness: A Systematic Literature Review

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Abstract

Background – Digital economy competitiveness has become an increasingly important construct in national development, public policy, innovation, and sustainable transformation. However, existing studies remain fragmented across digital competitiveness, digital readiness, digital maturity, digital transformation, digital sustainability, digital governance, and sectoral digitalization. This fragmentation creates conceptual and methodological uncertainty regarding how digital economy competitiveness should be defined, measured, and translated into a future index.

Purpose – This review synthesizes existing scholarship to develop the conceptual groundwork for a future index of digital economy competitiveness that integrates institutional and value-based considerations.

Design/methodology/approach – The review employed a PRISMA-guided systematic search and screening process based on Scopus-indexed literature. The initial search identified 713 records using Boolean keywords related to digital economy, digital transformation, digital competitiveness, conceptual index development, institutional governance, public policy, value, ethics, and sustainability. After excluding 94 records published before 2022 and applying eligibility criteria related to article type, English language, and thematic relevance, 110 studies were included in the final review. The selected studies were analyzed through structured thematic synthesis involving repeated reading, coding, categorization, and interpretation of recurring concepts. The synthesis was organized into four themes: conceptualizations of digital economy competitiveness, measurement models and indicator development, institutional and governance dimensions, and value-based, ethical, inclusive, and sustainability-oriented dimensions.

Findings – The findings indicate that digital economy competitiveness is a multidimensional socio-technical construct shaped by infrastructure, adoption, human and organizational capabilities, governance, trust, sustainability, and inclusion. Although existing studies offer measurement tools such as composite indicators, readiness frameworks, maturity models, expert validation, and bottleneck analysis, many indices still face conceptual conflation, opaque weighting, limited validation, weak contextual adaptation, and insufficient attention to values, institutions, ethics, and sustainability. Institutional and value-based studies emphasize that governance quality, regulatory readiness, data protection, cybersecurity, digital literacy, inclusion, ethical safeguards, and public value are crucial for transforming digitalization into sustainable competitiveness.

Research limitations – This review is limited to Scopus-indexed publications, English-language articles, and studies published from 2022 onward, which may exclude relevant contributions from other databases, languages, and earlier periods.

Originality/value – This review contributes by proposing an integrated conceptual direction for future index development that combines globally comparable dimensions with contextual diagnostic modules, thereby improving theoretical clarity and policy relevance.

Keywords: Digital Transformation, Digital Competitiveness Index, Digital Economy, Institutional Perspective, Value-Based Perspective

A Conceptual Framework of E-Certificate in Strengthening the Digital Ecosystem

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Abstract

Background – Digital transformation has fundamentally reshaped how institutions manage and exchange official documents, with electronic certificates emerging as a compelling alternative to traditional paper-based credentials. While e-certificates offer clear advantages in efficiency, accessibility, and environmental sustainability, their widespread adoption remains hindered by persistent challenges in document authenticity, cybersecurity vulnerabilities, and the absence of universally accepted standards. These gaps reveal a critical need for a structured approach that addresses technological, regulatory, and interoperability dimensions of digital certification systems

Purpose – This study aims to design a conceptual framework for e-certificates that strengthens the digital ecosystem by enhancing security, trust, and cross-system integration. The framework is intended as practical guidance for educational institutions, corporations, and government agencies involved in issuing and validating digital credentials across an increasingly interconnected world

Design/methodology/approach – The research followed a systematic multi-stage methodology comprising preliminary investigation, literature review, framework development, and expert validation. Relevant studies were analyzed to map existing challenges and contributions across five key dimensions: security, technology, interoperability, regulation, and sustainability. Based on this analysis, a conceptual framework was constructed integrating cryptographic mechanisms, Blockchain-based verification, and regulatory alignment strategies. The framework was then evaluated by three domain experts representing academia, IT professionals, and public policy, using a five-point Likert-scale validation instrument

Findings – The proposed framework integrates four core pillars: technology, encompassing Blockchain, digital signatures, and encryption; security, covering authentication, data integrity, and fraud prevention mechanisms; regulation, addressing global standards compliance and legal frameworks; and interoperability, enabling cross-platform integration through API connectivity. Validation results show that 80% of experts rated the framework at a high validity level, with an average score of 4.5 out of 5 and an error rate well below 5%

Research limitations – This study is bounded by its conceptual nature, as it does not include empirical implementation testing or infrastructure readiness assessment across diverse organizational settings

Originality/value – The primary contribution lies in offering a holistic, multi-dimensional conceptual framework that simultaneously addresses technological, regulatory, security, and sustainability dimensions of e-certificate ecosystems, bridging the gap left by prior studies that tend to focus on isolated components

Keywords: e-certificate, digital ecosystem, digital security, digital transformation, sustainability

Track: Strategic Management



Beyond Digitalization and Financial Inclusion: The Mediating Role of Business Capability in MSME Upgrading

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Abstract

Background – MSMEs play an important role in promoting inclusive entrepreneurship and economic growth. Although digitalization and financial inclusion are widely recognized as drivers of MSME development, their contribution to upgrading outcomes remains inconsistent. Many MSMEs have access to digital technologies and financial services but still struggle to improve competitiveness and business performance.

Purpose – This study examines the effects of digital capability and financial inclusion on MSME upgrading through the mediating role of business capability. In addition, it investigates the moderating role of institutional support in the relationship between business capability and MSME upgrading.

Design/methodology/approach – This study employed a quantitative approach using survey data collected from 200 MSME owners in Indonesia through a structured questionnaire survey. Respondents were selected using purposive sampling techniques targeting active MSME actors. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS. The analysis included reliability and validity testing, path coefficient analysis, mediation, moderation, R-square, Q-square, and collinearity assessment.

Findings – The findings indicate that digital capability and financial inclusion positively and significantly influence business capability among MSMEs. Digital technologies and financial access function as strategic resources that strengthen operational, managerial, and adaptive capabilities. Business capability significantly affects MSME upgrading and mediates the relationships between digital capability, financial inclusion, and upgrading outcomes. These findings reveal a capability transformation mechanism that explains why many MSMEs remain stagnant despite having access to digital and financial resources. Institutional support also significantly contributes to MSME upgrading directly, although its moderating effect was not significant.

Research limitations – This study is limited by its cross-sectional design, reliance on self-reported survey data, and relatively small sample size, which may affect the generalizability of the findings. In addition, the study focused on MSMEs within a specific national context, which may limit broader contextual applicability.

Originality/value – This study contributes to the MSME upgrading and inclusive entrepreneurship literature by demonstrating that business capability functions as a strategic transformation mechanism connecting digital capability and financial inclusion to upgrading outcomes. The findings extend the Resource-Based View and Dynamic Capability perspectives by emphasizing that resources alone are insufficient to generate upgrading without capability transformation.

Keywords: Digital capability, Financial inclusion, Business capability, MSME upgrading, Institutional support

Bridging Local Food Crop Specialization and Cross-Border Markets for Sustainable Border Economic Development in Bengkayang Regency, Indonesia

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Abstract

Background – This study examines how local food crop specialization can support cross-border markets and sustainable border economic development in Bengkayang Regency, Indonesia, with particular emphasis on the Jagoi Babang–Serikin corridor linking Indonesia and Malaysia. Although previous studies have examined agricultural specialization in relation to production efficiency, rural transformation, commodity concentration, and environmental trade-offs, limited attention has been given to how local food crop specialization can be connected to cross-border market opportunities in border regions. This gap is important because Bengkayang's local production system is geographically linked to potential Indonesia–Malaysia market integration.

Purpose – This study aims to identify food crop commodities that are spatially concentrated, dynamically growing, and strategically relevant for strengthening cross-border market orientation and sustainable border economic development in Bengkayang Regency.

Design/methodology/approach – This study uses secondary food crop production data obtained from Statistics Indonesia (BPS) and the Food Crop Agriculture Office of Bengkayang Regency. Location Quotient (LQ) and Dynamic Location Quotient (DLQ) analyses were applied to five food crop commodities across 17 subdistricts during the 2021–2025 period.

Findings – The findings show that total food crop production decreased by 4.71%, from 199,985.20 tons in 2021 to 190,575.42 tons in 2025. Maize and rice remained dominant, contributing 61.00% and 34.00%, respectively, to total production in 2025. However, sweet potato and taro recorded positive growth, indicating emerging diversification beyond staple crops. The LQ results show that rice has the widest spatial base, while maize dominates in production volume. DLQ analysis reveals that dynamic growth does not always occur in the largest production centers. Tujuh Belas was identified as a potential development area for maize, sweet potato, and taro, while Jagoi Babang showed strategic relevance for cassava development due to its high specialization and dynamic growth values.

Research limitations – This study is limited to production-based LQ/DLQ analysis. Future studies should incorporate cross-border trade data, farmer-level market participation, infrastructure access, and institutional factors.

Originality/value – This study contributes by integrating LQ/DLQ analysis with a cross-border market perspective, linking spatial specialization and dynamic production patterns to market integration, resource allocation, and sustainable agricultural-based economic cooperation across the Indonesia–Malaysia border.

Keywords: food crop specialization, cross-border markets, sustainable border economic development, Location Quotient, Dynamic Location Quotient

Distribution, Price, and Brand Trust as Determinants of Purchase Interest: Empirical Evidence from the Energy Sector

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Abstract

Background – The energy sector plays a crucial role in supporting economic development and public welfare, while increasing market competition requires companies to understand the main factors influencing consumer purchase interest. Previous studies have often examined distribution, price, and brand trust separately, with limited research investigating their simultaneous relationships in the energy service context. This gap is important because purchasing decisions in the energy sector are influenced by both functional factors, such as distribution efficiency and pricing strategy, and perceptual factors, such as brand trust. However, the combined effects of these variables remain insufficiently explored, particularly in regional energy markets

Purpose – This study aims to examine the interrelationships among distribution, price, and brand trust in influencing consumer purchase interest in the energy sector, including the mediating roles of price and brand trust

Design/methodology/approach – This study employed a quantitative research design using a survey method. Data were collected from 100 customers who had previously used the company's energy services and were directly involved in purchasing decisions. Respondents were selected using purposive sampling. Data were gathered through structured questionnaires and analyzed using Structural Equation Modeling (SEM) with SmartPLS

Findings – The results show that distribution and price have significant positive effects on consumer purchase interest, indicating that effective distribution channels and competitive pricing strategies are important determinants of purchasing decisions. In contrast, brand trust does not have a significant direct effect. Distribution also significantly influences price, and price partially mediates the relationship between distribution and purchase interest. However, brand trust does not function as a mediating variable. These findings suggest that functional and economic factors, particularly distribution efficiency and pricing strategy, play a more decisive role than perceptual factors such as brand trust

Research limitations – This study is limited by its regional sample, cross-sectional design, and the exclusion of other variables such as service quality and customer satisfaction

Originality/value – This study contributes to the literature by simultaneously examining distribution, price, and brand trust in the energy consumer context using SEM-PLS. The originality lies in highlighting the stronger mediating role of price compared to brand trust and providing empirical evidence from a specific regional energy market

Keywords: distribution, price, brand trust, purchase interest, energy sector

Loyalty of Tourist Village Visitors: Is Muslim-Friendly Tourism an Excitement Factor?

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Abstract

Background – Globally, the potential of the village tourism market is growing at 7.3% per year. The main driver of this increase is the need for authentic experiences and being at one with nature. This certainly requires tourist villages, to be ready to provide excellent service quality. The Indonesia Market Travel Index assessment of West Java's tourism competitiveness lies in the service. West Java has 461 (7.7%) of the 6,015 tourist villages in Indonesia. The dominance of the tourist village category is pioneering above the other four provinces on the island of Java. This indicates the underdevelopment of tourist villages, which is certainly inseparable from the quality of service factors

Purpose – This study aims to analyze the factors that influence tourist loyalty in tourist villages, by considering the role of Muslim-friendly services, which have not been widely studied, general services (common services), information, and demographic factors

Design/methodology/approach – The study used a mixed method. Primary data were collected through a service quality survey. Model testing was carried out using Structural Equation Modeling – Partial Least Squares.

Findings – The test results indicate that all constructs have adequate validity and reliability based on the Average Variance Extracted, Composite Reliability, and Cronbach's Alpha values. Of the ten hypothetical paths tested, seven paths proved significant. The main findings indicate that Muslim-friendly services are the strongest predictor of tourist loyalty ($\beta = 0.424$; $p < 0.001$), followed by visit behavior ($\beta = 0.184$; $p < 0.001$). Destination conditions significantly influence Muslim-friendly services and general services. The SRMR value of 0.088 (saturated model) indicates an acceptable level of fit. This study has important implications for the development of tourist villages, namely the need to provide Muslim-friendly services as a strategy to increase tourist loyalty.

Research limitations – The characteristics of visiting time and visitor types that differ between tourist villages and general tourist attractions limit the diversity of respondents during the survey.

Originality/value – The novelty of this research, is the inclusion of Muslim-friendly service indicators alongside general indicators, and the use of the Three Factor Theory approach to map the level of importance of Muslim-friendly services

Keywords: Service Quality, Village Tourism, Muslim Friendly Tourism, Three Factor Theory

Building Competitive Tourism Destinations: The Influence of Brand Identity and Social Responsibility in Likupang

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Abstract

Background – In the increasingly competitive tourism industry, destinations are required not only to attract tourists but also to build sustainable competitive advantages through strong destination identity and socially responsible management. Likupang, one of Indonesia's Super Priority Tourism Destinations, has strong tourism potential through its marine attractions, natural landscapes, and local culture. However, compared with established destinations such as Nusa Dua, Likupang still faces challenges in infrastructure, accessibility, tourism services, and international visibility. Previous studies on destination competitiveness have mainly focused on tangible tourism resources, while limited attention has been given to the strategic role of Destination Brand Identity and Destination Social Responsibility in strengthening destination competitiveness.

Purpose – This study aims to examine the influence of Destination Brand Identity on Destination Competitiveness and to analyze the mediating role of Destination Social Responsibility in the relationship between Destination Brand Identity and Destination Competitiveness in Likupang.

Design/methodology/approach – This study adopts a quantitative research approach using a cross-sectional survey method. Data will be collected from domestic and international tourists visiting Likupang through structured questionnaires using purposive sampling techniques. The planned sample size is approximately 250–300 respondents. Data analysis will be conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM). Destination Brand Identity is measured through destination image, destination quality, destination personality, destination awareness, and destination culture. Destination Social Responsibility is measured through community welfare commitment, local economic support, cultural preservation, and concern for social issues.

Findings – As this study is currently ongoing, the findings presented are anticipated results. The study expects that Destination Brand Identity will positively influence Destination Competitiveness by strengthening destination uniqueness, tourist awareness, memorable tourism experiences, and cultural authenticity. Destination Social Responsibility is also expected to mediate the relationship through socially responsible tourism practices, stronger community orientation, and enhanced destination reputation.

Research limitations – This study focuses only on tourists' perceptions in Likupang and excludes perspectives from local communities, tourism businesses, and government stakeholders.

Originality/value – This study contributes to sustainable tourism and strategic management literature by integrating Destination Brand Identity, Destination Social Responsibility, and Destination Competitiveness within the context of Indonesia's Super Priority Tourism Destinations from a Resource-Based Theory perspective.

Keywords: Destination Brand Identity, Destination Social Responsibility, Destination Competitiveness, Resource-Based Theory

Enhancing Sales Performance Through Promotional Strategies and Product Pricing: The Mediating Roles of Market Competition and Consumer Purchasing Power in Property Development Companies

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Abstract

Background – The property industry in Palembang has experienced increasingly intense competition due to the rapid growth of property developers, changes in consumer purchasing behavior, and fluctuations in economic conditions affecting purchasing power. These conditions require companies to implement adaptive marketing strategies and competitive pricing policies to maintain and improve sales performance. However, several property developers continue to experience fluctuating sales volume despite implementing various promotional activities and pricing strategies. Therefore, market competition and consumer purchasing power are considered important factors influencing the effectiveness of marketing strategy and pricing policy on sales volume

Purpose – This study aims to analyze the effect of marketing strategy and product price on sales volume through the mediating roles of market competition and consumer purchasing power among property developer companies in Palembang City.

Design/methodology/approach – This study employed a quantitative approach using a descriptive and explanatory research design. Data were collected through questionnaires distributed to 60 property developer companies selected using purposive sampling. The respondents consisted of directors, marketing managers, mortgage administration staff, operational managers, and company owners. The analytical technique used was Structural Equation Modeling–Partial Least Squares (SEM-PLS) using SmartPLS 4.0 software

Findings – The results indicate that marketing strategy and product price have positive and significant effects on sales volume. Marketing strategy also significantly affects market competition, while product price significantly influences consumer purchasing power. Furthermore, market competition and consumer purchasing power were found to significantly affect sales volume. The mediating analysis revealed that market competition mediates the relationship between marketing strategy and sales volume, while consumer purchasing power mediates the relationship between product price and sales volume

Research limitations – This study was limited to property developer companies in Palembang City and only examined variables related to marketing strategy, product price, market competition, consumer purchasing power, and sales volume. Therefore, other factors affecting sales performance were not included in this research model

Originality/value – This study provides empirical evidence regarding the roles of market competition and consumer purchasing power in influencing the relationship between marketing strategy, product price, and sales volume in the property developer sector. The findings are expected to assist property developers in improving marketing and pricing strategies in competitive market conditions

Keywords: Marketing Strategy, Product Price, Market Competition, Consumer Purchasing Power, Sales Volume

The Resource-to-Performance Transformation Gap: Reconsidering Resource Effectiveness in Community Enterprises

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Abstract

Background – Previous studies within the Resource-Based View (RBV) generally assume that greater organizational resources lead to superior organizational performance. However, empirical findings remain inconsistent, particularly in community-based enterprises operating under institutional complexity and limited transformation capability.

Purpose – This study investigates whether business diversification, human resource capacity, and strategic partnerships necessarily improve organizational performance in community-based enterprises and investigates the mediating role of business innovation.

Design/methodology/approach – Using survey data collected from 240 managers of Village-Owned Enterprises (BUMKam) in Indonesia, this study employed a structured questionnaire administered to purposively selected respondents through direct field surveys. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) to examine the relationships among organizational resources, business innovation, and organizational performance.

Findings – The findings reveal heterogeneous resource effects. Business diversification demonstrates both direct and indirect effects on organizational performance, whereas the direct effects of human resource capacity and strategic partnerships become insignificant after business innovation is introduced, indicating full mediation through innovation processes. These findings suggest that organizational resources do not uniformly translate into performance gains because their effectiveness depends heavily on organizations' ability to transform resources into innovation-oriented value creation processes.

Research limitations – This study focuses on community-based enterprises within the Indonesian BUMKam context and adopts a cross-sectional research design, limiting broader generalizability and causal interpretation.

Originality/value – This study introduces the concept of the resource-to-performance transformation gap, referring to conditions in which potentially valuable organizational resources fail to generate sustainable organizational outcomes due to weak or underdeveloped organizational transformation mechanisms. The study extends RBV and dynamic capability perspectives by positioning innovation as a central transformation mechanism linking organizational resources to organizational performance.

Keywords: Resource-to-performance transformation gap, Business innovation, Organizational performance, Dynamic capability, Community-based enterprises

Rethinking Innovation Capability in Constrained MSMEs: Social Capital, Knowledge Acquisition, and the Limited Role of Absorptive Capacity

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Abstract

Background – MSME innovation is commonly associated with absorptive capacity, which is assumed to strengthen firms' ability to transform external knowledge into innovation outcomes. However, this assumption is largely derived from resource-rich organizational settings and may not fully explain innovation processes in constrained MSMEs operating under institutional and market uncertainty. In resource-limited environments, innovation may depend more on relational mechanisms that facilitate knowledge access and adaptive learning.

Purpose – This study examines how social capital contributes to MSME innovation through knowledge acquisition and evaluates whether absorptive capacity strengthens the relationship between knowledge acquisition and innovation outcomes.

Design/methodology/approach – This study employed a quantitative explanatory approach using primary data collected through structured questionnaires distributed to MSME owners and managers in Eastern Indonesia. Respondents were selected using purposive sampling based on business continuity, minimum operational experience, and active business participation during periods of economic disruption. Constrained MSMEs refer to businesses operating under limited financial, technological, and organizational resources. A total of 190 valid responses were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). All variables were measured using a five-point Likert scale ranging from strongly disagree to strongly agree.

Findings – The findings indicate that social capital significantly strengthens knowledge acquisition and innovation capability among MSMEs. Knowledge acquisition also serves as a key mechanism linking relational resources to innovation outcomes. However, absorptive capacity does not significantly moderate the relationship between knowledge acquisition and innovation. The results suggest that innovation in constrained MSMEs may emerge more from practical relational learning and adaptive resource mobilization than from formalized absorptive structures.

Research limitations – This study relies on cross-sectional perception-based data collected within a specific regional context, limiting broader generalizability and strong causal interpretation beyond MSMEs in Eastern Indonesia.

Originality/value – This study challenges the assumption that absorptive capacity universally strengthens innovation processes across organizational settings. The study extends knowledge-based and social capital perspectives by showing that relational access to knowledge may be more strategically important than sophisticated absorptive structures in constrained MSMEs.

Keywords: MSMEs, Social Capital, Innovation Capability, Knowledge Acquisition, Absorptive Capacity

The Impact of Standard Operating Procedures (SOP) Implementation on Healthcare Service Quality: A Systematic Literature Review

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Abstract

Background – Quality healthcare services are a fundamental pillar of social development, yet many hospitals face challenges in maintaining consistent standards. While Standard Operating Procedures (SOPs) are essential for operational excellence, a significant gap exists between their formal availability and their practical execution in clinical settings. This study addresses the systemic failures that prevent SOPs from effectively enhancing patient outcomes.

Purpose – This research aims to evaluate the current state of SOP implementation and identify the specific systemic and behavioral barriers that hinder the quality of healthcare services in hospital environments.

Design/methodology/approach – This study employs a descriptive qualitative design using a Systematic Literature Review (SLR) following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines. Data were synthesized from 30 relevant peer-reviewed articles published between 2019–2024. The literature search was conducted across three primary databases: Google Scholar, PubMed, and ScienceDirect, using keywords such as "SOP implementation," "healthcare service quality," and "hospital administration." Inclusion criteria focused on studies discussing human resource competency and administrative SOPs in local and regional hospitals. Data were analyzed using thematic synthesis to categorize recurring implementation obstacles.

Findings – The analysis identifies three core themes affecting service quality: (1) Human Resource Constraints: Inconsistent practice among health workers due to lack of training; (2) Operational Inefficiency: Significant delays in service delivery and convoluted administrative procedures; and (3) Systemic Barriers: Poor inter-unit coordination and technical facility constraints. The review indicates that while SOPs exist on paper, their impact is neutralized by a lack of monitoring and evaluation, leading to a disconnect between policy and practice.

Research limitations – As an SLR, this study is limited to the synthesis of existing literature and lacks primary field data. Consequently, the findings may not capture the unique real-time socio-political dynamics of specific local hospitals. Future research should involve longitudinal field assessments to validate the proposed CTI framework.

Originality/value – This study proposes a new Competency-Technology-Integration (CTI) Framework. Unlike previous studies that focus solely on administrative compliance, this framework emphasizes the synergy between digital technology adoption and competency-based training as the primary drivers for transforming SOPs from static documents into dynamic service excellence tools.

Keywords: SOP Implementation, Healthcare Service Quality, Systematic Literature Review, Hospital Administration, PRISMA.

Interest Rates, Loan Procedures, and Credit Collateral in Pawn Service: Customer Trust and Religiosity

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Abstract

Background – Rapid growth of the pawn industry in Indonesia highlights the need to better understand the factors influencing customer decisions in using pawn services. Interest rates, loan procedures, and credit collateral are important factors that may affect customer trust and borrowing decisions. However, previous studies have not comprehensively examined the role of customer trust as a mediating variable and religiosity as a moderating variable, particularly in the context of Pegadaian in West Nusa Tenggara. Therefore, this study aims to fill this research gap and provide valuable insights for improving service strategies and customer trust in pawn services.

Purpose – To analyze the influence of interest rates, loan procedures, and credit collateral in pawn services on customer trust and their relationship with customer religiosity.

Design/methodology/approach – quantitative with a causal method. 415 respondents, purposive sampling, statistical tools, (SEM) based on (PLS).

Findings – The results of this study show that interest rates and loan procedures have a positive but not significant effect on customer decisions. Meanwhile, credit collateral and customer trust have a positive and significant effect on customer decisions. Furthermore, customer trust mediates the influence of interest rates, loan procedures, and credit collateral on the decision of customers to use pawn services at Perum Pegadaian NTB, but this mediation effect is not significant. Meanwhile, religiosity is not proven to be able to moderate the influence of interest rates, lending procedures, and credit guarantees on customer decisions.

Research limitations – The research is limited to one province and uses self-reported questionnaires, which may create response bias. The cross-sectional design only captures customer perceptions at one specific time. The originality of the study is the integration of economic and religious factors in one framework. The study combines interest rates, loan procedures, credit collateral, customer trust, and religiosity simultaneously. The research covers all branches of Pegadaian within one province, providing broader and more comprehensive data representation.

Originality/value – The value of this research Theoretically, it enriches the literature on consumer behavior, customer trust, and religiosity in non-bank financial services. Practically, may help Pegadaian and other pawn service institutions develop strategies and policies that improve customer trust while considering the religious values of the community.

Keywords: Interest Rates; Loan Procedure; Credit Collateral, Religiosity; Customer Decisions

Track: Business Ethics



Strategic Conflict Management Frameworks: Catalyzing the Achievement of the Sustainable Development Goals (SDGs)

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Abstract

Background – Global crises and localized conflicts severely impede the United Nations' Sustainable Development Goals (SDGs). While a universal call to action, systemic socio-political friction disrupts SDG implementation, necessitating robust, integrated conflict management mechanisms.

Purpose – This study investigates the efficacy of conflict management as a strategic driver for SDG attainment. It explores how proactively resolving disputes at macro and micro levels accelerates sustainable socio-economic and environmental outcomes.

Design/methodology/approach – A mixed-methods approach integrated a systematic literature review (SLR) with qualitative multi-case analysis. The SLR sourced peer-reviewed articles (2015–2025) from Web of Science, Scopus, and Emerald Insight, focusing on conflict management strategies, macro-micro policy interlinkages, and SDG-aligned frameworks (Boar et al., 2020; Yamaguchi et al., 2022). Empirically, the qualitative component examined four post-conflict case studies: Colombia, Algeria, Bosnia-Herzegovina, and Somalia (Mourad & Avery, 2019). Institutional data were synthesized via reflexive thematic analysis to identify strategic alignments, co-benefits, and trade-offs between conflict resolution and SDG targets (Nilsson et al., 2018).

Findings – Proactive conflict management, particularly mediation, negotiation, and inclusive engagement—is critical to SDG 16 (Peace, Justice, and Strong Institutions) and creates multiplier effects across goals like poverty reduction (SDG 1) and climate action (SDG 13). Institutionalizing these frameworks mitigates resource depletion and fosters collaborative policy execution.

Research limitations – The study relies on secondary data and limited regional cases, potentially restricting generalizability across diverse geopolitical contexts and highlighting the need for primary, longitudinal research.

Originality/value – This research bridges theoretical and practical gaps between peacebuilding and development agendas. The unique Dynamic Policy Coherence Matrix introduces a systemic macro-micro planning tool shifting conflict management from a reactionary mechanism to a proactive developmental driver. Unlike single-goal frameworks, it maps bidirectional interactions, trade-offs, and co-benefits between localized conflict resolution and broader SDG targets (Nilsson et al., 2018). This provides an actionable framework to safeguard, sequence, and accelerate SDG investments in fragile environments (Mills & Fan, 2006).

Keywords: Conflict Management, Sustainable Development Goals, Strategic Planning, Peacebuilding, Policy Implementation

The Ethics of Digital Competition through an Analysis of Predatory Pricing and Its Effects on MSME Sustainability on TikTok Shop

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Abstract

Background – The rapid growth of social commerce has transformed digital market competition, particularly through platform-based ecosystems such as TikTok Shop. Although competitive pricing strategies are commonly used to attract consumers and expand market penetration, the ethical implications of predatory pricing practices and their impact on Micro, Small, and Medium Enterprises (MSMEs) remain insufficiently explored, especially in emerging digital economies.

Purpose – This study aims to analyze the ethical dimensions of digital competition by examining predatory pricing practices on TikTok Shop and evaluating their effects on MSME sustainability in the digital marketplace ecosystem.

Design/methodology/approach – This research employs a qualitative literature review supported by secondary data analysis. Sources were collected from Google Scholar, Scopus-indexed journals, ScienceDirect, government regulations, industry reports, and digital commerce publications. The source selection criteria included relevance to business ethics, digital competition, predatory pricing, platform economy, social commerce, and MSME sustainability. The analysis covered publications from 2018 to 2025, involving 25 relevant sources. The data were analyzed using thematic content analysis to identify recurring patterns, ethical issues, competitive dynamics, and sustainability implications.

Findings – The findings reveal that predatory pricing on TikTok Shop creates dual impacts. In the short term, aggressive discounts, platform subsidies, and low-price strategies increase consumer purchasing power and transaction volume. However, in the long term, these practices may weaken MSME competitiveness by reducing profit margins, increasing dependency on price-based competition, and limiting innovation capabilities. Ethically, the study identifies an imbalance of power between platform-supported sellers and independent MSMEs, resulting in unfair competition and market vulnerability.

Research limitations – This study is limited to secondary data and literature-based analysis without direct empirical investigation involving MSME actors, consumers, or platform stakeholders. Future research is recommended to apply quantitative or mixed-method approaches to validate the impact of predatory pricing on MSME performance.

Originality/value – This study integrates digital business ethics, predatory pricing, and MSME sustainability within the specific context of TikTok Shop. Unlike prior studies that mainly discuss digital competition or MSME digitalization separately, this study highlights how platform-driven pricing practices create ethical challenges and long-term sustainability risks for MSMEs in emerging digital ecosystems.

Keywords: business ethics, digital competition, predatory pricing, MSME sustainability, social commerce TikTok Shop

Reconstruction Accounting Ethics Through Spiritual Values: Toward Sustainable Financial Reporting

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Abstract

Background – The growing complexity of contemporary business environments has intensified ethical challenges in accounting practices, particularly in financial reporting and sustainability disclosure. Recurrent accounting scandals, earnings manipulation, and symbolic sustainability reporting indicate that compliance-based ethical accounting behavior. Existing accounting ethics approaches remain predominantly oriented toward external compliance and short-term economic interests, while internal ethical consciousness has received limited attention in the accounting literature.

Purpose – This study aims to reconstruct accounting ethics through spiritual value as an internal ethical mechanism to support sustainable financial reporting.

Design/methodology/approach – Using a qualitative conceptual approach

Findings – The findings suggest that spiritual value strengthens ethical awareness, improve ethical decision-making, enhance financial transparency, and foster stakeholder trust, thereby contributing to long-term sustainability in financial reporting. The proposed framework shifts accounting ethics from a compliance-oriented paradigm toward a value-based ethical approach that emphasizes internal moral responsibility and sustainable accountability.

Research limitations – this study synthesizes contemporary literature on accounting ethics, spirituality, sustainability reporting, and corporate governance published between 2020-2025.

Originality/value – Relevant literature was analyzed through thematic content analysis to identify key ethical dimensions and develop a conceptual framework integrating honesty, sincerity, accountability, and higher ethical consciousness into accounting practices

Keywords: ethics, spirituality, sustainability, financial transparency

Track: Entrepreneurship



AI-Driven Fintech and MSME Sustainability: The Roles of Digital Innovation Capability, Entrepreneurial Orientation, Digital Trust, and Government Regulation

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Abstract

Background – Digital transformation has encouraged MSMEs to adopt AI-driven fintech to improve operational efficiency, financial accessibility, and long-term sustainability. However, but also by digital trust and government regulatory support.

Purpose – This study aims to examine the effects of AI-Driven Fintech, Digital Innovation Capability, and Entrepreneurial Orientation on MSME Sustainability, as well as the moderating roles of Digital Trust and Government Regulation in strengthening these relationships of digital transformation and the AI economy.

Design/methodology/approach – This study employed a quantitative approach using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS 4.0 software. Data were collected through questionnaires distributed to 300 MSME owners and managers in Indonesia using purposive sampling techniques. The measurement model was evaluated through validity and reliability testing, while the structural model and hypotheses were analyzed using bootstrapping procedures.

Findings – The findings reveal that AI-Driven Fintech, Digital Innovation Capability, and Entrepreneurial Orientation have positive and significant effects on MSME Sustainability. AI-Driven Fintech shows the strongest influence on MSME Sustainability. Furthermore, Government Regulation strengthens the relationship between AI-Driven Fintech and MSME Sustainability, while Digital Trust strengthens the effect of Digital Innovation Capability on MSME Sustainability.

Research limitations – This study is limited to MSMEs in Indonesia that have adopted fintech services and digital technology in their business activities. In addition, the study only examines selected variables related to AI-Driven Fintech, Digital Innovation Capability, Entrepreneurial Orientation, Digital Trust, Government Regulation, and MSME Sustainability. The use of cross-sectional survey data and self-reported responses may also limit the generalizability of the findings beyond Indonesian MSMEs that already utilize fintech services.

Originality/value – The originality of this study lies in the integration of AI-Driven Fintech, Digital Innovation Capability, and Entrepreneurial Orientation within a single research model by incorporating Digital Trust and Government Regulation as dual moderating variables in the context of MSME sustainability in the digital transformation and AI economy era.

Keywords: AI Driven Fintech, Digital Innovation, Entrepreneurial Orientation, Government Regulation, MSME Sustainability.

The Effect of Cognitive Bias and Emotional Bias on the Performance of Small and Medium Enterprises: The Mediating role of Debt Financing Decisions

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Abstract

Background – In the context of financial management, debt decisions are crucial for the sustainability of small and medium enterprises (SMEs). Debt can be a source of financing to support business expansion, but it also poses potential risks if not managed properly. Interestingly, debt decisions are not always made rationally but rather influenced by the psychological biases of business owners or managers.

Purpose – This study aims to analyse the effect of cognitive bias and emotional bias on SMEs' performance through debt financing decisions.

Design/methodology/approach – This study employs an explanatory research design. The research population comprised all SMEs located on Lombok Island. The sampling technique used was judgment sampling. The sample consisted of SMEs engaged in the pottery craft industry that were already exporting, and 42 SMEs available for sampling. The respondents were owners of the SMEs. The data was acquired using a questionnaire.

Findings – The results reveal that cognitive and emotional biases positively affect debt financing, and debt financing decisions also have a positive effect on SMEs' performance. Meanwhile, debt financing decisions do not mediate the effect of cognitive and emotional biases on SMEs' performance. These findings support the perspective that managers and entrepreneurs are not perfectly rational. However, decisions to use debt driven by behavioral biases may not be sufficient to transform cognitive and emotional biases into systematically better performance.

Research limitations – The findings cannot be generalised to SMEs in other sectors or geographic regions because the sample was drawn only from the pottery industry in Lombok that already exports. Data were collected using questionnaires completed by SME owners. Therefore, respondents may have provided subjective answers, particularly when responding to questions about cognitive and emotional biases.

Originality/value – Most SME research focuses on external factors (access to capital and policies), while this research highlights the psychological factors of the decision-makers. This study uses debt financing decisions as a mediator between psychological bias and SMEs' performance. The limited research on cognitive and emotional biases in SMEs also raises the urgency for this study.

Keywords: cognitive bias, emotional bias, debt financing decisions, SMEs' performance, Lombok

The Impact of Digital Talent and Influencer Marketing Strategies on Generation Z Consumer Loyalty Toward Local Fashion Brands in Bandung

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Abstract

Background – The rapid growth of digital technology has transformed marketing practices, particularly in the fashion industry where social media and digital platforms strongly influence consumer behavior. Local fashion brands in Bandung face increasing competition in the digital marketplace, making it difficult to maintain consumer loyalty. This challenge is more significant among Generation Z consumers, who are highly active online but tend to exhibit unstable loyalty due to their preference for trends and exposure to various alternatives. Although previous studies have examined influencer marketing and digital transformation, limited research has explored the combined role of digital talent and influencer marketing strategies in shaping long-term consumer loyalty.

Purpose – This study aims to analyze the influence of digital talent and influencer marketing strategies on Generation Z consumer loyalty toward local fashion brands in Bandung.

Design/methodology/approach – A mixed-methods approach with a sequential explanatory design was employed. Quantitative data were collected from 221 Generation Z consumers using purposive sampling and analyzed using multiple linear regression. Qualitative data were obtained through in-depth interviews with 10 informants, including consumers, brand owners, and digital marketing practitioners, and analyzed using thematic analysis.

Findings – The findings indicate that digital talent and influencer marketing strategies have a positive and significant effect on consumer loyalty, with digital talent having a more dominant influence.

Research limitations – this study is limited to Generation Z consumers in Bandung and focuses only on two variables, excluding factors such as product quality and brand image

Originality/value – . This study contributes by integrating digital talent and influencer marketing in explaining consumer loyalty and provides insights for developing effective digital marketing strategies in emerging markets.

Keywords: Consumer Loyalty; Digital Talent; Generation Z; Influencer Marketing.

Track: Business Administration



Emotional Engagement in Virtual Worlds: The Role of Enjoyment in Metaverse Marketing and Consumer Behavior in South Korea

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Abstract

Background – The emergence of the metaverse has transformed digital marketing by enabling immersive and interactive consumer experiences. In the fashion industry, metaverse technologies such as virtual reality, 3D environments, and avatar-based interactions are increasingly used to strengthen consumer engagement and influence purchase behavior.

Purpose – This study examines the impact of metaverse-based marketing on consumer-brand relationships and purchase intention in the South Korean fashion industry. It particularly investigates the mediating roles of enjoyment experience, customer satisfaction, and trust.

Design/methodology/approach – A quantitative research design was adopted using a structured online questionnaire distributed to South Korean consumers familiar with metaverse fashion platforms. Data were collected from 300 respondents and analyzed using Structural Equation Modeling (SEM) with AMOS and mediation analysis using Jamovi. The conceptual framework was grounded in the Technology Acceptance Model (TAM), flow theory, and relationship marketing theory.

Findings – The findings reveal that virtual presence, 3D environments, and virtual interaction significantly enhance enjoyment experience in metaverse environments. Enjoyment experience strongly influences consumer-brand relationships, which subsequently improve customer satisfaction and trust. Both customer satisfaction and trust positively affect purchase intention. The results confirm that immersive and enjoyable metaverse experiences play a vital role in strengthening emotional brand attachment and influencing consumer purchasing behavior in the fashion industry.

Research limitations – This study is limited by its cross-sectional design and convenience sampling approach, which may restrict the generalizability of the findings. Additionally, the research focuses only on South Korean fashion consumers and does not differentiate between luxury and non-luxury fashion brands.

Originality/value – This study contributes to the growing literature on metaverse marketing by providing empirical evidence from the South Korean fashion industry. It highlights the importance of enjoyment-driven immersive experiences in developing consumer-brand relationships and offers practical insights for marketers seeking to leverage metaverse platforms for sustainable customer engagement.

Keywords: 3D Environment, Virtual Interaction, Consumer-Brand Relationship, Customer satisfaction, Intent to Purchase

Analysis of the Implementation of the National Health Insurance Program in Improving Service Quality at Izza Karawang Hospital

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Abstract

Background – The National Health Insurance (JKN) program is a strategic government policy aimed at expanding public access to quality healthcare services. Despite its broad implementation, previous studies have primarily focused on policy effectiveness at the national or regional level, while limited attention has been given to hospital-level service quality improvement, particularly in private partner hospitals.

Purpose – This study aims to analyze the implementation of the JKN program in improving healthcare service quality at Rumah Sakit Izza Karawang as a BPJS Kesehatan partner hospital.

Design/methodology/approach – This study employed a qualitative descriptive approach. Data were collected through semi-structured interviews, direct observations, and documentation involving hospital management, healthcare workers, and JKN patients. Data validity was ensured through source triangulation, while analysis was conducted using data reduction, data display, and conclusion drawing.

Findings – The implementation of the JKN program has generally improved service accessibility and coordination among hospital service units. However, several challenges remain, including lengthy administrative procedures, limited human resources, and the suboptimal utilization of digital service systems, which affect service efficiency and patient satisfaction.

Research limitations – The study was conducted at a single private partner hospital (Rumah Sakit Izza Karawang), which may limit the generalizability of findings to other hospital settings or regions with different organizational structures and JKN implementation contexts.

Originality/value – This study offers practical and contextual insights into JKN implementation in a private hospital setting by emphasizing the integration of service quality improvement, human resource strengthening, and technology-based healthcare systems to support program effectiveness.

Keywords: Policy Implementation, JKN, Service Quality, Healthcare, Hospital Management

How Do Instagram and Google My Business Synergize to Build Brand Awareness? A Case Study of Culinary SMEs in Bandung

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Abstract

Background – Digitalization forces culinary Micro, Small, and Medium Enterprises (SMEs) to adopt platform-mediated visibility. However, their digital marketing often suffers from a fragmented, siloed approach. Many SMEs aggressively push visual narratives on Instagram while neglecting operational reputation management on Google My Business (GMB). This disconnect is problematic; unvalidated visual stimuli breach non-compensatory hygiene thresholds, triggering trust deficits that aesthetic social media content cannot offset. In a saturated emerging market, synergistic integration of these platforms becomes essential to achieve sustainable competitive advantage.

Purpose – This study aims to formulate a synergistic model integrating Social Media Marketing (Instagram) and Local Search Marketing (GMB) to build comprehensive brand awareness. It investigates how visual-emotional catalysts and rational-institutional validations interact to elevate culinary SMEs toward top-of-mind positioning in saturated emerging markets.

Design/methodology/approach – Employing a qualitative exploratory single-case study, this research focuses on Warung Kopi Imah Babaturan, an Indonesian culinary SME. Data was collected through methodological triangulation: semi-structured interviews, digital ethnography, and digital archival documentation. Informant triangulation encompassed managerial, operational, and consumer stakeholders. Qualitative data was analyzed using NVivo, following the interactive model of data condensation, display, and conclusion verification.

Findings – Findings reveal Instagram functions as an "emotional-visual catalyst," generating consumer interest through digital tangibles. However, this attention requires structural validation to achieve durable brand awareness. GMB acts as the critical "rational-institutional validator" providing digital trust cues like peer reviews and management responsiveness. Brand awareness is optimized through a synergistic feedback loop: social media's emotional appeal must be corroborated by GMB's community-based trust system. Failures in GMB responsiveness act as strict boundary conditions, halting eWOM progression and algorithmic visibility.

Research limitations – The primary limitation is its exploratory single-case design within a specific, digitally literate urban culinary market. Consequently, findings may lack statistical generalizability across different industries or geographies. Future research should empirically validate this synergistic model using quantitative approaches like PLS-SEM.

Originality/value – This research challenges the prevailing siloed approach to SME digital technology adoption. It advances digital commerce literature by synthesizing Social Media Marketing and Local SEO into a unified, synergistic framework. Practically, it equips practitioners with an actionable managerial framework ensuring promotional visual efforts are anchored by solid operational reputation management.

Keywords: Brand Awareness, Digital Trust Cues, Google My Business, Instagram, Platform-Mediated Visibility

Digital Marketing Business Model for Cardamom to Enhance Added Value and Competitiveness in Agribusiness.

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Abstract

Background – Cardamom is a spice commodity with high economic value and significant potential for agribusiness development. However, the marketing system of cardamom still faces various challenges, such as limited market access, price fluctuations, and low product innovation in terms of value addition. These conditions result in suboptimal competitiveness of cardamom products in both national and international markets.

Purpose – This study aims to formulate a digital-based business model for cardamom marketing that can enhance product value and expand market reach in a sustainable manner.

Design/methodology/approach – This study employs a qualitative approach. The data were obtained from scientific journals, books, and relevant research reports related to agribusiness marketing and digital business models. Data analysis was conducted using descriptive techniques and conceptual synthesis to design a systematic marketing model.

Findings – The results indicate that an effective cardamom marketing model should integrate several key components, including value-added product innovation, the utilization of digital marketing, branding enhancement, and the development of partnerships with industry players and marketing institutions. Product diversification, such as essential oils, herbal beverages, and ready-to-use spices, has the potential to improve product competitiveness in a broader market.

Research limitations – This study is limited to a literature-based approach and has not empirically tested the model in the field. In addition, the data used are secondary in nature, so further research using primary data is needed to examine the effectiveness of the proposed model.

Originality/value – This study offers an integrated digital marketing business model for cardamom, combining value-added strategies and strategic partnerships. The model provides a conceptual contribution to the development of spice agribusiness and serves as a reference for business actors and policymakers in improving the competitiveness of cardamom products.

Keywords: kapulaga agribusiness, digital marketing, business model, value added, competitiveness

Work Culture Transformation, Innovation Capability, and Business Sustainability: A Structural Equation Modeling Approach in the Cipageran Dairy Cluster

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Abstract

Background – In agro-based small and medium enterprises (SMEs), particularly within clustered industries, work culture plays a critical role in shaping organizational behavior, innovation capability, and long-term sustainability. However, prior studies have predominantly examined work culture in large firms or general SME contexts, with limited attention to culturally embedded practices within localized dairy clusters such as Cipageran.

Purpose – This study aims to examine the effect of work culture transformation on business sustainability, with innovation capability as a mediating variable among dairy SMEs in the Cipageran cluster.

Design/methodology/approach – This study adopts a quantitative approach using Partial Least Squares Structural Equation Modeling (PLS-SEM). Data were collected from 120 dairy SME owners and managers in the Cipageran cluster using purposive sampling, with criteria including active business operations for at least two years and involvement in daily managerial activities. Measurement instruments were developed based on validated scales covering work culture transformation, innovation capability, and business sustainability. Data analysis was conducted to assess both measurement and structural models.

Findings – The results indicate that work culture transformation has a significant positive effect on both innovation capability and business sustainability. Innovation capability is also found to partially mediate the relationship between work culture transformation and business sustainability. SMEs exhibiting adaptive, collaborative, and innovation-oriented work cultures demonstrate stronger resilience and sustainable performance.

Research limitations – This study is limited by its cross-sectional design and focus on a single dairy cluster, which may restrict generalizability. Future studies are encouraged to employ longitudinal designs and broader sectoral comparisons.

Originality/value – This study addresses a critical research gap by providing empirical evidence on the role of work culture transformation in shaping innovation and sustainability within a localized dairy SME cluster—an area that remains underexplored in emerging economy contexts. The findings offer both theoretical contributions and practical insights for enhancing SME competitiveness through culturally grounded strategies.

Keywords: Work Culture Transformation, Innovation Capability, Business Sustainability, SME Performance

Evaluation of Market Management in Bandung Regency: Analysis of Policy, Organization, and Business

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Abstract

Background – Regulations issued by local governments regarding market management are crucial for fostering business growth, particularly in the trade sector. Evaluating market management policies helps ensure the protection, organization, and empowerment of various types of markets. In Bandung Regency, government regulations have been issued in the form of local policies involving policy stakeholders.

Purpose – This study aims to examine and evaluate, from the perspectives of policy, organization, and business, the regulations issued by the Bandung Regency Government, as well as other laws and regulations related to the management of trade and markets.

Design/methodology/approach – The study employed normative legal analysis, policy evaluation, and a literature review.

Findings – The results indicate that the Bandung Regency government is committed to improving the quality of various types of markets as business facilities in the trade sector. This commitment is reflected in the issuance of local government regulations, which serve as concrete manifestations of public policy in the business and trade sectors. These policies include Perda No. 2 of 2016, Perda No. 3 of 2019, and Perdup No. 8 of 2020. There is a structural-hierarchical relationship between the local government, as the maker of operational policies, and the central government, as the maker of national policies regarding business, trade, and markets. Some of these national-level policies take the form of laws, presidential regulations, and ministerial regulations. While certain organizational dimensions have been explicitly regulated, there are also some organizational provisions that are inadequate. There are several business regulations that provide room for business actors to develop. Some policy provisions are incomplete, non-operational, and inconsistent.

Research limitations – This study focuses on the substance of all forms of government regulation as public policy regarding trade and markets.

Originality/value – An evaluation of the substance of these policies is fundamental to their effective implementation. To ensure effective policy implementation, revisions are needed to the substance of several regulations regarding the operation of these markets.

Keywords: business, evaluation, policy, organization, market.

Conceptual Mapping of the Integration of the Craftsmanship Skills Index and Managerial Commitment within the Smart Industry Readiness Framework

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Abstract

Background – Current global smart industry readiness models predominantly target large-scale manufacturing automation, rendering them inadequate for informal Small and Medium Enterprises (SMEs) that heavily rely on craftsmanship. Concurrently, traditional footwear SME ecosystems face the imminent threat of losing invaluable tacit knowledge if these high-precision manual skills remain undocumented and disconnected from digital transformation initiatives.

Purpose – This study aims to conduct a conceptual mapping of the integration between the Craftsmanship Skills Index (CSI), managerial commitment, and smart industry readiness frameworks. The primary objective is to formulate a robust theoretical foundation that fosters the resilience of craftsmanship-based SMEs navigating the digital era.

Design/methodology/approach – Employing a qualitative scoping review methodology, this study utilized data triangulation. The data collection process encompassed a comprehensive literature review on human resource management and industrial readiness models, direct field observations at traditional footwear production centers, and an analysis of global market trends concerning handmade artisanal products

Findings – The literature mapping reveals a stark dichotomy between technological adoption and the preservation of artisanal craftsmanship. However, empirical field data indicates that infrastructural limitations paradoxically impel SMEs to revert to classical techniques, such as hand-lasting, which yield superior anatomical precision. The conceptual synthesis demonstrates that tacit knowledge can be quantitatively measured using the CSI instrument. Furthermore, managerial commitment acts as the pivotal catalyst, ensuring these artisanal quantifications are seamlessly integrated into smart industry readiness indicators, thereby generating organizational resilience without eroding the authentic craftsmanship identity.

Research limitations – In alignment with the inherent nature of a scoping review, this research predominantly focuses on preliminary mapping and the development of a conceptual framework. The primary limitation is the current absence of comprehensive quantitative empirical testing to validate the CSI measurement instrument across a broader artisan population.

Originality/value – The distinct novelty of this study lies in its theoretical construction, successfully bridging industrial readiness metrics with the preservation of artisanal heritage. This article establishes a fundamental stepping stone for future empirical investigations and offers a novel, integrative perspective for policymakers designing strategic modernization frameworks for traditional SMEs.

Keywords: Craftsmanship Skills Index (CSI), Smart Industry Readiness, Managerial Commitment, Tacit Knowledge Preservation, Traditional Footwear SMEs

Brand Loss Analysis: The Impact of Collaborating with Influencer on Fake Order Scandals

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Abstract

Background – Influencers are often involved in strategic content in today's business world, as individuals with the ability to influence behavior or opinions on social media. When a brand collaborates with an influencer and the influencer executes a content strategy for the brand, the results can lead to a broader reach for the brand. The influencer creates authentic content, storytelling through reels/TikTok, or the influencer can be invited by the brand to conduct hours-long live streams to sell their products. The common thread here is that brands don't always benefit from collaborating with influencers, especially when the brand conducts live videos on e-commerce platforms or social media platforms like TikTok. There have been cases where influencers use their strategies to create the impression that the "masses" they create are numerous and purchase products from the brand they promote, but during the live stream, fake orders occur. Fake orders are fake orders that make the brand appear busy when in reality, the opposite is true. This means that the strategy used by influencers refers to marketing aimed at increasing sales when in reality, this is not the case, due to manipulative actions.

Purpose – The purpose of this study is to analyze the potential losses for brands collaborating with influencers who use fake orders. The research method used is descriptive qualitative, with a case study approach and content analysis

Design/methodology/approach – This approach is ideal because it is exploratory and allows for in-depth descriptions of existing phenomena.

Findings – The results of this study suggest that brands must be more selective in selecting influencers when promoting their brands. Although the use of influencers in business is rampant, it would be wise for brands to conduct prior research to determine whether the influencer has a good strategy execution in their promotions.

Research limitations – The limitations of this study are that this research is limited to descriptive analysis of secondary cases only.

Originality/value – This study offers methodological novelty and is the first of its kind in Indonesia by analyzing the impact of fake order scandals on brand loss through the lens of "Influencer-Driven Illusion Metrics".

Keywords: influencer, content strategy, business, fake order

From Local Souvenirs to Competitive Brands: Formulating Marketing Strategies for Dairy Cooperatives

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Abstract

Background – Dairy cooperatives in the agribusiness sector possess substantial capabilities in producing and distributing milk-based commodities. However, they confront severe pressures from fierce market rivalry, modern retail expansion, and constantly changing buyer habits. To secure long-term success, conventional souvenir outlets operated by cooperatives require a fundamental transformation. They must integrate exceptionally agile marketing plans to elevate their local goods into widely recognized, formidable brands.

Purpose – This research thoroughly investigates the promotional tactics presently utilized by a localized dairy cooperative. Furthermore, the study critically assesses these active initiatives to establish precise, forward-looking strategic adaptations. By applying a SWOT matrix, the research outlines actionable blueprints aimed at bolstering the enterprise's commercial resilience and competitive market position.

Design/methodology/approach – This investigation applied a descriptive qualitative design to understand organizational dynamics. Evidence was acquired via direct site observations, in-depth conversations with vital personnel—including store supervisors and marketing staff—and scrutiny of internal records. Information underwent processing via the Miles and Huberman sequence, involving data condensation, visualization, and finalizing deductions. Analytical credibility was guaranteed through rigorous methodological and source triangulation.

Findings – Current promotional endeavors center on fundamental product improvements, streamlining delivery networks, and straightforward consumer outreach. A rigorous SWOT evaluation produced a strategic blueprint containing fourteen distinct configurations: five Strengths-Opportunities (SO), three Weaknesses-Opportunities (WO), three Strengths-Threats (ST), and three Weaknesses-Threats (WT) tactics. These recommendations strongly emphasize that broadening the product portfolio, aggressively reinforcing brand identity, and widening distribution pathways are critical to sustaining commercial advancement.

Research limitations – This inquiry is confined to a single dairy cooperative within an Indonesian province. Because the study relies on highly localized qualitative observations, the conclusions might not be universally transferable to distinct agricultural domains or alternative global geographical environments.

Originality/value – This manuscript connects conventional cooperative practices with the sophisticated requirements of modern consumer markets. It constructs a pragmatic tactical guide explicitly for grassroots agribusinesses seeking to upgrade from ordinary souvenir shops into prominent market contenders, offering essential empirical perspectives to marketing literature regarding enterprise sustainability in developing economies.

Keywords: Marketing Strategy, SWOT Analysis, Dairy Cooperative, Competitive Brand, Souvenir Shop

Gendered Pathways of Sustainable Railway Usage Intention among Generation Z: Extending the Theory of Planned Behavior and Elaboration Likelihood Model

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Abstract

Background – Gender differences in sustainable mobility behavior have become increasingly important in understanding how young consumers respond to persuasive transportation communication. This issue is particularly relevant in Indonesia, where Generation Z accounts for 43.7% of Access by KAI users and is expected to shape future demand for sustainable public transportation. However, limited studies have examined whether male and female consumers develop railway usage intentions through different psychological mechanisms.

Purpose – This study addresses this gap by investigating gender-based differences in sustainable railway usage intention among Generation Z users in Indonesia through the integration of the Theory of Planned Behavior and the Elaboration Likelihood Model.

Design/methodology/approach – This study adopted a quantitative research design and employed convenience sampling to survey Generation Z passengers with prior experience using PT Kereta Api Indonesia services. Data were gathered through a self-administered online questionnaire, resulting in 320 valid responses. The hypothesized model was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM), and Multi-Group Analysis (MGA) was performed to assess gender-based differences in the structural relationships among the study constructs.

Findings – The findings reveal significant gender differences in behavioral intention formation. Among female respondents, behavioral intention was primarily driven by attitude, whereas perceived behavioral control emerged as the strongest predictor among male respondents. MGA results confirmed significant gender differences in the effects of attitude and perceived behavioral control on behavioral intention. Furthermore, central-route persuasive communication exerted a stronger influence on attitude formation than peripheral-route cues.

Research limitations – This study is limited to Indonesian Generation Z respondents with prior railway experience, which may constrain the generalizability of the findings. Additionally, the cross-sectional design does not capture behavioral changes over time.

Originality/value – This study contributes to the literature by integrating the Theory of Planned Behavior (TPB) and the Elaboration Likelihood Model (ELM) to explain sustainable railway usage intention among Indonesian Generation Z consumers. The findings advance understanding of gender-specific psychological pathways and provide practical implications for designing more effective and gender-sensitive persuasive communication strategies to promote railway adoption.

Keywords: Usage intention, Elaboration Likelihood Model, Gender differences, Theory of Planned Behavior, Sustainable railway transportation

From Compliance to Strategic Value: ESG Alignment and Differentiated Value Propositions in the Communications and Multimedia Industry

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Abstract

Background – The communications and multimedia (C&M) industry plays a vital role in supporting economic and social activities in an increasingly digital and borderless world. The COVID-19 pandemic further accelerated its importance, particularly in enabling e-commerce, online education, and digital communication. As sustainability expectations intensify, organizations within this sector are increasingly adopting Environmental, Social, and Governance (ESG) practices not only to meet regulatory requirements but also to enhance competitiveness and long-term resilience.

Purpose – This study aims to explore the value propositions associated with ESG practices and identify the key drivers influencing ESG adoption within the C&M industry. It further conducts a comparative analysis across telecommunications, broadcasting, and postal and courier sectors to develop a sector-specific understanding of ESG implementation.

Design/methodology/approach – Adopting a qualitative approach grounded in the interpretive paradigm, this study utilizes semi-structured in-depth interviews with senior management representatives from selected C&M companies. A purposive sampling strategy was employed to capture insights from both ESG adopters and non-adopters. Data were collected over a three-month period through face-to-face and online interviews and analyzed using thematic analysis to identify recurring patterns and sectoral differences.

Findings – The findings reveal that ESG adoption varies across sectors and is shaped by organizational priorities and stakeholder pressures. Telecommunications firms demonstrate strong ESG integration aligned with strategic objectives and investor expectations. The postal and courier sector adopts ESG primarily for operational efficiency, focusing on logistics optimization and cost management. In contrast, the broadcasting sector emphasizes ethical responsibility, cultural values, and societal engagement rather than formal ESG systems. Overall, ESG is increasingly positioned as a strategic value-creating mechanism rather than a compliance requirement.

Research limitations – This study is limited by its small sample size, time constraints, and potential response bias. Variations in ESG disclosure and confidentiality concerns also affected data depth, while the cross-sectional design limits longitudinal insights.

Originality/value – This study provides novel, sector-specific insights into ESG value propositions within Malaysia's C&M industry and offers practical implications for policymakers and industry players in advancing strategic ESG adoption.

Keywords: Environmental Social and Governance (ESG), Value Proposition, Communications and Multimedia Industry, Sustainability Strategy, Stakeholder Theory

Managing Sustainable Ecotourism through Community Empowerment in Melung Village Indonesia

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Abstract

Background – Sustainable ecotourism has grown to emphasize the role of community participation and local governance in ensuring long-term environmental and socio-economic sustainability. However, earlier research typically treats sustainability and community empowerment as separate areas, paying limited attention to how empowerment acts as a strategic mechanism within tourism management.

Purpose – This study explore how community empowerment affects the management of sustainable ecotourism in Melung Village, Indonesia. It also examines how empowerment is incorporated into local tourism governance and sustainability efforts.

Design/methodology/approach – This study used a qualitative approach. Data were collected in March 2026 through in-depth interviews, field observations, and document analysis. A purposive sampling was used to select 7 informants, including village government representatives, tourism managers, and community members. The data were analyzed using thematic analysis to identify key patterns in governance, community participation, empowerment, and sustainability.

Findings – The results show that sustainable ecotourism management in Melung Village is strongly supported by local institutions such as BUMDes and Pokdarwis, which are key to organizing tourism and engaging the community. Community empowerment spans psychological, social, political, and economic areas, encouraging residents to participate in decision-making and economic activities. The village adopts sustainable practices, such as carefully managing tourism growth, conserving natural landscapes, and using local resources. However, challenges remain, particularly fluctuations in tourism income, dependence on tourist arrivals, and limited institutional capacity.

Research limitations – This study focuses on a rural tourism village, so its findings might not be applicable to other tourism settings with different social, cultural, and governance factors. Additionally, the research mainly uses qualitative data from key stakeholders. Future studies should consider including comparative case studies and quantitative methods to gain wider understanding of sustainable ecotourism management and community empowerment.

Originality/value – This study advances the sustainable tourism literature by framing community empowerment as a strategic management tool rather than just a social result. It also provides empirical evidence on how local governance and empowerment can facilitate sustainable ecotourism growth in rural areas.

Keywords: Sustainable Tourism, Community Empowerment, Community Based Tourism, Rural Tourism, Indonesia

Collective Governance and Landscape Conservation as Sustainability Drivers in Small-Destination Ecotourism: A Case Study from Rural Indonesia

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Abstract

Background – Rural ecotourism sites are very volatile and vulnerable to seasonal tourism failures due to the overdevelopment of artificial infrastructure and uncontrolled land conversion. However, the issue of how to attain a long-term sustainability of small rural destinations through the particular combination of collective governance, capital independence, and landscape conservation is largely unexplored in the existing studies. This study is filling this gap.

Purpose – The study aims to explore a community-based ecotourism village in Banyumas, Indonesia, focusing on its resilience and long-term sustainability model, especially its structural balance in generating revenue and conserving ecology.

Design/methodology/approach – A qualitative case study design was adopted for this study. Primary data were collected from 6 key stakeholders including village officials, tourism site managers, representatives of SMEs, local farmers and members of youth groups selected through purposive sampling. Data were collected through in-depth semi-structured interviews in February 2026. All interviews were transcribed verbatim and analysed using thematic analysis with an inductive coding procedure. Triangulation was carried out through review of local regulatory frameworks, village revenue documents and institutional records.

Findings – The community is built on three strategic pillars that balance profitability and conservation. First, a strict spatial intervention strategy restricts permanent infrastructure on productive land in order to minimise ecological degradation. Secondly, a percentage-based incentive and fair sharing mechanism for village-generated revenue helps to reduce youth brain drain to urban areas by creating local economic opportunities. Third, product diversification acts as a financial safety net during the off-peak tourist seasons. Then the independence of capital guarantees local decision-making sovereignty and prevents community marginalisation.

Research limitations – This research has a single qualitative case study embedded in a specific Indonesian rural structure. Thus, the operational metrics might not be directly generalisable to destinations with fundamentally different agricultural or legal systems.

Originality/value – Unlike most community-based ecotourism research that assumes external investment or partial reliance on outside funding, this study provides an empirical paradigm of a small, community-led destination that achieves long-term sustainability through total capital independence and rigorous landscape protection. It re-examines these elements not only as tools of conservation but as core competitive assets and instruments of community sovereignty.

Keywords: Ecotourism, Sustainability, Based-community Participant, Economic Resilience, Governance.

The Effect of Cognitive Time Perception on Good Public Governance in the Development of a Cognitive Time Activity-Based Costing (CTABC)-Based Cost Accounting Information System in Regional Public Hospitals

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Abstract

Background – The digital transformation of healthcare services and the implementation of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments require regional public hospitals to establish service tariffs. However, many hospitals continue to rely on conventional tariff-setting methods that inadequately capture actual resource consumption and service complexity. Existing Activity-Based Costing (ABC) and Time-Driven Activity-Based Costing (TDABC) approaches primarily focus on objective time measurements and often overlook the cognitive time required by healthcare professionals during service delivery. This limitation may reduce the accuracy of cost allocation and tariff determination.

Purpose – This study aims to design and develop a CTABC-based information system for determining healthcare service tariffs in regional public hospitals and to evaluate the application of cognitive time concepts in healthcare service costing.

Design/methodology/approach – Data were collected through observations, in-depth interviews, questionnaires, documentation reviews, and business process analyses involving approximately 120 healthcare professionals selected using proportionate random sampling. Qualitative data were analyzed thematically, while quantitative data were analyzed using the Cognitive Time Distortion (CTD) approach to measure discrepancies between objective and cognitive time in healthcare service activities.

Findings – The developed CTABC-based information system successfully integrated activity-based costing with cognitive time analysis, enabling a more comprehensive representation of healthcare resource utilization and healthcare workers' workloads. Expert validation results indicated that the system was feasible and relevant for supporting hospital tariff determination processes. Compared with conventional costing approaches, the CTABC framework provided a more detailed understanding of service complexity and resource consumption, thereby supporting greater transparency and consistency in cost allocation.

Research limitations – This study is limited by restricted access to certain internal hospital financial data and variations in business processes across hospitals. In addition, system implementation and testing were conducted in selected healthcare settings, which may limit the generalizability of the findings.

Originality/value – The novelty of this study lies in the development of a CTABC-based digital information system that integrates activity-based costing with cognitive time analysis in healthcare tariff determination. Unlike conventional ABC and TDABC approaches, which primarily emphasize objective activity duration, the proposed model incorporates cognitive workload considerations into cost calculations, providing a more comprehensive understanding of healthcare service resource consumption.

Keywords: Cognitive Time Activity-Based Costing (CTABC); healthcare service tariffs; information systems; regional public hospitals; healthcare digitalization.

Track: Medical Study



Exploring Patient Perceptions of the Effectiveness of Digital Health Services in Primary Care Clinics in Sungai Penuh, Jambi

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Abstract

Background – The rapid growth of digital technology in the healthcare sector has encouraged primary healthcare facilities to improve service quality, administrative efficiency, and patient accessibility through digital health services. Although previous studies have discussed digital healthcare implementation, limited research has specifically explored patient perceptions in regional primary care clinics, particularly in Sungai Penuh, Jambi. Understanding patient experiences is important for strengthening patient-centered healthcare management and improving service effectiveness.

Purpose – This study aims to explore patient perceptions of the effectiveness of digital health services in primary care clinics in Sungai Penuh, Jambi.

Design/methodology/approach – This study employed a qualitative exploratory design through in-depth interviews with two patients who had experience using digital health services in primary care clinics. Participants were selected using purposive sampling based on their experience in accessing digital healthcare services. The collected data were analyzed using thematic analysis to identify key themes related to patient experiences and perceptions.

Findings – The findings indicate that digital health services provide several advantages, including easier healthcare access, shorter waiting times, improved administrative efficiency, and more effective communication between patients and healthcare providers. Patients also expressed positive perceptions regarding service convenience and accessibility. However, several challenges were identified, including unstable internet connectivity, technical barriers, and limited digital literacy among certain patients.

Research limitations – This study is limited by the small number of participants and the focus on a specific regional setting, which may affect the generalizability of the findings. Future studies are recommended to involve broader participant groups and different healthcare settings.

Originality/value – This study provides a patient-centered perspective on digital healthcare services in regional primary care clinics, particularly in Sungai Penuh, Jambi. The study contributes to the development of healthcare management strategies by emphasizing patient experiences in evaluating the effectiveness of digital healthcare services in local primary healthcare settings.

Keywords: Digital Health Services; Patient Perception; Service Effectiveness; Primary Care Clinics; Healthcare Management

Track: Human Capital Development



Does Psychological Capital Reduce the Stressful Effects of Workplace Incivility? A Study on Financial Services Employees

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Abstract

Background – Workplace incivility poses a widespread psychosocial risk in organizations. While studies suggest positive psychological capital (PsyCap) mitigates job stress, empirical evidence remains inconclusive. This study re-examines these dynamics within the high-pressure environment of the Indonesian financial services sector in west borneo.

Purpose – This study aims to examine the causal relationship between workplace incivility and job stress among financial services employees. Additionally, it investigates the potential moderating role of psychological capital (PsyCap) in buffering the negative impact of uncivil interpersonal treatment on employee stress levels in employee.

Design/methodology/approach – Using a quantitative explanatory design, data were gathered from 110 millennial financial sector employees in Pontianak west borneo via purposive sampling. Criteria required at least five years of work experience. Structural Equation Modeling via Partial Least Squares (PLS-SEM) was applied using SmartPLS to analyze structural relationships.

Findings – Workplace incivility significantly increases job stress on financial sector employees in Pontianak . Interestingly, PsyCap shows a strong positive direct effect on stress, suggesting highly engaged employees internalize high organizational demands. Furthermore, PsyCap demonstrates a weak but acceptable buffering moderation effect on the incivility-stress relationship at a 10% significance level.

Research limitations – The cross-sectional design prevents drawing definitive causal timelines over time. Additionally, the sample is limited specifically to millennial employees within the financial services sector in Pontianak, which potentially restricts the broader generalizability of the findings to other generational cohorts, regions, or industries on west borneo.

Originality/value – This research contributes to expanding PsyCap literature within a collectivist Southeast Asian cultural context. It reveals a novel, paradoxical dual mechanism where positive psychological resources can simultaneously support emotional coping while unexpectedly increasing employee vulnerability to work pressure in high-demand service environments.

Keywords: Workplace incivility, Job Stress, Psychological Capital, Financial Service, Partial Least Squares

Educational Inequality and Its Determinants in West Java: A Theil Index and Panel Data Analysis, 2020–2025

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Abstract

Background – West Java is the most populous province in Indonesia, encompassing 27 districts and cities with substantial socioeconomic disparities. Unequal distribution of educational resources — particularly student-teacher ratios across school levels — poses a persistent challenge to achieving equitable education. Empirical evidence simultaneously examining inequality measures and their role as determinants of educational attainment in this region remains limited.

Purpose – This study aims to measure educational inequality across districts and cities in West Java and to identify key determinants of mean years of schooling from 2020 to 2025, including the role of within-district inequality in student-teacher ratios as an explanatory variable.

Design/methodology/approach – This study employs a quantitative approach combining two methods. First, the Theil Index is applied to measure inequality in student-teacher ratios at primary (SD), junior secondary (SMP), and senior secondary (SMA) levels. SMA-level Theil Index is excluded from regression due to the absence of SMA schools in several sub-districts. Second, multiple panel data regression models are estimated across 27 districts and cities over six years (162 observations), incorporating economic output (ln-PDRB), economic growth, poverty rate, Gini coefficient, urban status, and Theil Index values for SD and SMP levels. The Hausman specification test confirms the appropriateness of the Random Effects Model across all model specifications ($\chi^2 = 15.413$, $p = 0.164$).

Findings – The Theil Index for mean years of schooling remained moderate throughout 2020–2025 (range: 0.2248–0.2922). Sukabumi and Garut consistently recorded the highest student-teacher ratio inequality, while urban cities showed the lowest. Panel data results indicate that the Gini coefficient, per capita PDRB, poverty rate, and urban status are significant determinants of mean years of schooling. Notably, the Theil Index for SD is positively significant ($p < 0.01$), suggesting that higher within-district inequality at the primary level is associated with longer mean years of schooling, warranting further policy scrutiny.

Research limitations – This study relies on district-level aggregate data and excludes qualitative dimensions such as teacher competency and school infrastructure, which may influence educational attainment.

Originality/value – This study innovatively incorporates within-district inequality measures as determinants of educational attainment across multiple model specifications, providing nuanced empirical evidence for equity-oriented education policy in Indonesia's most densely populated province.

Keywords: Educational Inequality, Theil Index, Mean Years of Schooling, Panel Data, Random Effects Model

Education, Socioeconomic Status, and Healthy Ageing: A Life-Course Analysis from Indonesia

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Abstract

Background – The rapid ageing of Indonesia's population has intensified concerns about health resilience in later life. While education is a well-established determinant of health, the mechanisms through which life-course education shapes multidimensional health resilience — particularly via health literacy and socioeconomic status — remain underexplored among older Indonesians.

Purpose – This study examined the direct and indirect effects of life-course education on health resilience among older adults in Indonesia, with health literacy and socioeconomic status (SES) as dual mediators.

Design/methodology/approach – A cross-sectional analysis used the 2023 Survey Longitudinal Aging Indonesia (SLAI), a nationally representative survey across nine provinces (N = 3,723, aged ≥ 45 years). Health resilience was operationalised as a second-order formative construct encompassing Physical (ADL, IADL), Cognitive (Six-Item Screener), and Psychosocial (wellbeing, social participation) dimensions. Partial Least Squares Structural Equation Modelling (PLS-SEM) was performed in SmartPLS 4 with bootstrapping of 10,000 subsamples.

Findings – Measurement validity was confirmed across all constructs (AVE: 0.547–0.783; HTMT < 0.90 ; SRMR = 0.073). The model explained 37.2% of variance in health resilience. Life-course education showed a significant direct effect on health resilience ($\beta = 0.339$, $p < 0.001$, $f^2 = 0.111$) and significantly predicted health literacy ($\beta = 0.183$, $p < 0.001$) and SES ($\beta = 0.201$, $p < 0.001$). Both mediators significantly influenced health resilience (Health Literacy: $\beta = 0.145$, $p < 0.001$; SES: $\beta = 0.145$, $p < 0.001$), confirming partial mediation. Older age ($\beta = -0.258$) and female sex ($\beta = -0.105$) negatively affected resilience, while being married ($\beta = 0.104$) and urban residence ($\beta = 0.123$) were positive. Smoking was non-significant.

Research limitations – The cross-sectional design precludes causal inference. Health literacy was proxied through behavioural indicators given the absence of a validated scale in ILAS. The low R^2 for SES (0.040) suggests unmeasured socioeconomic factors require further investigation.

Originality/value – This study is among the first to use ILAS 2023 data and construct health resilience as a multidimensional second-order PLS-SEM construct in an Indonesian ageing context. The dual-mediator framework offers a theoretically grounded model with implications for ageing policy and digital health inclusion.

Keywords: life-course education, health resilience, health literacy, socioeconomic status, older adults

The Mediating Roles of Training and Empowerment in Linking Internal Communication and Promotion to Job Satisfaction

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Abstract

Background – Job satisfaction is a critical factor influencing employee performance and organizational sustainability, particularly in labor-intensive and high-risk industries such as construction maintenance. Mechanics responsible for maintaining heavy equipment often face demanding working conditions, including operational risks, technological changes, and limited career development opportunities. However, empirical studies examining the organizational determinants of job satisfaction among maintenance personnel remain limited, especially within the construction sector..

Purpose – This study aims to examine the effects of internal communication and job promotion on employee job satisfaction, with training and development and empowerment acting as mediating variables among mechanics in the Unit Maintenance Division of a construction company

Design/methodology/approach – The study employed a quantitative cross-sectional research design using a census sampling technique involving 100 mechanics in the Unit Maintenance Division of Sub Ampel. Data were collected through structured questionnaires adapted from validated measurement scales. The analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4 to test both direct and indirect relationships among variables

Findings – The findings reveal that internal communication significantly influences employee empowerment, while job promotion significantly affects both empowerment and training and development. Furthermore, empowerment and training and development positively influence employee job satisfaction. Mediation analysis demonstrates that empowerment partially mediates the relationships between internal communication, job promotion, and job satisfaction. Training and development also partially mediate the relationship between job promotion and job satisfaction, although it does not significantly mediate the relationship between internal communication and job satisfaction. These results indicate that communication quality, fair promotion systems, employee empowerment, and continuous competency development collectively enhance job satisfaction in technical and safety-critical work environments

Research limitations – This study is limited by its cross-sectional design, reliance on self-reported data, and focus on a single construction company, which may restrict causal interpretation and generalizability

Originality/value – This research contributes to the human resource management literature by integrating Social Exchange Theory, the AMO framework, and Empowerment Theory within a construction maintenance context. The study offers a novel dual-mediation model explaining how organizational practices foster job satisfaction among heavy-equipment mechanics, a population rarely examined in previous organizational behavior research

Keywords: Internal Communication, job Promotion, Training and Development, Empowerment, Job Satisfaction

A Comparative Study on The Relationship between Cultural Intelligence (CQ) and Cross-Cultural Adjustment of Foreign Students in South Korea

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Abstract

Background – As South Korea positions itself as a global higher education hub, understanding international students' adaptation is crucial for leveraging foreign talent in the workforce. However, a significant research gap exists, as limited studies simultaneously examine multi-dimensional Cultural Intelligence (CQ), Cultural Distance, and institutional support within South Korean higher education.

Purpose – This study investigates the cross-cultural adjustment (CCA) and career experiences of international students. It evaluates the structural relationships between CQ facets, perceived cultural distance, and CCA, while explicitly comparing adjustment outcomes between South Asian and Central Asian cohorts to fulfill its comparative focus.

Design/methodology/approach – A quantitative survey collected data from a convenience sample of N = 168 international students in South Korea. Core constructs utilized validated scales: a 9-item adaptation of Ang et al.'s (2007) CQS evaluated four CQ dimensions on a 7-point Likert scale; a 14-item scale based on Black (1988) measured general (7 items), interaction (4 items), and academic (3 items) adjustment; and an 8-item scale measured cultural distance. Factor analysis, t-tests, and multiple regression were applied.

Findings – Multiple regression revealed that overall CQ significantly predicts CCA ($\beta = 0.442$, $p < 0.001$), with cognitive CQ acting as the strongest individual predictor ($\beta = 0.169$, $p = 0.003$). Perceived cultural distance also positively impacted adjustment efforts ($\beta = 0.178$, $p = 0.027$). Crucially, t-tests confirmed significant regional variances: Central Asian students reported higher adjustment scores ($M = 5.27$) than South Asian students ($M = 4.70$; $t = -3.405$, $p < 0.001$).

Research limitations – The study is focused on universities within South Korea and relies on self-reported survey data from international students, which may limit the direct generalizability of the findings to non-academic expatriate contexts. Furthermore, the study utilizes a cross-sectional design, which limits the ability to capture longitudinal adjustment trajectories, and the sample is heavily concentrated around South Asian and Central Asian nationalities.

Originality/value – This study advances theoretical boundaries by integrating multi-dimensional CQ with macro-level cultural distance and institutional support structures specifically tailored to South Korea's higher education system. The key originality lies in its empirical comparative dimension, demonstrating that institutional support and CQ mechanisms must be differentiated rather than applied uniformly across student nationalities. Practically, it provides actionable insights for universities to refine curriculum designs and for human resource professionals to optimize recruitment, training, and selection mechanisms for global talent.

Keywords: Cultural Intelligence (CQ), Cross-Cultural Adjustment (CCA), Organizational Support, International Students, South Korea

Track: Inclusive Entrepreneurship



Identifying Intervention Priorities for Smallholder Horticultural Farmers in Cross-Border Market Integration

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Abstract

Background – Smallholder participation in cross-border horticultural markets requires more than buyer access and trading opportunities. Farmers may have uneven capacities across economic, social, environmental, and trade-related dimensions, making it important to identify areas requiring urgent support.

Purpose – This study aimed to identify priority areas for policy and program intervention to strengthen smallholder horticultural farmers' participation in cross-border markets along the Indonesia–Malaysia border corridor.

Design/methodology/approach – This study employed an exploratory quantitative design using primary cross-sectional survey data from 83 smallholder horticultural farmers in the Jagoi Babang border area, Bengkayang Regency, West Kalimantan, Indonesia. Data were collected during July–September 2025. Respondents were purposively selected based on their experience in cross-border horticultural marketing through the Jagoi Babang–Serikin corridor. The survey included 36 ordinal indicators grouped into five domains: economic conditions, social factors, environmental practices, trade-related challenges, and opportunity/market participation. Domain scores, deficit scores, inter-domain gaps, item-level priority rankings, Spearman correlation, and an exploratory priority-setting matrix were applied. Analyses were conducted using JASP version 0.19.1.

Findings – The findings showed uneven readiness across domains. Economic conditions and market participation were relatively stronger, while environmental practices and trade-related challenges had the lowest scores and largest deficits. Statistical tests confirmed significant differences across the five domains. The highest-priority intervention areas were trade facilitation, environmental management, institutional support, and logistical coordination, especially improved trade information access, stronger logistics support, sustainable farming practices, better environmental management, and enhanced institutional facilitation.

Research limitations – This study was limited to 83 smallholder horticultural farmers in the Jagoi Babang–Serikin border corridor and used cross-sectional survey data. Thus, the findings provide context-specific diagnostic evidence rather than statistically generalizable conclusions. The exploratory priority-setting matrix should be interpreted as practical guidance rather than causal evidence.

Originality/value – This study offers a practical priority-setting approach for translating multidomain farmer survey data into policy-relevant intervention targets. It provides evidence for targeted support in environmental management, trade facilitation, institutional strengthening, and cross-border horticultural market participation.

Keywords: smallholder farmers, policy targeting, cross-border trade, intervention priorities, market participation

Building Bridges from the Divide: A Conceptual Architecture of Inclusive Culture Based on the SDGs 10 Paradigm

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Abstract

Background – Structural and social inequalities within organizations often hinder the achievement of optimal performance. Although awareness of inclusive work culture is increasing, its implementation often remains procedural and lacks a strong philosophical foundation. SDG 10 (Reduced Inequalities) offers an ethical and transformative framework that has not been systematically integrated into organizational development models.

Purpose – This research aims to construct a conceptual model of how an inclusive work culture, grounded in the philosophy of SDG 10, can drive organizational performance. Specifically, this research seeks to explain the mechanisms by which values aimed at reducing inequality transform into inclusive practices that contribute to increased collective effectiveness.

Design/methodology/approach – This research employs a conceptual study approach using critical literature synthesis. The process involved: (1) a systematic review of peer-reviewed literature on inclusive organizations, performance management, and SDG 10 published between 2015 and 2025; (2) identification of theoretical gaps between inclusivity discourse and organizational practice; and (3) construction of a logical model linking philosophical foundations, inclusive work culture, and organizational performance.

Findings – The study identifies three key pillars of an inclusive work culture derived from SDG 10: (a) distributive justice in the allocation of resources and opportunities, (b) procedural justice in participatory decision-making, and (c) recognition of diversity as a strategic asset. The proposed model suggests that embedding these values into organizational norms and routines enhances belonging, reduces identity conflict, broadens access to talent, and strengthens innovation and adaptability, ultimately improving sustainable organizational performance.

Research limitations – As a conceptual study, these findings have not been empirically tested. The model's generalizability is limited to organizational contexts that consciously adopt cross-sector collaboration and possess relatively high cultural maturity. Contextual dynamics, such as local cultural resistance and external structural barriers, have not been explicitly modeled.

Originality/value – This study offers novelty by explicitly positioning SDG 10 not merely as an external policy backdrop, but as a philosophical foundation that shapes the internal logic of an inclusive work culture. The resulting model provides a practical framework for HR.

Keywords: Inclusive work culture; organizational performance; SDG 10; reducing inequality; philosophical foundation; conceptual model.

Track: Operations Innovation



Supply Chain Management Strategies in Facing Modern Business Competition

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Abstract

Background – The rapid development of the business world requires companies to conduct operational activities effectively, efficiently, and systematically to survive amid increasingly intense market competition. One important aspect supporting operational activities is Supply Chain Management (SCM). Effective SCM improves operational efficiency, accelerates distribution processes, reduces operational costs, and enhances customer service quality. Conversely, ineffective SCM may cause distribution delays, inventory imbalances, and increased operational costs.

Purpose – This study aims to analyze how Supply Chain Management strategies contribute to operational efficiency and business competitiveness in modern business environments and identify important SCM strategies supporting organizational performance and sustainability.

Design/methodology/approach – This study employed a qualitative literature review approach to analyze the strategic role of Supply Chain Management (SCM) in improving operational efficiency and business competitiveness. Data were collected from scientific journals, conference proceedings, books, and reputable online publications indexed in Google Scholar, Scopus, and ScienceDirect. The literature selection focused on publications between 2018 and 2025 using keywords including “supply chain management,” “operational efficiency,” “business competitiveness,” “digital supply chain,” and “operational strategy.”

Findings – The study shows that effective supply chain management improves operational performance through procurement, production, inventory management, and distribution integration. Key SCM strategies, including demand forecasting, supplier integration, inventory optimization, digital technology adoption, logistics coordination, and risk management, significantly contribute to operational efficiency and customer satisfaction. Companies implementing adaptive and technology supported SCM strategies are more capable of responding to market changes and maintaining competitiveness.

Research limitations – This study is limited to conceptual and literature based analysis without empirical testing in specific organizational contexts. Therefore, the findings may not fully represent SCM implementation across different industries and business scales.

Originality/value – This paper offers a conceptual contribution by integrating Supply Chain Management strategies with technology supported operations and modern business competition challenges. Unlike previous studies discussing SCM from a single operational perspective, this study emphasizes adaptive SCM practices in strengthening operational efficiency and business sustainability.

Keywords: supply chain management, operational strategy, operational efficiency, business competitiveness, modern business environment.

**Track:
Public
Administration**



Geographic and Socioeconomic Inequalities in Healthcare Utilization in China: Implications for Equitable Health Policy

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Abstract

Background – Inequalities in healthcare utilization remain a critical challenge for achieving equitable access to services, particularly in rapidly developing countries such as China.

Purpose – This study examines disparities in healthcare utilization among adults aged 45 and above, focusing on both geographic (urban–rural) and socioeconomic (income-related) inequalities.

Design/methodology/approach – Using data from the 2020 China Health and Retirement Longitudinal Study (CHARLS), a total of 2,259 individuals were analyzed. Urban–rural differences were assessed using descriptive comparisons, while socioeconomic inequality was measured using the concentration index based on pension income as a proxy for economic status.

Findings – The findings reveal that rural residents are less likely to utilize healthcare services compared to their urban counterparts, indicating persistent geographic disparities. Socioeconomic inequality analysis shows a slight pro-poor distribution, with corrected concentration indices of -0.021 for inpatient care and -0.008 for outpatient care, suggesting that overall income-related inequality is relatively low. However, the disparity between urban and rural populations remains evident.

Research limitations – Pension income was used as a proxy for socioeconomic status, which may not fully capture individuals' overall economic resources.

Originality/value – This study provides a multidimensional analysis of healthcare inequality by integrating both geographic and socioeconomic perspectives.

Keywords: Healthcare utilization, health inequality, urban–rural disparity, concentration index, China

Track: Sustainable Finance



Macro Factor Pricing and Predictive Accuracy of APT Across Presidential Regimes: Evidence from Indonesia's LQ 45 Index

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Abstract

Background – This study examines the macro-factor pricing structure and predictive accuracy of the Arbitrage Pricing Theory (APT) across different presidential regimes in Indonesia, specifically during the SBY and JKW periods. This comparison is important as differences in macroeconomic policies and structural economic conditions across regimes may influence asset pricing dynamics and market sensitivity to macro factors. While prior studies have mainly focused on the application of APT in explaining stock returns, limited attention has been given to its cross-regime stability and predictive performance in emerging markets.

Purpose – This study aims to identify dominant macroeconomic factors affecting stock returns, compare their effects across presidential regimes, and evaluate the predictive accuracy of the APT model.

Design/methodology/approach – This research uses monthly data of LQ45 index constituents over 2005– 2024 periods. A total of 41 macroeconomic variables are reduced into seven principal factors using Principal Component Analysis (PCA). These factors are then analyzed using multiple linear regression across four portfolio groups, categorized into high-return and low-return groups for each period. A dummy variable approach is applied to test cross-group differences, while predictive accuracy is evaluated using Mean Absolute Deviation (MAD).

Findings – The results show the Global Index and China Index, consistently exhibit a positive and significant influence on stock returns across all regimes and portfolio groups, indicating strong market integration. Inflation also shows a generally positive effect, while macroeconomic indicators and oil prices are only significant under specific market conditions, particularly during low-return periods in the JKW era. Additionally, the Arabian Index and resource competitiveness factors display structural shifts in their influence across regimes, suggesting changing market sensitivities. In terms of predictive performance, the APT model demonstrates better accuracy during the JKW period, reflected by lower MAD values, indicating reduced prediction error.

Research limitations – This study is limited to LQ45 constituents and does not account for industry-specific heterogeneity or structural break testing, which may affect the generalizability of the findings.

Originality/value – This study contributes to the literature by integrating PCA-based factor extraction, cross-regime comparative analysis, and predictive accuracy evaluation within the APT framework. Future research is recommended to incorporate broader indices and compare APT with alternative models such as the Fama-French Five-Factor Model.

Keywords: Arbitrage Pricing Theory, LQ 45 Index, Macro Factors, Mean Absolute Deviation, Stock Returns

Cognitive and Emotional Biases in Gen Z Investment Decisions: Evidence from University-Based Investment Galleries

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Abstract

Background – Retail investing has undergone significant transformation with the increasing participation of Generation Z in emerging capital markets, driven by enhanced accessibility, financial inclusion initiatives, and the widespread adoption of digital trading platforms. Despite these developments, young investors often face challenges in making sound investment decisions due to limited financial knowledge and experience, making them more susceptible to behavioural biases. Previous studies have largely examined cognitive and emotional biases separately, resulting in a fragmented understanding and limited theoretical integration in explaining investment behaviour.

Purpose – This study aims to develop an integrated model to examine the combined effects of cognitive and emotional biases on the investment decision-making of Generation Z investors.

Design/methodology/approach – This research employs a quantitative explanatory approach using cross-sectional survey data collected from 184 active Generation Z investors participating in university-based investment clubs. Measurement instruments were adapted from established behavioural finance literature, with constructs operationalized and validated through reliability and validity testing. The data were analysed using multiple regression with bootstrapping to enhance the robustness and stability of the model estimation.

Findings – The findings reveal that cognitive bias has a significant positive effect on investment decision-making ($\beta = 0.610$, $p < 0.001$), indicating that cognitive heuristics play a dominant role in shaping investment behaviour among Gen Z investors. In contrast, emotional bias does not show a statistically significant effect, suggesting that decision-making is more strongly driven by cognitive processes in structured investment environments.

Research limitations – This study is limited by its cross-sectional design, which restricts the ability to capture behavioural changes over time, as well as the use of self-reported data that may introduce response bias. Additionally, the relatively homogeneous sample of university-based investors may limit the generalizability of the findings to broader investor populations.

Originality/value – This study contributes to the behavioural finance literature by proposing an integrated framework that simultaneously examines cognitive and emotional biases in investment decision-making. Unlike prior studies that treat these biases separately, this research provides a more comprehensive understanding of their combined and differential effects within digital and educational investment contexts among Generation Z.

Keywords: Behavioural Finance, Cognitive Bias, Generation Z Investors, Investment Decision-Making

The Influence of the Marginal Debt Model on Firm Value: Optimal Capital Structure as a Mediator and Corporate Cash Holdings as a Moderator in Non-Financial Firms in Indonesia

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Abstract

Background – this study is to examine and analyze the impact of the marginal cost and benefits of debt on the optimal capital structure and firm value, as well as to test the moderating roles of Economic Policy Uncertainty (EPU), firm cash holdings, and control variables in these relationships. The study also examines the impact of the optimal capital structure on firm value

Purpose – This study were to test and analyze the effect of the cost and marginal benefit of debt on the optimal capital structure, the effect of EPU ,corporate cash holdings and control variables as moderating variables between the cost and marginal benefit of debt with optimal capital structure, the effect of marginal cost and marginal benefit of debt on firm value and analyze the effect of economic policy uncertainty (EPU) and control variables of corporate cash holdings as moderating variables between the cost and marginal benefit of debt with firm value and finally the effect of optimal capital structure on firm value.

Design/methodology/approach – Study utilizes Confirmatory Factor Analysis (CFA) to derive robust variables for the marginal cost and marginal benefit of debt. Furthermore, the research examines the moderating roles of Economic Policy Uncertainty (EPU), corporate cash holdings, and various firm-specific control variables.

Findings – 1. Optimal Capital Structure & Firm Value: Both are significantly explained by the interplay between the marginal costs/benefits of debt and corporate cash holdings. 2. Moderating Effects: Cash holdings serve as a critical moderator in the relationship between debt dynamics and firm value, offering a strategic buffer in financing decisions.

Research limitations – EPU Limitations: Interestingly, Economic Policy Uncertainty did not emerge as a significant moderator. This suggests that EPU's macroeconomic nature may not sensitively capture the specific micro-dynamics or idiosyncratic behaviors of individual Indonesian firms.

Originality/value – The primary contribution of this research is the introduction of a new framework for financing decisions in developing economies. By directly linking marginal debt models to firm value through a moderated two-stage process, the study fills a gap in the literature regarding capital structure optimization. It provides practical insights for managers aiming to balance debt levels with liquidity constraints to maximize shareholder wealth.

Keywords: Marginal Debt, Optimal Capital Structure, Economic Policy Uncertainty, Cash Holding , Firm Value.

The effect of Loan-to-Deposit Ratio (LDR) and Non-Performing Loans (NPL) on Return on Assets (ROA) in the Banking Sectors Listed on the Indonesia Stock Exchange for the Period 2015–2024

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Abstract

Background – Research on the effects of the Loan-to-Deposit Ratio (LDR) and Non-Performing Loans (NPLs) on Return on Assets (ROA) is important because banking profitability reflects a bank's performance and financial health. The level of credit allocation and the risk of non-performing loans affect a bank's ability to generate profits. This study seeks to analyze the impact of LDR and NPL on the ROA of Indonesian banks for the period 2015–2024.

Purpose – This study analyses the effect of the Loan-to-Deposit Ratio (LDR) and Non-Performing Loans (NPL) on Return on Assets (ROA) in the banking sector listed on the Indonesia Stock Exchange (IDX) for the period 2015–2024. The LDR represents liquidity, while NPL indicates asset quality, with ROA as an indicator of profitability.

Design/methodology/approach – This study uses a quantitative approach with panel data regression analysis. The sample was obtained through purposive sampling, comprising 7 banks that met the criteria. Secondary data in the form of annual financial reports were obtained from the official IDX website and publications by the Financial Services Authority (OJK).

Findings – The results of the study indicate that, when considered individually, the LDR has a significant positive effect on ROA, while the NPL has a significant negative effect. When considered together, the LDR and NPL have a significant effect on ROA.

Research limitations – The limitations of this study lie in the use of a sample of banking companies listed on the Indonesia Stock Exchange for the period 2015–2024, as well as its focus on the variables Loan-to-Deposit Ratio (LDR), Non-Performing Loans (NPL), and Return on Assets (ROA). This study also does not account for macroeconomic factors, monetary policy, or other internal variables that influence bank profitability.

Originality/value – These findings confirm that optimal credit distribution and effective management of nonperforming loans can improve banking profitability.

Keywords: Loan to Deposit Ratio (LDR), Nonperforming Loans (NPL), Return on Assets (ROA), Banking

Does Financial Inclusion Drive Business Performance? The Mediating Role of Financial Management Behavior

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Abstract

Background – The background to this research is driven by the fact that, despite the relatively high level of financial inclusion in Indonesia, most micro, small and medium enterprises (MSMEs) still face obstacles in accessing and optimally utilizing financial services, resulting in uneven business performance improvements.

Purpose – This study aims to examine the influence of financial inclusion on business performance, with the mediating role of financial management behavior among digital MSMEs in West Java Province

Design/methodology/approach – This study used a quantitative approach through a survey of 359 digital MSMEs selected using stratified random sampling. Data analysis was conducted using Structural Equation Modeling (SEM-AMOS) to test direct and indirect relationships between variables.

Findings – The research results show that financial inclusion does not directly impact business performance, but it does have a significant indirect effect through financial management behavior. This finding indicates that access to financial services alone is insufficient to improve business performance without sound, disciplined, and consistent financial management behavior. Therefore, financial management behavior is the primary mechanism transmitting the benefits of financial inclusion to MSME business performance.

Research limitations – This research is limited to digital MSMEs in West Java Province, so the results cannot be fully generalized to other regions with different digital and financial ecosystem characteristics. Future research is recommended to explore cross-regional comparisons or employ a longitudinal design.

Originality/value – This study extends the application of Behavioral Finance Theory by demonstrating that financial management behavior is a crucial mediating mechanism between financial inclusion and business performance, an aspect rarely discussed in research on MSMEs in developing countries. This study provides theoretical and practical contributions regarding the behavioral and institutional determinants in driving sustainable digital MSME performance.

Keywords: Financial inclusion, Financial management behavior, Business performance, Digital MSMEs, Behavioral finance

The Decoupling Paradox in Corporate Sustainability Finance: When Efficiency Gains Are Overwhelmed by Growth Imperatives

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Abstract

Background – Despite two decades of significant corporate investment in sustainability programs, a structural contradiction has emerged: per-unit environmental metrics continue to improve while absolute, system-level environmental harm keeps rising. This divergence, which existing literature has yet to adequately theorize, reflects a fundamental tension embedded in the operating logic of growth-oriented publicly traded firms

Purpose – This study investigates whether publicly traded corporations pursuing continuous revenue growth can authentically achieve sustainability goals, or whether per-unit efficiency improvements systematically obscure escalating aggregate environmental externalities. It further examines how corporate governance structures mediate the structural contradiction between sustainability commitments and growth imperatives

Design/methodology/approach – A multi-case analysis is applied to large-cap corporations across the automotive, apparel, and consumer goods sectors. The study combines quantitative extraction of per-unit versus absolute environmental metrics from sustainability reports (2009–2024) with qualitative analysis of board governance documents and executive interviews. Regression analysis is used to assess whether governance sophistication correlates with substantive reductions in absolute environmental impact.

Findings – Four patterns are identified: a systemic preference for relative over absolute metrics in public disclosures; persistent temporal gaps between sustainability commitments and technical feasibility; structural constraints imposed by fiduciary obligations on business model transformation; and limited correlation between governance complexity and genuine impact reduction. Together, these patterns constitute “Systemic Incrementalism” — real but structurally bounded environmental progress.

Research limitations – The study is limited to publicly listed large-cap firms with available sustainability disclosures, which restricts generalizability to private or smaller enterprises. Reliance on self-reported environmental data also introduces potential measurement inconsistencies across sectors and reporting periods.

Originality/value – This paper reconceptualizes corporate sustainability as a structural finance problem rather than an innovation deficit. By introducing the Decoupling Paradox framework, it provides researchers, regulators, and impact investors with a more rigorous lens for evaluating corporate environmental commitments and the systemic limits of voluntary sustainability efforts within growth-constrained ownership structures.

Keywords: sustainability finance, decoupling paradox, corporate governance

Environmental Management Accounting for Healthcare waste: Developing a Cost Measurement Framework for Sustainable Hospitals

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Abstract

This study aims to analyze the role of environmental management accounting (ema) in supporting the achievement of sustainable hospitals through the Environmental Cost Measurement Framework (ECMF) as a mediating variable. This study is motivated by the increasing volume of healthcare waste, the high cost of hospital environmental management, and the demands on the healthcare sector to implement sustainability principles that include economic, social, and environmental aspects. Although environmental management accounting has been widely studied in environmental accounting literature, research on the development of an environmental cost measurement framework that specifically focuses on hospital healthcare waste management is still relatively limited. Therefore, this study develops an environmental cost measurement framework that integrates prevention costs, appraisal costs, internal failure costs, and external failure costs as a basis for more effective environmental decision-making. The study uses a quantitative approach with a survey method involving respondents from government and private hospitals in Indonesia who have responsibilities in financial, environmental, and medical waste management. The study uses a quantitative approach with a survey method involving 203 respondents from government and private hospitals in Indonesia who have responsibilities in financial, environmental, and medical waste management. Data were analyzed using Structural Equation Modeling (SEM) PLS software to test the relationship between variables proposed in the research model. the results of the study indicate that environmental management accounting plays a significant role in improving the hospital's ability to develop a more structured and comprehensive environmental cost measurement system. In addition, the environmental cost measurement framework has been proven to support the achievement of sustainable hospitals by increasing resource management efficiency, controlling environmental costs, and strengthening hospital environmental accountability. The research findings also indicate that the environmental cost measurement framework is an important mechanism that bridges the influence of environmental management accounting on hospital sustainability. Practically, this study offers an environmental cost measurement framework that can be used by hospitals to continuously improve environmental performance, operational efficiency, and organizational sustainability.

Keywords: Environmental Management Accounting, Environmental Cost Measurement Framework, Sustainable Hospital, Healthcare Waste, Sustainability

Track: Sustainable Manufacturing



Greenwashing, Consumer Trust, and ESG Governance in Fast Fashion a Comparative Study of Southeast Asian and European Markets

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Abstract

Background – Sustainability claims have become a defining feature of fast fashion brands worldwide, yet the gap between corporate communication and actual environmental impact remains unresolved. Research keeps growing but stays anchored in Western contexts, leaving Southeast Asian markets including Indonesia, Vietnam, Thailand, and Malaysia overlooked despite rapid industry growth. Weak ESG governance compounds this, as limited enforcement allows brands to promote sustainability narratives with minimal accountability.

Purpose – This study examines how greenwashing shapes consumer trust and purchase intentions in fast fashion, comparing Southeast Asian and European markets to explore how ESG governance capacity conditions divergent responses.

Design/methodology/approach – A descriptive, literature-based approach combined with SWOT analysis was employed. Literature was retrieved from Scopus, Web of Science, and Google Scholar covering 2020–2025, with exceptions for foundational works by Spence (1973), Ajzen (1991), and TerraChoice (2007). Sources meeting predefined criteria were synthesized across four thematic clusters, green claim patterns analyzed using TerraChoice's typology, and ESG governance conditions assessed through SWOT analysis.

Findings – Green claims in fast fashion tend to rely on broad statements that are difficult to verify, making them prone to creating impressions beyond actual performance. As synthesized patterns across the literature, European consumers respond with greater skepticism and more pronounced trust erosion, shaped by stronger regulatory frameworks. Southeast Asian consumers, however, show comparatively stable trust and purchase intentions, a paradox where doubt exists but fails to deter purchasing when product appeal proves stronger. These divergent patterns reflect structural gaps in the information environment and ESG governance capacity, rather than individual consumer differences alone.

Research limitations – This study relies entirely on secondary sources, potentially overrepresenting digitally active consumer voices. As a descriptive study, findings are conceptual propositions that require empirical validation. The limited literature on greenwashing in Southeast Asian fast fashion markets is treated as a finding that confirms the research urgency.

Originality/value – This study contributes to Sustainable Business and ESG literature in three ways, reframing greenwashing as a strategic communicative spectrum, addressing the geographical gap in Southeast Asian greenwashing studies, and positioning ESG governance capacity as a structural moderating variable that determines how green claims are received across different markets.

Keywords: Greenwashing, Consumer Trust, Fast Fashion, ESG Governance, Southeast Asia and European Consumer.

When Non-Muslim Countries Lead The Global Halal Industry

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Abstract

Background – Indonesia is the world’s largest Muslim-majority country and one of the biggest halal consumer markets globally. However, the country still relies heavily on halal imports, while non-Muslim countries such as Brazil and Thailand dominate the global halal industry through industrial efficiency and technological development. Previous halal competitiveness studies mainly focus on certification and consumer behavior, with limited attention to digital traceability and export competitiveness.

Purpose – This study aims to analyze why Brazil and Thailand outperform Indonesia in the global halal industry and to identify strategies on how to improve Indonesia’s halal competitiveness.

Design/methodology/approach – This study uses a comparative qualitative approach based on trade and policy data published between 2019 and 2025, including academic journals, government reports, halal industry publications, and global trade statistics. The analysis applies Porter’s Diamond through thematic comparative analysis to compare Brazil, Thailand, and Indonesia in terms of industrial efficiency, institutional systems, and digital traceability.

Findings – The findings show that Brazil’s competitiveness is supported by agribusiness efficiency, while Thailand strengthens its position through halal science innovation and institutional trust. On the other hand, Indonesia still faces fragmented supply chains and limited digital traceability systems. This study proposes blockchain-based halal traceability as a business innovation to support local halal entrepreneurs and SMEs through better transparency and supply chain integration.

Research limitations – This study relies on secondary data and focuses only on Brazil, Thailand, and Indonesia. As a result, the findings may not fully capture the perspectives of halal industry actors, SMEs, certification bodies, and policymakers involved in the halal supply chain ecosystem.

Originality/value – This study contributes to the halal competitiveness literature by comparatively analyzing Muslim-majority and non-Muslim halal-exporting countries through Porter’s Diamond and digital traceability perspectives. It also highlights blockchain-based traceability as a business innovation strategy to strengthen halal supply chain competitiveness and support local halal SMEs in Indonesia.

Keywords: halal industry; halal competitiveness; blockchain; halal supply chain; Porter’s Diamond.

Track: Digital Media



Digital Public Communication Model of Early Childhood Education Institutions via Instagram in Increasing Student Enrollment

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Abstract

Background – While social media use in education has been widely studied, research specifically addressing digital public communication strategies in Early Childhood Education (ECE) institutions remains scarce. Previous studies have largely focused on higher education or general marketing contexts, leaving a gap in understanding how ECE institutions can strategically manage Instagram to increase student enrollment.

Purpose – This study aims to analyze digital public communication management practices via Instagram in ECE institutions, identify factors influencing their effectiveness, and formulate a digital public communication model that supports enrollment growth.

Design/methodology/approach – A qualitative case study approach was employed involving four kindergartens in Bandung (two public, two private). Data were collected through in-depth interviews, Instagram account observation, and digital document analysis, and subsequently analyzed using Braun and Clarke's thematic analysis.

Findings – Findings indicate that the effectiveness of digital public communication is influenced by six key factors: social media management organizational structure, educators' digital literacy, content production consistency, audience interaction intensity, social media integration with school communication systems, and school management support. Four typologies of management models were identified: integrated strategic, semi-structured participative, institutional documentary, and individual spontaneous.

Research limitations – Research limitations include the small sample of four institutions and the qualitative approach, which restricts statistical generalizability.

Originality/value – The study contributes a staged digital public communication model for ECE institutions via Instagram, encompassing content production, distribution, audience engagement, and parental enrollment decision conversion. Practically, this study offers strategic guidance for ECE administrators in developing effective digital communication.

Keywords: Digital Public Communication; Instagram; Early Childhood Education; Content Strategy; Quality Education

Digital Marketing in Cultural Tourism Development

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Abstract

Background – The development of information technology has had a positive impact on community life. This is evident in the use of digital marketing through Instagram, a social media platform, by the community of the Cireunde traditional village in Cimahi City, West Java, to transform the village into a cultural tourism destination. The focus of this discussion is on community-based tourism in Cireunde, particularly the development of tourism villages through digital marketing as a means of fostering cultural tourism potential in an effort to build an open and sustainable tourism ecosystem.

Purpose – The objectives of this research were to determine the role of digital marketing through Instagram in the development of cultural tourism in the Cireunde traditional village, to determine the commodification of cultural tourism that has the potential to increase income for the Cireunde traditional village, and to understand the management of digital marketing in the Cireunde traditional village.

Design/methodology/approach – The research method used was a qualitative case study approach. Data collection techniques included in-depth interviews, observations, and documentation studies.

Findings – The results show how digital marketing through Instagram can influence the development of cultural tourism in the Cireunde traditional village, successfully boosting the economic growth of the Cireunde traditional village community. However, the management of digital marketing has not been optimal.

Research limitations – The limitations of this research include the small number of willing informants and the new qualitative method.

Originality/value – Cireunde Traditional Village is one of the cultural communities in West Java that has been able to survive in the digital era.

Keywords: Digital Marketing, Tourism, Culture, Cireunde, Traditional

Determinants of QRIS Adoption in Tourism SMEs: Integrating TAM, TPB, and Trust in an Emerging Destination

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Abstract

Background – The factors influencing the adoption of QRIS (Quick Response Code Indonesian Standard) by tourist SMEs on Lombok Island, Indonesia—an emerging travel destination in the Global South—are examined in this study. In West Nusa Tenggara, QRIS adoption is still comparatively low despite the quick development of digital payment systems and financial technology.

Purpose – This study investigates the roles of perceived usefulness and perceived ease of use as antecedents of attitude, using an integrated framework that combines the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM).

Design/methodology/approach – Trust serves as both a direct predictor and a moderating variable influencing usage intention. Purposive sampling was used to choose 425 tourism business operators for a quantitative, associative study design. Structured questionnaires were used to gather data, and partial least squares structural equation modeling (PLS-SEM) was used for analysis.

Findings – The results show that attitudes and intentions to utilize QRIS are strongly influenced by perceived utility and perceived simplicity of use. While trust both directly influences intention and reinforces the connections between behavioral intention and technology perceptions, attitude acts as a partial mediator in these relationships.

Research limitations – However, there are a few restrictions to be aware of. Adoption behaviour changes over time are not captured by the cross-sectional design, which limits causal inference. The generalizability of the findings may be limited by the use of purposeful sampling, given the presence of unofficial tourism enterprises. Furthermore, the study's external validity may be limited by its geographic focus on Lombok. Lastly, the model ignores other pertinent variables like perceived risk, infrastructural preparedness, and governmental support in favour of concentrating mostly on behavioural aspects.

Originality/value – The study makes a theoretical contribution by placing digital payment uptake inside tourist SMEs in an understudied Global South context and by expanding TAM–TPB integration by including trust as a moderator. In practical terms, the results provide Bank Indonesia and regional policymakers with insights to support inclusive digital payment ecosystems through digital literacy and trust-building initiatives.

Keywords: QRIS; Digital Payment Adoption; Tourism SMEs; TAM; TPB; Trust; Attitude; Lombok; PLS-SEM

Track: Communication Studies



The Phototherapeutic Function and Reconstruction of Memory in the Photobook “Three Photos Left” Yoesse Mariam: A Semiotic Analysis of Visual Narrative

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Abstract

Background – Photobooks increasingly function as sequential visual narratives where meaning emerges through image order and the interplay of photographs and text. Yet, studies that explicitly map how a photobook’s visual-verbal structure operates as a phototherapeutic mechanism for processing loss and reconstructing memory remain limited.

Purpose – This study examines how Yoesse Mariam photobook *Three Photos Left* constructs meanings of loss and memory reconstruction, and how these constructions perform phototherapeutic functions for reflective processing through its narrative sequence and embedded texts.

Design/methodology/approach – Employing a qualitative interpretive approach within a social-constructivist paradigm, the study analyzes *Three Photos Left* (41 pages; textual elements appear in roughly one-third of the book) as a visual-verbal text. Data are examined on three levels: (1) individual images (denotation-connotation), (2) sequential narrative structure (transitions, repetition, pacing, and visual “breathing spaces”), and (3) text-image relations (how epigraphs, handwritten notes, and dated reflections guide or extend meaning).

Findings – The photobook orchestrates a therapeutic trajectory from absence to meaning-making. First, visual strategies of incompleteness (split frames, voids, archival textures) articulate grief acknowledgment. Second, dated notes, prompts (e.g., patience/letting go/awareness), and “threshold” motifs (water edges, corridors of trees, root/stone metaphors) support memory work by externalizing internal processing into a navigable sequence. Third, recurrent affirmations and growth/illumination symbolism consolidate agency, reframing loss toward continuation and self-directed narrative repair.

Research limitations – This study is text-based and interpretive; it does not measure clinical outcomes or reader responses empirically.

Originality/value – The study contributes a phase-based phototherapeutic reading model for photobooks, demonstrating how sequential visual design and embedded personal texts can function as a structured mechanism for grief processing and memory reconstruction in an Indonesian photobook context.

Keywords: phototherapy; photobook; visual narrative; semiotics; grief; memory reconstruction

Strategic Communication in Tourism Research: A Systematic Literature Review and Integrated Framework for Sustainable Tourism Development

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Abstract

Background – Tourism research has increasingly acknowledged communication as an important factor in shaping destination image, stakeholder engagement, and sustainability outcomes. However, studies on strategic communication in tourism remain fragmented across themes, such as destination branding, digital communication, stakeholder collaboration, and sustainability communication. This fragmentation makes it difficult to build a clear conceptual understanding of how strategic communication contributes to sustainable tourism development.

Purpose – This study aims to systematically review the existing literature on strategic communication in tourism research and to develop an integrated framework that explains how communication can support sustainable tourism development.

Design/methodology/approach – The study adopts a systematic literature review approach. Articles are identified in the Scopus database using predefined search strings related to strategic communication, tourism, sustainability, destination branding, and stakeholder communication. The review applies clear inclusion and exclusion criteria, followed by screening, eligibility checking, and thematic synthesis to identify dominant research streams, patterns, and conceptual gaps.

Findings – Preliminary findings indicate that strategic communication in tourism research is mainly discussed through four interconnected streams: destination branding, digital communication, stakeholder engagement, and sustainability communication. The early review also suggests that these streams are often treated separately, with limited effort to connect them into a unified strategic communication perspective. In many studies, communication is still framed primarily as a promotional tool rather than as a broader governance mechanism that can coordinate actors, shape shared narratives, and support long-term sustainability goals.

Research limitations – This study is limited to English-language journal articles indexed in Scopus. Therefore, relevant studies from other databases, grey literature, and non-English publications may not be fully captured.

Originality/value – This paper contributes by offering a clearer conceptual map of strategic communication in tourism research and by proposing an integrated framework for sustainable tourism development. It adds value by connecting fragmented discussions into a more coherent perspective and by providing a stronger foundation for future research and practice in tourism communication.

Keywords: Strategic communication; Tourism research; Sustainable tourism development; Systematic literature review; Integrated framework

Analysis of the Role of Information Literacy in Addressing Hallucination

Phenomena in Generative AI

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Abstract

Background - The rapid development of Generative Artificial Intelligence (Generative AI) has transformed the production, distribution, and utilization of digital information across various sectors, including education, business, research, and information systems. Large Language Model (LLM)-based technologies such as ChatGPT, Gemini, and Claude offer efficient and contextual information generation. However, these technologies also present challenges, particularly the phenomenon of AI hallucination, in which AI systems generate inaccurate, fabricated, or misleading information while presenting it as factual. This issue may contribute to digital misinformation, academic inaccuracies, and poor information-based decision-making.

Purpose – This study aims to analyze the role of information literacy in addressing hallucination phenomena in Generative AI systems and to examine how information literacy and AI literacy can help users critically evaluate AI-generated information.

Research methodology – This research employs a **Systematic Literature Review (SLR)** approach. Data were collected from international peer-reviewed journal articles, scholarly books, and scientific publications discussing information literacy, Generative AI, AI literacy, and AI hallucination. The selected literature was systematically reviewed, analyzed, and synthesized to identify the relationship between information literacy competencies and the mitigation of AI hallucination risks.

Findings – The findings indicate that information literacy plays a significant role in improving users' abilities to:

- Evaluate the credibility and reliability of information;
- Validate information sources;
- Identify algorithmic bias and inaccuracies in AI-generated content;
- Reduce passive dependence on AI outputs.

In addition, AI literacy emerges as a critical competency that enables users to understand the operational mechanisms, strengths, and limitations of Generative AI systems. Together, information literacy and AI literacy contribute to reducing the risks associated with AI hallucinations and promoting responsible information practices.

Research limitations– This study is limited to a literature-based analysis and does not include empirical data collection from users of Generative AI systems. Consequently, the findings are based on existing scholarly publications and may not fully capture real-world user behaviors and experiences regarding AI hallucination and information literacy practices.

Originality/value – This study contributes to the growing body of knowledge on Generative AI by highlighting the strategic role of information literacy and AI literacy in mitigating hallucination risks. It offers a conceptual framework for understanding how critical information evaluation skills can support the development of a more accurate, responsible, and trustworthy digital information ecosystem in the era of AI-driven digital transformation.

Keywords: Information Literacy, Generative Artificial Intelligence, AI Hallucination, AI Literacy, Digital Misinformation, Information Systems, Artificial Intelligence

Intercultural Communication as a Strategy for the Development of Cimahi City Ecotourism in the Era of Sustainable Tourism

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Abstract

Background – Sustainable tourism has emerged as an important development paradigm for balancing environmental conservation, socio-cultural preservation, and local economic empowerment. Ekowisata Cimenteng in Cimahi City is an emerging ecotourism destination that combines nature conservation, pleasure, and cultural education. However, the increased interaction between visitors, local populations, and management from various cultural backgrounds presents communication issues. Intercultural communication has received little attention as a strategic feature in the long-term growth of ecotourism in this area.

Purpose – The purpose of this research is to examine intercultural communication as a strategic tool for the development of Ekowisata Cimenteng in the context of sustainable tourism. It analyzes forms of intercultural communication, investigates supportive and hindering variables, and develops effective communication strategies to promote sustainable ecotourism practices.

Design/methodology/approach – This research employs a qualitative ethnographic approach to explore communication phenomena within their natural context. Data were collected through in-depth interviews with ecotourism managers, local community members, and domestic as well as international tourists, supported by participatory observation and documentation studies. Data analysis was conducted inductively through data reduction, data presentation, and conclusion drawing, while validity was ensured through triangulation, member checking, and persistent observation. Using purposive sampling techniques with an informant determined based on the data saturation principles, which includes managers, local communities, as well as domestic and foreign tourists.

Findings – The findings show intercultural communication takes place in Ekowisata Cimenteng through verbal and nonverbal interactions between tourists and local stakeholders. Community openness, cultural hospitality, and tourism amenities are all contributing factors. Language barriers, differing cultural norms, and a lack of intercultural communication competence are all impediments. Effective strategies include intercultural training for managers and residents, bilingual communication media, and increased community involvement in cultural interpretation and environmental education.

Research limitations – This study focuses on a single ecotourism site in Cimahi, which may limit the ability to apply the findings to other tourism locations that have different social and cultural backgrounds.

Originality/value – This study originality by placing intercultural communication at the core of a strategic approach to ecotourism development, providing valuable context on how communication practices can support the effective management of sustainable tourism in new ecotourism areas in Indonesia.

Keywords: Intercultural Communication, Sustainable Tourism, Ecotourism Development, Community Participation, Cultural Diversity

Content Creator and Digital Journalism Media Strategies Based on News Values and Production Stages (A Qualitative Case Study of TikTok Account @bang_milenz and Tirto.id Digital Media)

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Abstract

Background – The rapid rise of digital media and social networks has established individual content creators alongside institutional digital journalism outlets as pivotal providers of public information. However, existing literature frequently examines these entities in isolation, leaving a critical research gap regarding comparative studies on how independent creators and established media corporations systematically apply traditional news values and navigate multi stage content production within short form video ecosystems.

Purpose – This study aims to analyze and compare the strategies of individual content creators and institutional digital journalism media in integrating news values and executing content production stages, specifically utilizing a qualitative case study of the TikTok account @bang_milenz and Tirto.id digital media.

Design/methodology/approach – Employing a qualitative case study approach, this research utilized multi-source data collection to ensure a comprehensive evaluation. In-depth interviews were conducted with three key informants, including the creator of @bang_milenz, editors, and social media producers from Tirto.id. Concurrently, content observation was performed on ten TikTok video publications posted between January and 2026. Document analysis was applied to relevant internal workflow guidelines and media archives, selected based on their relevance to news verification practices.

Findings – The study reveals distinct strategic pathways in adaptation. While Tirto.id maintains strict, institutionalized verification and data-driven depth, @bang_milenz leverages personalized, short narrative formats tailored to TikTok's algorithmic logic. Regarding production stages, both entities undergo preproduction (ideation and news selection), production (visual adaptation and platform specific scripting), and post production (audience engagement analysis), demonstrating a structural convergence despite their differing scales of operation.

Research limitations – The primary limitation of this study is its narrow empirical scope, focusing exclusively on one individual TikTok content creator and one specific digital media outlet in Indonesia. Consequently, the findings provide localized insights into platform-specific communication strategies but cannot be statistically generalized to all content creators or digital journalism platforms.

Originality/value – This study offers novelty by providing a direct comparative perspective between a standalone, platform native content creator and an established, legacy structured digital media institution. It contributes to strategic communication literature by conceptualizing how traditional news values are renegotiated and transformed during production.

Keywords: content strategy, news values, digital journalism, content creator, TikTok

Childless Phenomenon and Demographic Crisis in South Korea: A Social Reflection from an Indonesian Perspective

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Abstract

Background – South Korea is experiencing one of the world's most serious demographic crises, characterized by an extremely low fertility rate and the growing childless phenomenon among younger generations. Rapid modernization, high living costs, competitive work culture, gender inequality, and changing family values have significantly influenced people's decisions regarding marriage and childbirth. This issue reflects broader social transformations affecting family structures and social sustainability

Purpose – This study aims to analyze the factors contributing to South Korea's declining birth rate from the perspectives of interpersonal communication, media influence, and gender relations. The study also seeks to provide a social reflection by comparing South Korea's demographic situation with Indonesia and several other countries

Design/methodology/approach – This research employs a descriptive qualitative approach using direct social observation, literature review, and comparative analysis. Data were collected through observations during visits to South Korea, academic references related to demographic crises and communication studies, and comparisons of family-support policies in countries such as Japan, Singapore, and France

Findings – The findings indicate that South Korea's low birth rate is influenced by interconnected factors, including high living expenses, intense work competition, patriarchal culture, unequal domestic responsibilities, and changing priorities among younger generations. Media representations of urban lifestyles also contribute to perceptions that marriage and childrearing require significant economic and psychological sacrifices. Government financial incentives alone have not been sufficient because the issue is closely related to work-life balance, social security, and family support systems. Countries with stronger family-oriented social policies, such as France, tend to maintain relatively higher fertility rates

Research limitations – This study is limited by its qualitative design, relying primarily on social observation and secondary literature without quantitative surveys or statistical analysis. The findings are therefore interpretative and may not fully represent all demographic conditions in South Korea

Originality/value – This study provides an interdisciplinary perspective by integrating communication studies, media analysis, and gender theory in understanding demographic crises. The research also offers important reflections for Indonesia and other developing countries regarding the importance of balancing economic development, social well-being, and family sustainability in modern society

Keywords: demographic crisis, childless, interpersonal communication, gender, South Korea

Track: Green Technology



Applying Recycled High-Density Polyethylene (r-HDPE) as a Microwave Device Material to Promote Sustainability in Telecommunications

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Abstract

Background – The increasing accumulation of post-consumer plastic waste and the growing demand for sustainable materials in telecommunications engineering have driven interest in recycled High-Density Polyethylene (r-HDPE) as a microwave device material. While prior studies have explored bio-composites and eco-friendly polymers as conventional material device alternatives, in-depth investigation of r-HDPE remains limited. This work addresses that gap in alignment with SDGs 9 and 12.

Purpose – This research evaluated the feasibility of r-HDPE as a microwave device material, assessing its performance in a S-band device.

Design/methodology/approach – Recycled HDPE was prepared from 100% post-consumer plastic waste through a fully mechanical, non-chemical process comprising collection, sorting, cleaning, shredding, and heat-and-pressure reformation into polymer sheets, supported by a regional startup. Material characterization encompassed both physical properties, which are tensile and flexural strength, thermal stability, and electrical properties, namely relative permittivity and dielectric loss tangent, determined via an iterative simulation-characterization method based on the characterization of device prototype, including r-HDPE based patch antenna, r-HDPE filled waveguide filter, r-HDPE based polarizer.

Findings – Physical testing of r-HDPE material yielded flexural strength of 31.714–33.610 MPa and tensile strength of 14.089 MPa. High thermal stability with degradation temperature at 466 °C and low moisture content at 0.07%. Simulation using virgin-HDPE parameters for patch antenna demonstrated sound performance at 2.41 GHz, yielding an S11 of –24.12 dB, and gain 8.48 dB. Upon prototype fabrication with r-HDPE, resonance shifted to 2.52 GHz with an S11 of –19.87 dB. Reverse simulation estimated the r-HDPE dielectric parameters at a relative permittivity of 2.025 and loss tangent of 0.005, producing improved simulated performance at 2.52 GHz with an S11 of –19.97 dB and gain of 8.14 dB. Based on this result, the relative permittivity of 2.025 is used to design r-HDPE-filled waveguide filter and r-HDPE based polarizer.

Research limitations – Subsequent research should expand sample variation, diversify device geometries and frequency ranges, conduct durability assessments, and explore potential material modifications to address the identified limitations.

Originality/value – Relative to FR-4, r-HDPE presents advantages in sustainability, cost, and weight reduction, albeit with constraints regarding material variability. This study contributes original early-stage characterization data and a practical microwave device design methodology for r-HDPE.

Keywords: *antenna, device, recycled-HDPE, sustainability, telecommunications*

Track: Organizational Communication



Organizational Communication as Cultural Practice: Collective Meaning Construction in the Festival 7 Sungai Tourism Community

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Abstract

Background – Research on tourism communication has largely focused on destination branding, marketing, and visitor behavior, while limited attention has been given to organizational communication as a cultural practice in community-based tourism. Previous studies rarely examine how collective meaning is constructed through ritual interaction, participatory communication, and Islamic cultural values. This study explores organizational communication as a process of collective meaning construction in the Festival 7 Sungai tourism community in Cibuluh Tourism Village, Subang, Indonesia.

Purpose – This research aims to analyze how ritual communication, social participation, and value-based interaction shape organizational culture in community-based tourism. Communication is viewed not only as message transmission but also as a cultural process that reproduces solidarity, spirituality, ecological awareness, and collective identity.

Design/methodology/approach – This study employed a qualitative method using an ethnography of communication approach within a constructivist paradigm. Data were collected through participatory observation, in-depth interviews, focus group discussions, and documentation. The study involved 15 purposively selected informants consisting of tourism village managers, religious leaders, cultural actors, youth communities, local residents, and visitors participating in the Festival 7 Sungai. Data were analyzed through thematic categorization, interpretation, and triangulation based on Dell Hymes' ethnography of communication.

Findings – Organizational communication is constructed through ritual-participatory practices embedded in everyday social life. Communication occurs through musyawarah, gotong royong, ritual prayers, and symbolic environmental activities centered on the river as a shared cultural identity. Islamic values, ecological consciousness, and collective solidarity are reproduced through participatory interaction and community involvement.

Research limitations – This study is limited to a single community-based tourism setting and does not examine broader organizational or digital communication dynamics.

Originality/value – This study integrates organizational communication, ritual communication, and ethnography of communication within community-based tourism, positioning organizational communication as a lived cultural practice rather than solely a managerial function.

Keywords: Organizational Communication, Organizational Culture, Ritual Communication, Community-Based Tourism, Ethnography of Communication.

Track: Renewable and Clean Energy



A Hybrid Photovoltaic Power Plant for a Renewable Energy Education Laboratory in Higher Education

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Abstract

Background – The rapid growth of renewable energy adoption has driven increasing interest in photovoltaic systems as a practical solution for reducing dependence on fossil fuels and lowering carbon emissions. However, real-world implementation of solar-based systems in educational settings remains limited, particularly where research laboratories face energy supply constraints. A gap exists between theoretical knowledge and hands-on application of solar energy systems within higher education environments

Purpose – This study aims to plan and construct a hybrid Photovoltaic Power Plant based on a solar tree design for a Renewable Energy Education Laboratory, providing a functioning system that supports both operational energy needs and practical learning activities

Design/methodology/approach – The research was conducted at the Renewable Energy Laboratory of Universitas Sangga Buana. The methodology encompassed site observation, Global Horizontal Irradiation (GHI) data collection, component selection, system design, and simulation using Helioscope and PVsyst software. A total of 14 solar panels were installed across two strings: eight panels in series-parallel configuration and six in series. A Must inverter with 3 kW output and maximum voltage of 145 V was selected based on load calculations. Installation stages covered foundation work, pole mounting, inverter and Solar Charge Controller (SCC) placement, and battery and protection device setup

Findings – Simulation results show the system produces 1,764.4 kWh annually, with a solar fraction of 99.16%, meaning nearly all load energy requirements are met by solar power. The performance ratio was recorded at 0.3515, reflecting that module utilization is sized proportionally to load demand. Simulation and actual monitoring data for June were closely aligned, with simulated load energy of 146.2 kWh versus an actual figure of 145.26 kWh. The primary energy loss was attributed to unused energy during battery-full conditions

Research limitations – This study is limited to a single laboratory location with specific geographic and climatic conditions; findings may not be directly generalized to other installation environments

Originality/value – The primary originality lies in the integrated planning, construction, and performance evaluation of a solar tree-based hybrid system within an academic laboratory, offering a replicable model for renewable energy education infrastructure at higher education institutions

Keywords: solar tree, photovoltaic, hybrid power plant, renewable energy, performance ratio

Solar-Powered Reverse Osmosis for Rural School Water Sustainability: A Community-Based Innovation Model from Remote Papua

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Abstract

Background – Access to clean water remains a major challenge for schools in remote areas of Papua, Indonesia. Many rural schools rely on untreated groundwater that is unsafe for daily consumption, while limited electricity infrastructure constrains the use of conventional water purification systems. Although previous studies have discussed solar energy and water purification separately, practical community-based models integrating renewable energy and clean water technology to support rural school sustainability in remote areas remain limited.

Purpose – This paper aims to implement and descriptively present a community-based innovation model integrating solar-powered Reverse Osmosis (RO) technology to support clean water sustainability in rural educational environments.

Design/methodology/approach – This study adopts a descriptive case-based implementation approach conducted at a rural public elementary school in Keerom Regency, Papua, Indonesia. The implementation involved teachers, students, and local community representatives during a short-term field implementation period. Activities included the installation of a solar-powered RO system, direct field observation, operational demonstrations, and educational engagement related to clean water and renewable energy awareness. Observational notes, implementation experiences, and participant responses were descriptively analyzed to evaluate the feasibility and practical relevance of the initiative as an early-stage community-based innovation model.

Findings – The implementation indicates that solar-powered RO technology can support the provision of cleaner water for school use in remote areas with limited electricity access. Field observations also suggest increased educational engagement and sustainability awareness among participants regarding renewable energy and clean water utilization. Beyond its technical application, the initiative demonstrates the potential role of schools as community-based platforms for sustainability awareness and technological adaptation in underserved rural regions.

Research limitations – This paper represents an early-stage case-based implementation report and does not yet include comprehensive laboratory testing, quantitative impact assessment, cost-effectiveness analysis, or long-term operational evaluation. In addition, the findings are limited to a single-school context, thereby restricting broader generalizability.

Originality/value – This paper proposes an interdisciplinary innovation model integrating renewable energy, water purification technology, educational sustainability, and community-based engagement within a remote Papuan context. The study contributes an initial practical model for strengthening rural school water resilience in underserved regions.

Keywords: Renewable energy, Reverse osmosis, Clean water sustainability, Rural education, Community-based innovation

Track: Government Management



De-standardized labor in China's public sectors

| Liliang RONG

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Abstract

Background – China's public sector has long relied on a dual employment structure combining formally established employees and non-established workers (bianwai, BW). Recent reforms have sought to institutionalize BW management to improve governance and labor protection.

Purpose – This article explores whether the institutionalization of BW management may undermine workers' rights through labor segmentation, employment restructuring, and legal interpretation.

Design/methodology/approach – The study adopts a mixed-methods approach combining legal document analysis and participant observation. First, 76 BW-related labor dispute judgments from the Open Law database were thematically coded using NVivo. Second, a three-month participant observation was conducted in 2025 within the Human Resources and Social Security Bureau of R County, Shaanxi Province.

Findings – The findings show that institutionalization does not produce universal labor improvement. Instead, reforms divide workers into recognized and unrecognized categories, creating unequal access to stability, welfare, and legal protection. Courts frequently legitimize dismissals by framing reforms as “objective changes in circumstances,” while incomplete employment records further weaken workers' claims to compensation and equal treatment. Consequently, labor risks are disproportionately shifted onto precarious workers.

Research limitations – This study mainly focuses on state agencies, legal documents, and affected workers, while paying less attention to frontline managers, labor dispatch companies, and trade unions. In addition, the single-case fieldwork limits broader generalization across China.

Originality/value – The article contributes to Critical HRM and Labour Process Theory by extending analysis beyond workplace control to labor exit and employment restructuring. It challenges assumptions that institutionalization necessarily improves labor conditions and highlights how the state's dual role as employer and regulator can simultaneously strengthen governance while deepening labor precarity.

Keywords: Chinese public employment

The Role of Immigration Policy in Strategic Resilience Management: A Triple Bottom Line Approach to Quality Tourist in Bali

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Abstract

Background – Bali has experienced a rapid surge in international tourist arrivals following post-COVID-19 immigration relaxations, including Visa on Arrival, visa exemptions, e-Visa, and biometric autogates. While these measures have revived the local economy, they have also been accompanied by disproportionate increases in immigration violations, socio-cultural erosion, and environmental degradation, raising concerns about the island's long-term resilience.

Purpose – This study critically examines immigration policy as a strategic instrument for building tourism resilience in Bali. It evaluates how current policies affect foreign tourist quality and proposes recalibrations to align immigration governance with sustainable tourism and destination resilience.

Design/methodology/approach – This qualitative case study focuses on Bali. Data were collected through document analysis of official publications, immigration statistics (2023–2025), regulatory frameworks, and local news reports, supplemented by academic literature. Analysis used descriptive statistical comparison and policy document review, organized around the Triple Bottom Line framework (Profit, People, Planet). Findings contribute to Strategic Resilience Management by highlighting how immigration policy shapes tourist quality.

Findings – The findings reveal a clear policy trade-off. Current immigration policies have successfully driven economic recovery (Profit) but at the expense of socio-cultural integrity (People) and environmental health (Planet). Immigration violations increased 228% between 2023 and 2024, whereas tourist arrivals grew only 20% over the same period. This divergence signals systemic gaps in screening and enforcement. The absence of selective admission mechanisms facilitates low-quality tourists whose behaviors threaten Bali's cultural identity, social cohesion, and ecological carrying capacity.

Research limitations – This study relies on secondary data and publicly available sources. Future research incorporating direct fieldwork, interviews, and participatory observation is recommended.

Originality/value – This study applies the Triple Bottom Line framework to assess immigration policy's impact on tourist quality in Bali. It repositions immigration policy as a strategic lever for filtering quality tourists. The proposed community-based monitoring mechanism, involving traditional institutions (desa adat and pecalang), offers a culturally grounded pathway for destination resilience governance.

Keywords: Strategic Resilience Management, Triple Bottom Line, immigration policy, quality tourist, Bali

CLOSING SPEECH

Excellencies, Distinguished Speakers, Presenters, Attendees, Ladies and Gentlemen,

It is my great honor and pleasure to deliver the closing remarks for the Joint Conference: International Conference on Innovation in Business, Social Sciences, and Technology (INOBIIST) and The 3rd International Conference of Business Administration and Communication, or INOBIIST – 3rd ICoBAC. This remarkable conference has been organized by Research Synergy Foundatio, Universitas Sangga Buana YPKP, and Tongmyong University.

The organizing committee would like to express its deepest gratitude for the active engagement, enthusiasm, and valuable participation of everyone throughout this conference. All sessions conducted during this conference have been carried out smoothly, enriched with insightful presentations, constructive discussions, and meaningful academic exchange among presenters, session chairs, participants, and committee members.

This year's conference theme, "*Innovating for Global Resilience: Integrating Business, Social Sciences, and Technology*" has reminded us that global resilience requires continuous innovation, interdisciplinary collaboration, and the integration of knowledge across business, social sciences, and technology. The diverse research contributions presented throughout INOBIIST – 3rd ICoBAC have demonstrated the importance of academic collaboration in addressing today's complex global challenges and opportunities.

Through this conference, we have explored several important fields of study, including Strategic Resilience Management, Inclusive Entrepreneurship, Human Capital Development, Sustainable Finance and Accounting, Artificial Intelligence and Machine Learning Applications, Renewable Energy and Smart Grid Technology, Industrial IoT and Digital Transformation, Sustainable Manufacturing and Green Technologies, Resilient Infrastructure Design, Medical Studies, Health Care Studies, Education, Quantum Technology, Strategic Communication and Corporate Relations, E-Commerce and Digital Business Models, Digital Media and Content Strategy, Organizational Communication and Culture, Business Administration and Operations Innovation, Business Ethics and Corporate Governance, and Public Administration and Government Management. These areas reflect the broad academic contributions of INOBIIST – 3rd ICoBAC toward strengthening innovation, resilience, business advancement, social development, and technological transformation.

The knowledge-sharing and academic dialogues we witnessed throughout this conference reflect our shared commitment to advancing research that is not only academically relevant but also socially meaningful. We believe that the ideas exchanged during this conference will inspire further studies, strengthen professional networks, and encourage future collaborations among researchers, institutions, practitioners, and communities across countries.

Thank you once again for your participation, commitment, and support. We look forward to welcoming you again in our future conferences and continuing this meaningful journey of academic collaboration.

Until then, I wish you continued success in your research, publication, and professional endeavors.

Best regards,

Dr. Nenny Hendajany, S.Si., S.E., M.T.,
Conference Chair of INOBIIST-3rd ICoBAC

Future Events



<https://bit.ly/UpcomingConference-RSF>

6th ICLET

6th International Conference on Language, Education, and Teaching Research

<https://icletconference.com/>

Virtual Conference - August 6, 2026

2nd MAFIS

2nd International Conference on Maqasid Al-Wahy and the Future of Interdisciplinary Scientific Research

<https://mafisconference.com/>

Virtual Conference - August 26-27, 2026

10th IBEMS

10th International Conference on Interdisciplinary Business, Economy, Management, and Social Studies

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

Virtual Conference - September 9, 2026

ICSRD-26

3rd International Conference on Sustainable Research and Development (ICSRD-26)

<https://icsrd-upnyk.com/>

Virtual Conference - October 7-8, 2026

ICCDM 2026

2nd International Conference on Communication and Digital Multimedia (ICCDM 2026)

<https://iccdm-mmtc.com/>

Virtual Conference - October 21, 2026

7th MESS

7th International Conference on Management, Education, and Social Science

<https://messconference.com/>

Bangkok, Thailand - November 3, 2026

2nd ICBAS

2nd International Conference on Business and Administrative Sciences Research

<https://icbasconference.com/>

Virtual Conference – November 25, 2026

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