



FACULTY OF ECONOMICS AND BUSINESS
Universitas Diponegoro



Curtin University



UNIVERSITY OF APPLIED SCIENCES



UNIVERSITI MALAYA



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IROBE

The 3rd International Research Conference
on Business and Economics

PROGRAM AND ABSTRACT BOOK

"Big Data for Social, Economic, and Business Improvement:
An Effort to Achieve Sustainable Development Goals
in the Midst of Global Turbulence"

October 14th - 15th, 2020

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS DIPONEGORO
2020

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Foreword from The General Chair of The 3rd IRCBE 2020



Welcome to The 3rd IRCBE with the main theme “Big Data for Social, Economic, and Business Improvement: An Effort to Achieve Sustainable Development Goals in the Midst of Global Turbulence”.

This is our third International Research Conference on Business and Economics held by Faculty of Economics and Business Universitas Diponegoro. The first and second IRCBE were successfully held in Semarang and had attracted prestigious researchers all over the world. This conference would be the main platform for researchers, academicians, and students to discuss the latest advances issues on Business and Economics field, especially in the areas of economics, development studies, business, management and organization, finance, marketing, and other related areas.

The scientific committee received around 150 papers from researchers from various institutions in Indonesia. Papers will be refereed by prominent reviewers, and presented papers will be published in Scopus indexed journals.

Through this event, we hope that you shared your experiences and expertise with other participants from near and far, and that a cordial relationship that has established among us during The 3rd IRCBE will further strengthen.

Thank You.

Firmansyah, S.E., M.Si., Ph.D.

General Chair of The 3rd IRCB

Foreword from Dean of Faculty of Economics and Business



It is a great pleasure to welcome you to The 3rd International Research Conference on Business and Economics (The 3rd IRCBE) held by Faculty of Economics and Business Universitas Diponegoro.

This is our third IRCBE which brings around 200 presenters and participants to discuss the latest advances issues on Business and Economics field, especially in the areas of economics, development studies, business, management and organization, finance, marketing, and other related areas. The 3rd IRCBE has an interesting topic, “Big Data for Social, Economic, and Business Improvement:

An Effort to Achieve Sustainable Development Goals in the Midst of Global Turbulence” which is expected to make a real contribution to the development of science and the achievement of the SDGs.

The conference is held for two days, from October 14th – 15th, 2020, and conducted online by Zoom platform. The conference involves keynote speakers from The Netherlands, Australia, Malaysia, Singapore, and Indonesia and the participants from practitioners, researchers, lecturers and students.

We, representing Faculty of Economics and Business, appreciate full support of the Rector of Universitas Diponegoro, all the presenters, participants, and specially the keynote speakers, the reviewers/scientific committees, the committees and the crews.

Well, we are hoping that you take this time not only to present the paper but also to actively engage with the presenters and participants, achieve some valuable insight, and also broaden and strengthen your professional networks. We also hope this conference is useful for all, especially to develop quality of education including the educational management.

That’s all our International Conference program, thank you for the attention and participation.

Dean of the Faculty of Economics and Business

Universitas Diponegoro

Prof. Dr. Suharnomo, S.E., M.Si.

Foreword from Rector Universitas Diponegoro



Welcome to Universitas Diponegoro, Semarang, Indonesia. As Rector of the University, I am pleased to witness the good progress the University has been making up to now. In 2020, our Faculty of Economics and Business conducts an International Conference, The Third International Research Conference on Business and Economics (The 3rd IRCBE), on October 14 – 15, 2020. I also note with pleasure that a number of our academic departments and schools have now attained world-wide recognition for their academic accomplishments.

These have strengthened our confidence that the university will achieve its mission to be a World Class University. The University will continue with the efforts in this regard so as to improve the competitiveness of Indonesia around the world and to enhance people's quality of life and wellbeing. In this regard, The University has taken positive steps to further enhance the governance of the University to satisfy the demand so as to comply with national and international standards.

My congratulations to the Dean of the Faculty of Economics and Business, the organizing committee of conference and to all those who have been taking roles to support this event. To all the participants and invited speakers, let me reiterate my warm welcome to all of you and I wish you all a very successful conference.

Rector

Universitas Diponegoro

Prof. Dr. Yos Johan Utama, S.H. M.Hum

Scientific Committee

1. Akhmad Syakir Kurnia, Ph.D., Universitas Diponegoro, Indonesia
2. Prof. Dr. Ali Smida, University of Sorbonne Paris Cite, France
3. Amie Kusumawardhani, Ph.D., Universitas Diponegoro, Indonesia
4. Prof. Anis Chariri, Ph.D., Universitas Diponegoro, Indonesia
5. Prof. Augusty Ferdinand, DBA, Universitas Diponegoro, Indonesia
6. Bernadetta Dwi Suatmi, Ph.D., Institut Bisnis Informatika Kwik Kian Gie, Indonesia
7. Dr. Agr. Deden Dinar Iskandar, Universitas Diponegoro, Indonesia
8. Prof. Faisal, Ph.D., Universitas Diponegoro, Indonesia
9. Felisitas Defung, Ph.D., Universitas Mulawarman, Indonesia
10. Firmansyah, Ph.D., Universitas Diponegoro, Indonesia
11. Prof. Dr. Hadi Sasana , Universitas Tidar Magelang, Indonesia
12. Dr. Harjum Muharam, Universitas Diponegoro, Indonesia
13. Heri Yanto, Ph.D., Universitas Negeri Semarang, Indonesia
14. Prof. Imam Ghozali, Ph.D., Universitas Diponegoro, Indonesia
15. Dr. Jaka Aminata, Universitas Diponegoro, Indonesia
16. Julius Ary Mollet, Ph.D., Cenderawasih University, Indonesia
17. Dr. Moch. Ichwan Tandju, Universitas Tadulako, Indonesia
18. Puji Harto, Ph.D., Universitas Diponegoro, Indonesia
19. Prof. Ruhul Salim, Ph.D., Curtin University, Australia
20. Dr. Samuel Grandval, HDR, University of le Havre, France
21. Dr. Shanty Oktavilia, Universitas Negeri Semarang, Indonesia
22. Prof. Dr. Suharnomo, Universitas Diponegoro, Indonesia
23. Dr. Sylvain Baumann, University of le Havre, France
24. Wahyu Widodo, Ph.D., University Diponegoro, Indonesia
25. Dr. Warsito Kawedar, Universitas Diponegoro, Indonesia
26. Prof. Dr. Ying-Chyi Chou, Tunghai University, Taiwan

Keynote Speaker



Prof. Dr. Yos Johan Utama, S.H., M.Hum
Rector of Universitas Diponegoro
(Opening Speech)



Prof. Ainun Na'im
Secretary General of the
Ministry of Education and Culture,
Republic of Indonesia



Puji Harto, Ph.D.
Financial Accounting Universitas Diponegoro,
Indonesia.



Elan Satriawan, Ph.D.
Chief of Policy TNP2K
Universitas Gadjah Mada, Indonesia



Prof. Julia Richardson
Human Resources Management, Curtin University,
Australia



Assoc. Prof. Noor Ismawati Jaafar
IT Management and Governance
University of Malaya, Malaysia



Vatsan Sudersan
Head of Global Data, Asia Pacific
Bloomberg LP



Prof. Dr. Ing. Jan Veuger MRE FRICS.
Blockchain
Saxion University of Applied Sciences, The
Netherlands



**The 3rd International Research Conference on
Business and Economics**

GENERAL SCHEDULE

**FACULTY OF ECONOMIC AND BUSINESS
UNIVERSITAS DIPONEGORO
2020**

Final Rundown of The 3rd IRCBE

CONFERENCE DAY 1: OCTOBER 14th, 2020

08.00 - 09.00 : Registration

09.00 - 09.05 : Opening by MC

09.05 - 09.10 : Singing National Anthem Indonesia Raya

09.10 - 09.20 : Welcoming speech and Opening Remarks by Rector of Universitas Diponegoro

09.20 - 10.00 : Prof. Ainun Na'im as General Secretary of Ministry of Education and Culture, The Republic of Indonesia

10.00 - 10.40 : Prof. Julia Richardson, Human Resources Management Fields, Curtin University, Australia

10.40 - 11.20 : Puji Harto, Ph.D, Universitas Diponegoro, Indonesia

11.20 - 12.00 : Assoc. Prof. Dr. Noor Ismawati Jaafar, University of Malaya, Malaysia

12.00 - 13.00 : Break

13.00 - 13.40 : Vatsan Sudersan, Bloomberg L.P.

13.40 - 14.20 : Dr. ing. Jan Veuger MRE FRICS, Saxion University, The Netherlands

14.20 - 15.00 : Elan Satriawan, Ph.D., Universitas Gadjah Mada, Indonesia

15.00 - 15.30 : Break

15.30 - 16.40 : Parallel session 1

16.40 - 17.50 : Parallel session 2

CONFERENCE DAY 2 : OCTOBER 15th, 2020

09.00 - 10.20 : Parallel session 3

10.20 - 11.30 : Parallel session 4

11.30 - 13.00 : Break

13.00 - 15.00 : Blockchain Master Class Arthur Janse, George Garritsen & Chhay Lin Lim, Saxion University, The Netherlands

15.10 - finish : Closing speech by Dean of Faculty of Economics and Business

Technical Guidelines and Rules of the Online Seminar The 3rd IRCBE 2020

1. The participant's computer / laptop / phone must be connected to the internet.
2. Participants are requested not to distribute Zoom users and passcodes for the Online Seminar activities. Access the zoom through user: 958 7323 5305 with Passcode: febundip. Virtual background can be downloaded via link: bit.ly/IRCBE_VB.
3. User access and the Zoom passcode for online seminar are valid for one registered presenter / non-presenter participant / invited guest.
4. The application used in the Online Seminar is "ZOOM Cloud Meetings". Please make sure that your computer / laptop / phone has the "ZOOM Cloud Meetings" application installed. If you don't have the application, please download it in the Playstore / Appstore first. If you use a computer, please download the application at this link: <https://zoom.us/support/download>.
5. Zoom Access Link for online seminar will be informed through email on D-1 the online seminar event at 18:00 WIB.
6. If the participants have not yet received an access code and password until 60 minutes before the seminar, please contact us via WhatsApp at +6285710638729 (Dita).
7. Access for participants will be opened 60 minutes before the event starts, which is at 08:00 WIB. Traffic for participants will be closed 30 minutes after the event starts (at 09.00 WIB).
8. Use the format of **Room Number_Paper ID_Full Name (example: 01_0001_Ryan Prayogi)** for the Participant as Presenter, and the format of **Official Payment Receipt Number_Full Name (example: 001_Agus Budi)** for non-presenters. For Participants as Presenter, Paper ID is four-digit number stated in the Letter of Acceptance (LoA).
9. **Participants must attend and fill the attendance list.** The attendance list link will be posted to the zoom chat box during the event. At the end of the event, a link to evaluate the online seminar activities will be distributed. The link will only be active for 30 minutes. To get a participant certificate, please fill out the attendance list and evaluation form.
10. During the online seminar, **Participants do not activate the microphone feature.** Participants are allowed to activate the microphone after being invited by the moderator during the question and answer session.

11. Questions submitted to the speakers can be written on the Zoom chat box feature. The moderator will ask the speaker some questions because time for discussion is limited.
12. Certificates will be distributed to participants who attend the event from the beginning to the end of the online semi



**The 3rd International Research Conference on
Business and Economics**

PARALLEL SESSION

**FACULTY OF ECONOMIC AND BUSINESS
UNIVERSITAS DIPONEGORO
2020**

Parallel Session 1 Wednesday, October 14th, 2020 15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 01	1200	<i>Indonesia's Halal Industry Development Strategy; The Road Map Towards The Global Halal Industry Center</i> Desmadi Saharuddin Rafiqah Ahmad	Moderator: Esther Sri Astuti Soeryaningrum Agustin, S.E., M.S.E., Ph.D Zoom Co-host: Nugraha Wicaksana
	1219	<i>Effect of The Exchange Rate, Interest Rates, Money Supply, Imports, and Foreign Exchange Reserves on Inflation in Indonesia</i> Mohamad Ahlis	
	1248	<i>Analysis of The Effectiveness and Efficiency of APBD in Improving The Welfare of Disabilities in The City of Magelang</i> Yulida Army Nurcahya Risma Wira Bharata Siti Afidatul Khotijah Heni Hirawati Utpala Rani	
	1203	<i>The Effect of Odd-Even Policy to BRT Transjakarta Ridership</i> Sri Musrifah Khoirunurrofik Khoirunurrofik	
	1433	<i>A Strategy for Developing Tourism Potentials: Evidence from Pasar Malam Semawis in Semarang</i> Indah Fajarini Sri Wahyuningrum Shanty Oktavilia Sri Utami	

Parallel Session 1 Wednesday, October 14th, 2020 15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 02	1271	<i>Digital Business Efficiency of Micro Insurance Product and Collaboration System (Case Study of Bungkesmas Program)</i> Sri Hidayati	Moderator: Deni Ramdani, S.E., M.B.A Zoom Co-host: Hikmat Nurhamid
	1221	<i>Analysis of the Influence of Innovative Ecotourism Development Competency on Improving Performance of Ecotourism Marketing in Toba and Samosir Regency</i> Mariana Simanjuntak I Made Sukresna	
	1201	<i>The Impact of Economic Freedom on Bank Stability; Indonesian Case Study</i> Felisitas Defung	
	1431	<i>Will Self-Service Technologies be Widely Adopted in Travel, Tourism, and Hospitality Industries During and After Covid-19?</i> Fachri Eka Saputra	
	1372	<i>Psychological Empowerment and Women Entrepreneurial Success: The Mediating Role of Proactive Behavior</i> Eviatiwi Kusumaningtyas Sugiyanto Mirwan Surya Perdhana Shintya Novita Rahmawati Teguh Ariefiantoro	

Parallel Session 1 Wednesday, October 14th, 2020 15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 03	1312	<i>Analysis of Factors Affecting Financial Performance and Health Levels of a Sharia Cooperative Survey in Sharia Loan Saving and Financing Cooperatives in The DKI Jakarta Region</i> Indo Yama Nasaruddin	Moderator: Adi Firman Ramadhan, S.E., M.Ak. Zoom Co-host: Yonathan Aditya
	1256	<i>Auditor Independence and Collectivist Culture: A Review of Whistle Blowing System's Effectiveness in Public Sector</i> Utpala Rani Octavia Lhaksmi Pramudyastuti Agustina Prativi Nugraheni Ghina Fitri Ariesta Susilo Nibras Anny Khabibah	
	1364	<i>The Effect of Financial Reporting Quality and Family Ownership on Investment Efficiency with Audit Quality as Moderating Variable</i> Joseph Herbert Puji Harto	
	1253	<i>Student's Literacy on Green Accounting Concept and Its Challenges Ahead</i> Iskandar – Iskandar	
	1304	<i>Doing Qualitative Research of Phenomenology in Accounting</i> Bonnix Hedy Maulana Abdul Rohman Rohman Tri jatmiko Wahyu Prabowo	

Parallel Session 1 Wednesday, October 14th, 2020 15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 04	1193	<p><i>The Determinants of Manufacturing Companies' Debt Policy In Indonesia</i></p> <p>Didik Susilo Sugeng Wahyudi Irene Rini Demi Pangestuti</p>	<p>Moderator: Dr. Titi Dewi Warninda, S.E., M.Si. Zoom Co-host: Panji Aldi F.</p>
	1348	<p><i>Government Regulation, Information Technology and Operation Performance: Service SCM Practices as Mediation and Intervention of Capital Owners as Moderation</i></p> <p>Zainal Abidin</p>	
	1403	<p><i>Analysis of Factors Affecting Customers Using Modatransportationelectric Rail Train (KRL) Commuter Line (Survey on User Of KRL Commuter Line at Manggarai Station)</i></p> <p>Dede Jajang Suyaman Nelly Martini Asep Muslihat Rahmat Jaelani</p>	
	1183	<p><i>Driving Growth Business Performance Through Integrative Capability and Environment Turbulence Strategy towards Business Model Transformation to Face Competitive Challenges in The Telecommunication Industry 4.0</i></p> <p>Librita Arifiani Harjanto Prabowo Asnan Furinto Wibowo Kosasih</p>	
	1411	<p><i>Social Media Marketing as an Antecedents for Successful Purchase Intentions: Self Congruity Theory Perspective</i></p> <p>Rintar Agus Simatupang I. Made Sukresna Naili Farida</p>	

Parallel Session 1			
Wednesday, October 14th, 2020			
15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 05	1477	<p style="text-align: center;"><i>Selection of Priority Strategies for Developing Social Entrepreneurship for Women</i></p> <p style="text-align: center;">Lola Kurnia Pitaloka Inaya Sari Melati Avi Budi Setiawan</p>	<p>Moderator: Dr. Jaka Aminata, S.E., M.A Zoom Co-host: Anhar Ditama</p>
	1241	<p style="text-align: center;"><i>The Nexus of Sustainable Finance with Islamic Economics: A Critical Review of Regulatory Framework of Sustainable Finance in Indonesia</i></p> <p style="text-align: center;">Nur Hidayah</p>	
	1375	<p style="text-align: center;"><i>The Effect of Electricity Consumption on Electrical Access and Economic Growth in Papua Province, Indonesia</i></p> <p style="text-align: center;">Jonathan Cosmus Karay Firmansyah Firmansyah F X Sigiyanto Wahyu Widodo</p>	
	1178	<p style="text-align: center;"><i>Is the Tourism Sector Matters Towards Regional Independency?</i></p> <p style="text-align: center;">Lorentino Togar Laut Jihad Lukis Panjawa Rr. Retno Sugiharti</p>	
	1393	<p style="text-align: center;"><i>Are Resource-Rich Regions Impacted More By Covid-19 Pandemic? Comparing Economic And Mobility Impact In Indonesia's Provinces</i></p> <p style="text-align: center;">Rian Hilmawan Yesi Aprianti</p>	

Parallel Session 1			
Wednesday, October 14th, 2020			
15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 06	1464	<i>Effect of Environmental, Social, & Governance on Cost of Capital</i> Claudya Laurent Puji Harto	Moderator: Dr. Siti Mutmainah, S.E., M.Si., Akt. Zoom Co-host: Dzulfikar Satria P.
	1236	<i>The Implementation of Green Accounting on Hospitality Industry From Social and Environmental Perspectives</i> Irwansyah Irwansyah Anisa Kusumawardani Yoremia Lestari Ginting Muhammad Abadan Syakura	
	1463	<i>How Do Stability and Expansion Strategy Predict Audit Firm Performance?</i> Enny Susilowati Mardjono	
	1384	<i>Determinants of Internal Control Disclosure</i> Lisa Kartikasari	
	1466	<i>Accounting Quality, IFRS, And Corruption: A Proposed Framework</i> Fuad Fuad Zulaikha Zulaikha Agung Juliarto	

Parallel Session 1 Wednesday, October 14th, 2020 15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 07	1273	<p><i>Maqhasid Syariah Index Not Able To Measure The Performance of Sharia Financial Institutions (Study of Indonesia and Middle East)</i></p> <p style="text-align: center;">Yusar Sagara</p>	<p>Moderator: Maylia Pramonosari, S.E., M.Si Zoom Co-host: Yusnan Zulfikar F.</p>
	1187	<p><i>Conceptualizing Digital Transformation Barriers Using Grounded Theory Method and Dynamic Capabilities Framework: A Review</i></p> <p style="text-align: center;">Daniel Lukito Suharnomo Mirwan S. Perdhana</p>	
	1215	<p><i>The Role of Blockchain for Islamic Financial Technology to Support SDGs 2: Towards A Zero-Hunger Society</i></p> <p style="text-align: center;">Ike Purnama Sari Salina Kassim</p>	
	1425	<p><i>Is It True That Mses Funding Follows Pecking Order Theory Pattern (The Role of Financial Literacy, Risk Preference, and Home Bias in Minangkabau Ethnic Mses Funding Decisions)</i></p> <p style="text-align: center;">Henny Sulistianingsih</p>	
	1233	<p><i>Formulating A Sustainability Balanced Scorecard (Sbsc) for Pt. Smart Tbk.</i></p> <p style="text-align: center;">Michael Aaron Tuori Roshella Sandra Riswan Rois Yovela Athalia Natama Martowidjojo Haskarlianus Pasang</p>	

Parallel Session 1 Wednesday, October 14th, 2020 15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 08	1267	<i>Analysis Of Industrial-Based Clusters Superior Commodity Of Plantation In Planning For The Development Of Region (Case Study Of District-City Of Jambi Province)</i> Lukman Lukman	Moderator: Ariska Nurfajar Rini, S.E., M.Sc. Zoom Co-host: M. Kanzul Fikri
	1328	<i>Flypaper And Asymmetric Effect on Local Expenditure District/City Level in Indonesia</i> Yerimias Manuhutu Firmansyah Firmansyah	
	1224	<i>Relevance of Financial And Economic Growth With Direct Error Correction Model Causality Approach: A Empirical Investigation</i> Chusnada Choirul Hikmah Lucia Rita Indrawati Rian Destiningsih Jihad Lukis Panjawa	
	1318	<i>The Impact of The Increased Fuel Price on The Performance of The Fishery Sector in Central Java Province</i> A'yuni Choirunnisa Hastarini Dwi Atmanti	
	1237	<i>Social Economic Index Analysis of Palu City Disaster Recovery</i> Patta Tope Tope Moch Ichwan Tandju Suparman Suparman Erna Tenge	

Parallel Session 1			
Wednesday, October 14th, 2020			
15.30-16.40			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 09	1407	<p style="text-align: center;"><i>Corporate Social Responsibility, Firm Value, and Financial Constraints: A Signal of Corporate Liquidity</i></p> <p style="text-align: center;">Maria Yosaphat Dedi Haryanto Anis Chariri Etna Yuyetta Metta Kusumaningtyas</p>	<p>Moderator: Wahyu Widodo, S.E., M.Si., Ph.D. Zoom Co-host: Ricki Adityo Ajie</p>
	1373	<p style="text-align: center;"><i>Taxpayer's Perceptions of Tax Shelter: Antecedent and Determinants</i></p> <p style="text-align: center;">Zaki Fakhroni Irwansyah Irwansyah</p>	
	1387	<p style="text-align: center;"><i>Analysis of Inclusive Economic Development of Environmental Quality in Indonesia</i></p> <p style="text-align: center;">Rahcmad Budi Suharto Eny Rochaida Juliansyah Roy Meiki Permana</p>	
	1341	<p style="text-align: center;"><i>Value Relevance of Accounting Information and Noise Trading: Evidence From The Indonesian Stock Market</i></p> <p style="text-align: center;">Angela Merici Minggu Christian Daniel Manu</p>	
	1460	<p style="text-align: center;"><i>Analysis of Preventive Audit Development Models And Strategies To Prevent Corruption in Indonesian State Islamic Higher Educations (PTKIN)</i></p> <p style="text-align: center;">Warno</p>	

Parallel Session 2			
Wednesday, October 14th, 2020			
16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 01	1243	<p><i>Exploring Strategies Applied in Promoting Community Agreements on Conservation in Lore Lindu National Park-Indonesia</i></p> <p style="text-align: center;">Chairil Anwar</p>	<p>Moderator: Wahyu Widodo, S.E., M.Si., Ph.D.</p> <p>Zoom Co-host: Nugraha Wicaksana</p>
	1229	<p><i>Dynamic Model of Indonesian Electric Energy Consumption</i></p> <p style="text-align: center;">Sudati Nur Sarfiah Rr. Retno Sugiharti Rian Destiningsih</p>	
	1242	<p><i>Triple Methods in Determining Prime Agriculture Commodities</i></p> <p style="text-align: center;">Chairil Anwar</p>	
	1474	<p><i>Using Public Transportation or Not? A Simulated Policy Towards Green Transportation</i></p> <p style="text-align: center;">Amin Pujiati Indri Murniawaty Dyah Maya Nihayah Innal Muarrifah Nadia Damayanti</p>	
	1468	<p><i>Islamic Business Model Development: A Case for Agricultural Value Chain Finance in Agrobank</i></p> <p style="text-align: center;">Aris Anwaril Muttaqin</p>	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 02	1415	<i>Firm Strategy, CSR Governance, and Financial Performance: Evidence from Companies Listed on The Indonesia Stock Exchange</i> Metta Kusumaningtyas Anis Chariri Etna Nur Afri Yuyetta Maria Yosaphat Dedi Haryanto	Moderator: Adi Firman Ramadhan, S.E., M.Ak. Zoom Co-host: Hikmat Nurhamid
	1419	<i>Investors Role of Pressure on The Effect of Integrated Reporting on The Amount of Disclosure of Intellectual Capital</i> Sri Imaningati	
	1444	<i>Sustainability Reporting by State Universities in Indonesia: An Examination of Influential Characteristics</i> Dwi Sudaryati Surya Raharja	
	1443	<i>The Role of Enterprise Risk Management : Sustainability Report and Firm Performance in Indonesia</i> Aditya Septiani Faisal Faisal Etna Nur Afri Yuyetta	
	1170	<i>Detecting Fraudulent Financial Reporting with Financial Indicators</i> Andrian Budi Prasetyo Aditya Septiani Adi Firman Ramadhan	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 03	1274	<i>Is There Any Benefit Implement Branchless Banking? : Empirical Study in Indonesia</i> Deni Pandu Nugraha	Moderator: Rizal Hari Magnadi, S.E., M.M. Zoom Co-host: Yonathan Aditya
	1315	<i>Determinants of Capital Structure and Firm Financial Performance: Empirical Evidence on Food and Beverage Firms in Indonesia</i> Niken Wahyu Cahyaningtyas Harjum Muharam	
	1269	<i>How Green Product Innovation Performance Compete Through Eco-Naturalists Product Advantage? An Empirical on Ulap Doyo Industry</i> Herning Indriastuti Syarifah Hidayah	
	1454	<i>Measuring Investment Intention in MSMEs through the Equity Crowdfunding Platform in Indonesia</i> Shoimatul Fitria Dalilatiyani Ajrinatia Aprihasyat	
	1124	<i>How Does Spirituality in the Workplace Affecting Individual Work Performance : A Review Literatur</i> Eka Risma Putri	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 04	1235	<i>Contribution of Fiscal Decentralization, Level of Community Welfare and Capital Expenditures on Corruption Levels in Indonesia</i> Nuwun Priyono Siti Arifah Panji Kusuma Prasetyanto Ivo Novitaningtyas	Moderator: Dr. Jaka Aminata, S.E., M.A Zoom Co-host: Panji Aldi F
	1254	<i>Analysis of the Use of Coins as a Payment Instrument di City Donggala: Indonesia</i> Yohan Yohan Farida Miliyas Tuty Ika Rafika Samuel Yulius Sir Risman Risman	
	1476	<i>Culture and Its Role in Students' Entrepreneurial Intention as The Member of University Organizations: A Case Study</i> Inaya Sari Melati Lola Kurnia Pitaloka Siti Nur Syairotun Nafiah	
	1211	<i>Optimal Excise Tax on Indonesia's Unhealthy Food</i> Hasyim Ali Shahab Khoirunurrofik Khoirunurrofik	
	1414	<i>Study of The Economics Deforestation in Indonesia</i> Andre Sapthu Firmansyah Firmansyah	

Parallel Session 2			
Wednesday, October 14th, 2020			
16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 05	1196	<p style="text-align: center;"><i>Increasing the Competitiveness of Creatif Industries Based on Information Technology and Good Corporate Governance in Central Java</i></p> <p style="text-align: center;">Herry Laksito</p>	<p>Moderator: Dr. Felisitas Defung, S.E.,M.A. Zoom Co-host: Anhar Ditama</p>
	1204	<p style="text-align: center;"><i>The Effect of Internal Control and Internal Audit on The Prevention of Fraud in School Operational Assistance Fund</i></p> <p style="text-align: center;">Warsito Kawedar Reivany Sania Putri Sari RR Sri Handayani</p>	
	1247	<p style="text-align: center;"><i>Can Audit Quality Mitigate The Growth Illusion? Evidence of The Relationship Between Earnings Management and Firm Value in Indonesia</i></p> <p style="text-align: center;">Agus Satrya Wibowo Muhammad Ichsan Diarsyad Christina Fransiska Tatik Zulaika Rahmiati Rahmiati</p>	
	1381	<p style="text-align: center;"><i>What Impression Management Does the Company Highlight in Corporate Social Responsibility Disclosure (CSR) and the Role of Corporate Governance</i></p> <p style="text-align: center;">Andri - Prastiwi</p>	
	1396	<p style="text-align: center;"><i>The Adoption of Performance Based Budgeting in Indonesia Public Sectors: Note to Future Research</i></p> <p style="text-align: center;">Shiddiq Nur Rahardjo</p>	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 06	1277	<i>Determinants of CSR Disclosures: Evidence from Indonesia</i> Taridi Kasbi Ridho	Moderator: Erman Denny Arfinto, S.E., M.M. Zoom Co-host: Dzulfikar Satria P
	1388	<i>Generation Millennial Investment Decision: An Analysis Using Financial Literacy & Behavioral Finance Study on Investor Millennial Generation in Indonesia.</i> Eko Usriyono Sugeng Wahyudi	
	1445	<i>Green Industry Strategy Contributes to The Economy and Consideration of Company Performance</i> Monica Rahardian Ary Helmina Ibnu Sutomo Novita Weningtyas Respati	
	1400	<i>Effect Green Brand Perceived on Green Purchase Intention</i> Elisabeth Rotua Simamora Farida Indriani	
	1456	<i>Determinants of Bank Efficiency in Asean5: Size as a Control Variable</i> Randi Anto Irene Rini Demi Pangestuti Eriesta Novia Purwandari	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 07	1246	<i>E-Commerce in Indonesia During the Covid-19 Pandemic</i> Whinarko Juliprijanto Panji Kusuma Prasetyanto Jalu Aji Prakoso	Moderator: Dr. Desmadi Saharuddin, M.A. Zoom Co-host: Yusnan Zulfikar F.
	1258	<i>Analysis of Economic Potential Post-Earthquake, Tsunami and Liquefaction In Palu, Sigi, Donggala (Pasigala), Central Sulawesi, Indonesia</i> Santi Yunus Meity Ferdiana Paskual Nurnaningsih Nurnaningsih Laendatu Paembonan Nuryana Haprin Dj Ahmad	
	1481	<i>Modelling Creativity and Innovation of Student Entrepreneurship: Empirical Study of Social Cognitive Theory</i> Muhammad Feriady	
	1412	<i>Islamic Agriculture Bank: An Agricultural Bank Model to Increase Financing in The Agricultural Sector</i> Arif Pujiyono	
	1424	<i>Determinants of Tax Compliance in Semarang, Indonesia: The Application of Augmented Fischer Compliance Model</i> Deden Dinar Iskandar	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 08	1391	<i>The Role of Intellectual Capital as A Mediation of Relationship Between Audit Committee and Real Earnings Management</i> Sri Layla Wahyu Istanti Anis Chariri Agung Juliarto	Moderator: Moh. Ahlis, Ph.D. Zoom Co-host: M. Kanzul Fikri
	1262	<i>The Analysis of Financial Performance of the District Government in Central Kalimantan Province</i> Trecy	
	1369	<i>Could the Minimization of Opportunity Prevent Fraud? (An Empirical Study in the Auditors' Perspective)</i> Rr. Sri Handayani Warsito Kawedar	
	1509	<i>The Influence of Supervisor's Authority on Auditor's Response in The Representative of The Papua Province of Financial and Development Supervision Agency</i> Yustinus Tito Susilo Meinarni Asnawi Anthonius H. Citra Wijaya	
	1421	<i>The Determinant, Effect, and Mitigation of The Existence of Free Rider in a Team: An Experiment</i> Siti Mutmainah	

Parallel Session 2 Wednesday, October 14th, 2020 16.40-17.50			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 09	1195	<p style="text-align: center;"><i>Factors to Increase Revenue for Food Product in Hotel Industry during Pandemic</i></p> <p style="text-align: center;">Tiurida Lily Anita Aditya Pratomo</p>	<p>Moderator: Ismi Darmastuti, S.E., M.M. Zoom Co-host: Ricki Adityo Ajie</p>
	1194	<p style="text-align: center;"><i>The impact of Food Delivery Shifting in Culinary Business using Digital Platform</i></p> <p style="text-align: center;">Tiurida Lily Anita Arif Zulkarnain Amia Luthfia Sari Ramadanty Abdul Rauf Ridzuan</p>	
	1383	<p style="text-align: center;"><i>The Influence of Ethical Leadership to Employee Turnover Intention Mediated by Employee Engagement at PT CJ Feed Semarang</i></p> <p style="text-align: center;">Ahmad Mufarihin</p>	
	1199	<p style="text-align: center;"><i>Financial Decision under Uncertainty: Lessons from Indonesian Millennial</i></p> <p style="text-align: center;">Diyan Lestari</p>	
	1447	<p style="text-align: center;"><i>Building Green Brand Attacment : The Role of Green Brand Experience as Significant Drive</i></p> <p style="text-align: center;">Tumpal Tumpal Situmorang Farida Indriani</p>	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 01	1382	<i>Auditor's Experience, Expertise and Skepticism Regarding Management Risk Assessment Judgments</i> Indira Januarti Darsono Darsono Anis Chariri	Moderator: Dr. Siti Mutmainah, S.E., M.Si., Akt. Zoom Co-host: Nugraha Wicaksana
	1260	<i>Grameen Banking System Empowering and Prospering</i> Lamria Simamora Sri Yuni Ferry Christian Maureen Marsenne Yesika Yanuarisa	
	1374	<i>The Effect of Accrual Basis, Competence and Role Internal Audit With Good Governance As Moderation Variable</i> Otniel Safkaur Yohanes Cores Seralurin	
	1379	<i>The Role of Supervisor Power in Improving Auditor Performance</i> Indira Januarti Darsono Darsono Anis Chariri	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 02	1394	<i>Sustainable Development Goals and Company Risk on Competitive Advantage</i> Novi Handayani	Moderator: I Made Sukresna, S.E., M.Si., Ph.D. Zoom Co-host: Hikmat Nurhamid
	1296	<i>How Do Organizational Innovations Affect Local Government Performance? (Study of Central Java Provincial Government)</i> Sandry Windiharto Putro Amie Kusumawardhani Susilo Toto Raharjo	
	1173	<i>A Phenomenological Investigation of Person-Organization Fit After Mergers and Acquisition</i> Mirwan Surya Perdhana Dian Ratna Sawitri Ghanis Chaerunissa	
	1174	<i>The Portrait of Family Business Succession in Indonesia</i> Susilo Toto Raharjo Mirwan Surya Perdhana Amie Kusumawardhani Suharnomo Suharnomo	
	1175	<i>Characteristics of Family Business Succession in Batik Industry</i> Rizal Hari Magnadi Mirwan Surya Perdhana Susilo Toto Raharjo Abdurokhim Abdurokhim	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 03	1303	<i>Spatial Autocorrelation Analysis of Indonesian Labour's Competitiveness</i> Rr. Retno Sugiharti Fitrah Sari Islami Dinar Melani Hutajulu Yustirania Septiani Gentur Jalunggon	Moderator: Sri Utami, S.S., M.A., M.Pd. Zoom Co-host: Yonathan Aditya
	1284	<i>Analysis of The Influence of Social Economic Factors and Perception of Children's Value for Husband and Wife on Total Fertility in Central Sulawesi Province</i> Syamsuddin H. M. Haeruddin Thaha Mujirin Muh. Yamin	
	1192	<i>Conspicuous Consumption, Regional Characteristics and Household's Conspicuous Consumption: An Empirical Study from Regions in Indonesia</i> Yeti Lastuti Khoirunurrofik Khoirunurrofik	
	1298	<i>Market Structure, Distribution, and Rice Farmers Welfare in Indonesia</i> Maal Naylah Suryani Nurfadillah Cahyaningratri	
	1172	<i>Strategy of Industries Development with the Single Region Input-Output Analysis: Investment Simulation on Temanggung and Wonosobo Regency, Indonesia</i> Firmansyah Firmansyah Shanty Oktavilia Sri Handayani Dita Wahyu Puspita Ryan Prayogi	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 04	1365	<i>The Influence of Leadership, Work Motivation and Organizational Culture on The Performance of Employees of General Money Printing Companies of The Republic of Indonesia</i> Solehudin Solehudin	Moderator: Dr. Yusar Sagar, S.E., M.Si., Akt Zoom Co-host: Dian UPK
	1405	<i>Understanding The Effect of Individual Cultural Value Orientation on Job Involvement and Transformational Leadership</i> Eisha - Lataruva	
	1408	<i>Reversal and Momentum Acceleration of Small Liquid and Big Liquid Stocks</i> Erman Denny Arfinto	
	1432	<i>Building Dynamic Socio-Emotional Capabilities to Create Proactive Stakeholder Engagement</i> Ismi Darmastuti Imam Ghozali Indi Djastuti	

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ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 05	1238	<i>Health Demand in Indonesia: The Health Stock Approach</i> Moch Ichwan Tandju Rita Yunus Haerul Anam Samuel Y Sir	Moderator: Siti Ridhoah, S.E., M.Mgmt Zoom Co-host: Anhar Ditama
	1362	<i>Knowledge as an Intangible Factor and Growth in Developing Region</i> Meiske M.N. Sihombing Firmansyah Firmansyah F X Sugiyanto Wahyu Widodo	
	1209	<i>Strategic Interaction between the Agglomeration of Highrise Buildings and the Economy of DKI Jakarta</i> Dhreti Cesta Wijayanti Khoirunurrofik Khoirunurrofik	
	1451	<i>Medium Small Micro Enterprise Development and Economic Growth: An Empiric Panel Study for Indonesia</i> Gentur Jalunggono Rr. Retno Sugiharti Fitrah Sari Islami	
	1435	<i>Population, Economic Growth and Its Impacts on CO2 Emission: Emerging Market Focus on APEC's Members</i> Jaka Aminata Firmansyah Firmansyah Ali Smida Samuel Grandval	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 06	1436	<i>Job Rotation and Work Motivation: Will it Improve Employee Performance</i> Idris Idris Sugeng Wahyudi	Moderator: Syam Widia, S.E., M.B.A Zoom Co-host: Dzulfikar Satria P.
	1380	<i>Customer Based Brand Equity for Authentic Product: Spesific Case of Traditional Culinary in Karawang, West Java.</i> Abdul Yusuf	
	1332	<i>The Influence of Self-Leadership on Employee Performance Through Intrinsic Motivation</i> Fitria Husnatarina	
	1336	<i>Business Development of Small and Medium Enterprises (SMEs) and Utilization of Digital Technology Revolution 4.0 in Supporting Creative Economy</i> Evi Selvi	
		<i>Corporate Governance Mechanisms and Earnings Quality: Is Firm Size a Moderation Variable?</i> Badingatus Solikhah Agus Wahyudin Nadia Novita Iranda Ain Hajawiyah Agung Yulianto	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 07	1285	<i>The Determinants of Savings: Case Study of Commercial Bank in Central Sulawesi, Indonesia</i> Andi Herman Jaya Tasrina Sari Tolla Ahmad Syatir Anwar Nasruddin Novita Sari	Moderator: Ariska Nurfajar Rini, S.E., M.Sc. Zoom Co-host: Yusnan Zulfikar F
	1225	<i>Integrated Thinking Within Integrated Reporting : An Implementation of Information System of Regional Investment Potential</i> Syaiful Hifni Akhmad Sayudi Atma Hayat A Kadir Rano Wijaya	
	1439	<i>Approaches to Military Expenditure in Indonesia: Threat versus Capability</i> Agus Rubianto Rahman Fransiscus Xaverius Sugiyanto Firmansyah Firmansyah Wahyu Widodo	
	1426	<i>Technological Development and Regional Economic Growth: Evidence from Indonesian</i> Wahyu Widodo	
	1299	<i>Factors Affecting Work Participation in The Labor Market (A Case of Elderly Population Widows in Central Sulawesi Province, Indonesia)</i> Kalvin Albert Parinding Mauled Moelyono Sitti Rahmawati Aris Muhammad	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 08	1448	<i>Structural Changes and Growth of The Indonesian Fishery, 1975-2010: An Input-Output Perspective</i> Firmansyah Firmansyah Shanty Oktavilia Franciscus Xaverius Sugiyanto	Moderator: Dr. Utpala Rani, S.E., M.Si Zoom Co-host: M. Kanzul Fikr
	1479	<i>The Role of Profitability in Moderating The Factors Affecting Transfer Pricing</i> Niswah Baroroh Suryani Malik Kuat Waluyo Jati	
	1216	<i>Asymptotic Significance Test on The Financial Performance of District Governments and City Governments in Papua Province</i> Robert Marbun Transna Putra Urip Rachmaeny Indahyani	
	1438	<i>Economic Valuation of The Ecosystem Services Provided by The Birdwatching Rheapang Muaif Area</i> Marsi Adi Purwadi	
	1232	<i>Do the Peatlands in Central Kalimantan Potential to Sustainable Ecotourism Development</i> Irawan Irawan Andrie Elia Kusnida Indrajaya Alexandra Hukom	

Parallel Session 1 Thursday, October 15th, 2020 09.00-10.10			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 09	1370	<i>Motivational Analysis To Become A Lecturer at Private Universities in Indonesia</i> Hawignyo Hawignyo Rahmat Hidayat Danang Kusnanto	Moderator: Siti Ridhoah, S.E., M.Mgmt Zoom Co-host: Ricki Adityo Ajie
	1377	<i>How To Build Consumer Trust Towards E- satisfaction in E-commerce Site in Indonesia ?</i> Ina Ratnasari Salim Siregar Asep Maulana	
	1333	<i>Indonesia SMEs and Big data: Utilizing The Potency with Bottleneck Minimalization</i> Budi Hartono Hanung Eka Atmaja Shinta Ratnawati Dian Marlina Verawati Khairul Ikhwan	
	1410	<i>Small Restaurant and Coffee Shop Artwork Exhibition: Marketing Strategy from Emerging Artist</i> Rizal Hari Magnadi	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 01	1354	<p style="text-align: center;"><i>The Effect of Blended Learning Approach on Accounting Student Achievement With Technology Support As Moderation Variable</i></p> <p style="text-align: center;">Meinarni Asnawi Rudiawie Larasati</p>	Moderator: Dr. H. Zaki Fakhroni, Ak. Zoom Co-host: Nugraha Wicaksana
	1294	<p style="text-align: center;"><i>The Effect of Audit Committee Effectiveness and Audit Quality on The Timeliness of Submitting Financial Statement Differences During The Covid-19 Pandemic With Erp Implementation as A Moderation Variable</i></p> <p style="text-align: center;">Herry Laksito</p>	
	1349	<p style="text-align: center;"><i>Effect of Company Size, Leverage and Profitability on Profit Alignment (Empriris Study on Companies Listed an LQ Index 45 Indonesia Stock Exchange Year 2017-2019)</i></p> <p style="text-align: center;">Dian Hakip Nurdiansyah Irvan Yoga Pardistya Endang Mahfudin Dikky Nophiansah</p>	
	1259	<p style="text-align: center;"><i>Information Framing and Time Pressure Effect on Public Sector Auditors Professional Skepticism</i></p> <p style="text-align: center;">Fitria Husnatarina Rosel Rosel Iwan Christian Astri Dyastriarini Golda Belladonna Umbin</p>	
	1399	<p style="text-align: center;"><i>Data Governance: A Study in Indonesia</i></p> <p style="text-align: center;">Adi Firman Ramadhan Noor Ismawati Jaafar Farzana Parveen Tajudeen</p>	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 02	1249	<i>The Performance of Economic Development in Central Kalimantan</i> Alexandra Hukom	Moderator: Esther Sri Astuti Soeryaningrum Agustin, S.E., M.S.E., Ph.D Zoom Co-host: Hikmat Nurhamid
	1325	<i>Tourism Development Strategy in Karawang Regency, West Java, Indonesia</i> Anggi Pasca Arnu	
	1516	<i>State Versus Action Orientation and The Theory Of Planned Behaviour: Application To Compliance With Covid-19 Pandemic in Indonesia</i> Danes Jaya Negara	
	1317	<i>The Impacts of Parental Investments on Children Cognitive Through Crisis: Evidence in Indonesia</i> Ariska Rini	
	1358	<i>Financial Inclusion of Households in Indonesia</i> Ariska Rini	

Parallel Session 2			
Thursday, October 15th, 2020			
10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 03	1339	<p><i>The Effect of Sales and Operating Costs on Net Income (Study Case At Company's Winner The Lppom Halal Award MUI 2019 Listed in Indonesia Stock Exchange 2014-2018)</i></p> <p style="text-align: center;">Nana Diana</p>	<p>Moderator: Ismi Darmastuti, S.E., M.M. Zoom Co-host: Yonathan Aditya</p>
	1371	<p><i>Does Organizational Culture-Individual Values Fit Reduce Turnover Intention? Evidence from Indonesia</i></p> <p style="text-align: center;">S Suharnomo Aktsar Hamdi Tsalits Farida Indriani</p>	
	1208	<p><i>The Tremendous Effect of Scarcity Promotion on Consumer Aggressivity: An Experimental Study</i></p> <p style="text-align: center;">Cynthia Ayu Manggarani Zulfikar Ali Ahmad Shine Pintor Siolemba Patiro</p>	
	1413	<p><i>CSR Practices Versus Firm Value: An exploration Study</i></p> <p style="text-align: center;">Musvianti Musvianti Rusdiah Iskandar Salmah Pattisahusiwa Wulan Ihyig Ratnasari</p>	
	1404	<p><i>What can Hedonic Motivation do on decisions to use online learning services</i></p> <p style="text-align: center;">Reminta Lumban Batu</p>	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 04	1406	<i>The Influence of Social Media, Business Capital and Financial Reports on Micro, Small and Medium Enterprises in Karawang Regency</i> Kholida Atiyatul Maula	Moderator: Mirwan Surya Perdhana, S.E., M.M., Ph.D. Zoom Co-host: Dian UPK
	1510	<i>The Mediating Role of MSME's Growth on Financial Inclusion</i> Idris Idris Irene Rini DP Endang Tri Widyarti	
	1498	<i>Effect of Bonus Plan, Debt Covenant, Firm Size and Tunneling Incentive on Tax Avoidance With Transfer Pricing As Intervening Variables</i> Maylia Pramono Sari Eka Amaniah Majidah	
	1507	<i>Financial Performance Impact on Capital Structure in Indonesian Listed Company</i> Syam Widia	
	1418	<i>The Influence of Factors on Corporate Value (Empirical Study on Manufacturing Sector Companies in Indonesia Stock Exchange Period 2015-2018)</i> Reminta Lumban Batu	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 05	1323	<i>Proposing Accountability Index for Zakat Institution</i> Rini Rini Ari Purwanti Wilda Farah	Moderator: I Made Sukresna, S.E., M.Si., Ph.D. Zoom Co-host: Anhar Ditama
	1181	<i>Key Performance Indicators to Improve Availability in Maintenance Process</i> Puspitasari Anggradewi Ardhianiswari Diah Ekawati	
	1263	<i>Can Brand Identification and Brand Image Affect to Brand Love and Brand Loyalty? (An Applied Study on East Kalimantan Batik Ethnic)</i> Gusti Noorlitaria Achmad Doddy Adhimursandi Adhimursandi Rahmawati Rahmawati Rahmawati Saida Zainurossalamia ZA	
	1264	<i>Impact of Financing Diversification on Islamic Bank Credit Risk</i> Titi Dewi Warninda	
	1184	<i>Islamic Stock Markets Integration and Contagion Effect of China's Economic Slowdown</i> Harjum Muharam	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 06	1293	<i>New Evidence of Net Profit Margin and Majority Shareholders Against Share Price Movement on Ex-Dividend Date</i> Deni Ramdani	Moderator: Moh. Ahlis, Ph.D. Zoom Co-host: Dzulfikar Satria P.
	1378	<i>Impact of Small-Micro Enterprises (SMiEs) on Growth and Poverty in Indonesia</i> Antono Herry Purnomo Adhi Fransiscus Xaverius Sugiyanto Firmansyah Firmansyah	
	1268	<i>Social Capital, Co-Production, and Economic Development (A Case Study on The People's Economic Empowerment Program Pt. Donggi Sinoro Lng in Banggai Regency, Indonesia)</i> Mauled Moelyono Muhtar Lutfi Eko Joko Lelono Nudiatulhuda Mangun	
	1250	<i>Mitigating Cost of Capital Through Sustainability Reporting: The Case of Southeast Asia Palm Oil Industry</i> Diah Agustina Prihastiwi Ari Nurul Fatimah	
	1428	<i>Industrialization and Land Conversion in Indonesia</i> Shanty Oktavilia Fafurida Fafurida Amin Pujiati Nadia Damayanti Firmansyah Firmansyah	

<p align="center">Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20</p>			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 07	1300	<p align="center"><i>The Influence of Leadership Style, Interpersonal Relationships, and Work Motivation on Tutor Performance in Erading Illustration in Karawang District</i></p> <p align="center">Banuara Nadeak</p>	<p>Moderator: Inaya Sari Melati, S.Pd., M.Pd. Zoom Co-host: Yusnan Zulfikar F</p>
	1450	<p align="center"><i>Influence of Leadership Style, Interpersonal Communication, and Work Motivation on Tutor Performance in Eradicating The Loss of Blind in Karawang District</i></p> <p align="center">Banuara Nadeak</p>	
	1197	<p align="center"><i>Using Big Data to Improve the Quality of Life in the Workplace in the Middle of Uncertainty: Insight for Human Resource Manager</i></p> <p align="center">Priyotomo Priyotomo Suharnomo Suharnomo Fuad Mas'ud Cahyaningratri Cahyaningratri</p>	
	1513	<p align="center"><i>Linking Transformational and Servant leadership to Employee Creativity: The Mediating Roles of Thriving at Work</i></p> <p align="center">Bayu Dwi Warih Kusuma Nury Ariani Wulansari</p>	
	1499	<p align="center"><i>Determinant of Whistleblowing Behavior</i></p> <p align="center">Sukirman Sukirman Maylia Pramono Sari Talitha Nahda</p>	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 08	1316	<i>The Effect of Sales and Operating Cost in Predicting Net Profit With Working Capital As A Moderating Variables (Empirical Study on Manufacturing Company Sector Consumer Goods Industry Listed in Indonesia Stock Exchange Period 2015 – 2017)</i> Nanu Hasanuh Hari Sulistiyo Sri Suartini Gusganda Suria Manda Harpa Sugiharti	Moderator : Erman Denny Arfinto, S.E., M.M. Zoom Co-host: M. Kanzul Fikri
	1342	<i>The Influence of Organization Climate and Job Satisfaction on Turnover Intention With Organization Commitment As An Intervening Variable on Officers of Bank OCBC NISP Branch Purwasukasi (Purwakarta, Subang, Karawang, and Bekasi)</i> Edi Suswardji Nugroho Ai Solihat Kusrin Kusrin Syaeudin Aziz	
	1343	<i>The Influnce of Factors on Corporate Value: Empirical Study on Manufacturing Sector Companies in Indonesia Stock Exchange Period 2015-2018</i> Suparno Suparno Suhono Suhono Nahrudien Akbar Madjidainun Rahma	
	1500	<i>The Influence of Intellectual Capital on The Company's Financial Performance and Market Value</i> Anindya Ardiansari Siti Ridloah Irene Rini Demi Pangestuti Pipit Indriyani	
	1512	<i>Exploring The Determinants of Online Purchase Intention: The Mediating Role of Online Trust</i> Vitradesie Noekent Widya Prananta Dorojatun Prihandono Afka E Iman Syammami	

Parallel Session 2 Thursday, October 15th, 2020 10.10-11.20			
ROOM	PAPER ID	TITLE & AUTHORS	PIC
Room 09	1514	<i>Covid 19 Pandemic Impact analysis on family income Vegetable farmer (Sawi and Kangkung) at the village Way Mhorock Jayapura City</i> Sarlota A Ratang	Moderator: Prof. Chairil Anwar, Ph.D. Zoom Co-host: Ricki Adityo Ajie
	1429	<i>Educated Jobseakers Duration Model in The Labor Market at Central Java Province (Data Sakernas 2015)</i> Dody Setyadi	
	1427	<i>Determinants of Lawang Sewu Tourism Demand in Semarang Indonesia</i> Karnowahadi Karnowahadi	
	1397	<i>The Impact of The Moratorium on Sending Indonesian Migrain Workers (PMI) and Remittances on Foreign Exchange Reserves in Indonesia</i> Tri Hartiningsih Firmansyah Firmansyah	

Technical Guidelines and Rules for the Parallel Session The 3rd IRCBE 2020

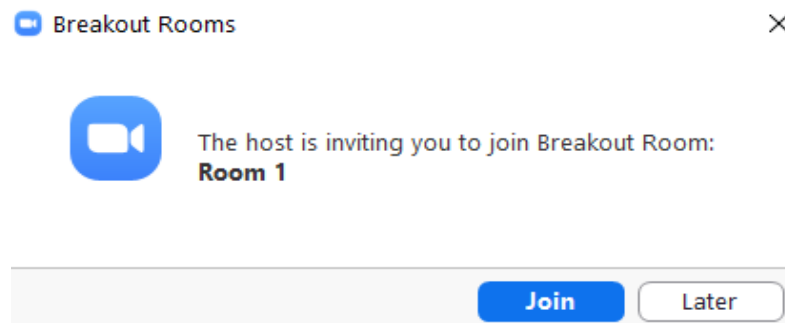
1. Presenters will be grouped into “Zoom Room” based on the predefined “Zoom Room” number. Meanwhile, non-presenter participant will be grouped into “Zoom Room” randomly. The steps to enter “Zoom Room” can be seen in **“Technical Guidelines of Entering and Exiting Zoom Room.”**
2. Participants who are scheduled to present at the current session are required to attend a parallel session in the "Zoom Room" which has been determined until the session is end.
3. The non-presenter participants and the presenters who are not scheduled to make presentations at the current session are allowed to leave the “Zoom Room” and join the other “Zoom Room”. Steps to join another “Zoom Room” can be seen in **“Technical Guidelines of Entering and Exiting Zoom Room.”**
4. The presentation order of participants in each session will be determined based on the schedule in the Program Book.
5. Each presenter will be given maximum of 10 minutes for presentation and will be reminded by the moderator 2 minutes before the end of the presentation time.
6. Presenter can present the material by using .ppt or .pdf file.
7. Question and Answer session will be conducted after all presenters finish the presentation with the duration of 10 minutes.
8. Questions for presenter can be written in Zoom chat box feature by mentioning the name of the presenter who is given a question. Moderator will choose the question that will be discussed.
9. When the session is end, participants can still remain in the “Zoom Room” or move to another “Zoom Room”. Steps to join another “Zoom Room” can be seen in **“Technical Guidelines of Entering and Exiting Zoom Room.”**

Technical Guidelines of Entering and Exiting Zoom Room

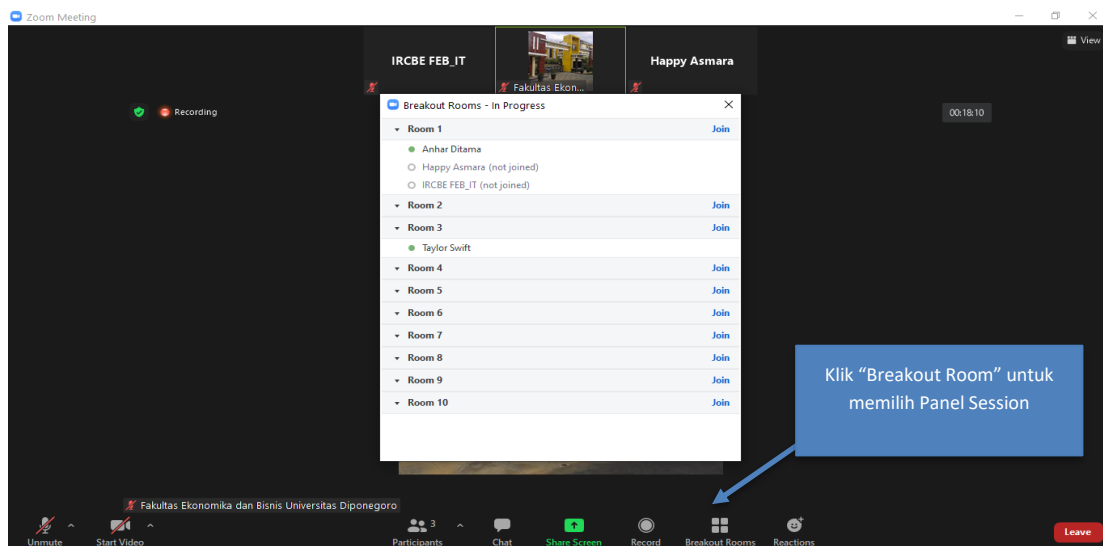
1. Make sure that the username is in the form of :

Room Number_Paper ID_Full Name (example: 01_0001_Ryan Prayogi) for Participant as Presenter, and format for Participant non-presenter is **Official Payment Receipt Number_Full Name (example: 001_Agus Budi)**. For Participant as Presenter, **Paper ID** is four-digit numbers stated in the Letter of Acceptance (LoA) in order to make it easier for the committee to divide into Parallel Session Room.

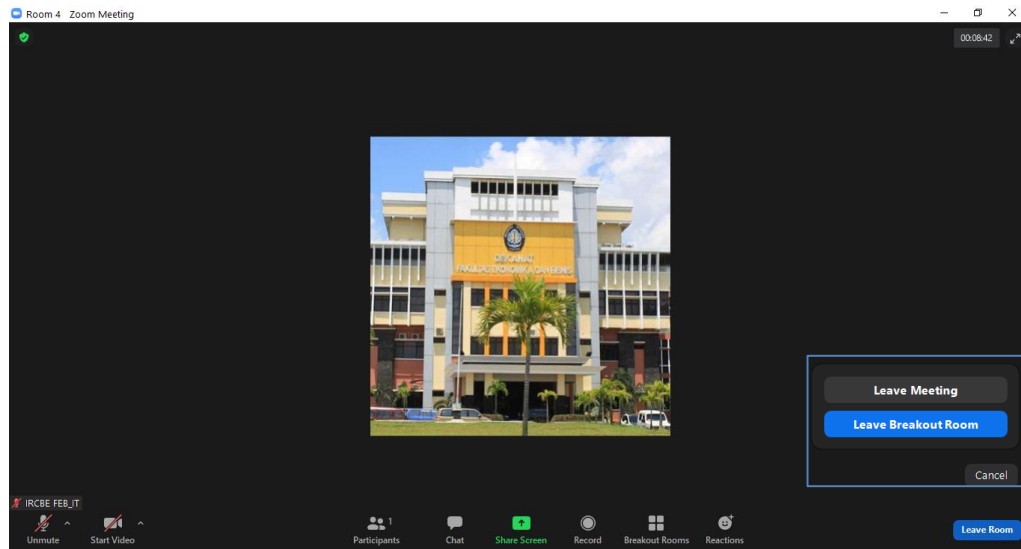
2. Participants wait for the Operator to divide into Parallel Session Room. Please wait until the following Pop Out appears, then click "Join".



3. After clicking **“Join”**, Participants will be in Parallel Session.
4. Non-presenter Participants and Presenters who are not scheduled to present the materials at the current session are allowed to leave the **“Zoom Room”** and join other **“Zoom Rooms”**. Participants can join another **“Zoom Room”** by clicking **“Breakout Room”** then select Room by clicking **“Join”**.



5. If Participants want to leave **the Breakout Room** or return to the **Main Room / Main Session**, click "**Leave Room**" select "**Leave Breakout Room**". The "**Leave Meeting**" feature is used when the participant wants to leave the online seminar.





**The 3rd International Research Conference on
Business and Economics**

ABSTRACT

**FACULTY OF ECONOMIC AND BUSINESS
UNIVERSITAS DIPONEGORO
2020**

Paper ID: 1200

Indonesia's Halal Industry Development Strategy: The Road Map Towards The Global Halal Industry Center

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ABSTRACT

This study discusses and examines the potential of Indonesia in the halal industry sector, related challenges and development strategies that can be applied in the development of the halal industry. The method used is a qualitative descriptive method, which describes in detail. The Indonesian halal industry based on data analysis obtained from various sources. Primary data sources consist of data released by several research institutions such as the State of the Global Islamic Economy, the Indonesian Ministry of Industry, the Indonesian Ministry of Trade, and other related institutions. To back up the data, the authors summarize some of the literature such as books, articles, and et al. The data is analyzed and described with development strategies that can be implemented in order to support the halal industry sector. The study shows that Indonesia has a big potential to become the center of the global halal industry as long as it has the will to carry out reformation and modernization in related aspects. In this research we have also discussed several constructive ideas and strategies which can solve the halal industry's problems in Indonesia. The strategy is to improve and modernize halal certification system, implement "Halal Recognition System" with the Barcode Scanner application, digitizing halal marketing packages through e-commerce companies.

Keywords: Halal Industry; Halal Tourism; Product Certification; Development Strategies; Halal Products in Indonesia

Paper ID : 1271

Digital Business Efficiency of Micro Insurance Product and Collaboration System (Case Study of Bungkesmas Program)

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ABSTRACT

Purpose: The purpose of this paper is to provide insights into the usage of digital technology in running micro insurance product for low income people through BUNGKESMAS program and the collaboration system.

Design/methodology/approach: This research uses qualitative methods by doing exploratory approach where researcher performs direct observation on Bungkesmas program as case study of this research. The data comprises semi-structured theme interviews in different stakeholders among 15 managers of organizations that becoming Bungkesmas partners, and passive participatory oversight by observing Bungkesmas information system and social media.

Originality/value: Whereas the adoption of new technologies such as IT in general and the internet in particular have been examined in the insurance literature, this is among the first studies examining adoption and usage of digital tools from the micro insurance and collaboration perspective.

Findings: The results of this study reveal that although technology digital have been used to promotes micro insurance products to low income people, collaboration and partnership with different stakeholders remain needed in order low income people to access micro insurance. Furthermore, the results also raise the question of whether technology digital really have influence to the fundamental change in the nature of communication of micro insurance to the low-income group of people.

Research limitations/implications: -

Practical implications: digital technology used in micro insurance promotion seem not to relevant with low income group of people, mostly due to the lack of digital literacy and financial literacy.

Social implications: Discussions on the future micro insurance development for low income people have called partnership among different stakeholders to help low income people access micro insurance. This is something that the government should take note of.

Keywords: Micro insurance; digital technology; low income group of people; collaboration; digital literacy

Paper ID: 1273

Maqhasid Syariah Index Not Able to Measure The Performance of Sharia Financial Institutions (Study of Indonesia and Middle East)

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ABSTRACT

This research analyzes research topics in sharia bank performance measurement research using the maqashid sharia index method from 2015 to 2020, then identifies popular topics and looks for gaps in research topics for future enrichment of research topics. This research analyzed as many as 40 sample articles originating from journals on the Google Scholar, Emeraldinsight, Sprott, and Sciencedirect websites. The analysis shows that there are five topics that are often used as the main thoughts of research, including: Maqashid Sharia as a measure of sharia banking performance; the influence of the Maqasid Syariah Index on financial performance; the influence of the Maqasid Syariah Index on efficiency; the influence of Maqashid Syariah Index on GCG; the influence of Maqasid Syariah Index on CSR. This research found several research problems that had never been raised and revealed so that further in-depth research should be carried out. An interesting topic for further research is covering the issue of the implications and effectiveness of performance measurement using the maqashid sharia index on the profitability of a sharia banking which until now has not received a place in previous studies. So that this issue can be used as a reference and reference for the Islamic banking industry in improving its performance both in terms of profitability and the maslahah which are the special characteristics of Islamic banks.

Keywords: Maqashid Syariah Index, Performance, Islamic Bank

Paper ID: 1312

Analysis of Factors Affecting Financial Performance and Health Levels of a Sharia Cooperative Survey in Sharia Loan Saving and Financing Cooperatives in The DKI Jakarta Region

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ABSTRACT

This study examines and analyzes the factors that affect the financial performance of KSPPS in DKI Jakarta. This research is descriptive and verification. The unit of analysis in this study is the KSPPS or national scale cooperatives. Descriptively, the health level of the KSPPS in the DKI Jakarta area is quite good. Aspects of the quality of capital assets need attention because their performance is relatively low. Asset quality is the dominant factor affecting financial performance. Data analysis techniques to see the influence between variables used partial least square (PLS) analysis. PLS is a reliable tool for testing predictive models because it has advantages over Lisrel and Amos

Keywords: financial performance, health assessment

Paper ID: 1323

Proposing Accountability Index for Zakat Institution

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ABSTRACT

Zakat is an explicit obligation in the pillars of Islam. In recent years, research on the dimensions of accountability of financial statements has been carried out. However, the dimensions of accountability in financial statements, especially for zakat management institutions (ZMI), have not yet been found. Therefore, the study seeks to investigate the purpose of the financial statements of zakat management institutions and to rank based on the accountability dimension index by using a qualitative method of the critical paradigm approach. Data collection is carried out in a comprehensive convenience sampling. A series of research activities ranging from interviews with the financial department of zakat institutions, distributing questionnaires to people who pay zakat (muzaki), to conducting group discussion forums with experts and academics. The results show that the financial dimension is ranked first, followed by the dimensions of performance, governance, public information, observance based on sharia rules, and engagement / interaction being the smallest weights.

Keywords: Accountability; Zakat Institution; Financial Reporting.

Paper ID: 1241

The Nexus of Sustainable Finance with Islamic Economics: A Critical Review of Regulatory Framework of Sustainable Finance in Indonesia

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ABSTRACT

Responding to environmental destructions and violations of human rights due to business-economic activities, Indonesian Financial Service Authority Regulation No. 51/POJK.03/2017 on Sustainable Finance requires FSIs (Financial Services Institutions) to demonstrate the ESG (Environment, Social, and Governance) responsibilities in its financing activities. By using an Islamic economic perspective on Islamic finance based on Maqasid Syariah, this paper aims to critically analyze such regulation. The study finds that the regulation is a progressive policy to harmonize economic interests with social and environmental ones in the financial sector. It has clear founding principles and comprehensive coverage, and sets up clear timeliness for the implementation of sustainable finance. However, it has some weaknesses of poor technical guidance for implementation, lack of financial or other effective civil sanctions, lack of risk management requirements, and lack of benchmarks. It is still deemed superficial and has yet to touch the substance as it has not been able to clearly measure the financing risks of FSIs on ESG issues. The principles in this regulation intersect with Islamic Economics based on moral-ethical values. Its enforcement requires commitments from both conventional and sharia financial industries to reform and shift their paradigms in doing businesses. Both industries need reorienting their short-term interests to maximize profits into long-term interests seeking balance between economic values with social and environmental protections. It needs clearer measurements and stronger enforcement to implement sustainable finance in order to build stable economic system and resilient financial industries.

Keywords: Sustainable Finance, Islamic Economics, ESG (Environment, Social, and Governance)

Paper ID: 1264

Impact of Financing Diversification on Islamic Bank Credit Risk

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ABSTRACT

Unlike the conventional banks, Islamic banks have several types of financing based on their financing contract. Meanwhile previous research only analyze about diversification based on economic sectors. Based on the theory, diversification in bank loans can have a negative or positive effect on bank risk. This research analyzes whether financing diversification based on financing contracts can become a diversification that will reduce Islamic bank credit risk, and which diversification (financing contracts or economic sectors) that have higher impact on Islamic bank credit risk. Using 13 years unbalanced panel data of Islamic bank in Indonesia, this research finds that the higher the level of financing contract diversification does not reduce Islamic bank credit risk. Meanwhile, the higher the level of economic sector diversification will decrease Islamic bank credit risk. It also shows that the influence of financing contract diversification is slightly bigger than economic sector diversification.

Keywords: Islamic Bank, Financing Contract Diversification, Economic Sector Diversification

Paper ID: 1267

Analysis of Industrial-Based Clusters Superior Commodity of Plantation in Planning for The Development of Region (Case Study of District-City of Jambi Province)

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ABSTRACT

The purpose of the study is to analyze; 1. The relative position and superiority of plantation commodities 2. Sector base and non-commodity commodity plantation 3. Growth of plantation commodity 4. Potential of plantation commodity industry 5. Industrial estate commodity cluster in Jambi Province Region. **Structure theory** of agriculture and plantation industries, the theory of leading industry sectors based on agricultural and plantation input, regional development planning and development theory, economic growth theory, leading sector theory, shift-share theory, location quotient theory, growth ratio theory, overlay theory, and cluster-industry theory. Secondary production data, land area, plantation GRDP. **The methodology** with the explorative research method is descriptive analysis: 1. Shift-Share Analysis, 2. Location Quotient Analysis, 3. Growth Ratio Model, 4. Overlay Analysis, and 5. Industry cluster analysis. The first **research results** are comparative oil palm and rubber in all districts in Jambi, and cinnamon & coffee comparative advantage in Kerinci, Merangin & Bungo districts. The second is the rubber commodity and palm oil sector in the Kerinci, Merangin, Batang Hari, Bungo regions; The coffee and cinnamon commodities are the base sector in the Kerinci, Merangin, Sorolangun regions; and chocolate commodity base on Bungo & Kerinci. The third is oil palm and rubber, which is dominant and has potential for growth in all Jambi regions, namely coffee, cinnamon, cocoa plantations, and dominant growth potential in Kerinci, Merangin bungo. In contrast, cloves, deep coconut, areca nut, candlenut, kapok, sugar palm, vanilla, sugar cane, patchouli is less developed. The fourth is needs of the processing industry, namely a. Rubber and palm commodities in all regencies in Jambi, b. Coconut in the West and East Tanjung Jabung, c. Coffee in Kerinci and Merangin Districts, d. Cinnamon bark in kerinci, e. Patchouli in Sorolangun. The Fifth is Clusters of Industrial Regions Each District is augmented: a. Kerinci District: a.1. Airangat sub-district rubber industry, a.2. Gunung Tujuh District cinnamon bark industry. b. Merapi District: b.1. Ranah Pamenang District, palm oil industry, b.2 Bangko Barat District rubber industry b.3. Jangkat District Coffee Industry. c. Sorolangun District: c.1. Pauh District rubber industry c.2. Singkut District, palm oil industry. d. Batang Hari District: d.1. Muara Sebo sub-district rubber industry d.2. Sungai Bahar District oil palm industry. e. Muaro Jambi District: e.1. Muara Belian sub-district rubber industry e.2. Muaro Tambesi sub-district oil palm industry e.3. Mersam sub-district Chocolate industry. f. Tanjung Jabung Barat District: f.1. Betara District, rubber industry f.2. Tungkak Ulu District, palm oil industry f.3. Muara Papalik sub-district in the coconut industry. g. Tanjung Jabung Timur District: g.1. Mendahara sub-district rubber industry g.2. Muara Sabak District oil palm industry g.3. Nipah Panjang sub-district deep coconut industry. h. Tebo District: h.1. Tengah Tebo sub-district rubber industry h.2. Rimbo sub-district Bujang palm oil. i. Bungo District: i.1. Batin III District rubber industry. i.2. Jujuhan District oil palm industry.

Keywords: Industry; Cluster; Plantation; Region; Development

Paper ID: 1274

Is There Any Benefit Implement Branchless Banking? : Empirical Study in Indonesia

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ABSTRACT

Purpose: The research aims to investigate the implication of the branchless Banking program, which focuses on two concerns, the first the market reaction that occurred when the Bank implemented the branchless Banking and the second how Bank performance and Bank value changing occurred after the Bank implemented the Branchless Banking.

Design/Methodology/ Approach: The first objective or hypothesis is tested by event study to assess whether abnormal return exists about the day in which branchless-banking implicates companies publish. Event study performs by determining event period during ten days pre and post-event date. The estimation period put to observe abnormal return is 100 days, begin from days 110th to 11th pre-event date. The event date is the day of first information on companies or Banks that implement branchless banking acknowledge by the market. The Second Objective we used dummy variables to differentiate branchless banking and non-branchless banking. We measure bank value using a proxy for Tobin's q, namely the book value of assets minus the book and preferred stock plus the market value of equity. Furthermore, the preferred stock, scaled by the book value of assets, and market-to-book ratio (market value of equity divided by the book value of equity). We also use leverage, efficiency, risk tier1, and NPL to assess banks' performance during our sample period 2010 until 2018.

Findings: The research results do not support the first hypothesis that there not have abnormal return after the announcement of the implementation of branchless banking, so the market does not make a reaction about announcement implementation. The second hypothesis becomes essential research findings, branchless banking influenced in terms of efficiency and leverage of companies that implement branchless banking has better performance toward bank value. Other findings, although risk tier1 and NPL, have a significant relationship toward bank value, branchless banking cannot afford moderators between risk performance toward bank value.

Value: The value of finding in research becomes a reference in the technological era for the Bank to accelerate the application of branchless banking as a competitive advantage amidst financial technology companies' pressures. In the next presentation, we will conduct the result of branchless banking in the pandemic COVID-19 period.

Keywords: Branchless Banking; Bank Value; Performance; Efficiency; Risk

Paper ID: 1277

Determinants of CSR Disclosures: Evidence from Indonesia

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ABSTRACT

Purpose: The paper intends to analyze the influence of corporate governance and characteristics to corporate social responsibility (CSR) disclosure in listed companies in Indonesia for the period of 2014-2019. Along with the effort by the Indonesia Financial Services Authority (Otoritas Jasa Keuangan-OJK) to push the implementation of more sustainable business and incorporation of ESG (environmental, social, and governance) in business practices, this research will help to figure out factors which need to be considered to implement the OJK initiative more effectively.

Design/methodology/approach: This research will observe all listed companies in Indonesia which issued CSR report in the form of GRI based sustainability reporting consistently in the period of 2014-2019. Corporate governance independent variable will be operationalized by the number of independent commissioners, the number of audit committee, institutional ownership, and public ownership. Corporate characteristics will be measured by profitability, liquidity, leverage, company size, company age, and industry type. The multiple linear regression technique will then be used to find the effect of these independent variables to dependent variable of CSR disclosure, measured using Sustainability Report Disclosure Index (SRDI). Descriptive analysis will also be employed to understand the trend of sustainable reporting publication by Indonesian listed companies within the period.

Research limitations: As this research will be focus on Indonesian listed finance companies, more research is needed to include companies that have publish sustainable reporting but have not listed in the Indonesian stock exchange.

Originality/value: Current research on the comprehensive analysis of factors influencing the quality of CSR disclosure in emerging economies in general and specially in Indonesia is still limited. This paper will enrich the understanding of sustainable business implementation by private sector in developing countries especially in Indonesia context.

Paper type: research paper

Keywords: sustainable business, CSR disclosure, sustainability reporting, corporate governance, company characteristics, Indonesia

Paper ID: 1181

Key Performance Indicators to Improve Availability in Maintenance Process

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ABSTRACT

Purpose: The purpose is to select critical performance key so the maintenance process becomes efficient and it can increase the availability.

Design/Methodology/Approach: Using some of the methods that previously found by the author using systematic literature review. Those methods are value chain analysis, systematic literature review, an expert panel with subject matter expertise, and regression analysis.

Findings: To select initially 76 metrics from maintenance and repair process, the first method is using value chain analysis become 56 metrics, expert panel becomes 16 metrics, and linear regression becomes 9 key performance indicators (KPIs) for the case study company. Based on a systematic literature review, from 9 KPIs there are 5 KPIs that become common KPIs.

Originality/Value: Even there is some paper research about key performance indicators in maintenance process, but there is no paper that specifically tries to research the correlation between leading key performance indicators to availability as lagging indicators.

Research limitations/implications: Limitation of this paper using a case study in one dealer of heavy equipment in Indonesia. From the result of this research, the company can focus on the nine KPIs, which potentially reduces the time needed to report and work on the action plans to improve the availability. This will also give the company the opportunity to support three times more customers and improve the quality of the reports.

Keywords: Key Performance Indicator, KPI, Maintenance Process, Performance, Measurement

Paper ID : 1375

**Effect of Electricity Consumption on Electrification Access and Economic Growth in Papua Province,
Indonesia**

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ABSTRACT

This study aims to investigate the effect of electricity availability and electricity infrastructure on regional economic development. Specifically, this study examines the effect of the variables of electrical installations, electricity capital on electrification access and economic growth proxied by labor absorption by exploring the mediating effect of consumption. By design, this study departs from the conceptual assumption that physical capital and human resources play an important role in economic growth (Maryaningsih et al., 2014). In this study, physical capital is assessed from household and industrial electricity capital used to consume electricity. The authenticity of this study, physical capital is also assessed by the government's support for the provision of electricity infrastructure, which in this study, is proxied by electricity installations. The empirical findings show that consumption has a significant positive effect on labor, although consumption is not empirically proven to have an effect on the electrification ratio. This shows that consumption growth does not directly encourage the government to expand the service base and the availability of electricity in disadvantaged areas. However, consumption has a positive relationship with labor absorption. This means that regions with high electricity consumption also have a relatively higher proportion of employment. In testing mediation, the test results show that consumption cannot mediate the effect of electricity capital on labor. However, consumption is able to mediate the relationship between electricity capital to the electrification ratio, mediating the effect of electricity capital on labor. In addition, consumption is also able to mediate the effect of electricity capital on the electrification ratio. These results theoretically support the argument that infrastructure-based economic growth can be an attraction for regions to develop industrialization potential. In this context, the availability of electricity has a positive effect on consumption and economic growth. In practical terms, this study confirms the need to increase the electrification ratio and build electricity infrastructure to accelerate economic growth in disadvantaged areas in Papua Province.

Keywords: electricity consumption, electrification, economic growth, employment, electricity infrastructure

Paper ID : 1328

Flypaper and Asymmetric Effect on Local Expenditure District/City Level in Indonesia

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ABSTRACT

Aims to analyze phenomenon of the flypaper and the asymmetric effect on local expenditure district/city level in Indonesia and also identify the responses in relying on central government transfers. Secondary data comes from the Central Bureau of Statistics, 514 districts/cities from year 2015-2019. Local expenditure as the dependent variable and the independent variable consists of general allocation funds, special allocation funds, profit-sharing funds and local revenue, while the variable instruments that are also included in this model are population, demographics (western and eastern regions), regional expansion and gross domestic regional product. Using the dynamic panel data regression method, generalized method of moments estimation procedure. Results show that general allocation funds, special allocation funds, profit sharing funds and local revenue have a positive and significant effect on local spending. There is a flypaper effect phenomenon on local spending at the district/city level because the response to regional spending is greater from the general allocation funds. There is no asymmetric effect, which means that local spending at the district/city level responds symmetrically to central government transfers. The fiscal gap that occurs has an impact on low regional independence and this dependence tends to have an impact on the less than optimal utilization of local revenue. This study analyzes phenomenon of the flypaper and the asymmetric effect in districts/cities using the generalized method of moments and a dummy to capture the asymmetric effect. The dummy is also applied to the instrument variables for the western and eastern regions and regional expansion.

Keywords: Flypaper effect, Asymmetric effect and local spending

Paper ID : 1187

Conceptualizing Digital Transformation Barriers Using Grounded Theory Method and Dynamic Capabilities Framework: A Review

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ABSTRACT

Purpose: This paper aims to give a better and more comprehensive understanding about digital transformation barriers.

Design/Methodology/Approach: The study used grounded theory method for rigorous literature review and Dynamic Capabilities Framework. 31 works that mentioned digital transformation failure reasons were reviewed in this study.

Findings: The study resulting in a conceptual construct of Digital Transformation Barriers. It is a higher order construct with 29 first order indicators and 8 second order indicators.

Originality/Value: Despite there are many research articles in the topic of digital transformation, only a few mentions reasons of failure. Those works were scattered in different industries and different environment. This present study gathered and analyse those scattered works and developed a new conceptual construct out of them.

Research Implications/Limitations: The limitation of this research was that the search for the works to be reviewed was from a single database which was Scopus online database. Searching from other database, may add to the richness of the finding. This research contributes to the body of knowledge in the topic of digital transformation, where the success rate of such transformation is still very low. The conceptual construct of digital transformation barriers will be beneficial for future research looking to give digital transformation a better chance to success.

Practical Implications: The result of this study gives practitioners a more complete and detail understanding of digital transformation barriers. It enables the practitioners design a better strategy and action plan when they have more clarity about the challenges they will face ahead.

Social Implications: The result of this study shows the need of good communication practice either within the organization, with external partners, or with customer.

Keywords: Digital Transformation Barriers, Digital Transformation Failure, Grounded Theory Method, Dynamic Capabilities Framework, conceptual construct

Paper ID : 1315

Determinants of capital structure and firm financial performance: empirical evidence on food and beverage firms in Indonesia

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ABSTRACT

Purpose: The purpose of this study is to provide additional literature based on factors affecting company performance. Examining the role of company size, liquidity and asset structure in improving the company's financial performance, which is mediated by company factors.

Design/methodology/approach: This quantitative research was conducted at food and beverage companies listed on the Indonesia Stock Exchange (BEI). The sample contains financial data from 15 companies in the food and beverage for the 2014-2019 period. Data were analyzed using Statistical Product and Services Solutions (SPSS) Version 21 software.

Findings: The result showed that the food and beverage companies listed on the Indonesia Stock Exchange (BEI) had a higher rate, liquidity ratio and asset structure that support the firm level. Meanwhile company size, liquidity and asset structure that are mediated by funding are proven to be able to improve the company's financial performance.

Originality/value: This study explores and extends the findings of previous studies that test firms size. liquidity and asset structure affect capital structure and further improve the performance of financial firms.

Practical Implication: The findings of this study allow financial managers to be careful in the degree of oversight of the company. The bigger the company of course has the opportunity to get bigger debt. Good corporate funding can improve company performance.

Social Implication: The capital structure of a company that is well managed taking into account the size of the company, liquidity and asset structure makes the company healthy and has superior financial performance.

Keywords: Liquidity, Leverage, Size, Assets, Performance

Paper ID : 1388

Generation Millennial Investment Decision: an analysis using Financial Literacy & Behavioral Finance Study on Investor Millennial Generation in Indonesia

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ABSTRACT

Purpose: The purpose of this paper is to assess the financial literacy of the Indonesia millennial generation investors who invest in the capital markets (IDX). In addition, it examines the relationship between financial literacy and the influence of the financial behavioral that affect the investment decision.

Design/methodology/approach: A modified questionnaire has been developed divided into three parts. The first part covers demographic variables. The second part identifies financial behavioral; trait anger, trait anxiety, trait, overconfident, herding affecting the investment decision of the Indonesia generation millennial investors. The third part is devoted to financial literacy. The Multiple regression analysis was used to measure and test the modeling. The number of respondents was 208.

Findings: The paper provides empirical insights into the relationship of behavioral finance, financial literacy and investment decisions. the results reveal that trait anger, trait anxiety and herding behaviour are negatively related to investment decision, overconfidence & financial literacy is positively significantly effect investment decision.

Originality/value: The outcomes of this study will expand investors' knowledge about the financial decision-making process.

Practical Implication: The paper encourages investors millennial to avoid relying on behavioral bias or their feelings when making investments and can improve their performance by recognizing their biases and errors of judgment.

Social Implication: which could be very useful for investor, decision makers and professionals in financial institutions, such as portfolio managers and traders, mutual funds & investment banks.

Keywords: Generation millennial, Investment decision, Trait anxiety, Trait anger, overconfidence, Financial literacy

Paper ID : 1397

The impact of the moratorium on sending Indonesian Migrain workers (PMI) and remittances on foreign exchange reserves in Indonesia

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ABSTRACT

The research objective is to determine the impact of the moratorium on the acceptances of remittances in Indonesia and to determine the impact of remittances on foreign exchange reserves in Indonesia. The words used are secondary data is the amount of incoming remittances, the number of sending Indonesian migrant worker, the amount of foreign exchange reserves during the period 2015 to 2019 which are processed using the large analysis method of ARDL (Autoregress Distributed Lagged). Foreign exchange reserves are an important indicator to measure developments trade and the economy of a country. Indonesian migrant workers are the largest foreign exchange earners in Indonesia by sending remittances after the oil and gas sector. Research results show that the Indonesian migrant worker moratorium and remittances have a positive and significant effect on Indonesia's foreign exchange reserves.

Keywords: Indonesian migrant worker moratorium, remittances, foreign exchange reserve

Paper ID : 1445

Green Industry Strategy contributes to the economy and consideration of company performance

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ABSTRACT

The purpose of this research is to analyze the effect of eco-efficiency on firm value by leverage and profitability as a moderating variable. Eco-efficiency as an independen variable is measured by dummy with ISO-14001. Firm value as dependen variable is measured by Tobin-Q. Leverage and profitability as moderating variable, leverage and profitability is measured by ROA. This research uses price book value and earnings per share as a control variable. The sample of this research is manufacturing companies listed in Indonesia Stock Exchange during the period 2016 – 2018. The sampling method in this research is purposive sampling. Based on observational data, there were 74 companies and 222 sample. The analysis technique in this study using multiple linear regression analysis. The result show that eco-efficiency has significant positive effects on the firm value. Leverage has positive effects but can't moderates the relationship between eco-efficiency and firm value. Profitability has negative effects and can't moderates the relationship between eco-efficiency and firm value. Theoretically increasing awareness of actions being taken to address the natural environment, pollution prevention, product management, and sustainable development will increasingly become a source of competitive advantage for companies.

Keywords: Eco-efficiency, leverage, profitability, company performance

Paper ID : 1178

Is the Tourism Sector Matters Towards Regional Independency?

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ABSTRACT

Purpose: This study aims to analyze the impact of the tourism sector in terms of supply and demand on regional independency.

Design/methodology/Approach: This research was conducted in Central Java Province in the period of 2013-2018 by using a Dynamic Fixed Effect Panel approach.

Findings: This research find that the elasticity of the increase in Local Original Receipts from the demand side is more elastic than the supply side contribution.

Originality/Value: Many researches discussing the contribution of the tourism sector to Local Original Receipts have been carried out. However, previous research has separated the supply and demand side in different models. This study tries to combine supply and demand factors in one model with the aim of seeing their contribution to output, which is Local Original Receipts

Research limitation/implication: Increase in regional revenue by increasing investment and infrastructure that supports the tourism sector

Practical implication: This finding implies that the addition of new tourist objects without proper management will not have a significant impact on regional income. On the other hand, a significant positive number of tourist arrivals indicates that the tourist attraction of Central Java Province is still high in attracting tourist visits. For this reason, it would be better if the government focused on managerial improvements, development and innovation of existing tourist objects.

Sosial Implication: encourage community involvement to support and develop the tourism sector.

Keywords: tourism; Local Original Receipts; demand; supply

Paper ID : 1224

Relevance Of Financial And Economic Growth With Direct Error Correction Model Causality Approach: A Empirical Investigation

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ABSTRACT

Purpose : This study aims to identify the reciprocal relationship between financial deepening and economic growth in Indonesia and determine the size and direction of the relationship between financial deepening and economic growth.

Design/methodology/Approach: This research was conducted by using the causality approach Direct Error Correction Model approach. The variables used are the the ratio of credit allocation to the private sector to gross domestic product to *proxi financial deepening variable*, and the rate of domestic product to *proxi economic growth* in Indonesia period 1985-2018.

Findings: This research find that model can be considered feasible in modeling the relationship between financial sector depth and economic growth, there is a one-way relationship between financial depth entries and long-term economic growth. This one-way relationship in the long term indicates that the financial sector has a negative impact on economic growth.

Originality/Value: This study uses a financial sector depth approach that develops finance on the banking side, considering that in Indonesia's financial system the role of banking is still very dominant compared to other financial sectors.

Research limitations/implications: Financial deepening reflects the soundness of the financial sector. To maintain financial sector stability, a synergy of monetary authority policies involving money market and banking players is needed.

Practical implications: Government policies and financial institutions in increasing the depth of the financial sector have further boosted economic productivity.

Social implications: Reviewing the allocation of a better channeled productive credit, so that the sector strengthens and ultimately increases productivity and economic performance.

Keywords: financial deepening, direct error correction model, economic growth

Paper ID : 1229

Dynamic Model of Indonesian Electric Energy Consumption

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ABSTRACT

Purpose: This study aims to find the existence of a long-term relationship between subsidized energy, population, inflation, economic growth, and consumption of electrical energy in Indonesia for the period 1987-2018.

Design/methodology/Approach: In order to analyze the existence of long run relationship, this research was conducted using the Autoregressive Distributed Lag (ARDL) model

Findings: In the short-term analysis, economic growth and population do not have a significant effect on the total consumption of electrical energy. It proves that the impact of economic growth to energy consumption requires a time lag. So that in the long run, the model shows significant relationship between economic growth, population, subsidized energy to the total consumption of electrical energy.

Originality/Value: This research focused on the energy subsidy variable, considering that Indonesia is one of the four countries that still apply subsidized energy, so that policies related to energy subsidies must be studied carefully

Research limitations/implications: In the short term, the growth and feedback effects suggest that stronger electricity policies must be implemented to achieve long-term sustainable economic growth.

Practical implications: Energy is non-renewable, meaning that energy, especially electricity, will increase, in other words, the closer the energy crisis will be. Therefore it is necessary to implement policies related to energy consumption in order to achieve energy sustainability in Indonesia for example energy saving policies

Social implications: Encourage the government, private sector, and society to support electricity-saving programs, by interacting by replacing old damaged lamps with energy-efficient lamps, turning off electricity.

Keywords: electric energy consumption, economic growth

Paper ID : 1235

Contribution of Fiscal Decentralization, Level of Community Welfare and Capital Expenditures on Corruption Levels in Indonesia

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ABSTRACT

This quantitative research aims to prove the contribution of fiscal decentralization, level of community welfare, and capital expenditures on corruption levels in Indonesia. It is also aimed to identifies the Government's policy to prevent corruption. This research uses time-series data in the period 2016, 2017, and 2018. Data realization of APBD revenues, Corruption Perception Index, and Human Development Index are used in this research. Ordinary Least Squares method used as an analysis tool. Empirical results show that fiscal decentralization, level of community welfare, and capital expenditures have a significant effect on corruption levels in Indonesia simultaneously. The finding of the research shows that the Government has prevented corruption through anti-corruption education in the school curriculum and established an anti-corruption agency (KPK). The findings give implications for the Government to consider the determinants in formulation policies to prevent corruption in Indonesia.

Keywords: fiscal, decentralization, welfare, and corruption

Paper ID : 1246

E-Commerce In Indonesia During The Covid-19 Pandemic

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ABSTRACT

The occurrence of the Covid-19 pandemic at the end of 2019 which spreads to almost all countries in the world including Indonesia, has changed people's behavior both in social and economic behavior. This forces the government to establish health protocols such as urging people to stay at home and asking workers to do Work from Home (WfH). This condition causes changes in people's behavior, especially people's consumption patterns, which at first can be done directly through face to face, are not free, so that people switch to electronic transactions in the form of e-commerce. This study aims to find determine the level of public consumption using e-commerce media during the Covid-19 pandemic. This study uses secondary data with the variable number of cases of Covid-19, the value of e-commerce transactions, and the volume of e-commerce transactions. The Vector Autoregression (VAR) method was used as an analysis tool in this study. These findings have implications for the Government in efforts to reduce the impact of the Covid-19 pandemic, while reducing the impact on the macro economy in Indonesia through increasing e-commerce-based transactions.

Keywords: e-commerce, covid-19, and consumption

Paper ID : 1256

Auditor independence and collectivist culture: A review of Whistle Blowing System's Effectiveness in public sector

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ABSTRACT

Purpose: This study explores contextual factors that are potential to affect the effectiveness of Whistle Blowing System (WBS) as a reporting channel to minimize fraud and corruption in public sector institutions in Indonesia.

Design/methodology/approach: This study employs qualitative approach which combine literature reviews on culture and interviews to analyse the effectiveness of whistle blowing system.

Findings: WBS is a mechanism for reporting indications of fraud which effectiveness is strongly influenced by community characteristics. Interviews shows that respondents mostly hesitate to report their suspicion. They are afraid that this action will backfire on them. This may describe why collectivist society tend to avoid being a whistle-blower. This condition also may affect the independence of an auditor while facing complaints which involving his peers. The strong sense of "ewuh pakewuh" or disinclined which is typically embedded in collectivist societies may play an important place in the ignorance of a fraud report.

Practical implication: This study describes the role of culture characteristics that may hinder the benefit of WBS to prevent the occurrence of fraud or the indication of corruption.

Originality/value: This study may explain why WBS does not play an important role for fraud prevention in public sector institution in Indonesia.

Keywords: Whistle blowing system, auditor independence, collectivist culture

Paper ID : 1293

New Evidence of Net Profit Margin and Majority Shareholders Against Share Price Movement on Ex-Dividend Date

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ABSTRACT

This study aims to analyze how long the duration of the increase in the price of a share is to return to a minimum, such as the stock price on the cum-dividend date, whether changes in net profit margin affect ex-dividend date stock price movements, then whether the majority shareholder affects price movements. current stock ex-dividend date. The research sample used a purposive sampling method, namely determining the sample with special criteria, referring to companies registered in LQ 45 for the 2017-2019 period. Retrieval of company data only makes announcements and dividend payments continuously in 2017-2019 consecutively. The variables used are share price, net profit margin, and shareholder group. The results of the descriptive study show that the results of company selection according to the desired criteria in this study, 45 LQ 45 companies that meet the criteria of these 28 companies are used as research samples. From the results of the t test using SPSS version 21.0 in the table, it can be seen that the t count for the Net Profit Margin is -1.413 and the t count for the majority shareholder is -1.537. Then the significance value of Net Profit Margin is 0.161 and the significance value of the majority shareholder is 0.128. By comparing the t count of the two independent variables whose value is smaller than the regression model t table of 1.66320 and a significance value greater than 0.05, the conclusion is that H01 and H02 are accepted. Thus, it can be interpreted that the Net Profit Margin and the majority shareholder are jointly. Does not have a significant effect on stock price movements on the ex-dividend date. From the results of the t test using SPSS version 21.0 in the table, it can be seen that F counts for 2.545 and a significance value of 0.085. By comparing the F count of 2.545 is smaller than the regression model F table of 3.11 and a significance value greater than 0.05, so the conclusion is that H01 is accepted. Thus, it can be interpreted that Net Profit Margin and majority shareholder together do not have a significant effect on stock price movements on the ex-dividend date. From the research, it is concluded that the net profit margin and the majority shareholder do not have a significant effect on stock price movements on the ex-dividend date.

Keywords: net profit margin, share price, shareholders

Paper ID : 1303

Spatial Autocorrelation Analysis of Indonesian Labour's Competitiveness

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ABSTRACT

Purpose: This study aims to analyse dependency spatial between sectoral labour productivity and labour competitiveness.

Design/methodology/Approach: This research was conducted in Indonesia in the period of 2010-2019 Moran Index and LISA.

Findings: There is a spatial agglomeration between regions as indicated by the significant spatial autocorrelation of the Moran Index.

Originality/Value: The competitiveness of workers has been widely discussed in scientific publications. However, the discussion on previous research is still limited in how to measure competitiveness, identify the factors that affect competitiveness and how to encourage competitiveness, just a few studies investigate labour competitiveness with spatial dependence. Whereas the interaction between regions is evident, the fact that there is no single region in Indonesia that is able to stand alone without being linkage to other regions / neighbours. Therefore, this study aims to analyse the significance of the existence of spatial dependency between regions in the formation of labour competitiveness.

Research limitation/implication: This research is limited to identifying the spatial dependence between labour productivity and labour competitiveness in neighbouring areas by using spatial autocorrelation and has not discussed the determinants of the existence of spatial dependencies

Practical implication: By knowing the significance of the spatial dependence between regions, policies related to labour cannot be applied only to one region independently, but the government must formulate policies that are synchronous for each region and centralized and integrated with the central government.

Sosial Implication: Increasing the economy of a region will also improve the economy of neighbouring regions around the region, therefore this study is expected to be able to formulate appropriate policies so that it will be able to accelerate the achievement of convergence of Indonesian labour productivity.

Keywords: labour competitiveness, spatial autocorrelation, Moran Index

Paper ID : 1333

Indonesia SMEs and Big data: Utilizing The Potency with Bottleneck Minimalization

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ABSTRACT

Information technology has developed rapidly since the emergence of the internet. Trillions of bytes of data are generated daily through various sources such as social media, smart grids, video surveillance and sensors. This ocean of data leads to a Big Data terminology. The data itself has an essential role in strategic decision making. Those who can sort and utilize the data available in large volumes, varied diversity, high complexity, and high speed of adding data can benefit greatly. However, unfortunately, the application of Big Data analysis is still not very popular in Indonesia. So far, the three main business sectors of Big Data users in Indonesia are banking, telecommunication companies and producers of consumer goods. Big Data technology can be used by many parties, including the government, large companies, and Small and Medium Enterprises. Even though the use of Big Data is complicated and expensive, even SMEs with small capitals can take advantage of it as long as they know exactly what their business objectives are, thus facilitating the process of identifying the data needed to get more significant benefits from the investment that is spent. . Some of the benefits of Big Data that have been felt, especially for the business world, include knowing the public response to products issued through sentiment analysis on social media; help companies make more precise and accurate decisions based on data; help improve the company's image in the eyes of customers; for business planning by knowing customer behavior, such as in telecommunications and banking companies; as well as understanding market trends and consumer desires. In today's digital era, the use of big data can be a factor in decision making, so that SMEs can find out about trends that are currently busy in society, all can be seen through transactions on digital platforms. In addition, by using Big data, businesses can see marketing opportunities and trends, which are currently loved by the public, so that they can encourage themselves to increase and be interested in digital sales platforms.

Keywords: management, marketing, MSMEs,, analysis, big data

Paper ID : 1318

THE IMPACT OF THE INCREASED FUEL PRICE ON THE PERFORMANCE OF THE FISHERY SECTOR IN CENTRAL JAVA PROVINCE

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ABSTRACT

Purpose: to analyze the impact of rising fuel prices on the fishery sector in Central Java Province.

Design / Methodology / Approach: input output analysis.

Findings: shows that in Central Java the value of the back linkage of the fisheries sector is greater than the forward linkage, where each is 1.23878 for the value of the backward linkage and 1.01122 for the value of the forward linkage.

Originality / Value: the shock used is the increase in fuel prices in 2020.

Research limitations / implications: Central Java input output table in 2013, where the input coefficient or technical coefficient is assumed to be constant during the analysis period.

Practical implications: IDR 516,000 increases in fishing operating costs per trip, IDR 51,823,959,512.00 decreases in the fishery sector production and IDR 7,243,509,351.00 decreases in household income.

Social implications: unemployment, given that 1,717 people have decreased labor absorption in the fisheries sector.

Keywords: Fisheries sector; fuel price increase; input output; Central Java

Paper ID : 1221

Analysis of the Influence of Innovative Ecotourism Development Competency on Improving Performance of Ecotourism Marketing in Toba and Samosir Regency

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ABSTRACT

Purpose: The research objective is to understand and analyze the relationship between Responsive Market Orientation (RMO) and Marketing Performance (MP) increase, if the emphasis is on innovative activities to create superior value and develop sustainable ecotourism for competence achievement.

Design/methodology/approach: The Partial Least Square (PLS) was used to measure and test the modeling. The number of respondents was 188 people consisting of ecotourism industry entrepreneurs, capital owners, community leaders and government.

Findings – The results showed that the variable of RMO mediated by the Innovative Ecotourism Development Competency (IEDC) proved to increase MP, and the six hypothevases proved significantly with a P value of 0.000.

Originality/value: This study explores how ecotourism industry entrepreneurs have responsive market orientation by focusing on empirical analysis of current market experiences in generating innovative proactive ideas for market sustainability development. Responsive markets develop and maintain mutually beneficial and sustainable interactions between consumers and producers through Innovative Ecotourism Development Competency.

Practical Implication: To provide implementative information for developers and managers of the ecotourism industry in Toba Samosir.

Social Implication: Become a source of motivation for communities around ecotourism destinations to see opportunities or ecotourism sub business, create job opportunities for local communities and create added value for ecotourism service transformation.

Keywords: RMO, Innovative, Ecotourism, Competency, B2B, Sustainability

Paper ID : 1364

THE EFFECT OF FINANCIAL REPORTING QUALITY, FAMILY OWNERSHIP, AND AUDIT QUALITY ON INVESTMENT EFFICIENCY

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ABSTRACT

Purpose: This study aims to examine the association of financial reporting quality, family ownership, financial reporting quality and family ownership moderated by audit quality on investment efficiency with size, leverage, firm age, and tangibility as control variables.

Design/methodology/approach: Population used in this study is manufacture firms registered on Indonesia Stock Exchange (IDX) in the year of 2015-2019. Sample chosen by purposive sampling method. The number of firms used in this study is 217 firms. This study uses multiple regression to test every hypothesis.

Findings: The test results are showing that either family ownership and family ownership moderated by audit quality have positive significant association on investment efficiency, while financial reporting quality and financial reporting quality moderated by audit quality have insignificant association on investment efficiency.

Originality/value: The study draws on agency theory type 1 and type 2 and therefore contribute to the literature in the following ways. First, the authors examine the association between financial reporting quality and investment efficiency. Second, the authors examine the relationship between family ownership and investment efficiency. Third, the authors test the moderating impact of audit quality on relationship between financial reporting quality and investment efficiency. Fourth, the authors test the moderating impact of audit quality on relationship between family ownership and investment efficiency.

Keywords: financial reporting quality, family ownership, audit quality, investment efficiency, agency theories

Paper ID : 1464

EFFECT OF ENVIRONMENTAL, SOCIAL, & GOVERNANCE ON COST OF CAPITAL

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ABSTRACT

ESG information disclosure can affect on corporate financing. The purpose of this study is to examine the effect of ESG disclosure on Cost of Equity, ESG disclosure on Cost of Debt, and ESG disclosure on Cost of Capital in companies operating in ASEAN Countries for the 2014-2017 period. The sample in this study were 283 companies using purposive sampling technique. The study utilize structural equation modeling using Smart PLS version 3.0 to test the hypothesis. Hypothesis testing was conducted to determine the effect of overall ESG disclosure on Cost of Equity, Cost of Debt, and Cost of Capital. ESG disclosure measured by using environmental, social, and governance indicators whose data sources are obtained from bloomberg to assess ESG disclosure score. Cost of Equity, Cost of Debt, and Cost of Capital measured by Weighted Average Cost of Capital (WACC). The results of this study indicate that ESG disclosure has a negative effect on Cost of Equity and Cost of Capital. Meanwhile, ESG Disclosure has no effect on Cost of Debt. Control variables of firm size show a positive influence on the Cost of Equity, Cost of Debt, and Cost of Capital. Debt to Equity Ratio has a negative effect on Cost of Capital.

Keywords: ESG Disclosure, Cost of Equity, Cost of Debt, Cost of Capital, Firm Size, and Debt to Equity Ratio

Paper ID : 1407

Corporate Social Responsibility, Firm Value, and Financial Constraints: A Signal of Corporate Liquidity

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ABSTRACT

This study examines the role of CSR disclosure as a signal on the corporate liquidity in creating value for the firms. While the concept of corporate social responsibility (CSR) has gained much attention and is currently practiced by many companies, it has yet to be empirically examined in the context of financial constraint, especially regarding the potential signal of CSR on firm value. Based on IDX manufacturing firms with three years of data observation, the results of a sub-group analysis and the chow-test show that CSR of nonfinancial constraint firm has a positive relationship on firm value. For financial constraint firms, however, results show that CSR has a negative effect on firm value. Moreover, this study finds that financial constraints firms report less information on their CSR activities than do nonfinancial constraints firms. Findings suggest that nonfinancial constraint firms can confidently and strategically increase CSR investment to enhance firm value. The firm with financial constraint needs to carefully examine the effects of CSR on firm value when making CSR-related decisions.

Keywords: corporate social responsibility disclosure, financial constraint, firm value, liquidity

Paper ID : 1415

Firm Strategy, CSR Governance, and Financial Performance: Evidence from Companies Listed on The Indonesia Stock Exchange

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ABSTRACT

The purpose of this study is to empirically examine the effect of firm strategy on company financial performance by using CSR governance as a moderating variable. The variable measurement proxies used in this study to measure the firm strategy and financial performance are divided into short-term and long-term. The sample of this research is all companies listed on the Indonesia Stock Exchange for 5 years of observation in 2015-2019. Moderated Regression Analysis (MRA) is used to test the hypothesis with the results of the firm strategy having a positive effect on the company financial performance. CSR governance has been shown to strengthen the relationship between firm strategy and company financial performance.

Keywords: Financial Performance, Firm Strategy, CSR Governance, Indonesia.

Paper ID : 1400

Effect Green Brand Perceived on Green Purchase Intention

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ABSTRACT

Purpose: The purpose of this paper is to build a comprehensive model and examine the relationship among self brand congruity, green brand perceived, attitude toward green brand extension, functional seeker attitude and emotional seeker attitude

Design/ Methodology/ Approach: The number of respondents in this study were 150 respondents, the sampling technique was done by using purposive sampling technique. The data analysis technique in this study used PLS-SEM with the WarpPLS version 6.0 application

Findings: Self brand congruity, green brand perceived and attitude toward green brand extension have a significant positive effect

Originality/Value: Proposing concept green brand perceived to develop and test the framework of this study.

Keywords: Self-Brand Congruity, Green Brand Perceived, attitude toward green brand extension, functional seeker attitude, emotional seeker attitude

Paper ID : 1414

Study Of The Economics Deforestation In Indonesia

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ABSTRACT

Indonesia is known as the lungs of the world, but the rate of deforestation is still high. Deforestation is defined as deforestation in the large Indonesian dictionary. Deforestation is usually done to change land functions into other functions such as plantation, agriculture, housing and so on. The purpose of this study is to examine changes in forest cover due to deforestation in Indonesia. The estimation model used in this study is a double log regression model to see how much elasticity is. Factors that influence the rate of change in forest cover include timber prices (Pk), reforestation fees (DR), forest concession area and industrial plantation forest tenure rights (LHPH) and the realization of wood processing industry raw materials (RBI). The results obtained from this study are the price of timber, reforestation levies and the realization of wood processing industry raw materials significantly affect the rate of deforestation, while the area of forest tenure rights and the area of tenure rights for industrial plantations do not affect the rate of deforestation in Indonesia.

Keywords: Deforestation, timber prices, reforestation funds, HPH and HPHTI areas, realization of industrial raw materials, regression

Paper ID : 1456

Determinants of Bank Efficiency in Asean5: Size as a Control Variable

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ABSTRACT

Purpose – This purpose of this paper is to analyze the effect of Bank Age, Loan to Assets Ratio (LAR), Net Interest Margin (NIM), and Non Net Interest Margin (Non NIM) to banks efficiencies, especially in ASEAN-5 countries (Indonesia, Singapore, Thailand, Malaysia and Philipina. In this research, bank size is used as a control variable.

Design/methodology/approach – The sample population of the research is taken form general banking entities which are listed in each country over the period of 2014-2018. By using purposive sampling method, there are 58 banks that can be used as the sample population. We use two-stage methodology in this researc. Firstly, we used Data Envelopment Analysis (DEA) to calculate the bank efficiency. Secondly, we use a multiple regression which consist of: F Statistic Test, T Statistic Test, Determination Statistic Test, Autocorrelation Test, Multicolinearity test and also heteroscedasticity test.

Findings- The result show that Capitalization has a negative significant effect , Bank Age has a negative significant impact, Loan to Asset Ratio (LAR) has a positive significant impact, Net Interest Margin (NIM) has a positive significant effect, Non Net Interest Margin (Non NIM) has a positive significant effect to bank efficiency.

Originality/value – The measurement of bank efficiency in Asean 5 that used the DEA is still rare.

Keywords: Bank Efficiency, Capitalization, Bank Age, Loan to Asset Ratio (LAR), Net Interest Margin (NIM), Non Net Interest Margin (Non NIM), Data Envelopment Analysis (DEA).

Keywords: Business; economics

Paper ID : 1378

Impact of Small-Micro Enterprises (SMiEs) on Growth and Poverty in Indonesia

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ABSTRACT

Small and micro enterprises (SMiEs) are the main foundation of the Indonesian economy that can exist even though the country during 1998 crisis. SMiEs become the determinant of the country's economy because it has dynamic capability compared to large companies, so it has a potential role to reduce poverty in Indonesia. This study examines the effect of small-medium enterprises (SMiEs) on economic growth and poverty in Indonesia. Using panel data of 34 provinces in Indonesia, this study analyzes the relationship of SMiEs with economic growth and SMEs with poverty using regression model. The study finds that there is an effect of SMiEs existence on growth and poverty in Indonesia.

Keywords: small-micro enterprises, growth, poverty

Paper ID : 1419

INVESTORS ROLE OF PRESSURE ON THE EFFECT OF INTEGRATED REPORTING ON THE AMOUNT OF DISCLOSURE OF INTELLECTUAL CAPITAL

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ABSTRACT

This study aims to examine the effect of Integrated Reporting on the extent of Intellectual Capital Disclosure, with Investor Pressure as a moderating variable. The population is a manufacturing company, with a sample of companies that have only done Integrated Reporting. The Integrated Report is measured using the content analysis method based on the distribution of capital according to the IIRC. Intellectual Capital Disclosure is measured using the content analysis method as well. Meanwhile, Investor Pressure is measured using the percentage of the amount of non-managerial ownership. The results show that the influence of the Integrated Reporting on the extent of Intellectual Capital Disclosure is greater when the Investor Pressure gets bigger too.

Keywords: Intergated Reporting, Intellectual Capital Disclosure, Investor Pressure

Paper ID : 1444

Sustainability Reporting by State Universities in Indonesia: An examination of influential characteristics

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ABSTRACT

There have been many studies on variables that influence the disclosure of sustainability information in a business context. However, research on variables affecting the disclosure of sustainability information in tertiary institutions is still rarely conducted. This study aims to analyze the characteristics of higher education institutions that disclose sustainability information through sustainability reports on state universities in Indonesia. The population and research sample were all state universities in Indonesia, as many as 125. This research method uses logistic regression analysis. The results showed that 29.6% of state universities in Indonesia had disclosed sustainability information and the remaining 70.4% had not disclosed sustainability information. The logistic regression results show that college size has a significant effect on sustainability information disclosure. The bigger the university, the more likely it is that the university will disclose its sustainability information. On the other hand, age and reputation did not significantly influence the disclosure of sustainability information.

Keywords: Sustainability Reporting; State University; Disclosure; Institutional Characteristics

Paper ID : 1193

THE DETERMINANTS OF MANUFACTURING COMPANIES' DEBT POLICY IN INDONESIA

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ABSTRACT

Purpose: This study examines the influence of several determinants of debt policy such as free cash flow (FCF), investment opportunity set (IOS), managerial ownership (OWNSP), and firm size (SIZE) of manufacturing companies in Indonesia.

Design/Methodology/Approach: There was a total of 155 companies from 2016 to 2018 used. The data were analyzed using multiple regression technique.

Findings: The results show that IOS and OWNSP had a significant negative effect on the debt policy, while FCF and SIZE had a significant positive effect on the debt policy.

Originality/Value: Studies on the influence of shareholding structure, especially on the percentage of managerial ownership with firm capital structure, often find inconsistent results. Therefore, this raises a need for further studies. Also, the price per book value (PBV) as a proxy of investment opportunity set and firm size has to be reinvestigated for its influence on the company's debt policy measured by the Debt to Equity Ratio.

Practical Implications: The manufacturing companies are suggested to increase their managerial ownership so that the company managers can work optimally and do not take actions that may harm the company for their interests. This can be done through the management stock ownership program (MSOP). Furthermore, the manufacturing companies need to increase their investment opportunity set so that they are not mostly financed by debt (leveraged). It is because of the higher the investment opportunity set, the more careful the manager in formulating the debt policy.

Keywords: Debt to Equity Ratio (DER); Free Cash Flow (FCF); Investment Opportunity Set (IOS); Managerial Ownership; Firm Size

Paper ID : 1201

The Impact of Economic Freedom on Bank Stability; Indonesian Case study

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ABSTRACT

This paper examines the effect of economic freedoms on financial stability across banking industry in Indonesia. Using unbalance panel data of Indonesian banks, the effect of economics freedom to financial stability is estimated using GMM approach covering the period of analysis from 2004 to 2018. The analysis is conducted by regressing the main model of economics freedom on financial stability, measured by ZSCORE and NPL, which include all sample banks in the first stage. This study also explores the effect base on different ownership type and size of the bank in the second and third stage, respectively. In addition, concentration ratio, bank size, efficiency, liquidity and business diversification., are included as control variable. The results indicate that the economic freedom on financial stability measured by ZSCORE is positive and statistically significant, but the result if measured by NPL is dissimilar.

Keywords: Bank stability, economic freedom

Paper ID : 1215

The Role of Blockchain for Islamic Financial Technology to Support SDGs 2: Towards A Zero-Hunger Society

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ABSTRACT

The developmental pace of financial transaction technology has allowed operations to be completed automatically and efficiently. Blockchain is one innovative technology that has rapidly reshaped digital tools, including those in the Islamic finance technology industry. Its presence as part of the digital finance industry is one of the great potentials to support the creation of the Sustainable Development Goals 2 (SDGs 2) programme, specifically towards attaining zero hunger. The objectives of this paper are to investigate the role of blockchain for Islamic Fintech in attaining food security and to develop a blockchain framework for Islamic Fintech to support a zero-hunger society. The systematic literature review research method was used in this study, specifically to review the function of blockchain for Islamic Fintech and to create a conceptual framework toward attaining a zero-hunger society. Data used in this study were limited to sources that were accessible from 2015 to 2019. Therefore, there is an open possibility for future research to be done on an extended timeline using a more sophisticated data analysis. Findings from this research provide an understanding that blockchain may be able to improve the role of Islamic financial technology and can establish a better policy structure. Results indicate the necessity of integrating blockchain with Islamic fintech in terms of transaction technology and customer data for the development of a zero-hunger society. Additionally, the integration of blockchain provides a practical implication for the government to regulate appropriate decisions in implementing SDGs toward food security and zero hunger.

Keywords: Blockchain;Islamic Financial Technology;Zero Hunger;SDGs 2

Paper ID : 1236

The Implementation of Green Accounting on Hospitality Industry From Social and Environmental Perspectives

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ABSTRACT

In this era of sustainability, the hospitality industry, in particular the hotel business, need to take the sustainable innovations seriously. Hotel business is one of the main contributors to food waste. The Food and Beverages service is involved in food waste management where it accounts for the preparation, processing and serving food and beverage. There was no previous study that examined the food waste management from green accounting point of view. Therefore, the study aimed to investigate and provide reliable insights and a clear picture of how the hospitality industry in East Kalimantan acts regarding policies made in terms of reducing food waste. This study is a qualitative research using interpretive paradigms and phenomenology approach. Phenomenology approach was chosen in order to deliver an in-depth review of how green accounting implement at hospitality industry based on the managers experiences. The findings of this study can be classified into five main topics, namely the responses, causes, impacts, challenges, and policies or methods chosen by the managers in dealing with leftover from social and environmental perspectives. Some suggestions to improve overall process of food waste management at the hotel were developed on the provided answers from the interviewees as well as the theories such as the implementation of a food waste measuring system, make a regular food plan review, raising awareness among employees and customers, and staff training for smart food waste. This study may contribute as a concept for other industry about how the green accounting implementation could generate benefit for them.

Keywords: Green Accounting, Food Waste Management, Phenomenology, Hospitality Industry

Paper ID : 1253

Student's Literacy on Green Accounting Concept and Its Challenges Ahead

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ABSTRACT

Student's literacy on green accounting, especially for accounting students, is an essential material for the next accountant preparation. They are required to conceive how to arrange a sustainability report along with the sustainability accounting concept which has been evolving and getting popular nowadays. The aim of this study is to interpret student's literacy on defining green accounting concept. This qualitative study was conducted in interpretive paradigm using phenomenological approach. The analysis unit are the higher education institution which have accounting bachelor degree program in East Kalimantan. The information was collected by using observation participant and interview technique. This interview technique conducted informally and formally by held some Focus Group Discussion (FGD). The interpretation of student's literacy was define based on their conceive to green accounting concept which involve the qualitative characteristic information generated, the principles underlying of green accounting, and the components of green accounting report. This research find out that the accounting student's literacy on green accounting in East Kalimantan were divided in three concept, that is; (1) high literacy in defining qualitative characteristic information generated, (2) low literacy in defining the principles underlying of green accounting, and (3) awful literacy in defining the components of green accounting report. Lack of understanding in defining some green accounting concept are caused by; (1) student's lack of interest and curiosity to explore and get on green accounting concept inclusively, (2) some higher education institution have not provide a specific subject in learning of green accounting concept, (3) the lack of student's research in exploring some themes related to green accounting. This study has provide information that there are some lack of understanding in defining green accounting concept, and it has been defiance the higher education institution to rectify this reality. The result implies accounting bachelor degree program to have some curriculum evolvment to improve the student's literacy on green accounting concept. Inclusive interpretations are crucial to describe the literacy of green accounting concept in higher education institutions including lecture's literacy on it, meanwhile this study have focused on student's literacy only.

Keywords: green accounting, student's literacy

Paper ID : 1263

Can Brand Identification and Brand Image Affect to Brand Love and Brand Loyalty? (An Applied Study on East Kalimantan Batik Ethnic)

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ABSTRACT

This research was conducted to determine how much influence brand identification and brand image have on brand love and brand loyalty to local fashion products in East Kalimantan. The population in this study were people in the city of Samarinda. The research data was obtained by distributing questionnaires. Samples were taken as many as 100 respondents. The results showed that brand identification had a positive effect, that the brand identification variable had a positive and significant impact on brand love and brand loyalty, the attractiveness of advertising had a positive and significant impact on brand awareness. The brand identification variable has a dominant influence on brand love and brand loyalty of East Kalimantan fashion products.

Keywords: brand identification, brand image, brand love, brand royalty.

Paper ID : 1269

How green product innovation performance compete through eco-naturalists product advantage? An empirical on Ulap Doyo Industry

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ABSTRACT

An aging world makes humans careful to manage resources into products. Green product innovation will make a major contribution to environmental sustainability. This study provides a new novelty, namely eco naturalists product advantage as a mediator between green product innovation and green product innovation performance in a typical industry in East Kalimantan, Ulap Doyo. 122 respondents consisting of Ulap Doyo SMEs' craftsmen in Kutai Barat and Kutai Kartanegara, Indonesia are taken as the samples with a purposive sampling method. With Amos assistant, an eco-naturalist product advantage is expected to be able to mediate between green product innovation and green product innovation performance with significant results.

Keywords: Business

Paper ID : 1348

GOVERNMENT REGULATION, INFORMATION TECHNOLOGY AND OPERATION PERFORMANCE : SERVICE SCM PRACTICES AS MEDIATION AND INTERVENTION OF CAPITAL OWNERS AS MODERATION

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ABSTRACT

The objective of this study is to analyze and review the influence of government regulations and information technology on the operational performance of local television stations in East Java with service supply chain management practices as the mediator variable and capital owner's intervention as the moderator variable. The data of explanatory research was collected through questionnaires distributed to twenty-nine local television stations, selected through saturated sampling method from a population of local television stations in East Java, and was analyzed using structural equation modeling. The finding of this study reveal that government regulations and information technology significantly influence the operational performance of local television stations with service supply chain management (SCM) practices as the mediator variable, wich means that better government regulations and better information technology are analogous with the important for the improvement of local television stations operational performance. Capital owner intervention weakens service SCM practices on operating performance and has a direct an immediate effect on on reducing the operational performance of local television stations. The practical implications of this study signifies the understanding that service SCM practices is an important concept in enhancing the operational performance. Capital owner's intervention weakens service SCM practices on operating performance of local television stations. The limitation of this study is that government regulations on content control, have not included government regulations on network stations. The analysis of this study is based on surveys in the presentation of relationship analysis in a certain period. Since the existence of the stations is dynamics, further studies that assess the changes in the linkages among variables analyzed in this study are needed.

Keywords: local television stations, government regulations, information technology, service supply chain management practices, operational performance, capital owner's intervention.

Paper ID : 1373

TAXPAYER’S PERCEPTIONS OF TAX SHELTER: ANTECEDENT AND DETERMINANTS

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ABSTRACT

This research was conducted to prove that behavior can occur because of the intention to do so. The main reason taxpayers commit tax shelter is starting from the intention. Therefore, it will be analyzed the influence behavioral intention as an antecedent variable on the determinants that will affect the taxpayers perception of tax shelter. This research was conducted is an individual taxpayer who carries out business and a freelancer registered at KPP Pratama Samarinda. By using structural equation modeling partial least squares, this study found that the act of tax shelter occurs because of the intention as an antecedent variable to do so which is supported by the determinant perceptions of the taxpayer on tax shelter such as tax authorities services, tax justice and tax compliance costs.

Keywords: tax shelter; tax authorities services; tax justice; tax compliance costs

Paper ID : 1387

Analysis of inclusive economic development of environmental quality In Indonesia

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ABSTRACT

This study analyzes the relationship of inclusive economic development to the quality of the environment in Indonesia. Secondary data used, derived from; BAPPENAS, Ministry of Environment and Forestry of the Republic of Indonesia, period 2013 to 2017. The results showed that inclusive economic development still resulted in environmental degradation. The inclusive economic development index, which is one of the sustainable development goals that represent the achievement of economic dimensions and social dimensions, leads to degradation of the environmental extent. The Kuznets Environmental Hypothesis Curve (EKC) did not occur in the year of observation of this study. The recommendation for stakeholders is to prioritize environmental sustainability in every policy taken. For future researchers may consider research to determine indicators of sustainable development, which are composite indicators consisting of all dimensions (economic, social, environmental).

Keywords: inclusive economic development; sustainable environmental quality; Sustainable development

Paper ID : 1393

Are resource-rich regions impacted more by Covid-19 pandemic? Comparing economic and mobility impact in Indonesia's provinces

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ABSTRACT

Covid-19 has caused a negative impact on economy as it limits people interactions from their normal life. This paper tries to compare the effect on economic growth and visits by locals to central economic places (retail and recreation, grocery and pharmacy stores, parks, and workplaces) of Covid-19 in Indonesia's provinces as social restrictions adopted. By using Google's mobility report data combined with the second quarterly GRDP data across Indonesia's sub-national level, we compare economic and mobility performances between provinces in Sumatra, Kalimantan and Papua Islands (SKP), which rely on natural resources-based sectors (i.e. palm oil, natural gas, oil and coal), and provinces located in Java-Bali-and Eastern regions (Sulawesi, Maluku, Nusa Tenggara, henceforth JBE). We visualise and provide scatterplots to depict relationship between variables focused. We also test whether each impact differs between SKP and JBE regions. Our study finds that while almost all regions have been negatively impacted, the effects graphically differ among regions, while Java's provinces have looked to be affected strongly. However, our statistical analyses based on Welch's and Levene's tests provide weak evidence that the Covid-19 harms regions disproportionately.

Keywords: Covid-19; economy; mobility; growth; Indonesia

Paper ID : 1219

Effect of The Exchange Rate, Interest Rates, Money Supply, Imports, and Foreign Exchange Reserves on Inflation in Indonesia

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ABSTRACT

This study aims to determine and analyze effect of the exchange rate, interest rates, money supply, imports, and foreign exchange reserves on inflation in Indonesia in 2013-2019 period. This type of data uses secondary data, namely monthly data from 2013-2019. Data analysis needs to use several tests consisting stationarity test, causality test, cointegration test, statistical test, and ARCH-GARCH analysis. The ARCH-GARCH analysis method with the best estimation model is GARCH (2.2). The results indicate that the exchange rate has a negative and significant effect on inflation, interest rates have a negative and not significant effect on inflation, money supply and imports has a positive and significant effect on inflation, and foreign exchange reserves have a negative and significant effect on inflation.

Keywords: Exchange rates, BI interest rates, money supply, imports, foreign exchange reserves, inflation

Paper ID : 1237

Social economic index analysis of palu city disaster recovery

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ABSTRACT

Geographical condition makes Indonesia very vulnerable to natural disasters. Various natural disasters that have befallen Indonesia, have claimed many lives and property losses. One of them is the earthquake, tsunami and liquefaction in Central Sulawesi, especially Palu City on September 28th 2018 which claimed thousands of lives and huge property losses. The socio-economic impacts caused by the disaster need to be repaired through rehabilitation and reconstruction in the fields of education, health and economy. To measure the level of recovery in the form of rehabilitation and reconstruction, a general measure in the form of an index number is needed is called the Indonesia Post-Disaster Recovery Index (Ina-PDRI) which consists of three aspects namely the education aspect, the health aspect and the economic aspect. All basic indicators use primary and secondary data. The basic data used is data for 2017 (100 percent) and compares it with post-earthquake data, namely data for 2019. The higher the recovery index percentage obtained, the greater the socio-economic condition of recovery in Palu City. Found, that after one year of natural disasters in the form of earthquakes, tsunamis and liquefaction, the results for the recovery of the new education sector were 54.67 percent, the health sector had only reached 77.78 percent and the economic sector only reached 19.84 percent. Total recovery only reached 44.20 percent. Therefore, the disaster recovery acceleration program in Palu City still needs to be improved so that the socio-economic conditions are recovered as before.

Keywords: Natural disaster, earthquake, tsunami, liquefaction, Post-Disaster Recovery Index, Social Economic Index

Paper ID : 1242

TRIPLE METHODS IN DETERMINING PRIME AGRICULTURE COMMODITIES

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ABSTRACT

Local governments in Indonesia should be able to pay attention to plan action in efficient way in developing economy of the regency, in order to optimise the economic advantages in the region and to encourage local economic growth in acheiving its people welfare. For this purpose, it should be considered to design development planning through selecting sub-sectors and prime products in further design plan of action for the region. Three methods is promoting for this purpose as selected methods in in order to find efficient way in selecting potential and prime commodities . The research method in determining selective prime commodities and sub sector potential were applied three methods: 1) Location Quotient Analysis, 2) Analytical Hierarchy Procces (AHP) 3) Exponential Comparation Method /MPE. The result show that the plantation sub-sector is selected as sector basis of the economy with the value of $LQ=1,37$ or $LQ>1$. In line with the plantation subsector which is nominated as the prime subsector in Tolitoli regency Indonesia as a case study of these methods with weight priority value of 0.29, then the cloves product is selected as prime commodity in the Region with the MPE total weight of 13.14, and this commodity is nominated as a commodity basis with the LQ value of 13,52.

Keywords: Agriculture sector, sector basis, prime commodities.

Paper ID : 1254

Analysis of the Use of Coins as a Payment Instrument di City Donggala: Indonesia

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ABSTRACT

The use of coins occurs when people make purchases of goods and services. The phenomenon of coins losing their function as a means of payment in Donggala City . The question posed in this research is how to use coins as a means of payment in Donggal City a. Furthermore, the objective of the research is to analyze the use of coins based on their function as a legal tender . By using descriptive research type and supported by descriptive statistical analysis to process and provide interpretation of the results of data processing obtained. The research results show that for i ndikator related to use of total Coin as an Authorized Payment Tool is used mainly by people in the unit are limited. Indicators related to the function of coins show that coins have experienced a decline in their use as a means of payment in Donggala City, Indonesia. Indicators Associated with Causes of not Using Coin, shows that businesses in the City-Indonesia rarely use coins as a result of the lack of public knowledge of the function of the coins in the economy. Suggestions for policy making need to socialize to the public regarding the love for the Rupiah currency, and for further research it is necessary to develop measurement indicators related to the use of coins based on the function of money.

Keywords: Coins; Payment Instruments; Coin Function

Paper ID : 1258

ANALYSIS OF ECONOMIC POTENTIAL POST-EARTHQUAKE, TSUNAMI AND LIQUIFACTION IN PALU, SIGI, DONGGALA (PASIGALA), CENTRAL SULAWESI, INDONESIA

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ABSTRACT

This study aims to identify economic sectors which are basic sectors, identify potential economic sectors that can encourage the activities of other sectors in order to increase high economic growth, and describe patterns of change and sectoral growth in the economy in Palu City, Sigi Regency and Donggala Regency. The selection of the location of this study is related to the conditions of the three areas as areas affected by the earthquake in September 2018. This research is a quantitative research with descriptive analysis methods using LQ, DLQ and shift-share analysis tools. This research can help to accelerate economic growth in the Pasigala area after natural disasters. The results showed that there was a change in the value of LQ in both basic and non-basic sectors, before and after the earthquake, tsunami and liquefaction both in Palu City, Sigi Regency and Donggala Regency. In addition, the results of the study also showed several potential base sectors in Palu City, Sigi Regency and Donggala Regency. The sectors are the construction sector and the information and communication sector for the City of Palu, the financial and insurance services sector, the real estate sector and the education service sector for Sigi Regency and the mining and quarrying sector, the water supply sector, waste management, waste and recycling, as well as the Government Administration, Defense and Compulsory Social Security sector for Donggala Regency. Therefore, it is recommended that local governments increase productivity and issue policies that can accelerate economic growth in these sectors.

Keywords: Economic Growth, Base Sector

Paper ID : 1268

SOCIAL CAPITAL, CO-PRODUCTION, AND ECONOMIC DEVELOPMENT (A Case Study on the People's Economic Empowerment Program PT. Donggi Sinoro LNG in Banggai Regency, Indonesia)

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ABSTRACT

The treatment of ceteris paribus towards non-economic factors in the study of economics raises more questions, because non-economic factors play an increasingly obvious role in the process of economic development. In fact, there is a growing consensus in economics that non-economic factors are crucial points in determining the outcome of economic development. This research is intended to strengthen this consensus with empirical facts, with the objectives of the study: (1) to describe the performance of economic development represented by economic empowerment programs and non-economic factors including social capital and co-production; and (2) explain how non-economic factors affect economic empowerment performance. The research method was designed as a descriptive study with locus in Banggai Regency, Indonesia. The research sampling frame is the community members who are beneficiaries or who are directly involved in economic empowerment programs. The data were collected by questionnaire technique, then analyzed using multiple regression techniques. The results of this study indicate that the performance of economic empowerment is "good". Likewise, for social capital an assessment was obtained with the "high" category, while coproduction was assessed as "less good". Then, statistically inferential non-economic factors consisting of social capital and co-production have a significant effect on the success of the economic empowerment program. Thus these findings can strengthen the consensus. Furthermore, it is recommended that ceteris paribus treatment of non-economic factors should be avoided as much as possible, even if it must be used, the treatment of ceteris paribus needs to be more selective according to the context.

Keywords: social capital, co-production, and economic empowerment.

Paper ID : 1284

ANALYSIS OF THE INFLUENCE OF SOCIAL ECONOMIC FACTORS AND PERCEPTION OF CHILDREN'S VALUE FOR HUSBAND AND WIFE ON TOTAL FERTILITY IN CENTRAL SULAWESI PROVINCE

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ABSTRACT

Research aims to analyze the effect of income, work status, education and age at first marriage on total fertility, and perceptions of children's value, the role of family in family planning. The population in this research are husband and wife family planning participants and non-family planning participants in Central Sulawesi Province. The method of determining the sample using snowball sampling. The analytical method used is cross tabulation analysis and multiple regression. The result shows that simultaneously the variables of income, work status, education, and age at first marriage had a significant effect on total fertility, with a calculate F value of 6.131 and a significance level of 0.000. Partially the variables of education and age at first marriage have a negative effect on total fertility. The wife's working status has a negative and insignificant effect on total fertility, while income has a positive and significant effect on total fertility. The positive value of the child was not significantly related to the participation of the wife having family planning, with a Chi-Square value of 0.308. While the negative value of children has a significant relationship with the participation of the wife having family planning, with a Chi-Square value of 14.518. The role of family in encouraging wives to participate in family planning is relatively low at 8.3%. of all family planning participants.

Keywords: education, income, work status, age at first marriage, child value, family planning and total fertility

Paper ID : 1285

The Determinants Of Savings: Case Study Of Commercial Bank In Central Sulawesi, Indonesia

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ABSTRACT

Central Sulawesi is currently active in the development process, both physical and non-physical. The development process is also inseparable from economic growth. To achieve economic growth a large investment fund is required, one of which can be sourced from domestic savings. Public saving is one of the sources of financing in the context of domestic saving. In the context of long-term economic development and economic growth, attention to domestic savings is essential to maintain economic stability in Central Sulawesi. This study aims to analyze the effect of the BI Rate and inflation rate on the savings rate at commercial banks in Central Sulawesi by using the analysis tools of autogressive conditional heteroscedasticity (ARCH) and generalized autoregressive conditional heteroscedasticity (GARCH). The results of the analysis show that the BI Rate has a negative and significant effect on saving, inflation does not have a significant effect on the savings rate at commercial banks in Central Sulawesi. Savings The importance of being a source of investment funds to support development activities can be a consideration for the government to formulate a policy for allocating investment from these savings funds for productive sectors. So it is hoped that the distribution of savings through investment activities can encourage economic growth and increase economic development in Central Sulawesi.

Keywords: BI rate, Inflation, Savings, ARCH, GARCH

Paper ID : 1299

FACTORS AFFECTING WORK PARTICIPATION IN THE LABOR MARKET (A Case of Elderly Population Widows in Central Sulawesi Province, Indonesia)

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ABSTRACT

This study analyzes the factors that influence the elderly population widows to participate in the labor market in Central Sulawesi. The sample of the study was 361 elderly respondents with widow status who were netted in the National Labor Force Survey (SAKERNAS) for the period August 2017 in Central Sulawesi, aged 60 years and over. The results showed that the opportunity for the elderly population widows to participate in the labor market was influenced by variables of age, household status, school participation and health status. Age and school participation have a negative effect on work participation of the elderly population widows. Old age and low education (\leq SLTP) elderly population widows have little opportunity to participate in the labor market. Meanwhile, household status and health status have a positive effect. Elderly population widows as the head of the household and in good health have a great opportunity to participate in the labor market.

Keywords: elderly population widows, work participation

Paper ID : 1238

Health Demand in Indonesia: The Health Stock Approach

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ABSTRACT

Grossman's health demand model recognizes three main determinants in the estimation model: wages, education, and age. This research aims to examine the role of wages in health demand, using the measurement of the number of sick and disturbed days as health demand, involving 24,341 households in Susenas 2013 using a reduction model approach. It was found that increasing wages increased the demand for health in households with low levels of education.

Keywords: Health Demand; Wages; Grossman Model; Sick days

Paper ID : 1431

Will Self-Service Technologies be Widely Adopted in Travel, Tourism, and Hospitality Industries During and After Covid-19?

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ABSTRACT

The tourism industry is believed to continue experiencing constant growth before the unexpected Covid-19 outbreak. Although the Severe Acute Respiratory Syndrome (SARS) outbreak had occurred before, Covid-19 caused a vast number of fatalities and raised social and economic issues in many countries. The travel, tourism, and hospitality industries were under heavy pressure compared to other sectors during Covid-19. Travel, Tourism, and Hospitality companies must carry out business transformation by utilizing self-service technology to survive. This article will review the critical role of self-service technology to be adopted in the travel, tourism, and hospitality industries during and after Covid-19. How business transformation is possible in the travel, tourism, and hospitality industries will also be discussed. For that purpose, a meta-analysis of various previous studies was carried out. This research contributes to the body of knowledge by elaborating on the nature of self-service technology adopted in the Travel, Tourism, and Hospitality industries.

Keywords: Self-Service Technologies, Travel, Tourism, and Hospitality Industries, Developing Countries, Covid-19

Paper ID : 1208

THE TREMENDOUS EFFECT OF SCARCITY PROMOTION ON CONSUMER AGGRESSIVITY: AN EXPERIMENTAL STUDY

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ABSTRACT

Marketers often apply the strategy of scarcity promotion to attract consumer attention towards company's product. However, this strategy often results in the increasing of consumer's destructive aggressive behaviors. An experiment method was thus conducted in this study, to reveal the effect of advertisement exposure with scarcity promotion strategy on consumer aggressive response towards the product that company offered. The results show that an exposure of advertisements with scarcity strategy raises one's perception that other consumers are perceived as threats. This perception arises since the probability of getting the product they want will be decreased when others are running after the same product. Theoretically, this condition will elevate the tendency of consumer aggressive behavior when attaining the product. Three studies with multiple behavioral measurements show destructive responses to the scarcity promotion applied by company.

Keywords: marketing; business

Paper ID : 1463

How Do Stability and Expansion Strategy Predict Audit Firm Performance?

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ABSTRACT

Increasingly competitive conditions between small audit firms in Taiwan have resulted in changes globally. Many small audit firms in Taiwan are trying to survive and expand to improve their performance. One of them is by increasing audit quality and selecting the right strategy to improve the performance of the audit firms. This study examines the relationship between audit quality and financial performance under different business strategies stability-expansion. This study estimates audit quality of audit firms in terms of approaches related to human capital, such as professionalism, educational level of auditors, and work experience of auditors. Based on the business strategies audit firms take strategy is divided into two categories: stability, and expansion. Empirical results report that audit quality is a more important performance determinant in audit firms. The relationship between audit quality and financial performance is positive. Next, operating performance of expansion audit firms is better than that of stability audit firms.

Keywords: Strategies Stability-expansion, Audit Quality, Firm Performance

Paper ID : 1248

Analysis of the effectiveness and efficiency of APBD in improving the welfare of disabilities in the city of Magelang

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ABSTRACT

This study aims to analyze the effectiveness and efficiency of the Regional Budget (APBD) in improving the welfare of persons with disabilities in Magelang City. This research method uses mixed methods. Data collection techniques with questionnaires and interviews were used for synchronization. Determination of the sample using purposive sampling technique. The method of analysis uses the formula for the effectiveness and efficiency of income and expenditure. Based on the results of this study, it shows that the Magelang City Regional Budget (APBD) is effective and efficient in improving the welfare of persons with disabilities. The factor that affects the effectiveness and efficiency is due to the support from the local government. Persons with disabilities are given the opportunity to participate in the Musrenbang (Development Planning Deliberation) of Magelang City. Persons with disabilities are also included in an expo so that they have the opportunity to showcase their work, innovations and achievements

Keywords: effectiveness, efficiency, APBD, welfare of persons with disabilities

Paper ID : 1372

PSYCHOLOGICAL EMPOWERMENT AND WOMEN ENTREPRENEURIAL SUCCESS: THE MEDIATING ROLE OF PROACTIVE BEHAVIOR

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ABSTRACT

The aims of Women Empowerment of in economic is to increase the contribution of women in economic, such as entrepreneurship, but despite the increasing number of businesses owned by women, such businesses are less successful than those owned by men according to economic measures of business success. In addition, the result of previous study is vary, especially in psychological empowerment on performance which is also become a separate problem in this study. This study aims to close the research gap on the effect of psychological empowerment on business success by including proactive behaviour as an intervening variable. Questionnaire on 96 women entrepreneurs in Semarang were used as data collection. The analysis technique used is Structural Equation Modelling with the WrapPLS 7.0 program. The results showed that proactive behaviour was able to close the research gap and become a mediator variable (full mediation) to influence psychological empowerment and entrepreneurial success.

Keywords: Entrepreneurial Success, Psychological Empowerment, Proactive Behavior

Paper ID : 1304

Doing Qualitative Research of Phenomenology in Accounting

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ABSTRACT

Purpose of the Study: Accounting as social construction and social practice will be more interested when explored with qualitative approached. Accounting become more complex and had different meaning in every contexts and also more important to know how social actors use and react to accounting. We offered pathway model to make clear stages to student when jump in qualitative research. Using pathway model for qualitative research specially using phenomenology for accounting issues, made researcher had another alternative to choose research methods in phenomenology to do their qualitative research.

Methodology: The paper examines phenomenology methods: descriptive and interpretive phenomenology. It compares and contrasts their approaches to data collection and interpretation and highlights some of the strengths and weaknesses associated with each one.

Main Finding: The final results showed using model pathway for qualitative research of phenomenology can directed researcher to finding answers when using qualitative research as their first steps. Second this pathway model can tracing to find notions in accounting area as social constructing.

Implication of Study: Qualitative research-pathway in phenomenology can be used as one of many tools for qualitative for researcher when they starting for qualitative research. Limitation this research is this pathway still can be discuss base on other context research even still using same phenomenology methods. Researcher can explore more the way which they want to find the answer.

Novelty this Study: This model can enrich methodology in phenomenology for accounting researcher.

Keywords: Qualitative, Phenomenology, pathway, accounting

Paper ID : 1425

IS IT TRUE THAT MSEs FUNDING FOLLOWS PECKING ORDER THEORY PATTERN (The Role of Financial Literacy, Risk Preference, and Home Bias in Minangkabau Ethnic MSEs Funding Decisions)

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ABSTRACT

Purpose: this paper aims to explore the role of financial literacy, risk preference and home bias in Minangkabau ethnic Micro and Small Enterprises (MSEs) funding decisions, whether to follow the pecking order theory pattern.

Design/methodology/approach: a theoretical framework was developed to determine financial literacy, risk preferences and home bias in influencing Minangkabau ethnic MSEs funding decisions. Hypothesis testing uses the SEM-PLS alternative method. Data collection was carried out through online and offline survey techniques with a sample of 623 Minangkabau ethnic MSEs.

Findings: The results reveal that financial literacy, home bias do not have a direct effect on funding decisions. Financial literacy does not directly influence risk preference. Financial literacy affects funding decisions, when mediated by the variables of home bias and risk preference. Most MSEs have a low level of financial literacy, with a tendency for home bias and high risk preferences, the impact of which is in funding decisions to use formal and informal external funding. These results reveal that there is a role for financial literacy, risk preference and home bias in funding decisions. Minangkabau ethnic MSEs in meeting funding needs do not follow the pecking order theory pattern.

Practical implications: the results of this study prove that financial literacy is still very low for MSEs, input for financial institutions related to MSEs funding to provide easy-to-understand training. In reducing the tendency of home bias and risk preferences of Minangkabau micro and small businesses in financial decisions by involving their association groups.

Originality/value: this study seeks to explore the role of financial literacy, risk preference and home bias in Minangkabau ethnic MSEs funding decisions. Empirically, financial literacy has an indirect effect. The effect of financial literacy is mediated by the variables of home bias and risk preference in funding decisions. The data show that the average level of financial literacy is low with a high home bias leading to bias in assessing risk. Home bias increases resulting in misperception of risk, so that there is an error in judgment in taking more risks that they can bear. Consequently, funding decisions use external funding which has a higher risk.

Keywords: Financial literacy, Home bias, Risk preferences, Funding decision, Minangkabau ethnic MSEs

Paper ID : 1250

Mitigating Cost of Capital Through Sustainability Reporting: The Case of Southeast Asia Palm Oil Industry

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ABSTRACT

The rising concern regarding sustainable palm oil production has been greatly affecting palm oil producers in Indonesia. In 2019, the European Union has increased import tariffs on palm oil products from Indonesia. This policy can influence the risk perceived by investors and creditors thus Indonesian palm oil companies have to pay higher COE and COD. At the same time, companies from Malaysia and Singapore also produce palm oil exported globally. Do the investors and creditors perceive the risk differently between Indonesian and Malaysian or Singaporean palm oil companies? Using regression analysis, this study aims to provide evidence whether sustainability reporting can alleviate COE and COD. In addition, this study also aims to show whether Indonesian palm oil companies pay higher COE and COD than Malaysian and Singaporean companies. The sample of this research is TOP 13 palm oil producing companies in Indonesia, Malaysia and Singapore listed on stock exchanges. The results of this study indicate that sustainability reporting can reduce COE and COD paid by companies. In addition, this study also shows that Indonesian palm oil companies pay lower COD, but pay higher COE than companies in Malaysia and Singapore.

Keywords: sustainability reporting; cost of capital; cost of debt; cost of equity; palm oil

Paper ID : 1214

How Does Spirituality in the Workplace Affecting Individual Work Performance : A Review Literatur

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ABSTRACT

Spirituality in the workplace is a phenomenon that needs and supported by a set of elements such as the breadth of mind, acceptance, understanding, openness to change and think outside the box. Spirituality in the workplace affect positively towards improving the quality of life and improve the welfare of employees. Spirituality in the workplace can shape the behavior of individuals in a productive manner from the inside out. Spirituality can lead someone to recognize and understand the meaning to their lives, including work. Spirituality in the workplace related to constructing showed an increase in the quality of performance. The purpose of this paper is to describe how does spirituality in the workplace affecting individual work performance. The author conducted a literature study of spirituality in the workplace between 1998 and 2020 to identify relevant articles. The results show that spirituality in the workplace significant positive effect to organizational commitment, job satisfaction, employee engagement, work engagement, mental health, improving the performance and productivity, effectiveness of the performance within the team, OCB, psychological well being, employee loyalty and social well being and reduce stress.

Keywords: Spirituality in the workplace, work performance, organizational commitment, employee engagement.

Paper ID : 1391

THE ROLE OF INTELLECTUAL CAPITAL AS A MEDIATION OF RELATIONSHIP BETWEEN AUDIT COMMITTEE AND REAL EARNINGS MANAGEMENT

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ABSTRACT

Purpose: This study aims to examine the role of human capital as a mediator for the relationship between audit committee expertise and the number of audit committee meetings with real earnings management.

Design/methodology/approach: The data source used is data from manufacturing companies in Indonesia. The sample selection technique used purposive sampling. The analysis technique uses path analysis.

Findings: The results showed that the expertise of the audit committee, the number of audit committee meetings and human capital had a significant effect on real earnings management in the company under study.

Originality: The role of human capital in the relationship between the expertise of the audit committee and the number of audit committee meetings.

Research limitations/implications: The limitation of this research is that it only uses human capital as a mediating variable.

Keywords: Audit committee expertise, number of audit committee meetings, human capital, real earnings management

Paper ID : 1362

Knowledge As An Intangible Factor and Growth in Less Developed Region

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ABSTRACT

Knowledge is capable to produce economic growth, but also the most challenging to capture. Knowledge which is emphasized by endogenous growth theory, can develop without limitation or without being tied to an individual. Despite the fact that the people will be decline, but the knowledge will be sustain the long term wealth. An increase in knowledge and ideas set out an increase in capital and goods. In contrast to several studies, knowledge as an intangible factor, is not only described by the average length of school or training on the job in a company. This study propose a different view of methodology to estimate knowledge in such region. The amount of knowledge is count by duration of formal education, the application of information technology and culture. Nearly 20 years of implementing special autonomy, Province of Papua, Indonesia focuses on human resource development. The knowledge formed in Papua could be increasing the production. The aim of this study was to examine whether the knowledge can produce growth in less developed region according to Romer's theory. And whether the formal education and the application of information technology could describe the knowledge . The analysis applied through Fixed Effect Model on panel data from 25 regencies and municipality in Papua from 2012-2017. The results show that in Papua region, education and information technology as knowledge together with the other factors are capable to promote growth. But only few indicators which had significant effect on growth such as years of schooling, numbers of people who have the computers and internets.

Keywords: growth; knowledge; technology of information; intangible

Paper ID : 1341

Value relevance of accounting information and noise trading: evidence from the Indonesian stock market

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ABSTRACT

This study examines the value relevance of accounting information in the bank & financial sector. Specifically, researchers investigate earnings and book value of stock prices which tend to decline over time. We conducted an analysis in the Indonesian context using samples containing 310 observations on banks and financial institutions on the Indonesia Stock Exchange (IDX) from 2012 to 2016. The results in this analysis indicate that earnings and book value does not lose value relevance. We use noise trading as a moderating variable that increases the value relevance of earnings information which is also a contribution in this study. The results show that noise trading moderates the effect of earnings on stock prices.

Keywords: noise trading; stock price; value relevance; accounting information

Paper ID : 1195

Factors to Increase Revenue for Food Product in Hotel Industry during Pandemic

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ABSTRACT

Purpose: This study was conducted to examine whether the food quality and food safety that are implemented in hotels during the social distancing period can increase customer satisfaction and increase revenue from food products made in hotels

Design/Methodology/Approach: This research was conducted by making observations and surveys at the Dharmawangsa Hotel Jakarta. Population and samples were taken from guests who came and bought food products at this hotel since the hotel started operating again in June 2020. This research will be conducted in a descriptive quantitative manner. The path analysis technique will be carried out to show whether the factors of food quality, food safety, customer satisfaction will have a direct or indirect effect on hotel revenue from food products.

Findings: The study still on progress.

Originality/Value: During the pandemic, many hotels have lost their source of income. The sources of hotel revenue that usually come from the sale of rooms, food and beverages, or other services have suddenly stopped. Since the government imposed social distancing regulations in society to drive the economy, the community has returned to actively carrying out various activities required by implementing health protocols. Referring to this, hotel has also made various improvements in their efforts to increase their revenue. The most basic thing they do from food product services, is to carry out rigorous activities in preparing their food products.

Keywords: Food Safety; Food Quality; Customer Satisfaction; Hotel Revenue; Path Analysis

Paper ID : 1194

The impact of Food Delivery Shifting in Culinary Business using Digital Platform

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ABSTRACT

The effect of the pandemic has led to a shift in people's purchasing patterns from traditional patterns of direct meetings between buyers and sellers, to modern ones, using digital platforms as a medium of meeting. This includes changes in food purchasing patterns in the food and beverage industry. Go Food is one of the future from Gojek application that provides a medium in digital platform so that people can make food purchases conveniently, especially on activities related to internet-based food purchases. Thus, the public can easily purchase food and at the same time apply government regulations for social distancing during this pandemic. This research was conducted to examine people's attitudes toward using this technology and people's intention in using it so at the end it will increase the use of Go Food future. Technology advanced modeling (TAM) that focuses on user attitudes (perceived of usefulness and perceived ease of use) was adapted because this model is able to explain user acceptance of the use of information technology. The population and samples used are all customers who have the go food future in their smartphone, live in the Jakarta area, and have purchased food through this future at least three times in the last three months. The research approach used is a descriptive quantitative. The analysis technique that will be carried out is the path analysis technique.

Keywords: Technology Advance Modelling (TAM); Perceived of usefulness; Perceived ease of use; Digital Platform; Go Food.

Paper ID : 1203

The Effect of odd-even Policy to BRT Transjakarta Ridership

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ABSTRACT

As the capital city of Indonesia and the center of Indonesian business and government activities, Jakarta is predicted to experience a huge economic loss due to congestion, consisting of wasted time costs and additional vehicle operating costs. The odd-even policy is applied in several main roads in DKI Jakarta to overcome congestion, in addition to Transjakarta BRT public transportation. Most of the research only focused on one policy to overcome traffic congestion. This study analyzes the impact of odd-even policies on the growth of Transjakarta BRT passengers. The method used is the difference in difference (DiD) with the daily passenger panel data of Transjaarta BRT passengers on 13 corridors for three years, between 2017 to 2019. The result is that the Odd-Even policy can increase the average passenger growth of Transjakarta BRT, although not significantly. This is partly because Transjakarta BRT is not the only mode of transportation used. At four weeks of policy implementation, the impact shown is fluctuating, positive, and negative. It indicates users were still doing trials and errors to adapt to the policy.

Keywords: Odd-even policy; Transjakarta BRT; Different in Different

Paper ID : 1192

Conspicuous Consumption, Regional Characteristics and Household's Conspicuous Consumption: An Empirical Study from Regions in Indonesia

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ABSTRACT

Conspicuous consumption is strikingly very close to income inequality and regional characteristics—ethnic and religion, but there are still very limited researches between these variables, especially in developing countries. Indonesia as a country that has a high income inequality and also a very wide ethnic and religious diversity, which will greatly influence the striking share of household consumption. This research examined the effect of household income inequality and regional characteristics such as ethnicity and religion on conspicuous consumption by including the variable percentage of coastal areas as an instrument variable of income inequality which is thought to have a causal relationship with conspicuous consumption. The study is to explain the causal relationship between variables, namely income inequality and conspicuous consumption with the household micro-level estimation unit (household) for the conspicuous consumption variable and the macro level for the income inequality variable and regional characteristics for 2 years, of the 2017 and 2018. With the number of observations used is 538,420 households and 476 districts and cities, we applied an econometric model of Two Stage Least Square (2SLS) regression. The results of this study found (1) positive and significant impact of regional characteristics on conspicuous consumption's share of visible good and (2) negative and significant effect of income inequality and regional characteristics—ethnic on conspicuous consumption's share of invisible good. The government should pay attention to the phenomenon of conspicuous consumption, because many problems will arise if this conspicuous consumption is ignored. High conspicuous consumption will lead to a materialistic lifestyle, so that inequality is getting higher. In addition, the crime rate can also increase considering that with conspicuous consumption, one can more easily detect the wealth owned by others.

Keywords: Conspicuous consumption; Income inequality; Regional Characteristics

Paper ID : 1209

Strategic Interaction between the Agglomeration of Highrise Buildings and the Economy of DKI Jakarta

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ABSTRACT

Increasing economic agglomeration in DKI Jakarta has triggered the rising demand for space available to carry out economic activities. Highrise building development is a solution in providing spaces to respond to land scarcity issues. This study aims to investigate the economic and non-economic factors that affect the development of highrise buildings, as well as the relationship between agglomeration of highrise buildings and the tertiary sector GRDP. Econometrics model estimation in the 2007-2018 village-level panel data proves that the strategic interaction occurs among the construction of highrise buildings in DKI Jakarta. It is proved that the increase in the number of floors and the height of the new office-commercial and residential buildings appear as the response to the increase in the number of floors and height of the existing buildings. The occurrence of strategic interactions is driven by regional economic agglomeration and locational factors. In addition, estimation result at the city level proves that the presence of office-commercial highrise buildings in DKI Jakarta generates effective density, as the average floor numbers of office-commercial highrise buildings and the employment density contribute positively to the tertiary sector GRDP.

Keywords: Highrise building; tertiary sector GRDP; agglomeration; employment density

Paper ID : 1211

Optimal Excise Tax on Indonesia's Unhealthy Food

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ABSTRACT

The prevalence of obesity and diabetes in Indonesia has doubled in a decade. One in five Indonesian adults is obese and thus has a high risk of suffering from diabetes. As a consequence, Indonesia ranks seventh with the most diabetics in the world. If there is no intervention, the Ministry of Health estimates that half of Indonesia's population will be obese by 2030, which will lead to a surge in diabetics. Economic losses seen from GDP are estimated at Rp1,000 trillion per year due to high medical costs and decreased productivity. The health condition of the Indonesian people is expected to deteriorate because 90% of the population has unhealthy consumption patterns that increase the risk of diabetes. Therefore, this study is to examine a gap in exploring the potential of excise tax for unhealthy foods, which have a high level of salt and fat. This research discusses the potential taxation on unhealthy foods as an intervening step. In addition to presenting the optimal tax rate, this research also contemplates the eligibility of its application. We applied the Almost Ideal Demand System (AIDS) to estimate the price elasticity of each food and the Ramsey Rule as the tool to calculate the optimal tax. This research found three processed foods that are potentially taxed including instant noodles, processed meat, and snacks. Its indicated as necessities because their demand elasticity is inelastic. However, this research found that the value of elasticity on each food is smaller compared to previous studies on similar foods, both at Indonesia and abroad that implied the optimal tax rate for each food is getting higher. The optimal tax rate is 13% for instant noodles and 12% for processed meat and snacks. This food tax has the potential to become a new revenue source of Rp4 trillion per year. Even so, this research also contemplates the eligibility of its application by comparing the result with the consumers' income distribution. However, instant noodle consumers' income distribution is inversely comparable to processed meat and snacks, which are mostly filled by high-income household. Both of these foods have the potential to be taxed in the hope that they will not be too disruptive to the consumer's expenditure.

Keywords: AIDS; Diabetes; Excise Tax; Obesity; Ramsey Rule

Paper ID : 1225

INTEGRATED THINKING WITHIN INTEGRATED REPORTING : AN IMPLEMENTATION OF INFORMATION SYSTEM OF REGIONAL INVESTMENT POTENTIAL

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ABSTRACT

Purpose: The purpose of this research article is to assess what information should be connected and how its information can be connected into information system of regional investment potential (ISRIP), based on integrated thinking of regional government. To explore and to develop insight into how it can be implemented over upcoming changes of investment climate due to the top down pressures to fulfill sustainable development goals (SDGs).

Design/methodology/approach: We conducted research for local governments (Province / District / City) in Indonesia with data of the potential, priorities and opportunities of investments from regional investment, by taking samples for 100 (one hundred) regional investment units. Measurement used nominal scale with Chi-Square Test for Goodness of Fit to get the measurement of observation frequency (OF) and compared with the Expected Frequency (EF).

Findings: In this study, the measurement results showed Observed Frequency (OF) with a value of 137.97. Then for Expected frequency (EF), with degrees of freedom (6-1) (7-1) and a significance level of 0.05, the Chi Square table showed the value of 43.77. Due to $OF > EF$, this result indicates for being of corresponding level between integrated thinking of regional investment with six of capitals categories <IR> as content elements <IR> which perform into ISRIP with Pearson Contingency Coefficient 0.4057.

Originality: This research article contributed to the growing debate on the benefits of integrated reporting as voluntary reporting initiative, and where for other some parties have adopted its <IR> as mandatory initiatives for reporting manner. More specific for public sectors's effort with their investment management, towards their an early adopter's practice for content element of <IR> reporting into Information System of Regional Investment Potential (ISRIP). We imply that the six capital of <IR> into "RIPIS" as the fundamental manner and strategically local wisdom for regional investment. To meet the value of regional investment in global megatrends with top down pressures according to Sustainable Development Goals (SDGs).

Keywords: integrated thinking, integrated reporting <IR>; regional investment, information system for regional investment

Paper ID : 1361

**HOW REPUTATION BRIDGING NOWNESS SERVICE AND MEMORABLE TOURISM EXPERIENCE TO ACHIEVE
TOURISM SUSTAINABLE DEVELOPMENT GOALS**

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ABSTRACT

Tourism marketing will not be separated from digital marketing with social media, but it should be realized that social media is content that has high disparities. Tourist destinations must maintain a good reputation so that reviews on social media can provide a good image to the community. This study intends to fill this gap by proposing an integrated model to explore the relationship between destination reputation and nowness service on memorable tourism experiences that can ultimately improve sustainability. The research took place in Central Java province, data collected from 70 Assessment of the measurement model in this research using the SEM PLS. The result show that Nowness service has a significant positive effect on destination reputation, meaning that the higher the noess service will increase destination reputation. Memorable tourism experience has a significant positive effect on Destination reputation. Destination reputation has a significant positive effect on Tourism Sustainability Competitive Advantage, meaning that the destination reputation that meets the needs of tourists for a memorable experience and the best service, but at the same time being able to think about the concept of sustainability in the economy, environment and society will produce a sustainable competitive advantage. Implication and future research agenda are discussed as follows.

Keywords: Memorable Tourism Experiences (MTE); Nowness Service; Destination Reputation; Tourism Sustainability Competitive Advantage

Paper ID : 1383

THE INFLUENCE OF ETHICAL LEADERSHIP TO EMPLOYEE TURNOVER INTENTION MEDIATED BY EMPLOYEE ENGAGEMENT AT PT CJ FEED SEMARANG

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ABSTRACT

The purpose of this research is to determine the effect of ethical leadership on turnover intention mediated by employee engagement and to recommend companies to reduce turnover intention. This research uses a survey method, distributing questionnaires to 91 respondents uses purposive sampling technique in PT CJ Feed Semarang. This research was conducted at the manufacturing company PT CJ Feed Semarang from South Korea, which is one of the foreign-owned companies focused on animal feed production. The ethical leadership was found to be a negative significant on turnover intention. The higher of ethical leadership, so the smaller the turnover intention in the company. The results of mediation with employee engagement show that ethical leadership results on turnover intention have a higher negative effect. In response to the substantial need to examine ethical leadership and workplace outcomes in manufacturing company, therefore, the paper embraces the extent to which ethical leadership and employee engagement sways turnover intention in the company sector. Both scholars and practitioners will find the study valuable. While the study was confined to the manufacturing company, it has considerable implications for the development of an optimistic workforce in other regions and across sectors. An understanding of ethical leadership of the workforce to the turnover intention and its consequences for engagement in company facilitates HR professionals in designing and implementing change initiatives. Every workforce and leader will realize that ethical leadership can be applied in society and outside the company.

Keywords: Ethical leadership; turnover intention; employee engagement; human resources

Paper ID : 1199

Financial Decision under Uncertainty: Lessons from Indonesian Millennial

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ABSTRACT

Financial decision under uncertain event is relatively tough not only for individual but also government and business owner. It impacts the individual welfare and other critical aspects. This paper attempts to examine millennial financial behavior in order to promote better understanding in facing uncertain event and conduct better risk mitigation. This study analyzed millennial financial decision by involving 2270 respondents. The result reveals that social influence, personality traits, financial literacy, and perceived risk provide strong relationships on millennial financial decision which present important implication.

Keywords: Social influence; Personality; Risk; Financial decision

Paper ID : 1447

Building Green Brand Attachment : The Role of Green Brand Experience As Significant Drive

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ABSTRACT

Purpose: The aim of this paper is to examine the moderating effect of green brand attachment on the relationship between the experience of consuming green brands and the intention to repurchase green products and the effect of green brand attachment on consumer attitudes towards green brands.

Design/methodology/approach: to answer questions and research objectives using a questionnaire as many as 200 samples in the Central Java region. The object of this research is consumers who consume green products at starbuck coffee. The sampling technique was purposive sampling with respondents with the criteria of consuming green products at starbuck and having experience of purchasing green products. The analysis technique uses SEM with AMOS Statistical Software for structural equation modeling analysis, which is used to analyze data.

Findings: the results of testing using Amos found that the experience of a green brand is a driving force for consumers to purchase green products and the attachment of a green brand is a mediating variable to build a positive relationship between Green Brand Experience and Green Repurchase Intention.

Implications: Companies need to provide experience using green brands, thus requiring the company's ability to market their products better. This encourages long-term relationships to be maintained. Green brand engagement is seen as an advantage for marketers to differentiate their products from competitors, thus creating more demand for environmentally friendly products.

Originality/value: The empirical results of this study address gaps in the literature on green brand experience towards repurchasing. Green brand attachment is the answer in overcoming research gaps and empirical models from previous studies.

Keywords: Green Brand Experience, Green Brand Attachment, Excessive product packaging, Green Repurchase Intention.

Paper ID : 1183

Driving Growth Business Performance Through Integrative Capability and Environment Turbulence Strategy Towards Business Model Transformation to Face Competitive Challenges in The Telecommunication Industry 4.0

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ABSTRACT

Purpose: This paper aims to comprehensively evaluate the business model transformation (BMT), which affects the ISP's performance. A hypothesis about the criticality of the BMT's to sustainable performance and consequences of other BMT elements on knowledge management has evaluated.

Design/methodology/approach: This research conducted using a prototype of a sample of senior leaders from Indonesian ISP firms surveys and an explanative case study through interviews.

Findings- Internet Service Provider (ISP) is critical for sustainable performance. Given that competition between companies will not only occur through BM innovation by product, service, or new technology only but capable of transforming and changing paradigms of BM. BMT emerges to improve existing BM, adapting organizational structures that are strengthened by Environmental Turbulence and Integrative Capability, that increase the competitiveness of the organization in meeting customer preferences.

Originality: This research lies in the description of how management with practical orientation of how organizations have formed to be innovative and competitive, through the general arrangement antecedents of BMT. The outcomes address troubles surrounding the role of BMT in firm performance.

Research limitations/implication- There was limited to data subjected to statistical analysis. It may skew some results and inflate the error. Needs have further investigated through large-scale surveys.

Practical Implication: The study can help organizations to increase the performance in face competitive environmental turbulence, which is dominated by the evolution of changes in technological developments that are very fast in keeping with changing customer preferences.

Social Implication: Expected, BMT strategy and integrating with other partners will provide general advantages in customer price and performance of integration of ISP's components business, which improves the general socio-economy.

Keywords: Integrative Capability, Environmental Turbulence strategy, Business Model Transformation, Firm Business Performance

Paper ID : 1439

Approaches to Military Expenditure in Indonesia: Threat versus Capability

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ABSTRACT

In producing national defense, military expenditure is a constraint. It is also a dominant issue in defense economics. One important reason undermining military expenditure is that there is threat disturbing society and launching invasion to the state. This threat perception represented hostility and capability. Based on case study for Indonesia, this paper examines two approaches to review military expenditure in Indonesia. The result leads to the fact that threat perception is very dominant since 1945 until 1998. During this time, threat approach can be divided into four periods and capability approach takes only one period. Capability approach is applied in determining military expenditure through building minimum essential forces. Moreover, in one side, the two approaches can complement each other when threat approach give the way to know the enemy and its capability to invade. On the other side, capability approach determines what level of forces can be achieved to overcome the threat.

Keywords: Approach, Military Expenditure, Threat, Capability

Paper ID : 1233

Formulating A Sustainability Balanced Scorecard (SBSC) for PT. Smart TBK.

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ABSTRACT

Indonesia is home to wide lands that are currently being put to use for a variety of crops, one of them being palm oil. One such plantation is operated by PT. SMART Tbk., producing 4.2 million tonnes of crude palm oil per year. With the growth of the industry increasing, it becomes more and more important to integrate sustainability practices within the company's main strategies and goals every year. Therefore, this research provides a tool for PT. SMART Tbk. by formulating a Sustainability Balanced Scorecard. The Sustainability Balanced Scorecard was developed through a series of interviews and report analyses which resulted in 4 main frameworks being the Balanced Scorecard, Cause-and-Effect Relationship Chain, Sustainability Balanced Scorecard matrix and a Strategy Map. The results provides suggestions to achieve the company's vision and strategies.

Keywords: Palm oil; Sustainability; Balanced Scorecard.

Paper ID : 1384

Determinants of Internal Control Disclosure

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ABSTRACT

Internal controls are established to minimize potential of fraud that may occur in the companies. The more complex the business activities, the higher the control activities carried out by company. This study aims to analyze and provide empirical evidence regarding the determinants of internal control disclosure. Using a sample of Indonesia listed companies from 2016 to 2018, we explore the relationship between independent board, board size and independent of audit committee on internal control disclosure. The result show that independent board and independent of committee audit are positive related to internal control disclosure. The stronger the position of independent audit committee, the more support the internal control disclosure. For the board, internal control disclosure is a monitoring mechanism that it will reduce agency conflict. Independent boards are responsible to improve quality of disclosure and information. Futhermore, we find that size of board is not related to internal control disclosure. It turns out that add number of board members does not increase capability of the board in monitoring and controlling actions of manager, so it has no effect on internal control disclosure.

Keywords: internal control; board; audit committee; disclosure; quality

Paper ID : 1394

Sustainable Development Goals and Company Risk on Competitive Advantage

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ABSTRACT

Purpose : The purpose of this study is to examine the effect of sustainable development goals and company risk for companies listed on the Indonesia Stock Exchange for period 2016 - 2018

Design/Methodology/Approach : Sample of this study was 41 companies. The sampling method is used in this study by purposive random sampling. Data analysis method used is logistic regression. Logistic regression is used to determine competitive advantage. Sustainable Development Goals measured by Sustainable Development Goals Compass, company risk determined using market risk and operational risk.

Findings : Based on the results of the regression test, the results show that sustainable development goals have a positive and significant influence on competitive advantage. The positive and significant influence of sustainable development goals on competitive advantage can also be empirically proven through the results of regression test. The market risk is significant but not positive, and operational risk is positive and significant influence on competitive advantage. This research also provides information about control variables is significant to competitive advantage.

Originality/Value : In the research of Cannon et al., (2019) examining corporate social responsibility, it's just that the research of Cannon et al., (2019) does not see the social and environmental impacts resulting from these corporate social responsibility activities, where corporate social responsibility activities are one a driver of sustainable development goals. This is different from the research of Gunawan et al., (2019) which examined one of the seventeen sustainable development goals. Gunawan et al., (2019) only focus on sustainable development goals that lead to responsible production and consumption. The weakness of the research by Gunawan et al., (2019) is that the industrial sector is used only by certain industrial sectors which results in minimal sustainability reports being obtained.

Research limitation/Implication : Research that focuses on all industries on the Indonesia Stock Exchange reduces the level of objectivity. Industry selection may provide different results related to the assessment of sustainable development goals between one researcher and another.

Keywords: Sustainable development goals; market risk; operational risk; company risk; competitive advantage

Paper ID : 1296

How Do Organizational Innovations Affect Local Government Performance? (Study of Central Java Provincial Government)

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ABSTRACT

Innovations in public and private sector organizations are an essential factor in improving organization performances. Within the public sector, innovations are imperative in the spirit of new governance, flexibility, efficiency, and responsiveness of organizations administration. While the role and appropriateness of innovations in the private sector have been widely discussed in the literature, in public sectors innovations confront some defiance such as organization culture and bureaucracy constraint in particular local government. Some studies have been conducted to understand the role of innovations in the performance of private and public sector but there are different results in the significances of the role of innovations. This study tries to fill this gap through quantitative analysis from the survey on 107 units in the Provincial Government of Central Java using Structural Equation Model (SEM) data analysis. The results showed that innovations partially mediated the relationship between organizational culture, leadership support, and performance of organizations. The findings suggest that organizational culture and leadership support have bigger directly effect on performance than using innovations organizations as mediating variable. It can be concluded that innovations organizations do not have a major role in encouraging the performance of local government. One of limitation in the study is the notion of local culture in the public sector organization so that the results need to be validated in the context of other cultures as well as broader populations to increase the generalization.

Keywords: Leadership Support, Organisational Culture, Organisational Innovation, Organisational Performance, Public Sector

Paper ID : 1460

Analysis of Preventive Audit Development Models and Strategies to Prevent Corruption in Indonesian State Islamic Higher Educations (PTKIN)

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ABSTRACT

Research Aims: The purpose of this study was to determine the effect of preventive audit and auditor professionalism on corruption prevention and its impact on god university governance by moderating the variables of the SPI PTKIN oscillation.

Design / Methodology / approach: Respondents in this study were all SPI members (internal auditors) at PTKIN in Indonesia in 2020 against 172 auditors.

Research finding: The design of methods to realize GUG by optimizing the audit method through preventive audits and increasing the competence of auditors with the role of the SPI PTKIN association is proven to be able to prevent corruption.

Theoretical contribution / Originality: The uniqueness of this research is in using the SPI PTKIN association variable in realizing GUG through preventive audits.

Practitioner / Policy Implication: The relationship between preventive audits that is strengthened by the SPI PTKIN association in preventing corruption shows a connection to sharing experiences and methods in the preventive audit process pioneered by UIN Walisongo Indonesia has been successfully applied and provides knowledge for other PTKIN to apply.

Limitations :The design of this study is limited only to auditors in Islamic universities in Indonesia who have a special culture so that generalization has limitations.

Keywords: Preventive Audit, Professionalism, SPI Association, Corruption, GUG

Paper ID : 1451

Medium Small Micro Enterprise Development and Economic Growth: An Empiric Panel Study for Indonesia

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ABSTRACT

Purpose: This study investigates the causal relationship and long-term stability conditions between MSME credit distribution variables and Indonesia's economic growth in the 2011 - 2019 period.

Design/methodology/Approach: This research was conducted in Indonesia in the period of 2011-2019 by using panel cointegration test and Granger causality test.

Findings: the result shows that MSME credit distribution has a positive and significant relationship both in the short and long term. On the other hand, the causal relationship between MSME credit and economic growth is not proven, which means that there is no reciprocal relationship between credit and economic growth.

Originality/Value: There have been many studies that analyze the causality and cointegration between financial sector and economic growth, but in Indonesia previous studies related to this area are not yet complete especially in the MSME sector. By knowing the causality and cointegration relationship, it will be known whether the MSME credit distribution that has been carried out by banks has been able to influence economic growth or not.

Research limitation/implication: this research was a preliminary research, after we find cointegration and causality pattern between object variables we move forward to determination factor of MSME credit

Practical implication: By knowing the significance of the existence of a short-term and long-term relationship between MSME credit disbursement and economic growth, implementation of government policies that will boost the development of credit MSME will definitely have a significant impact on economic development in Indonesia. Among those policies we can recommend that the Banks could provide to, medium, small and micro enterprises, especially, the very affordable interest rate to promote credit.

Sosial Implication: the MSME sector is proven to be the backbone for the Indonesian economy, so it is time for financial sector actors to provide special services for MSMEs.

Keywords: MSME, credit, economic growth

Paper ID : 1411

Social Media Marketing as an Antecedents for Successful Purchase Intentions: Self Congruity Theory Perspective

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ABSTRACT

Purpose: The study was conducted aimed to examine the effect of selling products through social media marketing and e-customer engagement on purchase intentions and to examine the effect of selling through social media marketing and e-perceived value of online customers on purchase intentions.

Design/Methodology/Approach: A study with a survey approach with quantitative analysis techniques. Respondents in this study are individuals who market their products using social media marketing with business-to-business or Business-to-Business (B2B) or other company's products to end consumers. The sampling method uses non-probability with purposive sampling technique. The number of respondents in this study was 138. The data collected from surveys by distributing questionnaires, processed using a structural equation modeling (SEM) approach with the help of the AMOS program version 24.

Findings: The results of the study show that selling products using social media marketing and online customer attractiveness has a significant effect on purchase intentions; and selling products through social media marketing and the value perceived by online customers has a significant effect on purchase intentions

Originality/value: This paper integrates Self Congruity Theory with retail studies and proposes customer interest online. This model is very helpful, both in helping companies to follow the law for conformity to a product that is needed by individuals. Companies or entrepreneurs who take advantage of the use of social media are more likely to gain a competitive advantage and to achieve success in their business activities.

Keywords: Social media marketing, e-customer engagement, e-perceived value, purchase intentions

Paper ID : 1510

Analysis of Factors Affecting Consumers to Use The Line Commuter Line Electricity Train (KRL) Transportation Mode (A Case Study of KRL Commuter Users in Manggarai Station)

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ABSTRACT

This Research aims to explain Factors Affecting Society Using ModaTransportation Electric Rail Train (KRL) Commuter Line Onuser of KRL Commuter Line at Manggarai Station. This thesis is expected to be contributed for developers science management and specially marketing management. This research was done using descriptive method, namely collecting, presenting, and analyzing, and making conclusion and suggestions. Samples are collected using the methods of the non probability sampling, with a sample of 374 respondents from a population of 13.870 people. Data analysis with the computer program IBM SPSS Version 24. The results of this research revealed that factors Affecting Society Using ModaTransportation Electric Rail Train (KRL) Commuter Line At Manggarai Station is psychological process, situation and costumer resources, product knowledge and individual characteristics, environment, and family and the factor dominant affecting costumers using modatransportation electric rail train (KRL) Commuter Line at Manggarai Station the factors is psychological process.

Keywords : Costumer Behaviour.

Paper ID : 1433

A Strategy for Developing Tourism Potentials: Evidence from Pasar Malam Semawis in Semarang

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ABSTRACT

This study aims to identify the potential development of Pasar Malam Semawis. Pasar Malam Semawis (Semawis Night Market) is a unique potential based on existing community culture in empowering the economy of Semarang City. Its existence with a distinctive "Tiong Hoa" culture is a potential for tourism development. The analysis focused on community empowerment for the economy based on the local wisdom. Further, this study mapped internal and external factors to analyse Pasar Semawis Market development strategy as a tourist destination Semarang city. Then, descriptive analysis and strategy formulation with SWOT analysis were employed. The results showed that there were strategies for developing economic activities in Pasar Malam Semawis; funding and bureaucratic facilitation in its development, effective digital-based promotion and marketing, and empowerment of the community. The focus of the community empowerment strategies address three things namely creating conducive climate to develop communities, empowering the existing potential, and protecting the less.

Keywords: Pasar Malam, Night Market, Empowerment, Tourism, Strategy

Paper ID : 1474

Using Public Transportation or Not? A Simulated Policy Towards Green Transportation

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ABSTRACT

The need for mode of transportation is proportional with urban population growth. The dependence of people using private transportation causes many problems. In addition to congestion, it can create environmental problems such as air quality deterioration and pollution in the cities. Learning to be in this research is the process of individual learning to move from private transportation to public transportation. The purpose of this study is to predict and opportunities for private decision using the public transportation toward green transportation in Semarang city. This research is designed using a quantitative approach. Respondents in this study were workers. Data collection methods with questionnaires. The samples are collected using proportional sampling technique. Data are analyzed with binary logistic regression. The results showed that the accessibility and tariff variables are significantly influence to predict private decision for using public transportation as an effort toward green transportation. Based on the policy simulation, the opportunity of using public transportation will be higher if the distance is closer and reachable. It will be getting lower if the tariff is raised when the other variables are constant. Therefore, to influence private decisions using the public transportation, the government must be oriented towards reachable distance and tariff.

Keywords: green transportation, sustainability; opportunity; environmental; policy

Paper ID : 1476

Culture and Its Role in Students' Entrepreneurial Intention as The Member of University Organizations: A Case Study

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ABSTRACT

This study aimed to examine the variables of entrepreneurial culture and its role on the effect of self-efficacy on entrepreneurial intentions. This research was conducted at Universitas Negeri Semarang, Indonesia in a population of 761 students who were active in student organizations that carried out entrepreneurial activities. By using the proportional stratified random sampling method, a sample of 262 student members of the organization was obtained. Data collection was carried out by using a questionnaire. The results of the path analysis stated that the entrepreneurial culture was able to be a mediator or moderator in intervening in the effect of self-efficacy on entrepreneurial intentions. The results of this study can be used as considerations in developing student organization policies and budgets to stimulate the development of student organizations based on entrepreneurial culture.

Keywords: Entrepreneurial Intentions; Self-Efficacy; Entrepreneurial Culture; Student Organizations

Paper ID : 1477

Selection of Priority Strategies for Developing Social Entrepreneurship for Women

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ABSTRACT

Poverty is a problem that is always prioritized by state governments wherever they are. Alleviation efforts have been a major burden for a long time, but solving this problem is indeed very difficult. Even in some developed countries, poverty is still a difficult thing to eliminate. More innovative and non-material poverty reduction programs are needed, especially programs with sustainable data in nature. Women can play the role of the program as an effort to increase family income. Focusing on the concept of entrepreneurship, where entrepreneurship has guaranteed a longer-term program that can build a strong economic character compared to other financial assistance programs. This research is a mix method research where a qualitative approach is used to see what strategic designs can be used to develop social entrepreneurship in Central Java and a quantitative approach is used to see which strategies are most appropriate to use in Central Java which will be analyzed using the Analytical Hierarchy Process method. The result of the calculation shows that the strategy of cooperation with existing businesses is the most priority strategy to be implemented in developing social entrepreneurship in Central Java to reduce poverty levels.

Keywords: Social Entrepreneurship, Development Strategy, Analytical Hierarchy Process, Women, Poverty

Paper ID : 1479

The Role of Profitability in Moderating The Factors Affecting Transfer Pricing

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ABSTRACT

This study aims to analyze the influence of tax expense, bonus mechanism, and incentive tunneling on transfer pricing with profitability as moderating. The population is mining companies listed on the Indonesia Stock Exchange in 2016-2019. The sample selection used a purposive sampling technique and obtained 45 analysis unit. Data analysis method used moderated regression analysis (MRA). The study showed that tunneling incentive had a significant positive on transfer pricing decision. Tax expense and bonus mechanism had no significant effect on transfer pricing decision. Profitability strengthen the effect of tax expense on transfer pricing decision. However, profitability was unable to moderate influence of of bonus mechanism and tunneling incentive towards on transfer pricing decision. The conclusions is shareholders the majority of a controlled by the foreign shown to improve the transfer pricing decision. An increase in profitability followed the transfer pricing decision high to reduce of tax expense in the company.

Keywords: Transfer Pricing; Tax Expense; Bonus Mechanism; Tunneling Incentive; Profitability

Paper ID : 1481

Modelling Creativity and Innovation of Student Entrepreneurship: Empirical Study of Social Cognitive Theory

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ABSTRACT

This study aimed to explore the dominant factors that affect the innovation and creativity of student entrepreneurship in Indonesia. This study used Social Cognitive Theory as a grand theory. The samples used in this study were 276 Students of Universitas Negeri Semarang. The results showed that the model built in this study showed model fit, namely there was compatibility between the theoretical model and the empirical model. The findings in this study indicated the student engagement in the entrepreneurial organization had a significant effect on the creativity and innovation of student entrepreneurship but the entrepreneurship class was not. Other findings showed that student engagement in organizations had a greater effect than student engagement in classroom. Furthermore, the N-Ach factor had a positive effect on student engagement as well as student creativity and innovation. Through the results of this study it is expected that policy makers in Higher Education do not neglect the learning process of students outside the classroom, but can combine it with learning in the classroom.

Keywords: SCT, Creativity, Innovation, student entrepreneurship

Paper ID : 1428

Industrialization and Land Conversion in Indonesia

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ABSTRACT

Land availability on earth is limited and the demand for it continues to increase along with human activity. The scarcity that causes land conversion is inevitable. A land conversion that is currently happening is the conversion of agricultural land where land that should have been used for agricultural activity has been converted into non-agricultural functions. This research is aimed to understand the effect of population growth and industry towards land conversion in urban areas in Indonesia from 1981 to 2018. The impact between each independent variable towards land conversion Indonesia is analysed by using Ordinary Least Square of Regression Model. The result shows that population growth impacts positively towards land conversion in Indonesia and industrial sector growth positively impacts land conversion in Indonesia. These findings support previous findings that if not controlled by policy, land conversion either agricultural or forestry for other designation, grows even higher along with population growth and economic activity growth.

Keywords : land use change; population growth, agriculture, industry.

Paper ID : 1498

Effect of Bonus Plan, Debt Covenant, Firm Size and Tunneling Incentive on Tax Avoidance with Transfer Pricing as Intervening Variables

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ABSTRACT

The purpose of this study was to examine the effect of bonus plans, debt covenants, firm size and tunneling incentives on tax avoidance with transfer pricing as an intervening variable. The research sample used was mining companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period as many as 50 companies were obtained by purposive sampling. The analytical method used in this research is multiple linear regression analysis with IBM SPSS Statistics 21 software and path analysis and multiple tests to test transfer pricing in mediating the relationship between bonus plans, debt covenants, firm size and tunneling incentives to tax avoidance. The results showed that the bonus plan and debt covenant had a negative and significant effect on tax avoidance. Firm size and tunneling incentives do not have a significant effect on tax avoidance. Whereas transfer pricing cannot mediate the relationship between bonus plans, debt covenants, firm size and tunneling incentives to tax avoidance.

Keywords : Bonus Plan, Debt Covenant, Firm Size, Tunneling Incentive, Tax Avoidance, Transfer Pricing.

Paper ID : 1499

Determinant of Whistleblowing Behavior

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ABSTRACT

This research aims to examine the factors that influence the behavior of whistleblowing for Civil Servants (PNS) using six independent variables, namely intentions, attitudes, subjective norms, perceptions of behavioral control, professional commitment, and organizational commitment. The population in this study were all Civil Servants (PNS) who worked in the Finance Section of Semarang Regency Regional Apparatus totaling 138 people. The sample used in this study amounted to 59 respondents who were selected using the technique Convenience sampling. Data were analyzed using multiple linear regression analysis with analytical tools namely IBM SPSS 22. The results showed that subjective norms, perceived behavioral control and professional commitment positively affected whistleblowing intentions and perceived behavioral control positively affected whistleblowing behavior in the financial section of civil servants, while attitudes negatively affected whistleblowing intentions and whistleblowing intentions did not positively influence the whistleblowing behavior of civil servants in the financial section. finance.

Keywords : Behavior whistleblowing, Intention Whistleblowing, Attitudes, Subjective Norms, Behavioral Control Perception, Professional Commitment, Organizational Commitment.

Paper ID : 1500

The Influence of Intellectual Capital on the Company's Financial Performance and Market Value

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ABSTRACT

This study aims to examine the effect of intellectual capital on financial performance and market value of property and real estate companies in 2014-2018. The population of this research is 56 companies, then the sampling technique used is purposive sampling which results in 42 companies to be studied. The data analysis technique used is multiple linear regression. The results showed that simultaneously intellectual capital has an effect on financial performance, and not on market value. Partially, only structural capital (STVA) has a positive and significant effect on the company's financial performance. This study has limitations, namely the results show that the level of influence of intellectual capital on financial performance and market value is very low. So that further research can add other variables such as corporate social responsibility or good corporate governance.

Keywords : Intellectual capital; financial performance; market value.

Paper ID : 1507

Financial Performance Impact on Capital Structure in Indonesian Listed Company

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ABSTRACT

This study aims to examine the effect of profitability, asset structure, and liquidity on the capital structure of various industrial sector companies listed on the Indonesia Stock Exchange in the 2015-2018 using the pecking order theory approach. The population in this study were 48 companies in total, all various listed industry sector companies. After selecting with special criteria, the sample in this study amounted to 38 companies. The authors used Debt Equity Ratio (DER) for representing the capital structure. Profitability is proxied by Return on Equity (ROE), meanwhile in measuring asset structure, the authors used Fixed Asset to Total Assets (FATA). For liquidity ratio is proxied by Current Ratio (CR). The researchers used the coefficient of determination (R²) and partial regression tests (t-test) to analyze the relationship between financial performance and capital structure. Data processing techniques in this study using Eviews-9. The results show that profitability has a significant positive effect on capital structure, liquidity has a significant negative effect on capital structure, and asset structure has a negative and insignificant effect on capital structure. From this result, only in terms of liquidity variable, shows that Industrial sector companies public listed in the 2015-2018 applied the pecking order theory approach.

Keywords : pecking order theory, capital structure, assets structure, liquidity, profitability, financial performance.

Paper ID : 1512

Exploring the Determinants of Online Purchase Intention: The Mediating Role of Online Trust

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ABSTRACT

The potential of e-commerce can be fully exploited if the online purchase intention is well understood. This study combines the theory of trust, technology acceptance model and expectations confirmation theory to investigate the determinants that influence the purchase intention in the context of e-commerce in Indonesia. Three determinants of online purchase intention (website quality, e-service quality and perceived reputation) are introduced with online trust acting as a mediating to use an e-commerce platform. It proposes an integrated model to account for the roles of online purchase intention. To test this model, we administered an online survey among e-commerce users who experienced at least three times. Finding suggests that website quality, e-service quality and perceived reputation partially had a significant effect on trust. Results also suggests that online trust as a mediating variable also has a significant effect on purchase intention. Meanwhile the quality of the website, e-service quality and perceived reputation partially has no significant effect on purchase intention. The managerial implications of the findings for e-commerce vendors and the study's limitations are discussed. Some directions for future research are also presented.

Keywords : online purchase intention, website quality, e-service quality, perceived reputation, online trust.

Paper ID : 1513

Linking Transformational and Servant leadership to Employee Creativity: The Mediating Roles of Thriving at Work

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ABSTRACT

The purpose of this study is to examine the effect of transformational leadership and servant leadership on employee creativity with the mediating role of thriving at work. The population of this study is employees of municipal waterworks in Kudus Regency. The sampling technique of this study is saturated sampling and uses survey/questionnaire method for 140 respondents, with SEM analysis method and analyzed by SmartPLS 3.3.2. The result of this study shows that transformational leadership has a positive and significant effect on employee creativity and positive but not significant on thriving at work. Meanwhile, servant leadership has a positive and significant effect on employee creativity and thriving at work. On the other hand, thriving at work has no mediating effect in the relationship of transformational leadership and servant leadership on employee creativity. For employees of the municipal waterworks in Kudus regency, it's important to make creativity and thriving at work as a goal and an achievement so that employees can push themselves toward a better work and career. Future study can take a different object or population to generalize the result of this research and develop another variable as a predictor of employee creativity and thriving at work.

Keywords : Transformational Leadership, Servant Leadership, Thriving at Work, Employee Creativity.

Paper ID : 1517

Corporate Governance Mechanisms and Earnings Quality: Is Firm Size a Moderation Variable?

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ABSTRACT

The main objective of this research is to analyze the effect of independent commissioner, audit committee, managerial ownership and institutional ownership on earnings quality. This study also examines the role of firm size as a moderating variable. Using specific considerations, the number of the sample is reduced to 20 out of 144 companies from manufacturing companies listed in the Indonesian Stock Exchange (IDX) during 2013-2016. The data analysis technique in this research used moderating regression. The results show that managerial ownership has a positive effect on earnings quality. Firm size can moderate the effect of managerial ownership and institutional ownership on earnings quality. Overall, this study reveals that the implementation of good corporate governance has been obliged by the government, but the supervisory function has not been executed optimally so it is not fully able to affect the quality of earnings. The results of this study contribute to both investors and potential investors in investment decisions. This paper suggests to consider managerial and institutional ownership and company size since the variable is proven to be able to improve earnings quality. This is the first study to examine the role of company size in strengthening the influence of corporate governance mechanisms on earnings quality. Previous studies provide a direct effect of firm size and corporate governance variables on earnings quality without considering the firm size as a moderating variable.

Keywords : Cash Flow; Total Asset; Audit Committee; Independent Commissioner; Institutional Ownership; Managerial Ownership.

Paper ID : 1170

Detecting Fraudulent Financial Reporting with Financial Indicators

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ABSTRACT

The purpose of this research is to examine the effect of financial ratio to detect fraud in financial reporting in the company. The financial ratio used are leverage, profitability, asset composition, liquidity, and capital turnover ratio. This research was conducted with quantitative methods using secondary data. The secondary data from a list of cases subject to sanctions by the Financial Services Authority (OJK) for the warning category VIII.G.7 regarding the presentation of financial statements in 2008-2015 and the annual reports of companies listed on the IDX. The population of this research is the companies listed on the Stock Exchange, then the samples are taken based on purposive sampling with the criteria of non-financial companies and have the data needed in this research. Fraud companies are then paired with non-Fraud companies with similarities in industry and the size of the company's assets. This research uses logistic regression statistics because the dependent variable is a dummy (non metric) variable, while the independent variable is a metric and non-metric variable. The results of this research are leverage ratios have a positive effect on financial reporting fraud and the capital turnover ratio negatively affects financial reporting fraud . Meanwhile, profitability ratios, asset composition ratios and liquidity ratios have no effect on fraudulent financial reporting.

Keywords: fraud, financial ratio, financial reporting

Paper ID : 1172

Strategy of Industries Development with the Single Region Input-Output Analysis: Investment Simulation on Temanggung and Wonosobo Regency, Indonesia

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ABSTRACT

The industrial structure of the two neighboring districts, Wonosobo and Temanggung, Indonesia, is similar. The similarity of the main industries in the two districts is expected to result in equality of demand for intermediate and primary inputs by these sectors. Besides analyzing the economic structure and selecting 5 main sectors in each district, this study also aims to compare the economic impact and income from investment, which is injected into the main sectors in the two districts so that it can be seen how effective the investment strategy is in the same production sector if implemented in two different districts. This research employs Input-Output analysis with the Input-Output Tables of Wonosobo and Temanggung Regency 2016. This study finds that the selected main sector is the Trade, Other Food and Beverage Industries, Building and Wood and Wood Materials Industries. The investment in the main sector leads to better economic improvement for Temanggung compared to Wonosobo. By simulating investment policies in two adjoining districts, it can be assessed the optimal impact on each region and how cooperation in the context of development planning is carried out.

Keywords: Economic Planning, Input-Output, Temanggung, Wonosobo, Investment

Paper ID : 1173

A phenomenological investigation of person-organization fit after mergers and acquisition

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ABSTRACT

During mergers and acquisitions (M&A) process, employee often experiencing shock due to the organizational culture's adjustment process with the partner company, or, parent company. Previous studies has stated that leader's role is vital in helping the adjustment process of the employees. Nevertheless, no studies able to gain conclusion about the typical leadership characteristics that could best help the employees in adjusting with the new organization culture. Thus, this study aims to investigate the most effective leadership style for employees during the merger and acquisition process. This study utilized qualitative method with the phenomenological approach, involving 10 employees whose companies experiencing merger or acquisition process during the last two year. The results of this study indicate that effective leadership style during merger and acquisition process related to the transformational and servant leadership characteristics. Implication for theory and practice is discussed.

Keywords: person-organizational fit, leadership, adjustment process, organizational culture, merger and acquisition

Paper ID : 1174

The Portrait of Family Business Succession in Indonesia

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ABSTRACT

This research investigates the process of leadership succession in family companies in Indonesia. A better understanding of the challenges faced by family businesses is needed when trying to carry out leadership succession from one generation to the next. In Indonesia, the number of family businesses is very large and contributes significantly to the economy. Considering the many cases of business collapse due to incorrect selection of business successors, it is necessary to examine what makes a successful business transition and deliver a company to achieve good performance. This research was conducted using the case study method by conducting in-depth interviews of two generations of top management of two family company in Indonesia. The interview asks interviewees to explain their experiences with family businesses and their experiences as they go through a business transition. Implication for managerial practice is discussed.

Keywords: strategic management, business succession, succession planning, family business, case study

Paper ID : 1175

Characteristics of Family Business Succession in Batik Industry

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ABSTRACT

Succession hold a significant position to ensure the continuity of the family business. This study aims to find a pattern of succession that has been successfully carried out by batik family business at the Trusmi Batik Center Cirebon. This research was conducted using a case study method by conducting in-depth interviews consisting of 7 categories. The participants of this study were two batik entrepreneurs, namely Batik Katura (currently the 8th generation) and Batik Ninik Ihsan (currently the 5th generation). The interview asks the participants to explain the process of family business succession as well as the challenges faced during the succession process. The results of the study reveals a unique succession process in which the current business leader would encourage all of the children to open their own batik business. The nature of the batik industry requires the successor to own a comprehensive understanding of the batik making process. Implication for the management theory and practice is discussed.

Keywords: Business Succession, Family Business, Qualitative Case Study, Batik Industry

Paper ID : 1184

Islamic Stock Markets Integration and Contagion Effect of China's Economic Slowdown

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ABSTRACT

This study investigated the existence of the Islamic stock markets integration among Asian countries and the contagion effect caused by the economics slowdown in China. The data of this study are the daily closing price of islamic stock index in Indonesia (MIID), Malaysia (MIMY), and China (MICN). The period of analysis is divided into tranquil period (August 30, 2007 - June 11, 2015) and turmoil period (June 12, 2015 - September 1, 2016). Meanwhile, there are 2351 observational datas used in this study. The Johansen Cointegration test, Vector Error Correction Model (VECM), and Granger Causality test are used as the research methods. The results showed that in both periods, the islamic stock market of three countries are integrated with each other. However, there is no evidence of contagion effect during the economics slowdown in China. In addition, there is a bidirectional causality relationship between the Malaysia and China Islamic stock markets.

Keywords: Integration; Contagion Effect; Islamic Stock Market; Economic Slowdown

Paper ID : 1196

Increasing the Competitiveness of Creatif Industries Based on Information Technology and Good Corporate Governance

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ABSTRACT

The purpose of this study is to examine the enhancement of the competitiveness of creative industries based on information technology and good corporate governance in Central Java. In this research, it is expected to find the right selection of information technology and the application of good corporate governance in an effort to improve the competitiveness of the creative industries in the handicraft sub-sector in Central Java. The sampling technique using purposive sampling method and get 112 respondents as samples that meet all the criteria. The analytical tool used to test the hypotheses in this study uses the Structural Equation Model. The results of this study indicate that it is necessary to utilize the development of information technology and the application of good corporate governance in an effort to increase the company's market competitiveness which will impact on improving company performance. In addition, transparency and accountability are also needed to build stakeholder's trust.

Keywords: Business

Paper ID : 1204

The Effect of Internal Control and Internal Audit on The Prevention of Fraud in School Operational Assistance Fund

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ABSTRACT

This study aims to obtain empirical evidence of the effect of internal control and internal audit on fraud prevention in the management of school operational assistance funds. Internal control is implemented to support the entity in managing risk to achieve its stated objectives and to maintain and even improve its performance. Internal audit is conducted to ensure that financial and operational information is accurate and reliable. Questionnaires were sent randomly to 150 school principals. The collected data were analyzed using partial least square. The results show that internal control component consists of risk assessment, control activities, and monitoring have a significant effect on fraud prevention activities. Conversely, the control environment, information and communication, and internal audit do not have a significant effect.

Keywords: Internal control; internal audit; fraud prevention; School Operational Assistance Fund

Paper ID : 1294

The Effect of Audit Committee Effectiveness and Audit Quality on The Timeliness of Submitting Financial Statement Differences during The Covid-19 Pandemic with ERP Implementation as A Moderation Variable

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ABSTRACT

The purpose of this study is to examine the effect of audit committee characteristics and audit quality on differences in the timeliness of companies financial reporting with ERP implementation as a moderating variable. The independent variables used in this study are the expertise of the audit committee members, the frequency of audit committee meetings, the size of the audit committee, the tenure of the audit committee, multiple directorship of the members of the audit committee and the quality of the audit. While the dependent variable used in this study is the difference in the timeliness of financial reporting and the moderating variable in this study is the implementation of ERP. The population in this study consists of manufacturing companies affected by COVID-19 that are listed on the IDX. The results of this study indicate that there are differences in the timeliness of corporate financial reporting between financial statement for the year ended 31 December 2018 before the pandemic and financial statement for the year ended 31 December 2019 when the COVID-19 pandemic occurs. Committee expertise, committee tenure and audit quality have a significant effect on the timeliness of financial reporting before the pandemic and when the COVID-19 pandemic occurred, while meeting frequency, size and multiple directorship have no significant effect on the timeliness of financial reporting. ERP implementation can strengthen the relationship that exists between the characteristics of the audit committee and the quality of the audit with the difference in the timeliness of financial reporting before the pandemic occurs and when the COVID-19 pandemic occurs.

Keywords: Business

Paper ID : 1298

Market Structure, Distribution, and Rice Farmers Welfare in Indonesia

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ABSTRACT

Purpose Farmers' welfare should be a top priority for national development because the agricultural sector is the sector that absorbs the most labor. This study aimed to analyze farmers' welfare, the rice market structure, and the determinant of farmers' welfare.

Methodology Farmer's welfare as measured by farmers' exchange rate in each province in Indonesia from 2016 to 2018. The concentration ratio value (CR) determine rice market structure. In comparison, the determinant of farmers' welfare was analyzed by panel data regression analysis.

Findings The welfare of Indonesian rice farmers is still relatively low. The market structure for rice commodities is in the form of moderate concentration oligopsony. The increase in rice prices at the consumer level cannot be transmitted proportionally to farmers due to the less competitive market structure of the two markets. The regression results confirm that the price of harvested dry unhulled rice/grain (GKP) at the farm level, price disparities, and trade and transport margins (MPP) significantly affect the farmers' welfare. However, the household consumption index (IKRT) not significantly influenced the farmer's interest.

Originality The novelty of this research is using price disparity variables and trade and transportation margins as proxies of distribution will then affect the welfare of farmers.

Keywords: market structure; farmers welfare; distribution; farmers exchange rate; the price disparity

Paper ID : 1358

Financial Inclusion of Households in Indonesia

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ABSTRACT

There is extensive attention on financial inclusion and its benefits, recently strategy to stimulate financial inclusion has been the focus on innovation and technology penetration. This paper analyzes the effect of financial inclusion on household's income and the role of cellphone and internet access to household financial inclusion in Indonesia. We develop financial deprivation of each household to calculate financial exclusion. Using data from household surveys provided by the 2014 Indonesia Family Life Survey. We use Propensity Score Matching procedure to examine how the role of financial institution affects household's income. The second model we use Probit estimation to figuring out the likelihood of household financial deprivation due to having cellphone and internet access. Our estimation results found that financial exclusion has high significant impact for certain group of household. With middle level income household, financial exclusion would deprive household's income almost 80 per cent. This explain that middle welfare households got more benefit from financial inclusion than household in the poorest and the wealthiest group. Another result found that cellphone and mobile banking have significant impact for decreasing the level of financial deprivation respectively.

Keywords: mobile phone; financial inclusion; Indonesia; household welfare; poverty

Paper ID : 1317

The Impacts of Parental Investments on Children Cognitive Through Crisis: Evidence in Indonesia

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ABSTRACT

This study aims to analyze the impact of investment behavior in children's education expenditures on the cognitive level. The behavior of investment is explained in three kinds of expenditures; education, health, and clothes. These expenditures as parents' capital for improving their children's cognitive level. Considering Indonesia economic crisis in 1998, this study uses IFLS data in 2000 and use Instrumental Variable to overcome reserve causality and unobserved variable issue. Using the inflation rate as an instrument variable this study found that the expenditures have an impact on children's cognitive level. The results show that children who received cash assistance had a higher cognitive level than those who did not receive cash assistance.

Keywords: parental investments, parental background, Indonesia Economic Crisis, cognitive level, education

Paper ID : 1369

Could the Minimization of Opportunity Prevent Fraud? (An Empirical Study in the Auditors' Perspective)

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ABSTRACT

Fraud prevention is the best effort to solve fraud problem. Minimizing opportunities can be one of the factors that needs to be considered to prevent fraud. This research aimed to analyze the effect minimization opportunity, which consists of several variables, specifically methods of prevention and detection of fraud, internal control, management policy and management integrity, on the prevention of fraud in view of the auditors of the Audit Board of the Republic of Indonesia and the local government internal auditors. Data collected by using questionnaire. Usable sample consisted of 79 respondents. Data were tested using PLS. The research result declared that internal control is an effective factor to minimize opportunities to prevent fraud. Another finding from the study was that fraud prevention and detection methods were not able to reduce fraud. The important thing that needs to be considered in future research is that the distribution of questionnaires to internal and external auditors can be carried out proportionally so that the perceptions of each parties can be tested and compared.

Keywords: Minimization opportunity, method of prevention and detection fraud, internal control, management policy, management integrity

Paper ID : 1371

Does Organizational Culture-Individual Values Fit Reduce Turnover Intention? Evidence from Indonesia

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ABSTRACT

Purpose: The main objective of this study was to examine the effect of organizational culture-individual values fit on turnover intention in Indonesia as one of collectivist countries. Particularly, our study examines the moderating effect of individual collectivism on the effect of clan culture values on turnover intention.

Design/Methodology/Approach: Online survey was distributed on 183 respondents. All of the response was analyzed using moderated regression analysis.

Findings: Our findings suggest perceived clan culture values negatively related to turnover intention. However, the results also demonstrate that individual collectivism is not a significant moderator of the effect of perceived clan culture values on turnover intention, meaning that the hypotheses was not supported.

Originality: Previous literatures suggested that the effectiveness of the organizational culture type in reducing turnover intention depends on the cultural background of the employees. However, to the extent of our knowledge, there has been a lack of interest of scholars in examining that idea. Therefore, based on the perspective of person-organization fit (P-O fit), this study aims to examine the effect of perceived clan culture values - individual collectivism fit on employee turnover intention.

Keywords: clan culture values, individual collectivism, and turnover intention

Paper ID : 1379

The role of supervisor power in improving auditor performance

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ABSTRACT

Reviewing working papers in external auditors is a form of quality control that must still be done. The review involves supervisors and auditors. Supervisors who conduct reviews are divided into five, namely referent, rewards, legitimate, expert and coercive. The review process is expected to be responded by auditors to improve their performance. Previous studies have used many auditors in public accounting firms, but none have used auditors from the Supreme Audit Agency (BPK). The purpose of this study was to determine the various influences of supervisor character on performance improvements made by auditors. The population of this research is the auditors of the Supreme Audit Agency (BPK) who are external auditors of government institutions. The research sample was conducted using convenience method from the data owned by the researcher. The questionnaire was sent to 280 auditors with known contact persons. There were 138 questionnaires that were returned and could be used. The analysis tool used is Partial Least Square (PLS). The results show that supervisors with expert and legitimate power have a positive effect on improving auditor performance. Reward power has a weak positive effect on improving auditor performance. Coercive power has a weak negative effect on improving auditor performance. Meanwhile, referent power has no positive effect on improving auditor performance. The contribution of this research is expected to be used as an input to the Supreme Audit Agency (BPK) on the approach that should be used to improve auditor performance.

Keywords: supervisor power; performance improvement

Paper ID : 1381

What Impression Management Does the Company Highlight in Corporate Social Responsibility Disclosure (CSR) and the Role of Corporate Governance

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ABSTRACT

This study examines whether corporate social responsibility disclosure (CSR) containing certain impression and whether corporate governance and conditional factors lead to the type of impressions, y.i: ingratiating, intimidation, self-promotion, exemplification, simplification and obedience. The last term is the type of impression that added in this study, based on the observation on CSR when collecting data by taking into account the definition and concept of CSR. This is considered as a concept or measurement novelties that complementing previous concepts. This research uses 97 manufacturing companies with completed data as samples. Probit regression is used to test the hypothesis, because the dependent variable is a categorical variable (probability) and the independent variable is a continuous and categorical variable. The results show that component of corporate governance lead to management to make obedience, self-promotion and exemplification impressions. The findings of this study indicate that CSR provides the wider perspectives than previous view for investors. This study contributes to the CSR literature by providing the new impression type and determinants of it in an emerging country especially for manufacturing company. This information also allows the stakeholders to see the company from their view point, so that the purpose of good corporate governance (GCG) to balance the stakeholder interests can be realized.

Keywords: impression management, corporate governance, obedience, probit, Indonesia

Paper ID : 1382

Auditor's experience, expertise and skepticism regarding management risk assessment judgments

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ABSTRACT

Management risk assessment judgment is an important factor in a performance audit. Management risk assessment can be used as a basis for a more in-depth audit process in certain areas and is used in drawing audit conclusions. The purpose of this study is to provide empirical evidence of the role of experience, expertise and professional skepticism towards the judgment of management risk assessments in local government performance audits. The study population was the auditors of the Supreme Audit Agency (BPK). Samples were taken by convenience. 104 questionnaires were obtained in this study, and only 86 can be processed. The analysis tool uses multiple regression. The results showed that professional expertise and skepticism had a significant positive effect on management risk assessment judgment, while experience had no effect on management risk assessment judgment.

Keywords: experience, expertise, skepticism, management risk assessment judgments

Paper ID : 1396

The Adoption of Performance Based Budgeting in Indonesia Public Sectors: Note to Future Research

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ABSTRACT

The Indonesian government officially adopted a performance-based budgeting system, replacing the traditional budgeting system in 2003, as part of public sector reforms. The reforms that have been going on for almost two decades have not shown a significant impact on government performance. Exploration of several studies shows that there are obstacles and challenges in implementing performance-based budgeting. Institutional theory states that the adoption of a system can occur because the organization wants to change and there is a demand to be better (normative isomorphism), adopting only because it imitates/copying other organizations due to conditions of uncertainty (mimesis isomorphism), or adoption due to pressure from other parties (coercive isomorphism). Previous studies have shown mixed results on the position where the adoption of performance-based budgeting in Indonesia is viewed as based on institutional theory. Decoupling occurs in the implementation of performance-based budgeting, namely there is an inconsistency between theory/concept and its implementation. The purpose of this study is to documentation and provide research notes on the adoption of performance-based budgets based on previous research results. Triangulation method is used to explore, compare and confirm the results of previous studies. Previous studies have mostly used quantitative research methods, so a different alternative approach (qualitative) is needed to produce more in-depth research. Notes for further research are needed in opening horizons and views on the phenomenon of the adoption of performance-based budgeting in Indonesia.

Keywords: performance based budgeting, adoption, future research notes

Paper ID : 1399

Data Governance: A Study in Indonesia

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ABSTRACT

Data is a crucial asset in every institution nowadays. Data governance is needed to manage and control data in every organization. The development and implementation of data governance in Indonesia, a developing country, is interesting to be studied. This paper aims to find the data governance study in Indonesia. There is a lot of data governance study in Indonesia that was focusing on data governance maturity and implementation. Furthermore, the study discussed designing, framework, strategy, and leadership and culture of data governance. Most of the study was looking at data governance in government institutions. There are still need more study on data governance impact and also study in other institution such as higher education, hospital, financial industry, and other service organization. This study only finds the article list from the Scopus database, Web of Science database, and Google Scholar and analysis based on the abstract, further research should analysis more detail not only from the abstract.

Keywords: data governance, Indonesia, maturity, implementation

Paper ID : 1405

Understanding The Effect of Individual Cultural Value Orientation on Job Involvement and Transformational Leadership

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ABSTRACT

Cultural value orientation play an important role in how employees react to aspects of their work. In the leadership domain, cultural value orientations can shape beliefs about what behaviors, styles, skills, and personality traits characterize effective leadership. Furthermore they can affect the relationships between leadership and followers' work-related attitudes. This study examines Direct and Moderating Effect of Individual Cultural Value Orientation represented by Collectivism, Power Distance and Uncertainty Avoidance on Job Involvement and Transformational Leadership. Data for this study were collected from 106 Indonesian female lecturers. The analysis used to analyze the data in this research is Hierarchical Regression Analysis. The results shows that the dimension of Individual Cultural value orientations (collectivism, uncertainty avoidance and power distance) partly were found to moderate the relationship between transformational leadership and job involvement. Uncertainty avoidance positively influenced the relationship between transformational leadership and job involvement. These finding provide ways to enhance job involvement, organizations need to realize that the attitudinal response of subordinates or followers to transformational leadership can depend on their cultural values. On the other hand collectivism and power distance both have a positive effect on job involvement. Implications of these findings for practice and research are discussed. Keywords : Cultural Value Orientation; job involvement; transformational leadership.

Keywords: Cultural Value Orientation; job involvement; transformational leadership

Paper ID : 1408

Reversal and Momentum Acceleration Of Small Liquid and Big Liquid Stocks

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ABSTRACT

Momentum anomalies have become main concern in financial market research, and long debate on this topic has attracted many researchers. Momentum investors believe that if the price of a security falls, it will fall even more in the next period and vice versa. However, many studies found momentum has an inverse relationship to market prices and this has become a conundrum in finance. Momentum strategy has a precondition a liquid environment. Liquidity shows the amount of costs that will be borne by investors in making transactions which generally refers to the cost and how easily an asset can be converted into cash or sold. The objective of this study was to analyse the liquidity on reversal and momentum acceleration in small liquid and big liquid companies that listed in Indonesia Stock Exchange (IDX), 2010 – 2020. The fact poses new finding about small liquid firms tend to experience a reversal than big liquid firm. However, they both share similarities in momentum acceleration

Keywords: momentum, reversal, liquidity, stock market

Paper ID : 1410

Small Restaurant and Coffee Shop Artwork Exhibition: Marketing Strategy from Emerging Artist

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ABSTRACT

An exhibition, especially solo exhibition, is a way an established artist sell their artworks. For an emerging artist, opportunity to show their work is so limited. Just for closely compare, artist that study in art school, only have a chance to show their artwork on their class ensemble exhibition and final project exhibition. Galleries, museums, and others “formal” exhibition has becoming common place to bridging both the artists and their potential customer. Exhibition visitors and art enthusiast are important to build awareness and spread the initial description of artist’s quality to wider audience. New generation have a perception that a museum and a gallery is serious places and only visit it when they are having a holiday or accompany their friends and relatives to visits some city’s tourist attraction, for example. Today many young people gathered and have their time in a small (or casual) restaurants and coffee shops. With the growing number of young persons do their homework, meet their friends, and start their new business in this kind of place, some artist, especially emerging artist, is organizing an exhibition and often follows with discussion and moreover a workshop related with their art skill or experiences. Series of observation and depth interviews is used to analyzing the strategy that emerging artist took place to do marketing and reaching their goals to sell their artworks. Several exhibition between 2019 and 2020 across Semarang city, have been chosen as sample. The result shows that this marketing strategy has fulfilled the hope by an emerging artists with more visitors come, mostly new one, and some bought artwork of the exhibitors.

Keywords: art marketing; alternative space; art exhibition; emerging artist

Paper ID : 1412

Islamic Agriculture Bank: An agricultural bank model to increase financing in the agricultural sector

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ABSTRACT

Since the Covid-19 pandemic, food agriculture has again played a strategic role. So far, food crops have not received support in financing. The development of Islamic banks has shown that Islamic financing is increasingly accepted by the public. The development of financing for the agricultural sector has not become a priority. This study aims to form an Islamic agricultural bank. This Islamic agricultural bank will be a solution for financing the agricultural sector. This study uses the Analytical Network Proses method. The results of the study show that an important aspect for establishing a sharia agricultural bank is management that is committed to the fiqh principles, increasing the role of the government in financial inclusion for farmers, improving the quality of human resources through training, socializing the importance of Islamic agricultural banks and improving supporting infrastructure.

Keywords: food agriculture, Islamic agricultural bank, Islamic financing, ANP

Paper ID : 1421

The Determinant, Effect, and Mitigation of The Existence of Free Rider in a Team: an Experiment

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ABSTRACT

Teamwork is increasingly being applied to modern organizations, because teams offer a number of advantages. However, the existence of free riders is suspected to be able to demotivate the team to show their best performance. This study explores the existence of free riders in the team that has a social category faultline and attempts to mitigate them. Specifically, this study aims to examine three things, i.e. the impact of the existence of a social category-based group faultline on the free-riding behavior of team members, the effect of the perceived free rider on the team on the team members' performance, and the impact of the incentive system in moderating the effect of the perceived free rider on the team members performance. This research was conducted with a laboratory experimental method involving 97 subjects. Validity and reliability testing is carried out on the measured variables. Because the perceived free rider variable was the variable explored in this study, a factor analysis was carried out. After carrying out the necessary tests as an experiment, i.e. randomization testing and manipulation checking, the data were analyzed by analysis of variance and regression. The results support for the proposed hypothesis. Free-riding occurs when there is a social category faultline, compared to when there is no social category faultline in a team. The existence of a perceived free-rider has an impact on lower team member performance. The incentive system moderates the effect of the perceived free-rider's existence on team members' performance. The individual incentive system encourages team members to do better than the group incentive system . This study shows support for the cooperative-competition theory in the context of the social category faultline in the team. This study provides an overview of the risks inherent in teams which are at an early stage of development when there are cohesiveness issues.

Keywords: free-rider; group faultline; social category; team members' performance; incentive system

Paper ID : 1424

Determinants of Tax Compliance in Semarang, Indonesia: The Application of Augmented Fischer Compliance Model

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ABSTRACT

This study aims to examine the determinants of tax compliance of the micro, small, and medium enterprises (MSMEs) in the case of Semarang. The issue of tax compliance is of high relevance, as implied by the amendment of Government Regulation (PP) Number 46, 2013 with Government Regulation (PP) Number 23, 2018 that indicates the government effort to improve tax compliance of MSMEs. This study adopts Fischer's compliance model and makes significant extensions by adding psychological and cultural factors as new variables. The survey data from MSME owners who are registered as taxpayers are analyzed using multiple linear regression method. This study finds that level of education, perceived effectiveness of the tax system, tax rates, the influence of business community, emotional intelligence, ethical values, and income levels do have a significant effect on tax compliance of MSMEs.

Keywords: Tax Compliance; Ficher Tax Compliance Model

Paper ID : 1426

Technological Development and Regional Economic Growth: Evidence from Indonesian

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ABSTRACT

Technology, including information and communication, has broadly recognized as prominent driver of economic growth both in developed and developing countries. This paper examines the effect of technological development on economic growth in Indonesia. The data used are the information, communication and technology (ICT) development index at provincial level 2017 – 2018. Specific regional characteristics are also included in this analysis including endowment factor and regional competitiveness level. For this purpose, this paper considers the panel data fixed effect model (FEM). The results show that technological development affects regional economic growth significantly, supports the technological led growth hypothesis and strongly indicates that technology play substantial role for accelerating regional economic development. Likewise, endowment factor and regional competitive level have positive significant effect on regional growth.

Keywords: Technological Development, Economic Growth, Endowment Factor, Regional Competitiveness

Paper ID : 1432

Building Dynamic Socio-Emotional Capabilities to Create Proactive Stakeholder Engagement

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ABSTRACT

Learning in family business allows a set of resources and capabilities provided by the family to be linked and developed in order to enable continuous development to build closer relationships with stakeholders. After family members acquire new knowledge and develop skills and bring them to the company, they can transfer them to other members of the company. In turn, these dynamic socio-emotional capabilities allow companies to also take a more active attitude towards stakeholders by trying to anticipate their needs and develop company-specific substantive, or stakeholder-oriented practices. Proactive stakeholder engagement brings certain benefits to organizations that may play an important role in the company's economic goals.

Keywords: Organisational Learning, Dinamic Socio-emotional Capability, Proaktive Stakeholder Engagement, Family Business

Paper ID : 1435

Population, Economic Growth and Its Impacts on CO2 Emission: Emerging Market Focus on APEC's Members

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ABSTRACT

In the process of economic development requires various countries to encourage economic growth. This research work focusing on developing countries which are members of the Asian-Pacific Economic Cooperation (APEC). There are issues that still need to be addressed, namely the problem of environmental degradation, one of which is air pollution (CO2 emissions). This research aims to look at the effect of economic and population growth on CO2 emissions in emerging market APEC countries. This study uses the Environmental Kuznets Curve (EKC) theory to analyze the case studies. The research method uses the Vector Autoregression (VAR) and Vector Error Correction Model (VECM) analysis which is used to analyze the short and long run of each independent variable on the dependent variable with a sample of Mexico, China, Indonesia, and Thailand. The results of the study show that in the short and long term the results vary, and that both the countries of Mexico, the PRC, Indonesia and Thailand have not yet proved the EKC theory.

Keywords: EKC, Emerging markets, VAR, VECM

Paper ID : 1436

Job Rotation and Work Motivation: Will it improve Employee Performance

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ABSTRACT

As part of job design program, job rotation is more focused on creating new atmosphere for employees. The employees have diverse abilities as well as skills which impact on motivation for doing their duty. The research was conducted at the PT X and PT Y companies which have rotated their employees' job in the production and packaging departments. The study held by conducting observations, in-depth interviews and path analysis. The results showed that the job rotation did not have significant effect on work motivation. On other hand, the job rotation and work motivation have significant effect on employee performances. The managerial implication of the study showed that employees' performance will improve with the good job rotation preparation. Information about the job rotation should be given in the beginning in order to provide employees' opportunities for developing their passion as well as build effective two way communication.

Keywords: job rotation, work motivation, employee performance

Paper ID : 1443

The role of enterprise risk management : Sustainability report and firm performance in Indonesia

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ABSTRACT

This research examine a relationship which sustainability report affects firm performance. Particularly, research modeled the mediating role of enterprise risk management between sustainability report and firm performance. We use the weighted average of environmental, social, and governance scores (as a proxy of sustainability report) extracted from Bloomberg. Approaching on the stakeholder theory and using sample of Indonesian firm throughout 2004–2019, we show that corporate social responsibly is positively associated with firm performance. Our results suggest that sustainability report is linked to enterprise risk management. However, the effect of sustainability report on firm performance is both direct and indirect. We provide evidence that enterprise risk management partially mediates the relationship between sustainability performance and firm performance. We report for the issue of endogeneity and use alternative measures of firm performance for a robustness check. The findings offer important meaning of socially responsible business processes through utilizing on the significance of enterprise risk management.

Keywords: sustainability report, enterprise risk management, firm performance

Paper ID : 1448

Structural Changes and Growth of The Indonesian Fishery, 1975-2010: An Input-Output Perspective

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ABSTRACT

The growth of the fishery industry output and the exchange rate of Indonesian fishermen has increase, indicating that there has been a structural change in this industry. This paper aims to examine the growth and structural changes of fishery industry in the Indonesian economy. Structural growth and change are analyzed from the perspective of inputs and outputs of the fishery industry, which include: (1) growth and structural changes of the fishery industry from the demand side; (2) growth and changes in the structure of domestic and imported inputs used by the fishery sector; and (3) fishery industry interlinkage. By employing Input-Output analysis on 8 table series along 1975-2010 of Indonesian economy, this study shows that Indonesian fishery industry is growing year by year, with improved domestic sectoral support and decrease import dependence, as well as analysis of structural changes related to economic growth in very different circumstances of the 1970s and 2000s.

Keywords: Structural changes, Fishery, Input-Output Analysis, interlinkage

Paper ID : 1454

Measuring Investment Intention in MSMEs through the Equity Crowdfunding Platform in Indonesia

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ABSTRACT

Investment in MSME through the Equity Crowdfunding Platform was introduced and implemented in Indonesia at the end of 2018. The number of investors and investment value on the Equity Crowdfunding platform in Indonesia until 2019 experienced a drastic increase where the percentage increase was more than 100%. However, research related to Equity Crowdfunding in Indonesia has not been done much. This study has a general objective to analyze the effect of MSME performance, trust and risk perception on investment intentions at MSME through the Equity Crowdfunding Platform in Indonesia. The population used in this study are investors of the Equity Crowdfunding Platform in Indonesia. The sample used was 144 respondents. The sample collection method used was purposive sampling. The data collection methods were used questionnaires. This research uses Structural Equation Modeling (SEM) analysis with AMOS 24.0 analysis tools. The results of this study indicate that the performance of MSMEs has a positive and significant effect on trust and investment intentions. Then, trust has a positive and significant effect on investment intentions. While trust has a negative and significant effect on risk perceived. In addition, risk perceived also has a negative and significant effect on investment intentions. Trust variables are found to have a dominant influence on investment intentions so it is important for company managers to be able to maintain and even increase investor's trust by building a systematic evaluation mechanism.

Keywords: Equity Crowdfunding, Investment Intention, MSME Performance, Trust, Risk Perceived

Paper ID : 1466

Accounting Quality, IFRS, and Corruption: A Proposed Framework

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ABSTRACT

This study proposed a testable framework on the impact of implementation of International Financial Reporting Standards on accounting qualities. The proposed framework based on the assumption that accounting should be linked to its social, political influences and culture. In this regard, we test whether the positive effects of IFRS implementation to the increase of accounting qualities may also be enhanced (impaired) by the firms' national culture and corruption at the country level. Further research should conduct an empirical study to test this proposition.

Keywords: Accounting quality, corruption, IFRS, national culture

Paper ID : 1468

Islamic Business Model Development: A Case for Agricultural Value Chain Finance in Agrobank

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ABSTRACT

Issue: Studies about value chain finance in the agricultural sector based on the Syariah principles so far were just conceptual offers that have do not been applied yet. Meanwhile, studies that have been found and practiced on the agricultural sector value chain financing strategy are based on conventional approaches. Whereas, this approach may conflict with the Islamic principles that form the basis of the operational system of Islamic banks. Hence, the study about value chain strategy of business model development in Syariah banking must be performed.

Purpose: The purpose of this paper is to analyze the Islamic business model development of agricultural value chain finance in Agrobank, Malaysia, for 2016-2020.

Design/methodology/approach: The design of this research is a qualitative method with the case study approach. The data are collected by interviewing and document analysis. The interview was conducted involving Tuan Haji Azizi Seman (Member of Shariah Committee) and Tuan Hishamuddin (Chairman of Shariah Department) in Agrobank. Meanwhile, the document analysis was obtained from Agrobank annual report in 2018 and website www.agrobank.my.id. Furthermore, the collected data were thematically analyzed using HyperResearch 4.5.0 software.

Findings: This study found that the finance development of the value chain in the agricultural sector with musyarakah, muzara'ah, and musaqah contract which is appropriately reputed, actually is not effective to be applied for business in Agrobank, for 2016-2020 period. Otherwise, this study has proven that for the last 5 years, *tawaruq, bai' bitsaman 'ajil, and bai' 'inah* contract, in fact, had some effectivities for business in Agrobank, because of those provided the flexibility for some people who involved in the value chain.

Practical implications: This study result has two implications practices, that are further research and policy implication. For further research, this study has encouraged the other research would involve more people as informant and more time, so it will deliver to comprehension deeply. Whereas for the policy implication, this study has encouraged Syariah banking for doing finance of the agricultural sector with the value chain business development based on Syariah principles. Moreover, this study also recommends, especially in Indonesia, to DSN-MUI, OJK, and BI, for reviewing and setting the policy about *tawaruq* contract for agricultural sector financing. Wherefore that contract was proven effective.

Originality/value: The originality of this research is to analyze the value chain financing development with the Syariah approach in the agricultural sector at Agrobank. Another novel aspect of this study is in the findings; that the financing of the agricultural sector by *tawaruq, bai' bitsaman 'ajil, and bai' 'inah* contract, had given some flexibility for value chain subject.

Keywords: Business Model, Value Chain, Agriculture, Syariah Contract, Agrobank

Paper ID : 1216

Asymptotic Significance Test on The Financial Performance of District Governments and City Governments in Papua Province

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ABSTRACT

Using the measurement, analysis, and evaluation of data related to performance, the government can immediately determine various ways to maintain or improve the activity's efficiency and effectiveness, and at the same time, provide objective information about the achievement of the results obtained. Analysis of the financial performance of district governments and city governments in Papua province in 2015-2018 seen from the independence ratio shows that all governments' financial capabilities in Papua province are still deficient (< 25 percent) with the pattern of relations with the central government entering the instructional category. The regional dependence ratio in 2015-2018 shows the level of dependence on the central government over all local governments in Papua province still revolves around sufficient and very high criteria. Only the Papua provincial government has an average dependency ratio on adequate measures (31.86 percent), while all districts and cities have very high criteria dependency ratios (65.28 – 82.74 per cent). Furthermore, in the analysis of the ratio of harmony in 2015-2018, the average ratio of harmony was 26.61 percent, with the highest score of 38.33 percent in Central Mamberamo district and the lowest at 16.33 percent in Jayapura city. The amount of this harmony ratio shows a value above the national average of 5-20 percent, which means that capital expenditures in Papua's local governments are quite large. There was no significant financial performance difference of district and city governments in Papua province in 2015-2018, which shows that 28 district governments, one city government, and one provincial government have similar financial policies.

Keywords: asymptotic; performance; finance; papua; APBD

Paper ID : 1354

The Effect of Blended Learning Approach on Accounting Student Achievement with Technology Support as Moderation Variable

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ABSTRACT

This study aims to analyze the impact of blended learning (BL) on the academic achievement of Accounting students. Blended Learning is a learning approach that uses face-to-face methods and online learning for accounting courses. The study used an online survey with a data collection time of 3 weeks. The sample in this study was 101 accounting students from 3 different levels such as semesters 2nd, 4th, and 6th. Online questionnaires have been distributed through snowball techniques with the class leader as a key person to spread the questionnaire to students. The results showed that blended learning is measured by interactions, instruction, and course management of which have significant effects on student achievement while lecturers and technology did not affect student achievement. Technology support significantly moderates the relationship between interactions and lectures' effect on student achievement but does not moderate the relationship between instruction, technology, and course management. This study concluded that blended learning can develop and improve the knowledge and skills of accounting students.

Keywords: Blended learning, instructor/lecturer, interaction, technology, course management, technology support and student achievement.

Paper ID : 1374

The Effect of Accrual Basis, Competence and Role Internal Audit with Good Governance as Moderation Variable

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ABSTRACT

The purpose of the current research is to analyze the effect of accrual-based SAP implementation, government employees competence and the role of internal audit on the quality of local government financial reports with good governance as a moderating variable. Respondents of the study were all auditors working in the office of Papua Province Representative of Finance and Development (BPKP). This research was conducted using a quantitative approach. The sample was taken using a purposive sampling method. The data were analyzed using multiple regression analysis and residual testing for moderating variables with the assistance of SPSS 21 application. The results of the study have shown that good governance as a moderating variable can moderate the relationship between implementation of based SAP accruals, government employees competence and the role of internal audit on the quality of financial reports. Furthermore, implementation of accrual-based SAP has an effect on the quality of local government financial reports, government employees competence has no effect on the quality of local government financial reports, the role of internal audit has no effect on the quality of local government financial reports in Papua.

Keywords: accrual basis, Competence, Role Audit Internal, Quality, Good Governance, Papua

Paper ID : 1438

Economic Valuation of The Ecosystem Services Provided ny The Birdwatching Rhepang Muaif Area

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ABSTRACT

The Birdwatching Rhepang Muaif area is a tourist destination to see birds endemic to Papua, where one of the most popular bird species to be observed is the bird of paradise. The Rhepang Muaif area is administratively included in the Nimbokrang District, Jayapura Regency, Papua Province. The purpose of this study was to find a description of the economic value of forest resources in the Birdwatching Area of Repang Muaif, Jayapura Regency. The method used in the economic valuation of the Birdwatching Rhepang Muaif area is a market-oriented approach, with cost valuation using actual market prices against inputs in the form of environmental protection through replacement costs. The results of the analysis show that the Birdwatching Rhepang Muaif area has a fairly good abundance of natural resources and has a very large economic value. Where the existing economic value comes from forest products in the form of wood and animals (including birds). Based on these conditions, the Rhepang Muaif Birdwatching Area not only provides an ecological function, the resources of the Rhepang Muaif Birdwatching Area also represent a very high economic value.

Keywords: economic value, market price, protected area

Paper ID : 1509

The Influence of Supervisor's Authority on Auditor's Response in The Representative of The Papua Province of Financial and Development Supervision Agency

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ABSTRACT

The purpose of this study was to examine the effect of referent power, expert power, legitimate power, reward power, and coercive power as independent variables on performance improvement and impression management as the dependent variable. This study aims to answer exploratory, descriptive, explanatory, and predictive research using a survey method in the form of a questionnaire containing a list of statements that will be given to respondents to be filled in to obtain information from respondents and data processing using the WarpPLS 5.0 application. The results showed that referent power, reward power, and coercive power affected performance improvement and impression management, while expert power and legitimate power did not affect performance improvement and impression management.

Keywords: -

Paper ID : 1514

Covid 19 Pandemic Impact Analysis on Family Income Vegetable Farmer (Sawi and Kangkung) at The Village Way Mhorock Jayapura City

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ABSTRACT

Vegetable plants when viewed in terms of the economy is well-developed or cultivated due to the increasing demand, with simple technology, a fairly short lifespan between 3-4 weeks can be harvested, and the market continues to be wide open. Looking at the current situation, researchers want to do more in the influence of pandemic covid 19 on the income of vegetable farmers (Sawi and Kangkung) at the village Way Mhorock Jayapura City. Primary Data is used with in-depth interviews to farmers. With the number of samples of the 16 heads of family Farmers Research site was held in the village Way Mhorock Kota Jayapura which took place in June-July year 2020. Data analysis method is the analysis of earnings R/C Ratio analysis, analysis of B/C ratio (Benefit and Cost Ratio and analysis of BEP (Break Even Point). The results showed that the average profit gained by farmers from vegetable farming is Kangkung and Sawi is Rp. 11,168,267,-every month. Based on the profit and expense incurred, the value of B/C ratio of the total cost obtained by the farmer farmers is 2.47, so in other words $B/C > 0$ This means that the farming of vegetables in this village can provide benefits or beneficial and worthy to continue even in situations pandemic Covid today. The strategy is an opportunity so that the farmer managed to remain strong in the face of Covid 19 namely: continue to work hard, farmers still pay attention to the protocol health in farming. Both hand wash and wear masks. The average age of farmers is the age of productive, so with this age then a fairly strong and tough age against the corona virus. There is always an adequate supply of manure for daily use, so if there is a large social restriction, it is not an obstacle because of the availability of the manure. Farmers continue to provide good service, to customers and buyers with attention to the quality of vegetables purchased by consumers. The location is very close to the resident settlements, it is the strength for farmers in farming.

Keywords: income, vegetable farmer, and strategy

Paper ID : 1380

Customer Based Brand Equity for Authentic Product: Specific Case of Traditional Culinary in Karawang, West Java.

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ABSTRACT

The research is aimed to obtain a comprehensive description of brand equity of authentic-culinary product which is Pepes (roasted fish wrapped in a banana leaf) that is mostly found in Karawang as the original culinary food . The samples of this research are the visitors of tourism destinations in Karawang who come to traditional restaurants serving the traditional food. Factor analysis is used as data analysis technique to find determinant factors of this research object. In overall, brand equity of traditional culinary food has better level compared to its awareness and loyalty level. As a matter of fact, the customer trust of traditional restaurant is still in unpromising level. In other hands, all of the brand equity dimensions have significant causality level in creating brand equity. Image and trust become strong and significant dimensions in making loyalty.

Keywords: brand awareness, brand association, perceived quality, brand loyalty

Paper ID : 1243

Exploring Strategies Applied in Promoting Community Agreements on Conservation in Lore Lindu National Park-Indonesia

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ABSTRACT

The community agreements on conservation in the villages surrounding the LLNP are promoted by NGOs that differ in their objectives and value orientations. The objective of this article was to explore the strategies applied by different NGOs and the contents of the agreements. Descriptive analysis had been used to analyse both the negotiation process and the contents of the agreement. Interviews with stakeholders were conducted in these 6 villages as basis for the selection of research locations. In view of the comparatively small number of villages to choose from the large variation among them, a purposive sampling method was applied. The criteria included the coverage of the three districts where agreements had been signed and coverage of the three NGOs promoting agreements that were already signed. The result shows that these the three NGOs that played a pioneering role in establishing the agreements: (1) Yayasan Tanah Merdeka (Free Earth foundation – YTM), an NGO which concentrates on advocacy for indigenous rights, (2) The Nature Conservancy (TNC), an international NGO which deal with conservation, and (3) CARE, an international NGO which concerns on rural development. All NGOs worked to find best agreement managing the national reserve park in protecting from enviromental damage and save the wellknown forest of Lore Lindu National Park Indonesia.

Keywords: Community agreements on conservation, strategies, National Park

Paper ID : 1232

Do the Peatlands in Central Kalimantan Potential to Sustainable Ecotourism Development

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ABSTRACT

This study aims to identify and analyze the potential and strategies for developing peatlands as a sustainable ecotourism object in Central Kalimantan. The research was conducted by using field explanations to see directly the potential of the peat area, by interviewing and questionnaire to 200 respondents by purposive sampling. Potential analysis is used Guidelines for Assessment of Tourism Attraction Based on ADO-ODTWA Guidelines by the Directorate General of PHKA, 2003. Determination of ecotourism development strategies used SWOT analysis and Process Hierarchy Analysis. The results showed (1) potential of peatlands for ecotourism is Enough Potential to be developed, category B. (2). Strategy for developing ecotourism in peatlands is in quadrant I, or Growth strategy, where the strategy is designed to achieve the growth of ecotourism in peatlands to manage the existing potential (assets), so that there will be an increase in the number of visits through the Rapid Growth Strategy and the Stable Growth Strategy. (3) The indicator of attractiveness of the peatlands of Central Kalimantan is the first rank as a basis for tourists to visit the peatlands ecotourism.

Keywords: Peatlands Ecotourism, Potential, Development Strategy, SWOT, AHP

Paper ID : 1247

Can Audit Quality Mitigate the Growth Illusion? Evidence of the Relationship between Earnings Management and Firm Value in Indonesia

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ABSTRACT

Purpose: Previous literature has provided preliminary evidence of sensitivity testing that auditors affiliated with the big 4 auditors determine the difference in the relationship between earnings management (EM) and firm value (FV). This study aims to explore the effect of EM on FV in the context of auditors affiliated with big 4 and non-big 4 auditors.

Design/methodology/approach: Earnings management is proxied by accrual management which is estimated using the Modified Jones Model and firm value using the Rhodes-Kropf metric which has high accuracy. Observation period during 2010-2018 on the Indonesia Stock Exchange. Furthermore, the split sample has resulted in 370 sample observations of auditors affiliated with big 4 auditors. Meanwhile, 485 sample observations represent non-big 4 auditors. The model is tested using common OLS, fixed effect, and random effect to find the best model.

Findings: The findings have shown that auditors affiliated with the big 4 tend to have mitigated the impact of EM on FV because they have good audit quality. However, different results are shown in the non-big 4 sample. In other words, when the company is audited by non-big 4 auditors, FV is just an illusion.

Originality: This study contributes to a body of knowledge about the consequences of EM on FV in different audit quality contexts.

Research limitations/implications: This study improves understanding of the consequences of AM on FV, with a focus on manufacturing company.

Practical implications: This findings is a supplement for researchers, regulators, and investors in assessing the quality of FV.

Keywords: Big 4 auditors; accrual management; firm value; growth illusion.

Paper ID : 1249

The Performance of Economic Development in Central Kalimantan

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ABSTRACT

Government expenditure in one of the fiscal policies that affect the economy through the functions of allocation, distribution and stabilization. allocating government expenditure should prioritize crucial functions rather than just routine expenditure. Human capital is an equally important factor in economic development, it can be formed through the allocation of government expenditure in education and health, so that it will have a positive impact on the performance of economic development. This study aims to analyze government expenditure, human capital, and the performance of economic development in Central Kalimantan in 2012-2018. The location of this study was conducted in 13 regencies and 1 city in Central Kalimantan. The data analysis method in this study uses a variance-based structural equation model, namely Partial Least Square (PLS). The results of the study show that government expenditure has a positively and significant effect on human capital, but did not affect the performance of economic development. Government expenditure has a positively and significant effect on the performance of economic development through human capital.

Keywords: Economic Development

Paper ID : 1259

Information Framing and Time Pressure Effect on Public Sector Auditors Professional Skepticism

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ABSTRACT

This study aims to examine the level of professional skepticism of public sector external auditors in the presence of framing of information and time pressure conditions. Previous research has revealed that the lack of professional skepticism of auditors contributes to audit quality (Doty 2011a, 2011b, PCAOB 2012). In this study, professional skepticism tested in a condition where there is a framing of information and time pressure, which are external conditions that affect the auditor's suspicious behavior. This study used an experimental method with a design of 2 x 2 between subjects, with 80 auditors from the Supreme Audit Agency throughout Kalimantan as respondents. The results of this study indicate that the framing of information and time pressure, which are situational factors affect the level of professional skepticism of auditors, the finding indicates that the professional skepticism of auditors is higher when the information is framed negatively than when the information framed positively. Meanwhile, in the time pressure condition, professional skepticism is lower in the conditions of time pressure than the absence of time pressure in the auditor's conditions. Overall, this study's research results indicate that situational variables can influence the level of auditor skepticism and that it is essential to pay attention to the mitigation process of situational variables in audit activities so that audit quality assurance can be appropriately maintained.

Keywords: public sector auditors; information framing; professional skepticism; time pressure; audit quality

Paper ID : 1260

Grameen Banking System Empowering and Prospering

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ABSTRACT

Purpose : This article is a presentation of the Grameen's banking system which turns conventional and commercial banking system upside-down to empower the poor, especially women, and to bring prosperity among the poorest of the poor. This article, therefore, seeks to present Grameen Bank's specific characteristics, its microcredit programs, policies and strategies and its modes of action to bring the empowerment and prosperity of the poorest of the poor into realisation.

Design/methodology/approach : Grameen Bank staff, consisting of 22,124 people, meet about 8.35 million borrowers in their homes in 81,379 villages spread across Bangladesh, every week and provide banking services. Bank Customer were surveyed with questionnaire. Bank Intercept technique was used in administering the instrument. Multiple regression analysis was used to estimate the hypothesized.

Findings : The result of study shows that Grameen banking system significantly brings the empowerment and prosperity of the poorest of the poor into realisation.

Originality/value : The Paper assesses and compares Grameen Banking System with Conventional Bank System. By comparing opposite systems this study is for enhancing the prospect of generalizing the finding.

Keywords: Grameen banking system, empowerment, prosperity, poorest

Paper ID : 1262

The Analysis of Financial Performance of the District Government in Central Kalimantan Province

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ABSTRACT

The aims of study to: 1) analyzing the financial performance of the district government in central Kalimantan of the aspects of the degree of decentralization. Research method is descriptive by quantitative data. Kind of comparative study using two independent samples are main district and county division. The object of research consists of five main district and eight districts in the province of Central Kalimantan division. The data used in this study is the realization of the Regional Budget (APBD) fiscal years 2006 - 2015. Data analysis was performed with financial ratios and tested by using independent sample t test and Mann Whitney Test Rating (U test) from SPSS version 21, with a significance level of 5%.

Results showed that : First the financial performance of the district parent better than the performance of the financial district in the aspect of expansion degree of decentralization, Second the financial performance of the district parent better than the performance of the financial district in the aspect of financial dependency expansion area, Third the financial performance of the district division better than the parent region's financial performance in the aspects of capital expenditure to total expenditure, Fourth there is no difference between the government's financial performance compared to the main district in the county division revenue growth aspect.

Keywords: Regional Financial Performance, District Master, District Redistricting

Paper ID : 1332

The Influence of Self-Leadership on Employee Performance Through Intrinsic Motivation

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ABSTRACT

This observational study on the relationship between self-leadership, intrinsic motivation, and performance intended to analyze the influence of self-leadership and intrinsic motivation to performance and test the indirect effect of self-leadership on performance through intrinsic motivation. This observation used a quantitative approach, with the descriptive analysis method—the study conduct by distributing questionnaires to 82 respondents at Common Judicial Environment in Palangkaraya Regional. Data analysis used Structural Equation Modeling (SEM) with Partial Least Square (PLS) analysis method. The results showed that the performance of employees is predominantly influenced by self-leadership rather than by intrinsic motivation. Self-leadership positively and significantly affects employees' intrinsic motivation. Further, this study found that intrinsic motivation has a partial mediating role in the indirect effect of self-leadership on employee's performance.

Keywords: self-leadership, intrinsic motivation, performance, behavior awareness, self-control.

Paper ID : 1516

State Versus Action Orientation and The Theory of Planned Behaviour: Application to Compliance with Covid-19 Pandemic in Indonesia

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ABSTRACT

Purpose: These studies investigated the role of action versus state orientation in how people deal with adherence to covid-19 preventive behaviour among Indonesian people by using the Theory of Planned Behaviour (TPB)

Design/methodology/approach: A total of 789 Indonesian answered the online questionnaire which contained of 73 questions. Structural Equation Modelling (SEM) was utilized to derive the causal relationships of latent variables construct.

Finding: Self-regulation tends to moderate the main relationship. In addition, people with state orientation lack the ability to self-regulate in their behavior to comply with the covid-19 protocol. The overall moderation effect can be seen with the greater level of perceived affectivity in people who are state-oriented rather than action-oriented.

Originality: This study provides fruitful insights to policy and decision-makers to understand how to improve the compliance with Covid-19 among Indonesian people, emphasizing the role of self-regulation

Research limitations/implications: First, the survey used a diverse sample in terms of demographic variables but we cannot claim it was representative of the Indonesian population as a whole. Second, this study does not consider variables from other theories such as social cognitive theory in self-regulated learning and activity-based theory.

Practical implications: from a practical perspective, the moderating role of self-regulation provides clues about how the government can optimize of people compliance with covid-19 protocol.

Keywords: Theory of Planned Behaviour, State and Action Orientation, Covid-19

Paper ID : 1325

Tourism Development Strategy in Karawang Regency, West Java, Indonesia

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ABSTRACT

Tourism is a promising business and can be used as an advantage for the creative economy in the region. Karawang city has a unique character, because it is an the largest industrial city in Indonesia with attractive natural beauty, a city of rice granaries, and a historical city for Indonesia. Based on data compiled the number of factories operating in this district was 1,762 factories, it can be seen that a large number of potential tourists for tourism, including migrants, expatriates, and Karawang population as much as 2,370,488 inhabitants. However, this potential has not been able to increase tourist visits and improve the welfare of local communities, especially in tourist locations. This study aims to create an optimal strategy in developing tourism potential. This research with a qualitative descriptive approach using the TOWS method, equipped with development indicators in the tourism sector and by using AHP (Analytical Hierarchy Process) tools in selecting and sorting each indicator. Data collection techniques were carried out through interviews with informants from the tourism and culture office, observation, questionnaires and experts judgment. The results of the TOWS analysis obtained IFAS with a strength of 3.11, weakness of -2.05. EFAS with a chance of 4.67 and threat is -2.68. The conclusion is that the development strategy that must be carried out is in a position in Quadrant I is the aggressive strategy. To seize great opportunities that still have to be supported by the internal strength of the Regional Government, including policies and infrastructure development, as well as increasing the number of investors as third parties in the development of tourism destinations.

Keywords: Development Strategy, Tourism Development, Karawang Regency Tourism, DISPARBUD, Karawang Destination

Paper ID : 1339

The Effect of Sales and Operating Costs on Net Income (Study Case at Company's Winner The LPPOM Halal Award MUI 2019 Listed in Indonesia Stock Exchange 2014-2018)

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ABSTRACT

This study aims to analyze the effect of Sales (X1) and Operational Cost (X2) variables on Net Profit (Y) on the 2019 LPPOM MUI Halal Award Winner Companies Listed on the Indonesia Stock Exchange. The method used is descriptive statistics with a quantitative approach that is through a classic assumption test to analyze the data and multiple linear regression analysis to Determine the level of relationship or influence given by the sales and operating costs to net income. While the Data used is secondary the data with quantitative types of data for the period 2014-2018. The population of this study is the company that won the 2019 Halal Award listed on the Indonesia Stock Exchange with a sampling that is purposive sampling method, so that the number of observations Obtained was 6 companies. Based on the results of the study, Showedthat sales and operating costs variables simultaneously Affect net income. Partial sales have no effect on net income and operational costs partially Affect net income. The results of the coefficient of determination indicate that net income (Y) is influenced by sales (X1) and operating costs (X2) as much as 90.1% and the rest is left influenced by other variables by 9.9%.

Keywords: Sales, Operational Costs, Net Profit.

Paper ID : 1365

The Influence of Leadership, Work Motivation and Organizational Culture on The Performance of Employees of General Money Printing Companies of The Republic of Indonesia

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ABSTRACT

This study aims to determine and obtain empirical evidence and find clarity of phenomena and conclusions about the influence of leadership, motivation and organizational culture on the performance of cooperative employees. This type of research methodology is quantitative. The independent variable consists of leadership, motivation and organizational culture and the dependent variable is employee performance. The research sample consisted of 128 cooperative employees. Data collection techniques are through questionnaires and observation. To see the effect, the analysis used is the scale range analysis technique and path analysis with the help of the Successive Interval Method (MSI), Microsoft Excel 2007 computer program, and SPSS version 16. Based on the research results, the partial influence of leadership variables on employee performance shows that there is a positive and significant influence of leadership on employee performance at the cooperative of the Republic of Indonesia Money Printing Company. While the amount of influence of leadership on employee performance is 0.305, which is 30.5%. Based on the results of research, the partial effect of Work Motivation on Employee Performance shows that there is a positive and significant effect of Work Motivation on Employee Performance at the Cooperative of the Republic of Indonesia Money Printing Company. While the magnitude of the influence of work motivation on employee performance is 0.091, which is 9.1%. Based on the results of research, the partial influence of the Organizational Culture variable on Employee Performance shows that there is a positive and significant influence of Organizational Culture on Employee Performance at the Republic of Indonesia Money Printing Company Cooperative. While the magnitude of the influence of organizational culture on employee performance is 0.229 which is 22.9%. Based on the research results, the effect of leadership, work motivation, and organizational culture on employee performance shows that the Sig. (0,000) <(0,050) and F count (68,994) > F table (2,460) then Ho is rejected. Thus, simultaneously leadership, work motivation, and organizational culture have a positive and significant effect on employee performance at the cooperative of the Republic of Indonesia printing money company. The total simultaneous influence of leadership, work motivation and organizational culture on employee performance is 0.625, which is 62.5%, while the remaining 0.375 or 37.5% is the influence of other variables (ϵ) which are not studied.

Keywords: Leadership, Motivation, Organizational Culture, Employee Performance

Paper ID : 1404

What can Hedonic Motivation do on decisions to use online learning services

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ABSTRACT

The advancement of the internet and technology encourages the creation of innovations in various industries in Indonesia. Technology is the key determinant of the competitiveness of the 4.0 industrial revolution so that every organization and individual, including educators and students, can achieve many things. Online-based learning system results in changes in the behavior of Indonesian consumers who choose learning without time and space boundaries. This study aim to determine how hedonic motivation can influence decisions to use online learning services. This research used quantitative analysis through a survey method that is processed using SMART PLS. The results of this study indicate that hedonic motivation will first influence purchase intention and then influence the decision to use services.

Keywords: Hedonic Motivation, Purchase Intention, Online Learning Service Decision

Paper ID : 1406

The Influence of Social Media, Business Capital and Financial Reports on Micro, Small and Medium Enterprises in Karawang Regency

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ABSTRACT

The purpose of this study was to examine and analyze the influence of Social Media, Business Capital and Financial Reports on the Development of MSMEs in Karawang Regency. Micro, Small and Medium Enterprises (MSMEs) have an important role in improving the regional economy and the economy of a country. In addition, MSMEs can overcome unemployment problems and improve community welfare. The development and role of MSMEs need to be continuously improved because of their resilience in facing various economic crises as well as opening up many jobs which will certainly reduce the unemployment rate. The population in this study was the MSMEs which included the Champion MSMEs in Karawang Regency for the period of 2019, amounting to 58 MSMEs. Data collection was carried out by distributing questionnaires to MSMEs. This study uses multiple linear regression analysis techniques. The results of this study indicate that the variables of social media, venture capital and financial reports have a partial or simultaneous effect on the development of MSMEs in Karawang Regency.

Keywords: Social Media, Business Capital Financial Statements, and MSME Development

Paper ID : 1418

The Influence of Factors on Corporate Value (Empirical Study on Manufacturing Sector Companies in Indonesia Stock Exchange period 2015-2018)

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ABSTRACT

This study aims to analyze and provide empirical evidence about the factors that influence firm value. The independent variables in this study are investment opportunities, capital structure, profitability and dividend policy as mediating variables. The dependent variable in this study is firm value. This study uses a quantitative approach, with a sample of all manufacturing sector companies listed on the Indonesia Stock Exchange (IDX) period 2015 - 2018, using the purposive sampling method, the number of which was observed was 465 data from 116 companies. Then the data analysis technique was carried out by statistical tests using panel data regression. The results showed that the variable investment opportunities, capital structure and profitability had a significant effect on firm value. However, firm value is simultaneously influenced by all independent variables. Dividend policy is able to mediate the relationship between investment opportunities and profitability on firm value, however, the dividend policy variable is unable to mediate the relationship between capital structure and firm value. This finding is interesting, that the success of increasing the value of the company depends on the company's ability to maximize its resources, and in implementing established company policies.

Keywords: Firm Value, Investment Opportunity, Capital Structure, Profitability and dividend policy.

Paper ID : 1450

The Influence Of Leadership Style, Interpersonal Relationships, And Work Motivation On Tutor Performance In Erading Illustration In Karawang District

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ABSTRACT

The strong state, one of the indicators is human resource development, therefore the central government is consistent in allocating at least 20 percent of the budget for education costs from the APBN and it is recommended that each region/city be able to adjust according to regional autonomy. The Indonesian government is accelerating the National Movement for the Acceleration of Completion of the Nine-Year Compulsory Education and the Eradication of Illiteracy. The population of West Java Province has an illiterate population of 1,512,899 (2.4%) and Karawang Regency 117,710. Karawang developed a literacy eradication model with 32 days, where the learning process time can adjust to the location of the activity, because in general the learning participants are generally adults over the age of 40 years. The leadership style is oriented in an educational and persuasive approach or Educational Information Communication. The local government of Karawang Regency in increasing the work motivation of the Tutors and the Supervisory team and the Monitor team prepares a budget which is the leading sector of the Karawang Education and Sports Office. The interpersonal relationship between students and tutors is very responsive and measurable, this can be proven by the success in learning outcomes within 32 days that students can read, write and count (kalistung) and pass the exam, then fostered and prepared to take the exam equations (Package A). This success was followed by the receipt of an award from the Central Government in the momentum of Commemorating Illiteracy Day which was centered in Lombok (NTB) and the Government got the Muri as the most participant in the learning of the 32 model of literacy eradication and as a speaker of various momentum in the regions and the Center.

Keywords: Leadership, Motivation and KIE

Paper ID : 1501

Analysis of Factors Affecting Consumers to Use The Line Commuter Line Electricity Train (KRL) Transportation Mode (A Case Study of KRL Commuter Users in Manggarai Station)

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ABSTRACT

This Research aims to explain Factors Affecting Society Using ModaTransportation Electric Rail Train (KRL) Commuter Line Onuser of KRL Commuter Line at Manggarai Station. This thesis is expected to be contributed for developers science management and specially marketing management. This research was done using descriptive method, namely collecting, presenting, and analyzing, and making conclusion and suggestions. Samples are collected using the methods of the non probability sampling, with a sample of 374 respondents from a population of 13.870 people. Data analysis with the computer program IBM SPSS Version 24. The results of this research revealed that factors Affecting Society Using ModaTransportation Electric Rail Train (KRL) Commuter Line At Manggarai Station is psychological process, situation and costumer resources, product knowledge and individual characteristics, environment, and family and the factor dominant affecting costumers using modatransportation electric rail train (KRL) Commuter Line at Manggarai Station the factors is psychological process.

Keywords : Costumer Behaviour

Paper ID : 1316

The Effect of Sales and Operating Cost in Predicting Net Profit with Working Capital as A Moderating Variables (Empirical Study on Manufacturing Company Sector Consumer Goods Industry Listed in Indonesia Stock Exchange Period 2015 - 2017)

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ABSTRACT

Net Profit is an indicator to measure the company's financial performance. Working capital, total sales and total cost are the factors of the company's net profit. The purpose of this study is to know the influence of working capital as moderating variable, which influences sales and operating cost in partially and simultaneously on net profit. The population in this research is the manufacturing company sector consumer goods industry listed in Indonesia Stock Exchange (IDX) period 2015-2017. Sample selection method used is purposive sampling and obtained 23 manufacturing companies sector consumer goods industry. The method used in this research is descriptive and verification method. This research uses secondary data that obtained from the annual financial statement. Data analysis in this research is moderating regression analysis through partial test (t Test) and simultaneous test (F Test) by using software SPSS version 22. The Type of Moderation is Absolute Difference Method. Our result shows that partially (t Test) variable sales and operating cost have a positive and significant effect on net profit. This study proves that working capital is a moderating variable that is able to increase the influence of the sales and operating cost variables on Net Profit in manufacturing company sector consumer goods industri listed in Indonesia Stock Exchange period 2015-2017.

Keywords : Sales; Operating Cost; Working Capital; Net Profit.

Paper ID : 1342

The Influence of Organization Climate and Job Satisfaction on Turnover Intention with Organization Commitment as An Intervening Variable on Officers of Bank OCBC NISP Branch Purwasukasi (Purwakarta, Subang, Karawang, And Bekasi)

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ABSTRACT

This study aims to examined and analyzed the influence of Organization Climate and Job Satisfaction on Turnover intention with Organization Commitment as an intervening variable on officers of Bank OCBC NISP Branch PURWASUKASI (Purwakarta, Subang, Karawang, and Bekasi). Sampling in this study using saturated sampling method, the population in this study was 105 people, so the same sample used was 105 people. The results of this study are correlation between organizational climate and job satisfaction has a strong level. Partially organization climate has a positive and significant influence on organizational commitment, job satisfaction has a positive and significant influence on organization commitment, organization climate has a positive and significant influence on turnover intention, job satisfaction has a positive and significant influence on turnover intention and organization commitment has positive and significant influence on turnover intention. Simultaneously Organization climate and job satisfaction have a positive and significant influence on organizational commitment, organization climate and job satisfaction have a positive and significant influence on turnover intention. Finally, organization climate and job satisfaction on turnover intention can be mediated by organizational commitment as an intervening variable.

Keywords : Organizational Climate, Job Satisfaction, Organizational Commitment and Turnover intention.

Paper ID : 1343

The Influence of Factors on Corporate Value: Empirical Study on Manufacturing Sector Companies in Indonesia Stock Exchange Period 2015-2018

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ABSTRACT

This study aims to analyze and provide empirical evidence about the factors that influence firm value. The independent variables in this study are investment opportunities, capital structure, profitability and dividend policy as mediating variables. The dependent variable in this study is firm value. This study uses a quantitative approach, with a sample of all manufacturing sector companies listed on the Indonesia Stock Exchange (IDX) period 2015 - 2018, using the purposive sampling method, the number of which was observed was 465 data from 116 companies. Then the data analysis technique was carried out by statistical tests using panel data regression. The results showed that the variable investment opportunities, capital structure and profitability had a significant effect on firm value. However, firm value is simultaneously influenced by all independent variables. Dividend policy is able to mediate the relationship between investment opportunities and profitability on firm value, however, the dividend policy variable is unable to mediate the relationship between capital structure and firm value. This finding is interesting, that the success of increasing the value of the company depends on the company's ability to maximize its resources, and in implementing established company policies.

Keywords : Firm Value, Investment Opportunity, Capital Structure, Profitability and Dividend Policy.

Paper ID : 1349

Effect of Company Size, Leverage and Profitability on Profit Alignment (Empriris Study on Companies Listed in LQ Index 45 Indonesia Stock Exchange Year 2017-2019)

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ABSTRACT

Income smoothing is management strategy to reduce level of earnings fluctuation. This research aims to determine the effect form Firm Size, Leverage and Profitability to Income Smoothing on Listed Company in LQ 45 Index Indonesian Stock Exchange during 2017-2019. this research are companies listed in the LQ 45 Index Indonesian Stock Exchange during 2017-2019. The samples selected based of purposive sampling was 11 companies during 3 years, so that obtain 33 samples. Data analysis techniques used is the multiple linear regression analysis. The result of this research shows that firm size, leverage and profitability simultaneously have a positive effect on income smoothing. Partially, Firm Size and Profitability have a positive effect on income smoothing, while leverage has s negstive effet on income smoothing.

Keywords : *Income Smoothing, Firm Size, Leverage, and Profitability.*

Paper ID : 1370

Motivational Analysis to Become a Lecturer at Private Universities in Indonesia

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ABSTRACT

This research is motivated by the condition of private university lecturers whose welfare have not fully received attention. Therefore, this study aims to identify the causes of a person's motivation to become a lecturer in private universities as well as to identify and analyze the factors that motivate a person to become a lecturer in private universities. This research uses quantitative method through surveys and questionnaires as the data collection technique. The data will be analyzed using a quantitative method using a Likert scale. The output produced in this study is an academic paper in the form of a draft preliminary policy recommendaations, for stakeholders to increase motivation and pay attention to lecturer welfare issues.

Keywords : *motivation; Lecturer; Private Universities; Quantitative.*

Paper ID : 1377

How to Build Consumer Trust Towards E- Satisfaction in E-Commerce Site in Indonesia?

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ABSTRACT

The Covid 19 pandemic has limited freedom of movement. E-commerce sites are growing rapidly and are becoming the main choice today when the virus becomes more prevalent. Trust is the key in creating online shopping satisfaction on e-commerce sites. This research was conducted to determine the effect of E-Service Quality and E-Security on Trust towards E-Satisfaction in the largest e-commerce site in Indonesia, is Tokopedia. The research method used is quantitative. The population in this research is Tokopedia customers who are members of the Facebook group with a sample size of 100 people. The results of the study found that there was an influence between the E-Service Quality variable on Trust, there was no influence between the E-Service Quality variable on E-Satisfaction, there was an influence between the E-Security variable on Trust, there was an influence between the E-Security variable on E-Satisfaction, there is a joint influence of E-Service Quality and E-Security variables on Trust, There is an influence between the Trust variable on E-Satisfaction. This research is a development from previous research where there is an effect of E-Service Quality and E-Security on E-Satisfaction. By adding the Trust variable as a moderate variable and E-Satisfaction as the dependent variable, the researchers found that the impact of Trust on E-Satisfaction was greater than the direct effect between E-Service Quality and E-Security on E-Satisfaction. Based on these results, it can be seen that the level of trust can increase E-Satisfaction.

Keywords : E-Service Quality, E-Security, Trust, E-Satisfaction, E-commerce.

Paper ID : 1413

CSR Practices Versus Firm Value: An Exploration Study

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ABSTRACT

Initially, CSR implementation was a voluntary commitment of the company to the environment and social. But now, the implementation of CSR become a corporate obligation. The obligation to implement CSR to all stakeholders that can influence and be influenced by the company's business operations. Based on the phenomenon of obligation and increasing the implementation of CSR in coal mining companies, the purpose of this research is to explore Corporate Social Responsibility (CSR) practices and the impact on firm value by business sustainability in coal companies in East Kalimantan province. This research was designed and presented with qualitative methods, to explore and understand meaning. The results of the study found that the CSR practices of coal companies are not only to comply with applicable laws and regulations, but are also intended to create long-term positive impacts for stakeholders from stakeholder theory, legitimacy theory and social contract theory. CSR practices are focused on responsibility towards the society/ community. This research is expected to be used in increasing knowledge and meaning regarding the application of CSR in the management accounting strategic.

Keywords : Corporate Social Responsibility; Sustainability; Management Accounting Strategic.

Paper ID : 1429

Educated Jobseekers Duration Model In The Labor Market at Central Java Province (Data Sakernas 2015)

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ABSTRACT

Educate jobseekers duration model explains the time it takes an individual to remain in the search for employment in the job search process. Job seekers in search theory approach are free to decide whether to remain in the time of job search or to work immediately. It is assumed to be determined by the reservation wage or salary expectations, and job seekers will stop looking for a job when additional revenue expectations together with additional expenses incurred during job search. Empirically reservation wage will be influenced by the characteristics of wages and market wages are determined by Industrri sector GDP, Services and Agriculture so that the individual characteristics which include level of education, age and gender as well as the GDP Sector Industry, Services and Agriculture will affect the long search for work. The education level of high school as well as the GDP Services sector is negatively affect the long search for kerja. Sehingga recommended to the Central Java provincial government to develop areas that can be used as the center of tourism and trade services, especially as the support services sector. With the development of these two sectors will be able to overcome the problem of job seekers in Central Java province.

Keywords: Duration, Search Theory

Paper ID : 1427

Determinants of Lawang Sewu Tourism Demand in Semarang Indonesia

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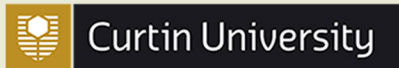
ABSTRACT

This article discusses the determinants of the Lawang Sewu tourist destination located in Semarang City, Central Java Province, Indonesia. The object of this research is a tourist destination in the form of a cultural heritage of buildings that are more than 50 years old. This study estimates the impact of willingness to pay, willingness to pay for other tourist destinations, visitor income, travel costs, and visitor perceptions on the demand for Lawang Sewu tourism. The demand function of Lawang Sewu Semarang is negatively influenced by the willingness to pay, the willingness to pay of other tourist destinations, and travel costs. Willingness to pay other tourist destinations and visitor income have a positive influence on the demand for Lawang Sewu tourist destinations. Other tourist objects around Lawang Sewu Semarang are complementary tourist destinations of Lawang Sewu.

Keywords: Tourism demand; Lawang Sewu; willingness to pay; Semarang; Indonesia



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