

INTERNATIONAL CONFERENCE IN TECHNOLOGY, HUMANITIES AND MANAGEMENT (ICTHM 2024)



*Embracing Technology for Sustainability in Humanities
and Management*

29-30 May 2024

Istanbul Medipol University, Turkiye



Main Organisers:

Accounting Research Institute, Universiti Teknologi MARA Malaysia
& Istanbul Medipol University, Turkiye



Co-Organisers:





CONFERENCE PROGRAM

Day 1 - 29 May 2024

8:30 AM - 8:45 AM

Registration

8:45 AM - 9:00 AM

Opening Session

9:00 AM - 9:15 AM

Welcoming Speech

9:15 AM - 9:45 AM

Keynote Address I

9:45 AM - 10:15 AM

Keynote Address II

10:15 AM - 10:45 AM

Keynote Address III

10:45 AM - 11:15 AM

Refreshment

11:15 AM - 11:45 AM

Keynote Address IV

11:45 AM - 12:45 PM

MOU/MOA/LOI Signing

12:45 PM - 2:00 PM

Lunch Break

2:00 PM - 3:15 PM

Parallel Session I

3:15 PM - 3:30 PM

Coffee Break

3:30 PM - 5:00 PM

Parallel Session II

5:00 PM - 5:15 PM

Closing Session



CONFERENCE PROGRAM

Day 2 - 30 May 2024

9:00 AM - 9:15 AM

Opening Session

9:15 AM - 9:45 AM

Welcoming Speech

9:45 AM - 10:15 AM

Keynote Address I

10:15 AM - 10:45 AM

Keynote Address II

10:45 AM - 11:00 AM

Break

11:00 AM - 11:30 AM

Keynote Address III

11:30 AM - 1:00 PM

Parallel Session I

1:00 PM - 2:00 PM

Lunch Break

2:00 PM - 4:00 PM

Parallel Session II

4:00 PM - 4:45 PM

Keynote Address IV

4:45 PM - 5:00 PM

Closing Session

WELCOMING MESSAGE

Dean
**School of Business & Management Sciences,
Istanbul Medipol University, Türkiye**

Welcome to the 2nd International Conference on Technology, Humanities, and Management 2024 (ICTHM)! Hosted by Istanbul Medipol University in Türkiye.

We are excited to bring together experts and enthusiasts alike to explore the intersection of technology and sustainability in humanities and management.

From May 29th to 30th, let's embark on a journey of discovery, collaboration, and inspiration. We are honored to have you as part of this enriching experience.



**PROF. DR. GOKHAN
SILAHTAROGLU**



**PROF. DR. ZURAIDAH
MOHD SANUSI**

Director
**Accounting Research Institute Universiti
Teknologi MARA**

It is a great honor to welcome you to the International Conference in Technology, Humanities, and Management (ICTHM 2024), co-hosted by the Accounting Research Institute at UiTM and the School of Business & Management Sciences at Istanbul Medipol University. A warm welcome to our esteemed participants from around the globe.

Our collaborative efforts focus on promoting research excellence and societal relevance, addressing global challenges through innovation. I extend heartfelt thanks to the co-organisers, strategic partners, organizing committee, researchers, authors, and reviewers whose efforts have made this conference possible, paving the way for enriching discussions and impactful outcomes.

I encourage all attendees to participate actively, build new connections, and share insights. Let's use this opportunity to advance our fields and foster significant societal contributions.

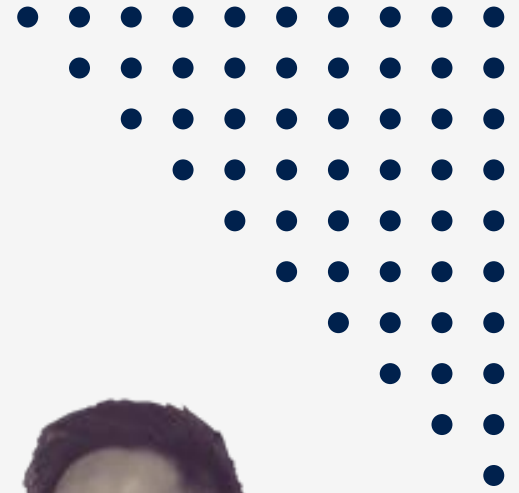
Wishing you a productive and inspiring conference.

ABOUT ICTHM

It is our great pleasure to announce the second International Conference in Technology, Humanities and Management (ICTHM 2024) The main objective of ICTHM 2024 is to provide a platform for researchers, professionals, scholars and academicians to exchange and share their knowledge, information, new ideas and experience in person with their peers expected to join from different parts of the world.

ICTHM 2024 explores the intersection of these three crucial fields and how they can work together to shape the future. At this conference, we will hear from academics, experts and thought leaders about the latest advancements in technology, the impact of technology on the humanities and the role of management in bridging the gap between these two fields. The aim of this conference is to foster cross-disciplinary collaboration and provide new perspectives on the ways in which technology and the humanities can work hand in hand for the betterment of society.

We hope that ICTHM 2024 outcome will lead to significant contributions to the knowledge base in these up-to-date scientific fields in scope. In addition, the conference also offers opportunities for academicians and industry experts to meet and interact with local and international participants.



PROF. DR. IMBARINE BUJANG

Professor
Universiti Teknologi MARA
Cawangan Sabah & Head
ARI Sabah Chapter



KEYNOTE SPEAKER

THE VUCA WORLD, ESG AND ORGANIZATIONAL RESET

Professor Ts. Dr Imbarine Bujang is a full-time academician of the faculty of Business and Management at Universiti Teknologi MARA (UiTM) Sabah Branch, Malaysia. Throughout his service at UiTM Sabah Campus from August 2010 to October 2016, he held several key positions such as the Diploma in Banking Program Coordinator, Bachelor of Business Administration (Hons) Finance and Bachelor of Business Administration (Hons) Business Economics Program Coordinator. He was also appointed as the Anchor Campus chairman for the Diploma in Banking program overseeing nine other UiTM campuses from 2013 to October 2016. In early November 2016, he was appointed as the Head of Postgraduate Studies Program, monitoring the master's and doctoral degree programs. Currently, he is the Deputy Rector of Academic Affairs. Professor Ts. Dr Imbarine Bujang holds a PhD in Financial Econometrics from Edith Cowan University, Western Australia. His expertise in financial economics, econometrics, behavioural finance, financial management, and investment and research methodology has significantly impacted the body of literature. Professor Ts. Dr Imbarine Bujang has successfully produced 32 PhDs and 15 Masters by research students within 15 years of his service (2010-2024). Professor Ts. Dr Imbarine Bujang presented at global conferences in the UK, Australia, New Zealand, Brunei, Turkey, Bulgaria, Indonesia, and Malaysia, winning several best paper awards in finance and economics.



PROF. DR. MOHAMMAD AKTARUZZAMAN KHAN

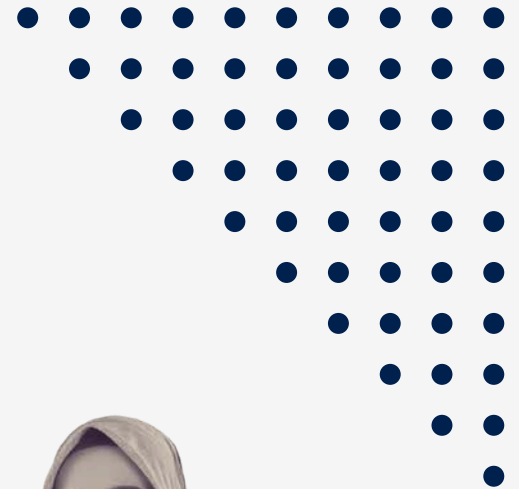
Dean
Faculty of Business Studies
International Islamic University
Chittagong, Bangladesh



KEYNOTE SPEAKER

SUSTAINABLE HUMAN RESOURCE DEVELOPMENT IN EMERGING NATIONS: A SHIFTING FOCUS ON THE ROLE OF NON- ECONOMIC ASPECTS

Dr. Mohammad Aktaruzzaman Khan is a Professor of Human Resource Management in the Department of Business Administration and Dean, Faculty of Business Studies (FBS) at the International Islamic University Chittagong (IIUC), Bangladesh. He obtained MSS in Sociology from the University of Chittagong, and received his MBA from IIUC, respectively. He received his doctorate in HRM from the Universiti Sains Malaysia (USM), Malaysia. He has served as a general secretary of a non-government organization (1993-1998), and as an administrative staff at IIUC (1999-2003). He started his academic career at IIUC in the year 2004 and discharged different roles as the Director of the Center for Research and Publication (CRP), IIUC (2016-2022), and Chairman, Department of Business Administration, IIUC (2023-2024). He is on the Editorial boards of seven international journals. He was invited by several international conferences as keynote speaker, invited speaker, and session chair. He also served as co-chair of several international conferences at home and abroad. He has produced more than 55 articles in his area of study and a good number of papers published in high-impact global outlets. The prime focus of his research is on human resource development and socio-economic development, he has also worked extensively on human capital, development NGOs in non-profit sectors, and human values within the realm of development studies. Among the major contributions he has made for the benefit of academia include the conceptualization of the Total Motivation Model (TMM: Integration of spiritualistic and materialistic aspects).



PROF. DR. NYAYU KHODIJAH S. AG., M. SI.

Rector
Universitas Islam negeri
Raden Fatah Palembang
Indonesia



KEYNOTE SPEAKER

TECHNOLOGY IMPACTS ON ISLAMIC EDUCATION PSYCHOLOGY: EVIDENCE FROM ISLAMIC HIGHER EDUCATION IN INDONESIA

Prof. Dr. Nyayu Khodijah, S.Ag., M.Sc., born in Palembang on August 25, 1970, is a Professor in Education Psychology at UIN Raden Fatah Palembang. With a doctoral degree from Jakarta State University, she graduated in Education Technology major. Her achievement awards include the Satya Lencana Karya Setya 10 and 20 Years, from the President of the Republic of Indonesia in 2005 and 2015. She has served in various professional and scientific organizations, including as Coordinator for Integrity and Ethics Enforcement for the Indonesia Researchers Association, South Sumatera Province, Advisory Board for the Islamic Education Scholars Association, and Member of the Central Leadership of Maarif Educational Foundation. Since 2020, Prof Nyayu has been the Rector of UIN Raden Fatah Palembang and has led UIN Raden Fatah Palembang to achieve The Most Excellent Accreditation from the Indonesian Ministry of Higher Education. She was awarded Best Academic Leader by Indonesian Award Magazine in 2021 and the Indonesian Best Choice Award by Mediatama Award Management in 2022. Further, under her leadership, 18 Professors have been inaugurated for UIN Raden Fatah Palembang, a number that has never been achieved before.



PROF. DR. GOKHAN SILAHTAROGLU

Dean
School of Business &
Management Sciences,
Istanbul Medipol University,
Türkiye



KEYNOTE SPEAKER

THE FUTURE OF AGRICULTURE AND LOGISTICS IN THE ERA OF AI

Gökhan Silahtaroglu received his BS degree in Electrics and Electronics Engineering from Turkish Military Academy in 1987, MA and PhD degrees in Quantitative Methods from Istanbul University in 2001 and 2005 respectively. He also holds a BA degree in Teaching English as a Foreign Language (TEFL, Istanbul University, 1995). He is currently a Professor at Istanbul Medipol University, Management Information Systems Department. His main areas of research interest are data mining, text/mining, big data analysis, machine learning and systems analysis. He has published scientific papers and books in the field of data mining and machine learning. He has taught Data Mining, Database Programming, Systems Analysis & Design and Machine Learning courses both at undergraduate and graduate levels. He is a member of IEEE and an active project observer and reviewer for TUBITAK projects.



DR SOHEIL KAZEMIAN

School of Business and Law
Edith Cowan University (ECU),
Australia



KEYNOTE SPEAKER

NAVIGATING THE AI REVOLUTION: CHALLENGES AND OPPORTUNITIES FOR ACCOUNTANTS

Soheil Kazemian is a lecturer in Accounting at Edith Cowan University (ECU). After finishing his PhD in Accounting in 2015, he started working as a postdoctoral scholar at the Accounting Research Institute (ARI), Universiti Teknologi MARA (UiTM), Malaysia. Having been in this position for three years, he has published numerous articles in indexed journals, conducted many research projects as the principal investigator (PI) or as a team member, and participated in organising international conferences. Subsequently, he accepted the offer of work as a senior lecturer at University Sains Malaysia (USM) in 2018 for one year. At the new university, he could get another research grant from the host university. In 2019, he started the latest chapter in his career in Australia. Since he published and submitted several articles in indexed journals, he successfully got two new research grants.



PROF. DR MOHAMMAD MASRURUL MOWLA

Pro-Vice Chancellor
International Islamic University
Chittagong
Bangladesh



**KEYNOTE
SPEAKER**

THE FUTURE OF AGRICULTURE AND LOGISTICS IN THE ERA OF AI

Professor Dr. Mohammad Masrurul Mowla is currently serving as the Pro-Vice-Chancellor of International Islamic University Chittagong (IIUC) since 2021. Moreover, he held the position of Dean of the Faculty of Business Studies at IIUC until the year 2024. Prior to this, from 2017 to 2019, he held the position of the Chairman of the Department of Business Administration (DBA) at IIUC. Since 2019, he has been actively involved as a member of the IIUC Syndicate, playing a significant role in policy formulation on various issues. Apart from that, he has held various important responsibilities at this university at different times. Professor Mowla completed his MBA degree from International Islamic University Chittagong (IIUC) in 2004 and immediately joined IIUC as a lecturer in the Department of Business Administration (DBA). Before that, he held a crucial position at Novartis Bangladesh Limited (a Swiss company). In his nearly 19 years of teaching career, he has published a considerable number of notable articles in renowned national and international journals. Furthermore, he has participated in numerous seminars and conferences in the United Kingdom, the United States, and other countries around the world. His educational background is quite remarkable. Prior to starting his professional career, he completed his Bachelor's and Master's degrees in Mathematics from the University of Chittagong, Bangladesh. Before obtaining his highest degree, a Ph.D., from the University of Hull in the United Kingdom (UK), he also obtained an MSc degree in Marketing from the same university. He gained experience working as a visiting lecturer during his Ph.D. studies. Being an alumnus of the University of Hull, UK, he takes a great pride in being appointed as the Pro Vice-Chancellor of IIUC by the President of Bangladesh.



ASSOCIATE PROFESSOR DR. KAZI SOHAG

Head of the PhD Program
Graduate School of Economics
Management
Ural Federal University, Russian
Federation



KEYNOTE SPEAKER

GEO-ECONOMIC FRAGMENTATION AND SECTORAL INFLATION IN EU: STRUCTURAL BREAKS ANALYSIS

Dr Kazi Sohag is an Associate Professor and Head of the PhD Program at the Graduate School of Economics Management, Ural Federal University, Russian Federation. Kazi Sohag is also head of the Laboratory for International and Regional Economics. He was an adjunct research fellow at the School of Commerce, University of Southern Queensland, Australia. He is an External Researcher at, the Center of Research Excellence in Renewable Energy and Power Systems, King Abdulaziz University, Jeddah, Saudi Arabia. Dr Kazi is a contributing author of IPCC Working Group III under UNFCCC. He has been appointed by the University of Merdeka, Malang as a Visiting professor under the World Class Professor Program (WCP) 2021 by the Ministry of Education, Culture, Research and Technology, Indonesia. According to RePEc-10, Kazi Sohag is among the top 1000 economists in the world. He is also the top second economist in Russia (based on the last ten year's publications). Kazi also appears in the list of the top 2% influential researchers by Stanford University's evaluation. He delivered numerous public lectures and keynote speeches around the globe. Dr Kazi is awarded several international research grants from different countries, including Russia, Iran, Malaysia, Kosovo, UAE, Indonesia and KSA.



PROFESSOR DR. ALI GUNES

Rector
University of New York Tirana
(UNYT), Albania



KEYNOTE SPEAKER

THE EVOLUTION OF E-LEARNING: A CRITIC- ANALYTIC PERSPECTIVE

Prof. Dr. Ali Gunes is the Rector of the University of New York Tirana in Albania. He earned his first degree in English language and literature from Hacettepe University, Ankara, Turkey, in 1991, and began his academic career as a Research Assistant at Kafkas University in 1993. He received his Diploma in English Literature with Distinction from Dundee University, Scotland, in 1994, and completed his PhD at Liverpool John Moores University, England, in 1999. Prof. Gunes held various academic positions at Kafkas University, International University of Sarajevo, Karabuk University, Social Sciences University of Ankara, Istanbul Selahattin Zaim University, Ankara Medipol University, and Bolu Abant İzzet Baysal University. His research interest includes areas and genres of English literature such as literary criticism, literary theory, women's studies, and cultural and political studies. He is the author of the books - *Dark Fields of Civilization: A Cultural and Ideological Approach to the Issue of Women in the Novels of Virginia Woolf*, published by Orient in 2007 and *Modernism in English Literature: A Reader*, published by Savas Yayınevi in 2012. He is also the co-author of *Medical Passages & Vocabulary*, published by Hacettepe-Tas in 2002. Moreover, he has published various articles and delivered conference papers in Turkey and elsewhere on the English language and literature.

CONFERENCE DIRECTORS



PROF. DR. JAMALIAH SAID

Accounting Research Institute
Universiti Teknologi MARA
Malaysia

Prof. Dr. Jamaliah Said is a Professor and a Senior Fellow at the Accounting Research Institute, Universiti Teknologi MARA. She has published over 150 journal articles in indexed journals. She also serves as the managing editor of two renowned journals, the Management and Accounting Review (Scopus Indexed) and the Asia Pacific Management Accounting Journal (WoS Indexed). Her main research areas include accounting, fraud investigation, governance, accountability, and strategic management. Prof. Dr. Jamaliah has received numerous awards, including the "Highly Commended Paper Award 2019" from Emerald Publishing and the "MIA Articles of Merit Award 2019" from the Malaysian Institute of Accountant, as well as the Best Researcher Award for Social Sciences 2022. Prof. Dr. Jamaliah has also been appointed as a Visiting Professor at the Institute of Public Enterprise, Hyderabad; Sambhram Academy of Management Studies, Bangalore, India; and Universitas Bumigora, Lombok, West Nusa Tenggara, Indonesia.



ASSOCIATE PROF. DR. ELIF BAYKAL

School of Business and Management Sciences
Istanbul Medipol University
Turkiye

Assoc. Prof. Elif Baykal is a graduate of Boğaziçi University, Political Science and International Relations programme. She completed his master's degree at Istanbul Bilgi University, Department of Business Administration programme, and she had her doctorate degree at Yıldız Technical University, Department of Management and Organization. Prior to her academic career, she worked as a human resources manager in Turkey's leading FMCG companies and participation banks for 12 years. She has been working at Istanbul Medipol University for 8 years. She works as the head of business administration and gives lectures in the fields of organizational theory, management organization, leadership and strategy.



ASSOCIATE PROF. DR. ELEY SUZANA KASIM

Accounting Research Institute
Universiti Teknologi MARA
Malaysia

Dr. Eley Suzana Kasim is an Associate Professor at the Faculty of Accountancy, Universiti Teknologi MARA (UiTM), Cawangan Negeri Sembilan, Malaysia. She also serves as a Research Fellow at the Accounting Research Institute, UiTM. She earned her PhD in Accounting from UiTM in 2014, specializing in Management Accounting and Supply Chain Management. Over her more than three decades of teaching, she has held various academic and administrative positions, contributing to academic and student development. Her scholarly work includes publication in indexed journals, policy paper and books. Dr. Kasim's work predominantly explores themes in investment fraud, supply chain resilience, and governance. Her research focus extends beyond academia into industry engagement, where she participates in several consultancy work with government agencies. Dr. Kasim has also received multiple awards for her service and research contributions.

PROGRAMME SCHEDULE

PROGRAMME SCHEDULE (FACE-TO-FACE CONFERENCE)

DAY 1 – Wednesday, 29 May 2024 *Turkish Time	
8.30am – 8.45am	Registration
8.45am – 9.00am	Opening session
9.00am – 9.15am	Welcoming Speech Assoc. Prof. Dr. Elif Baykal Head of Department Faculty of Business and Management Sciences Istanbul Medipol University, Turkiye
9.15am – 9.45am	Keynote Address I Prof. Dr. Imbarine Bujang Universiti Teknologi MARA Cawangan Sabah, Malaysia <i>“The VUCA World, ESG and Organizational Reset”</i>
9.45am – 10.15am	Keynote Address II Prof. Dr. Nyayu Khodijah, S. Ag., M. Si. Rector UIN Raden Fatah Palembang <i>“Technology Impacts on Islamic Education Psychology: Evidence from Islamic Higher Education in Indonesia”</i>
10.15am – 10.45am	Keynote Address III Prof. Dr. Mohammad Aktaruzzaman Khan Professor & Chairman, Business Administration International Islamic University Chittagong, Bangladesh <i>“Sustainable Human Resource Development in Emerging Nations: A Shifting Focus on the Role of Non-Economic Aspects”</i>
10.45am – 11.15am	Refreshment
11.15am – 11.45am	Keynote Address IV Prof. Dr. Gokhan Silahtaroglu Dean School of Business & Management Sciences, Istanbul Medipol University, Türkiye <i>“The Future of Agriculture and Logistics in the Era of AI”</i>
11.45am – 12.45am	Memorandum of Understanding/Memorandum of Agreement/ Letter of Intent signing ceremony & group photo
12.45am – 2.00pm	Lunch break
2.00pm – 3.15pm	Parallel session I
3.15pm – 3.30pm	Coffee break
3.30pm – 5.00pm	Parallel session II
5.00pm – 5.15pm	Closing Session Assoc. Prof. Dr. Sharifah Norzehan Syed Yusuf Deputy Director (Postgraduate & International) Accounting Research Institute, Universiti Teknologi MARA Malaysia End of Day 1
6.00pm – 8.00 pm	Conference Dinner

DAY 1 – WEDNESDAY, 29 MAY 2024
PROGRAMME SCHEDULE (FACE-TO-FACE CONFERENCE)

Turkish Time	PARALLEL SESSION	
	Room 1	Room 2
2.00pm – 3.15pm	Track: Management/ Human Resource Moderator: Assoc. Prof. Dr Sharifah Norzehan Syed Yusuf	Track: Digital/Technology Moderator: Prof. Dr. Gokhan Silahtaroglu
	1. The Relationship Between Innovation and Sustainable Development: A Comparative Analysis <i>Dilek Şahin Yomraloğlu</i>	1. Digitalization of Export Import Documents: Digitalized Documents Affect on International Trade <i>Yurdagul Meral</i>
	2. Linguistic Analysis of Environmental Context Humour in Indonesia: Exploration of Language Style and Cultural Significance <i>Susi Herti Afriani</i>	2. Sustainable Mobility: Inhibitors And Accelerators of E-VTOL <i>Oguz Yildiz</i>
	3. Enhancing Person-Organization Fit Through Workplace Spirituality <i>Ayse Oyku Yilmaz</i>	3. Thumbs Up to This Review! Understanding Helpfulness of Reviews in the Turkey Market <i>Fatih Pinarbasi</i>
	4. Analyzing the Importance of Parental Involvement in Special Education: A Case Study on a Child with Specific Emphasis <i>Manalullaili</i>	4. Determination of Effective Strategies to Increase the Effectiveness of Wind Energy Technology Investments Using the Spherical Fuzzy M-SWARA Technique <i>Serhat Yuksel</i>
		5. The Role of Women and CSR in Greenwashing Islamic Banking in Indonesia <i>Mutmainah Juniawati</i>
3.15pm-3.30pm	Coffee Break	
3.30pm-5.00pm	Track: Education Moderator: Assoc. Prof. Dr. Elif Baykal	Track: Humanities/ Islamic Studies Moderator: Dr. Farah Aida Ahmad Nadzri
	5. Effect of Cultural Sensitivity of Local Students on Academic Success Levels of International Students <i>Sevil Surucu</i>	6. Building Trust Through Open Governance: A Case Study from Low-Income Family Assistance Program in Indonesia <i>Fenny Purwani</i>
	6. Goals, Actions, Planning in University's Branding: A Case One Study Indonesian Islamic Higher Education Institution <i>Fera Indasari</i>	7. Assessing the Scientific Production of the International Islamic University Chittagong: A Bibliometric Analysis <i>Md Nurul Islam</i>
	7. A Bibliometric Analysis of the Research Activities of Bangladesh Army International University of Science and Technology (BAIUST) <i>Md Nurul Islam</i>	8. Vulnerability Disclosure to Mitigate Islamic Bank Risks for a More Sustainable Development Goals <i>Muhamad Rahman Bayumi</i>
	8. Cultural Policy and Political Attitudes towards Local Cultural Preservation in South Sumatera <i>Siti Anisyah</i>	9. Environmental Pollution Research-Based Level Analysis Children's Intelligence in the Musi River Palembang as Independent Learning-Free Campus (MBKM) <i>Delima Engga Maretha</i>
	Track: International Trade Moderator: Assoc. Prof. Yurdagül Meral	
	9. An Analysis Comparing Different Multi-Criteria Decision Making (MCDM) Methodologies in the Study of the Significant Dimensions Influencing the Development of Entrepreneurship in International Trade <i>Pınar Akinci Acar</i>	10. Adaptive-Infiltrative Culture of Transnational Salafi Zād Al-Ma'ād Pesantren in Palembang Indonesia <i>Munir</i>
	10. International Entry Mode Selection of Small and Medium-Sized Enterprises - A Systematic Literature Review <i>Bahar Divrik</i>	11. Synergy Model of Islamic Microfinance Institutions and Islamic Social Finance Institutions in Poverty Alleviation in Indonesia <i>Deky Anwar</i>

PROGRAMME SCHEDULE (ONLINE CONFERENCE)

DAY 2 – Thursday, 30 May 2024 *Malaysia Time	
9.00am – 9.15am	Opening session
9.15am – 9.45am	Welcoming Speech Prof. Dr. Jamaliah Said Accounting Research Institute Universiti Teknologi MARA Malaysia
9.45am – 10.15am	Keynote Address I Dr Soheil Kazemian School of Business and Law Edith Cowan University (ECU), Australia <i>“Navigating the AI Revolution: Challenges and Opportunities for Accountants”</i>
10.15am – 10.45am	Keynote Address II Prof. Dr Mohammad Masrurul Mowla Pro-Vice Chancellor International Islamic University Chittagong Bangladesh
10.45am – 11.00am	Break
11.00am – 11.30pm	Keynote Address III Assoc. Prof. Dr Kazi Sohag Head of the PhD Program Graduate School of Economics Management Ural Federal University, Russian Federation <i>“Geo-economic Fragmentation and Sectoral Inflation in EU: Structural Breaks Analysis”</i>
11.30pm-1.00pm	PARALLEL SESSION I
1.00pm-2.00pm	Lunch Break
2.00pm-4.00pm	PARALLEL SESSION II
4.00pm - 4.45 pm	Keynote Address IV Prof. Dr. Ali Gunes Rector University of New York Tirana (UNYT), Albania <i>“The Evolution of E-Learning: A Critic-Analytic Perspective”</i>
4.45pm-5.00pm	Closing speech Prof. Dr. Zuraidah Mohd Sanusi Director Accounting Research Institute Universiti Teknologi MARA Malaysia
5.00 pm	End of Day 2

**PROGRAMME SCHEDULE (ONLINE CONFERENCE)
PARALLEL SESSION I (ROOM 1&2)**

Malaysia Time GMT+8	Room 1	Room 2
	Track: Digital/Technology Moderator: Dr. Raziah Bi Mohamed Sadique	Track: Accounting/Business Moderator: Assoc. Prof. Dr. Nor Balkish Zakaria
11.30am-1.00pm	1. Integrating Artificial Intelligence into Strategic Management in Education: Opportunities, Challenges, and Future Directions <i>Abdul Hafiz</i>	1. The Impact of Environmental Disclosure and Debt-on-Equity Ratio on Firms' Financial Performance: Evidence in Mining Sector Listed on the Indonesia Stock Exchange (IDX) during COVID-19 Era <i>Aurelita Elsa Regina Arianto</i>
	2. Adoption of Blockchain Technology in the Banking Sector in Indonesia <i>Putra Rizki Wahyudi</i>	2. Effects of entrepreneurial orientation, entrepreneurial competence and social media usage on SMEs performance the case of a small and medium-sized enterprises (SMEs) operating a coffee shop <i>David Ginola Awda</i>
	3. The Role of Integration Technology and Supply Chain for Sustainability Company in Indonesia <i>Astitiansyah</i>	3. Antecedents of Customer Satisfaction on Repurchase Intention: Study to Lion Air Airline <i>Nur Dzakiyyatul Baahirah</i>
	4. Enhancing Healthcare Quality in Developing Countries: Private Clinics Through Electronic Health Record <i>Amalia Tanjung</i>	4. The Effect of Corporate Social Responsibility (CSR) on Financial Performance in Mining Companies <i>Yuni Nustini</i>
	5. Nischint – A Car Model with An Automatic Braking System and Other Safety Measures <i>Shrinivas V Navindgikar</i>	5. Influence of Financial Performance and Firm Size on Firm Growth Moderated by Capital Structure in Regional-Owned Enterprises in East Kalimantan <i>Maulida Ardhia Regita</i>
	6. How Digital Transactions Become the Implementation of Digital Finance Innovations in The Behavior of The Capital City Community <i>Olyen Olyvia Siffrijumni</i>	6. Relevance of P4 Team as A Tax Counseling Organizer: Revealing Persuasive Efforts of Samarinda Ilir Pratama Tax Services Office in Accelerating the Disbursement of Tax Receivable <i>Rahmad Wardiyansah</i>
	7. Implementation of ISO/IEC 27002 Standards with Bigfix Endpoint Security Management at XYZ Company: Evaluation of System Security and Effectiveness <i>Egi Adithia Pradana</i>	7. Context matters: exploring the dynamics of IFRS adoption in South Asia <i>Maruful Islam</i>
	8. The Impact of the Effectiveness of Using GoPay and OVO Digital Payment Systems on Transaction Choices in Bogor City <i>Sinta Listari</i>	8. The impact of corporate ownership structure on earnings management and the moderating role of the COVID-19 pandemic on this connection: Evidence from Bangladesh <i>Md. Helal Uddin</i>
	9. The Influence of Social Media on Emotions, Brand Relationship Quality and Word of Mouth among Music Festival Visitors in the Digital Era <i>Nauval Anugrah</i>	9. Tax Avoidance and Tax Non-Compliance: A Review of Concepts and Measurement <i>Eko Wisnu Warsitosunu</i>
		10. A Bibliometric and Systematic Review on Climate Finance and Renewable Energy <i>Nazim Ullah</i>

**PROGRAMME SCHEDULE (ONLINE CONFERENCE)
PARALLEL SESSION I (ROOM 3&4)**

Malaysia Time GMT+8	Room 3	Room 4
	Track: Education Moderator: Dr. Fatimah Alwi	Track: Economics/Finance Moderator: Assoc. Prof. Dr. Nurazilah Zainal
11.30am-1.00pm	1. Analyzing the Importance of Parental Involvement in Special Education: A Case Study on a Child with Specific Emphasis <i>Manalullaili Manalullaili</i>	1. Utilizing Maqasid Al-Shariah to Mitigate Money Laundering in Financial Systems <i>Muhammad Nazmul Hoque</i>
	2. Environmental Pollution Research-Based Level Analysis Children's Intelligence in The Musi River Palembang as Independent Learning-Free Campus (MBKM) <i>Delima Engga Maretha</i>	2. Synergy Model of Islamic Microfinance Institutions and Islamic Social Finance Institutions in Poverty Alleviation in Indonesia <i>Deky Anwar</i>
	3. The Government's Role in Improving Education Through Cooperation Programs in The Kutai Kartanegara District Area <i>Swadia Gandhi Mahardika</i>	3. Vulnerability Disclosure to Mitigate Islamic Bank Risks for a More Sustainable Development Goals <i>Muhamad Rahman Bayumi</i>
	4. The Globalism of Future Law Education in Indonesia: Trends, Challenges, And Opportunities <i>Eko Nursanty</i>	4. Bank Capital Adequacy Ratio and Bank Performance in ASEAN Founding Countries: A simultaneous Equations Framework <i>Chandra Febrianto</i>
	5. A Better Look on Online Learning in Promoting Learner Autonomy in Speaking Classes <i>Dewi-Warna</i>	5. The Impact of COVID-19 and Types of Bank-on-Bank Risk in Indonesia <i>Irfan Iqbar</i>
	6. Comparative Analysis of Political Education in Indonesia and Iran: Evaluating Islamic Boarding Schools and Hauzah <i>Kiki Kiki Mikail</i>	6. Analysis Of Economic Sector Potential in East Kutai District <i>Indra Maulana</i>
	7. The Role of Intrinsic Motivation in Strengthening the Influence of Learning Strategies and Lecturer Competencies and Learning Engagement on Academic Achievement Performance <i>Prima Hanugerah Yudhabarata</i>	7. The Antecedents of Gen Z Users' Trust and Attitudes in DANA Fintech Adoption <i>Nicola A Putra</i>
	8. Real-time Text Recognition Optimization on Embedded Systems Using a Deep Learning <i>Septian Cahyadi</i>	8. Implementation of Corporate Social Responsibility in Food and Beverage Companies to Support Sustainable Development Goals In 2030 <i>Putri Maharani</i>

**PROGRAMME SCHEDULE (ONLINE CONFERENCE)
PARALLEL SESSION I (ROOM 5&6)**

Malaysia Time GMT+8	Room 5		Room 6	
		Track: Humanities Moderator: Dr. Wan Normila Mohamad		Track: Management/Human Resource Moderator: Dr. Sharfizie Mohd Sharip
11.30am-1.00pm	1.	Informality in Indonesia: An Overview of Key Practices, Drivers, and Emerging Issues <i>Aulia Rahman</i>	1.	Leadership style, organizational culture, and compensation as the Trigger for Fraud at XYZ limited company with internal control as the intervening variable. <i>Hendrianto Pangaribuan</i>
	2.	Linguistic Analysis of Environmental Context Humour in Indonesia: Exploration of Language Style and Cultural Significance <i>Susi Herti Afriani</i>	2.	The Effect of Organizational Change in Human Resources Department (HRM) and Working Culture on Organizational Commitment through the mediating variable Resistance <i>Salshabila Anggrahini Subekti</i>
	3.	Validity and Reliability of Social Anxiety Scale for Adolescence (SAS-A) in Indonesian Version <i>Kusumasari K. H. Darmayanti</i>	3.	Risk Management Disclosures of Banking Companies in Indonesia: The Role of Company Characteristics, Corporate Governance, And Ownership Structure <i>Marfuah</i>
	4.	Public Policy Reform in Preserving Local Heritage Culture in South Sumatera Province: Review of Policies and Practices <i>Siti Anisyah</i>	4.	Leadership Style, Organizational Culture, And Compensation as The Trigger for Fraud at XYZ Limited Company with Internal Control as The Intervening Variable <i>Hendrianto Pangaribuan</i>
	5.	The Influence of Food Security Program Through Arts and Culture Towards Sustainable Development in Mahulu District, East Kalimantan Province <i>Muh Shadiqul Fajri AF</i>	5.	The Influence of Human Resource Development on Inclusive Regional Economic Development: A Spatial Economic Study Approach <i>Akbar Lufi Zulfikar</i>
	6.	Authenticity In the Age of Globalism: Strategies for City Branding <i>Eko Nursanty</i>	6.	The Effect of Organizational Climate and Work Autonomy on Performance through Harmonious Work Passion as a Mediating Variable <i>Nurlita Nisa Handini</i>
	7.	Building Trust through Open Governance: A case study from low-income family assistance program in Indonesia <i>Fenny Purwani</i>	7.	Abusive Leadership and Employee Silence: Interactional Justice as a Mediator <i>Alisher Dedahanov</i>

**PROGRAMME SCHEDULE (ONLINE CONFERENCE)
PARALLEL SESSION II (ROOM 1&2)**

Malaysia Time GMT+8	Room 1		Room 2	
	Track: Digital/Technology Moderator: Dr. Yusrina Andu		Track: Accounting/Business Moderator: Assoc. Prof. Dr. Norailis Ab. Wahab	
2.00pm-4.00pm	1.	Advancing Sustainable Social Enterprise in Indonesia: Innovation, Digitalization, And Strategic Implications <i>Yuni Lestari Br Sitepu</i>	1.	Accounting Information Quality, Investment Efficiency and Auditor Specialization: Evidence from Indonesia <i>Dayang Anna Anjelina</i>
	2.	Optimization Of Digital-Based Maggot Business at The Waste Bank Unit Siliwangi Bogor <i>Yulia Nurendah</i>	2.	The Effect of Accounting Conservatism and Debt Maturity Structure on Investment Efficiency <i>Febby Wulandari Putri</i>
	3.	Design of H-shaped Compact Microstrip Antennas with Anisotropic Substrates <i>Sami Bedra</i>	3.	Empirically examining the impact of corporate governance on the sustainability report: Evidence from Indonesia mining industry <i>Yesisca Hana Gunawan</i>
	4.	Beyond Brick and Mortar: The Effect of Technology on Banks Profitability <i>Sarmila Udin</i>	4.	The Effect of Managerial Ownership, Profitability, And Solvency on Tax Aggressiveness on Property and Real Estate Companies in Indonesia <i>Noor'Ain Ramadhani</i>
	5.	Ethics and Privacy in the Use of Artificial Intelligence for Analyzing Patterns of Social Media User Activities <i>Nisrina Febriyanti</i>	5.	The Complexity of Probit Audit in The Preparation of Procurement for Goods and Services <i>Fajriyah Auliyah Anugrah</i>
	6.	Exploring Fintech Adoption: The Role of UTAUT Model and Digital Financial Literacy Among Students <i>Silvya Louis</i>	6.	Analyzing Corporate Financial Performance Using Return on Assets (ROA), Return on Equity (ROE), and Economic Value Added (EVA) <i>Yayuk Nurjanah</i>
	7.	Unveiling The Role of Digital Entrepreneurial Self-Efficacy on Intention in Digital Entrepreneurship <i>Fransisca Rahcmawati Indira</i>	7.	The Effectiveness of Fundraising Strategies in Boosting Public Interest in Donating to Satu Amal Indonesia, Palembang City <i>Nadia Azkiya</i>
	8.	A Prospective Study of Adopting Smart Emergency Rooms in Hospitals Within Sultan Haitham Smart City <i>Yahya S Al-Kaabi</i>	8.	Financial Performance Analysis Before and After Mergers and Acquisitions: Study of Manufacturing Companies on the Indonesian Stock Exchange <i>Jan HV Purba</i>
	9.	Future of AI-Powered Urban Planning <i>Onur Kardeş</i>	9.	Can Earning Management During the Covid-19 Pandemic Lower Value Relevance? <i>David HM Hasibuan</i>
	10.	FraudFort: Harnessing Machine Learning for Credit Card Fraud Detection <i>Sugandha Jain</i>	10.	Value-Oriented Model Proposal for E-Commerce Companies' Transition to E-Marketplace in Turkiye <i>Özgür Topyıldız</i>

**PROGRAMME SCHEDULE (ONLINE CONFERENCE)
PARALLEL SESSION II (ROOM 3&4)**

Malaysia Time GMT+8	Room 3		Room 4	
	Track: Education/ Islamic Studies Moderator: Assoc. Prof. Dr. Rosnia Masruki		Track: Economics/Finance Moderator: Dr. Naila Erum/Dr. Kazi Musa	
2.00pm-4.00pm	1.	The Importance of Parents in Implementing Lifelong Learning with The Dynamics of Changing Time <i>Almirah Meida Ristina</i>	1.	The Role of Women and CSR In Greenwashing Islamic Banking in Indonesia <i>Mutmainah Juniawati</i>
	2.	Undergraduates' Perceptions of QuillBot Utilization for Study Completion: A Blessing or Curse in Disguise? <i>Shohibul Kahfi Alam Putra</i>	2.	Economic Freedom and Bank Efficiency: Evidence from Indonesia Regional Development Banks <i>Andyni Jasmine Cantika Dewi</i>
	3.	Beyond Borders and Books: Deciphering the Tapestry of International Students' Experiences in the Realm of Turkish Universities <i>Ahmet Turali</i>	3.	Islamic and Conventional Banks Performance Within Indonesian Banking Sector During Covid-19 <i>Veronica Avika Rukha</i>
	4.	Entrepreneurial Intentions Among Vocational High School Graduates: The Impact of Subjective Norm, Perceived Desirability, And Perceived Feasibility <i>Fita Hanan Maulida</i>	4.	Financial, Business, and Monetary Freedoms' Impact on Foreign Direct Investment in ASEAN Countries <i>Felisitas Defung</i>
	5.	Good Service and Expectations of the Academic Community: After a Three-Year Pilot Project Cyber Islamic University <i>Toheri Toheri</i>	5.	Influence of Financial Literacy, Financial Attitude on Financial Management Behavior of Teachers in East Kalimantan with Financial Self-Efficacy as A Mediation Variable <i>Freijae Rakasiwi</i>
	6.	The antecedents of halal brand love towards Wardah in Samarinda <i>Annisa Mufidah</i>	6.	Financial Resilience Strategies of Public Hospitals from The Perspective of Dynamic Capability <i>Zhang Tongtong</i>
	7.	Empowering Ethical Leaders: Revitalizing Justice Values in Islamic Religious Education and Moral Character Learning <i>Baderiah Baderiah</i>	7.	A Bibliometric and Systematic Review on Climate Finance and Renewable Energy <i>Md. Akther Uddin</i>
	8.	A Prospective Study of Adopting Smart Emergency Rooms in Hospitals Within Sultan Haitham Smart City <i>Yahya S Al-Kaabi</i>	8.	Advancing the Frontier of Digital Economics: A Decade of Scholarly Insights from Web of Science <i>Zobayer Ahmed</i>

**PROGRAMME SCHEDULE (ONLINE CONFERENCE)
PARALLEL SESSION II (ROOM 5&6)**

Malaysia Time GMT+8	Room 5	Room 6
	Track: Humanities/ Management/Human Resource/ Tourism Moderator: Dr Masetah bt Ahmad Tarmizi	Track: Management/Human Resource/ Tourism Moderator: Dr. Hainnuraqma Rahim
2.00pm-4.00pm	1. Education, Work Sectors, and Earning in East Kalimantan Indonesia <i>Muliati - Muliati</i>	1. A Systematic Review of Evaluating the Influence of Social Networking Sites on the Hiring Process using the PRISMA Model <i>Meutia Wannii Putinagari</i>
	2. Trajectory of Sustainable Development Goals in the Performance of Village Governments in Indonesia <i>Wulan I R Sari</i>	2. Antecedent Variables in Organization Based Self Esteem (OBSE) And Organizational Citizenship Behavior (OCB) <i>Nanda Sekar Asmara</i>
	3. Analysis of the Quality of Indonesian Passport Services Using Importance-Performance Analysis at The Immigration Office Class I Samarinda <i>Bungantari Erlim</i>	3. Role of Personal Characteristics and Intrinsic Motivation on the Creative Performance of Private University Officers in Bangladesh: A Conceptual Analysis <i>Md. Mahfuzur Rahman</i>
	4. Turkish Cultural Diplomacy Towards Indonesia: Historical Study <i>Endang Een Rochmiatun</i>	4. Stakeholders Analysis in Non-Physical Planning of The Batutulis Tourism Area in Bogor City <i>Bambang Hengky Rainanto</i>
	5. The Role of Attitude in Linking Values to Local Food Destination Image <i>Budi Setiawan</i>	5. The Influence of Service Quality and the Importance of Travel Components on Consumer Satisfaction in Overland-based Travel Companies using Buses <i>Bambang Hengky Rainanto</i>
	6. Analysis of the Impact of FIFA World Cup 2022 To Qatar's Tourism Sector <i>Tarida TMS Manurung</i>	6. Analysis of Tourism Development Potential in Physical Planning of Batutulis Area as Historical and Cultural Tourist Destination in Bogor City, Indonesia <i>Bambang Hengky Rainanto</i>
	7. Analysis of the Effect of Customer Relationship Management and Quality of the Service on Customer Loyalty <i>Mohammad Wartaka</i>	7. The Role of Ambiance and Service Quality on Interest in Visiting Roti Boen Café <i>Bambang Hengky Rainanto</i>

ABSTRACTS

TABLE OF CONTENTS

Utilizing Maqasid Al-Shariah to Mitigate Money Laundering in Financial Systems	1
Analyzing the Importance of Parental Involvement in Special Education: A Case Study on a Child with Specific Emphasis	2
Informality in Indonesia: An Overview of Key Practices, Drivers, and Emerging Issues	3
Linguistic Analysis of Environmental Context Humour in Indonesia: Exploration of Language Style and Cultural Significance	4
Integrating Artificial Intelligence into Strategic Management in Education: Opportunities, Challenges, and Future Directions	5
Validity and Reliability of Social Anxiety Scale for Adolescence (SAS-A) in Indonesian Version...	6
Good Service and Expectations of the Academic Community: After a Three-Year Pilot Project Cyber Islamic University	7
Adaptive-Infiltrative Culture of Trans-National Salafi Pesantren Ma'had Zadul Ma'ad Palembang Indonesia	8
Synergy Model of Islamic Microfinance Institutions and Islamic Social Finance Institutions in Poverty Alleviation in Indonesia.....	9
Cultural Policy and Political Attitudes towards Local Cultural Preservation in South Sumatera	10
Vulnerability Disclosure to Mitigate Islamic Bank Risks for a More Sustainable Development Goals.....	11
The Influence of Food Security Program Through Arts and Culture Towards Sustainable Development in Mahulu District, East Kalimantan Province	12
Leadership Style, Organizational Culture, And Compensation as The Trigger for Fraud at XYZ Limited Company with Internal Control As The Intervening Variable	13
Bank Capital Adequacy Ratio and Bank Performance in ASEAN Founding Countries: A Simultaneous Equations Framework.....	14
The Effect of Organizational Change in Human Resources Department (HRM) And Working Culture on Organizational Commitment Through the Mediating Variable Resistance.....	15
Adoption of Blockchain Technology in the Banking Sector in Indonesia	16
The Role of Integration Technology and Supply Chain for Sustainability Company in Indonesia	17
The Impact of Environmental Disclosure and Debt-on-Equity Ratio on Firms' Financial Performance: Evidence in Mining Sector Listed on the Indonesia Stock Exchange (IDX) during COVID-19 Era.....	18
The Impact of COVID-19 and Types of Bank on Bank Risk in Indonesia.....	19
The Antecedents of Halal Brand Love Towards Wardah in Samarinda	20
The Government's Role in Improving Education Through Cooperation Programs in the Kutai Kartanegara District Area.....	21
The Influence of Human Resource Development on Inclusive Regional Economic Development: A Spatial Economic Study Approach	22

Analysis of Economic Sector Potential in East Kutai District	23
Effects of Entrepreneurial Orientation, Entrepreneurial Competence and Social Media Usage on SMEs Performance: The Case of a Small and Medium-sized Enterprises (SMEs) Operating a Coffee Shop.....	24
The Antecedents of Gen Z Users' Trust and Attitudes in DANA Fintech Adoption	25
Antecedents of Customer Satisfaction on Repurchase Intention: Study to Lion Air Airline	26
The Role of Women and CSR in Greenwashing Islamic Banking in Indonesia	27
Economic Freedom and Bank Efficiency: Evidence from Indonesia Regional Development Banks	28
Islamic and Conventional Banks Performance Within Indonesian Banking Sector During COVID-19.....	29
The Influence of Social Media on Emotions, Brand Relationship Quality and Word of Mouth among Music Festival Visitors in the Digital Era	30
Enhancing Healthcare Quality in Developing Countries' Private Clinics through Electronic Health Record.....	31
The Effect of Corporate Social Responsibility (CSR) on Financial Performance in Mining Companies	32
Risk Management Disclosures of Banking Companies in Indonesia: The Role of Company Characteristics, Corporate Governance, and Ownership Structure	33
Authenticity In the Age of Globalism: Strategies for City Branding.....	34
The Globalism of Future Law Education in Indonesia: Trends, Challenges, And Opportunities .	35
Building Trust Through Open Governance: A Case Study from Low-Income Family Assistance Program in Indonesia.....	36
Nischint – A Car Model with An Automatic Braking System and Other Safety Measures	37
A Better Look on Online Learning in Promoting Learner Autonomy In Speaking Classes	38
Comparative Analysis of Political Education in Indonesia and Iran: Evaluating Islamic Boarding Schools And Hauzah	39
Financial, Business, And Monetary Freedoms' Impact on Foreign Direct Investment in ASEAN Countries	40
Education, Work Sectors, And Earning in East Kalimantan Indonesia	41
How Digital Transactions Become the Implementation of Digital Finance Innovations in the Behavior of the Capital City Community.....	42
Trajectory of Sustainable Development Goals in The Performance of Village Governments in Indonesia	43
Influence of Financial Literacy, Financial Attitude on Financial Management Behavior of Teachers in East Kalimantan with Financial Self-Efficacy as A Mediation Variable	44
Analysis of the Quality of Indonesian Passport Services Using Importance-Performance Analysis at The Immigration Office Class I Samarinda.....	45
Influence of Financial Performance and Firm Size on Firm Growth Moderated by Capital Structure in Regional-Owned Enterprises in East Kalimantan.....	46

Antecedent Variables in Organization Based Self Esteem (OBSE) And Organizational Citizenship Behavior (OCB)	47
The Effect of Organizational Climate and Work Autonomy on Performance Through Harmonious Work Passion as A Mediating Variable	48
Relevance Of P4 Team as A Tax Counseling Organizer: Revealing Persuasive Efforts of Samarinda Ilir Pratama Tax Services Office in Accelerating the Disbursement of Tax Receivable	49
Real-Time Text Recognition Optimization on Embedded Systems Using A Deep Learning	50
The Role of Intrinsic Motivation in Strengthening the Influence of Learning Strategies and Lecturer Competencies and Learning Engagement on Academic Achievement Performance ..	51
Implementation of Corporate Social Responsibility in Food and Beverage Companies to Support Sustainable Development Goals In 2030.....	52
Accounting Information Quality, Investment Efficiency and Auditor Specialization: Evidence from Indonesia.....	53
The Effect of Accounting Conservatism and Debt Maturity Structure on Investment Efficiency	54
Empirically Examining the Impact of Corporate Governance on the Sustainability Report: Evidence from Indonesia Mining Industry	55
The Effect of Managerial Ownership, Profitability, and Solvency on Tax Aggressiveness on Property and Real Estate Companies in Indonesia	56
Implementation Of ISO/IEC 27002 Standards with Bigfix Endpoint Security Management at XYZ Company: Evaluation of System Security and Effectiveness.....	57
The Importance of Parents in Implementing Lifelong Learning with the Dynamics of Changing Time	58
The Complexity of Probity Audit in The Preparation of Procurement for Goods and Services	59
Undergraduates' Perceptions of Quillbot Utilization for Study Completion: A Blessing or Curse in Disguise?.....	60
Beyond Borders and Books: Deciphering the Tapestry of International Students' Experiences in the Realm of Turkish Universities	61
International Entry Mode Selection of Small and Medium-Sized Enterprises - A Systematic Literature Review	62
Analyzing Corporate Financial Performance Using Return on Assets (ROA), Return on Equity (ROE), And Economic Value Added (EVA)	63
The Impact of The Effectiveness of Using GoPay and OVO Digital Payment Systems on Transaction Choices In Bogor City.....	64
Goals, Actions, Planning in University's Branding: A Case One Study Indonesian Islamic Higher Education Institution.....	65
Stakeholders Analysis in Non-Physical Planning of the Batutulis Tourism Area in Bogor City	66
The Influence of Service Quality and the Importance of Travel Components on Consumer Satisfaction in Overland-Based Travel Companies Using Buses	67
The Role of Ambiance and Service Quality on Interest in Visiting Roti Boen Café.....	68

Analysis Of Tourism Development Potential in Physical Planning of Batutulis Area as Historical and Cultural Tourist Destination In Bogor City, Indonesia	69
Advancing Sustainable Social Enterprise in Indonesia: Innovation, Digitalization, And Strategic Implications.....	70
The Effectiveness of Fundraising Strategies in Boosting Public Interest in Donating to Satu Amal Indonesia, Palembang City	71
Turkish Cultural Diplomacy Towards Indonesia: Historical Study.....	72
Empowering Ethical Leaders: Revitalizing Justice Values in Islamic Religious Education and Moral Character Learning	73
Financial Performance Analysis Before and After Mergers and Acquisitions on Manufacturing Companies on the Indonesian Stock Exchange	74
Can Earning Management During the Covid-19 Pandemic Lower Value Relevance?	75
Optimization Of Digital-Based Maggot Business at The Waste Bank Unit Siliwangi Bogor.....	76
Design of H-shaped Compact Microstrip Antennas with Anisotropic Substrates	77
The Role of Attitude in Linking Values to Local Food Destination Image	78
Analysis of the Impact of FIFA World Cup 2022 To Qatar’s Tourism Sector	79
A Systematic Review of Evaluating the Influence of Social Networking Sites on the Hiring Process using the PRISMA Model	80
An Analysis Comparing Different Multi-Criteria Decision Making (MCDM) Methodologies in the Study of the Significant Dimensions Influencing the Development of Entrepreneurship in International Trade	81
The Relationship Between Innovation and Sustainable Development: A Comparative Analysis	82
"Thumbs Up to This Review!" Understanding Helpfulness of Reviews in the Turkey Market	83
Sustainable Mobility: Inhibitors And Accelerators of E-VTOL	84
Enhancing Person-Organization Fit Through Workplace Spirituality	85
Digitalization of Export Import Documents: Digitalized Documents Affect on International Trade	87
Beyond Brick And Mortar: The Effect of Technology on Banks Profitability.....	88
Abusive Leadership and Employee Silence: Interactional Justice as a Mediator	89
Determination of Effective Strategies to Increase the Effectiveness of Wind Energy Technology Investments Using the Spherical Fuzzy M-SWARA Technique	90
A Bibliometric Analysis of the Research Activities of Bangladesh Army International University of Science and Technology (BAIUST)	91
Ethics and Privacy in the Use of Artificial Intelligence for Analyzing Patterns of Social Media User Activities.....	92
Exploring Fintech Adoption: The Role of UTAUT Model and Digital Financial Literacy Among Students.....	93
Entrepreneurial Intentions among Vocational High School Graduates: The Impact of Subjective Norm, Perceived Desirability, And Perceived Feasibility	94

Unveiling the Role of Digital Entrepreneurial Self-Efficacy on Intention In Digital Entrepreneurship	95
A Prospective Study of Adopting Smart Emergency Rooms in hospitals within Sultan Haitham Smart City.....	96
Future of AI-Powered Urban Planning.....	97
Leadership Style, Organizational Culture, And Compensation as the Trigger for Fraud at XYZ Limited Company With Internal Control as the Intervening Variable	98
Financial Resilience Strategies of Public Hospitals from the Perspective of Dynamic Capability	99
Analysis of the Impact of FIFA World Cup 2022 To Qatar’s Tourism Sector	100
Adaptive-Infiltrative Culture of Transnational <i>Salafi</i> Zād Al-Ma'ād Pesantren in Palembang Indonesia	101
Environmental Pollution Research-Based Level Analysis Children's Intelligence in the Musi River Palembang as Independent Learning-Free Campus (MBKM)	102
Blockchain Technology Adoption in the Indonesian Banking Sector.....	103
Design of Controller for Gravity Drained Tank.....	104
The Influence of Work Motivation and Compensation on Job Satisfaction and Fraud in a Frozen Food Company (Best Meat)	105
Analysis of the Effect of Customer Relationship Management and Quality of the Service on Customer Loyalty.....	106
FraudFort: Harnessing Machine Learning for Credit Card Fraud Detection	107
Value-Oriented Model Proposal for E-Commerce Companies' Transition to E-Marketplace in Turkiye.....	108
Tax Avoidance and Tax Non-Compliance: A Review of Concepts and Measurement	109
A Bibliometric and Systematic Review on Climate Finance and Renewable Energy	110

Utilizing Maqasid Al-Shariah to Mitigate Money Laundering in Financial Systems

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Abstract

This study investigates the application of maqāṣid al-Sharī'ah principles in reducing money laundering risks in Malaysia. By focusing on the preservation of wealth, a core objective of maqāṣid al-Sharī'ah, this research highlights the importance of Islamic ethical frameworks in financial practices. The findings aim to enhance awareness among bankers and clients about the pivotal role of maqāṣid al-Sharī'ah in combating money laundering. This research is distinctive in its integration of moral and ethical dimensions derived from Islamic values, providing a fresh perspective compared to traditional legal and regulatory approaches. By emphasizing the intrinsic connection between Islamic ethics and financial integrity, this study contributes to a deeper understanding of how maqāṣid al-Sharī'ah principles can effectively address financial crimes.

Keywords: Maqasid Al-Shariah, money laundering, preservation of wealth

Analyzing the Importance of Parental Involvement in Special Education: A Case Study on a Child with Specific Emphasis

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Abstract

Parental involvement can have a positive impact on academic achievement and overall development. However, to fully understand the complex effects of parental involvement on children with special educational needs, a comprehensive analysis is needed. This study aims to investigate the importance of parental engagement in special education, specifically for children who require specialized support. To gather data, the study will use a case study approach and conduct semi-structured interviews with a purposive sample of parents whose child is receiving special education services. The interviews will take place in a private and comfortable environment that encourages participants to share their experiences and perspectives openly. The objective of this research is to gain a comprehensive understanding of how parental engagement can improve academic performance and overall growth in children with diverse learning challenges. Additionally, the study will explore the influence of family involvement on the development and implementation of individualized education plans (IEPs) for children with special needs. The study will focus on a specific case of a child with ADHD (Attention Deficit Hyperactivity Disorder) who struggles with inattentiveness (difficulty concentrating and focusing), rather than hyperactivity or impulsiveness. The findings of this study will help educators and families to enhance their practices and improve educational outcomes for children with special needs.

Keywords: parental involvement, special education, children with specific emphasis

Informality in Indonesia: An Overview of Key Practices, Drivers, and Emerging Issues

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Abstract

The purpose of this article is to provide a general overview of the key practices, measurement approaches, and emerging trends of informality in Indonesia that manifest in various forms. Despite a growing interest in the topic, current literature studied informality merely from an economic development lens. This article explores informality as an embedded activity in a broader discipline of social, governance, and political science. Using a literature review and qualitative content analysis on informality from a multidisciplinary approach, this article then classified these findings into three main themes: practices, drivers, and emerging issues. The review identified several key practices of informality prevalent in Indonesia, including gig workers in various sectors, patron-client relationships in small-scale fisheries, and scrap dealers in the waste recycling industry. These practices are deeply entrenched within the socio-cultural fabric of Indonesian society, especially in the post-colonial era, and have significant implications for economic growth, social equity, and sustainable development. Furthermore, the paper discusses the current trends of platform-based business models that emerge to tap the potential of the informal sector, which has been instrumental in absorbing low-skilled labour in urban areas. By understanding informality practices through multiple lenses spread across sectors and identifying emerging trends, this article contributes to a deeper understanding of informality in Indonesia and provides valuable insights into the design and implementation of effective policies and interventions aimed at addressing its multifaceted manifestations. Ultimately, the paper underscores the importance of adopting holistic and contextually informed approaches to tackle the complex and evolving nature of informality in Indonesia.

Keywords: informality, informal sector, digital platforms, informal economy, Indonesia

Linguistic Analysis of Environmental Context Humour in Indonesia: Exploration of Language Style and Cultural Significance

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Abstract

This paper delves into the linguistic analysis of humour within the environmental context in Indonesia, focusing mainly on using language style and its cultural implications. The study seeks to unravel the intricate interplay between language, culture, and humour by examining a corpus of Indonesian humorous texts centred around environmental themes. There are 30 humorous texts in written discourse that will be used as samples in this research. Linguistic patterns, stylistic devices, and rhetorical strategies employed in constructing environmental humour are identified and scrutinized through humour analysis. The research endeavours to contextualize these linguistic phenomena within the broader cultural landscape of Indonesia, shedding light on indigenous beliefs, societal norms, and environmental attitudes that influence the production and reception of humour. Findings from the analysis highlight the richness of linguistic resources utilized in Indonesian environmental humour, including metaphorical expressions, wordplay, and inventive sentence structures, all of which contribute to the comedic effect. Moreover, the study underscores the pivotal role of language in reflecting and shaping cultural perceptions of the environment, thus offering valuable insights into the dynamic relationship between language, humour, and environmental consciousness in Indonesian society.

Keywords: Environment, humour, language style, linguistics

Integrating Artificial Intelligence into Strategic Management in Education: Opportunities, Challenges, and Future Directions

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Abstract

This research aims to investigate the integration of artificial intelligence (AI) in educational strategic management, with a focus on opportunities, challenges and future directions. In the context of ongoing digital transformation, the use of AI in education has become increasingly significant, influencing the way educational institutions plan, manage and deliver educational services. Through literature analysis, case studies, and field studies, this research identifies various opportunities presented by AI integration, such as personalized learning, in-depth data analysis, and operational efficiency. However, challenges such as data privacy, algorithm bias, and inequality of access are also exposed. Through an in-depth understanding of these dynamics, this research provides guidance for educational decision makers and stakeholders to develop sustainable and ethical strategies for adopting AI in educational strategic management.

Keywords: Artificial intelligence, education, digital transformation

Validity and Reliability of Social Anxiety Scale for Adolescence (SAS-A) in Indonesian Version

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Abstract

Adolescents are going through the identity versus confusion period. In this stage of life, they are influenced by psycho-social issues. Some are more bonded to their peers; on the other hand, some frequently fear interacting with others. This study investigated the psychometric properties of Social Anxiety Scale for Adolescence (SAS-A) in Indonesia version. The participants were 310 adolescents in Palembang City, Indonesia. In this study, the validity test used Confirmatory Factor Analysis (CFA), and the reliability test used Composite Reliability (CR) and Average Variance Extracted (AVE) in Mplus software version 7. The result demonstrates that the 18 items are valid and reliable using a fit model based on the Goodness of Fit Index (GOFI). This valid and reliable SAS-A can be used to assess social anxiety in adolescents, which then serves as the premise for providing psychological interventions based on the results of the SAS-A assessment. In addition, this Indonesian version of SAS-A can also be used in some research to observe some factors contributing to social anxiety.

Keywords: Adolescents, Social Anxiety Scale for Adolescence (SAS-A), pilot study, reliability test, construct validity.

Good Service and Expectations of the Academic Community: After a Three-Year Pilot Project Cyber Islamic University

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Abstract

The quality of online learning is a demand for the State Islamic Institute of Syekh Nurjati Cirebon as a pilot project for a cyber-based Islamic university which since 2021 has had a distance learning program of Islamic Education Study Program (PJJ PAI). The Asian Association of Open Universities (AAOU), Academic Partnership and The Asia-Pacific Economic Cooperation (APEC) organizations provide some criteria for the quality of online learning. Mixed research with sequential methods was carried out on the study program academic community using closed and open questionnaires online and through some focus group discussions. The results show that from 8 quality dimensions (leadership management, student and learner profile, student information and support, assessment and integrity, infrastructure, learning media and resources, learning design and development, curriculum design, and learning outcomes) the average score is in the range of 84-86. This shows that the implementation of the distance learning program is good, with the curriculum design dimension having the highest score while learning outcomes having the lowest score. This is supported by the results of open statements and some focus group discussion agendas that the curriculum is very in line with the development and profile of the study program. However, until now the study program has not had any graduates. Optimizing and updating the Learning Management System, standardizing assessments, and accuracy of feedback are the aspects that need to be improved by the distance learning program.

Keywords: Online learning, distance learning, Learning Management System

Adaptive-Infiltrative Culture of Trans-National Salafi Pesantren Ma'had Zadul Ma'ad Palembang Indonesia

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Abstract

This research aims to understand the characteristics of pesantren culture based on trans-national culture. This is motivated by the fact that nowadays trans-Salafi pesantrens have emerged in Indonesia. While the existing pesantrens, rooted in the local Nusantara culture, have been present in Indonesia for a long time. For this purpose, the Salafi Pesantren Zād al-Ma'ād was selected as the research site. This research seeks to describe and understand the trans-national Salafi pesantren culture in Palembang. The approach used is Cultural Anthropology with data collection tools in the form of documentation studies, observation, and interviews. The data were analyzed holistically and comprehensively by reducing, presenting, and verifying the data through triangulation and contrast techniques. The findings reveal that the Zād al-Ma'ād pesantren has characteristics of trans-national culture that adapt to local culture to maintain the existence of the Salafi movement in Indonesia. This pesantren is also an agent of da'wah in spreading Salafi teachings and at the same time a centre for Salafi preacher training from a young age. Through the Salafi network, its programs can be utilized as a means to conduct various international programs. However, on the other hand, caution is warranted because this Salafi movement can disrupt the stability of traditional Islamic values in Indonesian localities. The results of this research contribute to a detailed description of the characteristics of Trans-National Salafi Pesantren, which can have a positive impact in providing alternative Islamic education systems but can also lead to conflicts and regression of traditional Islam and local wisdom in Indonesia.

Keywords: Culture, pesantren, salafi, trans-national

Synergy Model of Islamic Microfinance Institutions and Islamic Social Finance Institutions in Poverty Alleviation in Indonesia

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Abstract

Poverty is still one of the main problems in Indonesia. Data from the Central Statistics Agency (BPS) shows that in March 2023 it will be 9.36%. or around 25.90 million Indonesians are still categorized as poor. There are many poverty alleviation programs that have been implemented in Indonesia, but the synergy between Islamic Microfinance Institutions and Islamic Social Finance Institutions is considered to have great potential in overcoming poverty. This research aims to identify poverty alleviation efforts carried out by Islamic Microfinance Institutions and Islamic Social Finance Institutions, analyze the factors inhibiting poverty alleviation by Islamic Microfinance Institutions and Islamic Social Finance Institutions and find a synergy model for Islamic Microfinance Institutions and Islamic Social Finance Institutions in overcoming poverty in Indonesia. The research method is qualitative research with data collection techniques through interviews and documentation with a sample of five Islamic Microfinance Institutions and five Islamic Social Finance Institutions. The results of the research are projected to be able to identify efforts to overcome poverty carried out by Islamic Microfinance Institutions and Islamic Social Finance Institutions, analyze the factors inhibiting poverty alleviation by Islamic Microfinance Institutions and Islamic Social Finance Institutions and find a synergy model for Islamic Microfinance Institutions and Islamic Social Finance Institutions in overcoming poverty, so that research results can contribute to reducing poverty in Indonesia.

Keywords: Poverty, synergy, microfinance, social finance

Cultural Policy and Political Attitudes towards Local Cultural Preservation in South Sumatera

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Abstract

This paper investigates cultural policy initiatives aimed at preserving local cultural heritage, with a focus on South Sumatra, Indonesia. Against a backdrop of globalizing forces, the imperative to safeguard indigenous cultural identities has become increasingly urgent. Through a qualitative analysis of governmental actions and cultural expert engagements, this study delves into the strategies employed by local authorities in South Sumatra to protect and promote their cultural heritage. Specifically, it examines the tenure of Alex Nurdin and Herman Deru, who assumed power from 2008 to 2023, as a pivotal period for cultural policy initiatives in the region. The analysis reveals a multifaceted approach encompassing regional policy (Perda) and cultural programming aimed at revitalizing traditional practices and safeguarding intangible cultural heritage. Furthermore, it explores the challenges encountered in implementing these initiatives, including issues of political convergence and limited resource support allocation. The findings underscore the importance of dynamic and inclusive cultural policies in preserving local heritage amidst rapid societal transformations. By documenting the experiences of South Sumatra, this research contributes to broader discussions on the role of cultural policy in fostering local cultural heritage, challenging, and sustainable development.

Keywords: Cultural policy, political attitude, preserve local cultural, south sumatera

Vulnerability Disclosure to Mitigate Islamic Bank Risks for a More Sustainable Development Goals

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Abstract

Disclosure of vulnerabilities to mitigate Islamic banking risks aims to provide experience and knowledge for a sustainable Islamic economy. The financial industry plays an essential role in developing a nation's economy. The progress of various structural and fundamental aspects will largely determine global finance. The progress of Sharia banking requires mastery of knowledge with quantitative and qualitative solutions and strategies. This research aims to reveal the determinants that impact the profitability of Islamic banks in Indonesia and offer strategies and understanding for the sustainable sustainability of Islamic banks. This mixed-method approach investigates problems related to management, behaviour, social and other aspects to collect and analyze quantitative and qualitative data. The findings in this research prove empirically that the profitability risk variable has a significant effect on vulnerability. For the financing risk and liquidity risk variables, each variable has no effect on the vulnerability of Islamic banks. However, all independent variables in this research simultaneously influence the vulnerability of Islamic banks. These findings prove that the key to achieving sustainable development goals through the role of Sharia finance can be followed up by understanding the problem comprehensively. These discoveries furnish bank administrators with an improved understanding of bank risk and serve as a fundamental element for recent regulatory efforts to strengthen risk management.

Keywords: Vulnerability; risk mitigation; Sustainable Development Goals

The Influence of Food Security Program Through Arts and Culture Towards Sustainable Development in Mahulu District, East Kalimantan Province

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Abstract

This research examines the implementation of the "Urip Kerimaan" Food Security Program in Mahulu Regency, East Kalimantan Province, since 2021. This program aims to increase food independence by focusing on developing modern and organic dry land agriculture. The program steps involve opening 500 hectares of new land in 50 villages, with capital support, community-based agricultural technology management, and outreach for farmers. This research uses a conceptual framework that includes aspects of the Food Security Program (X), Arts and Culture (Urip Kerimaan) (M), and Sustainable Development (Y). This research method involves collecting quantitative and qualitative data from 1009 farmers involved in the Food Security Program. The research results show that the Food Security Program has a positive and significant impact on Sustainable Development, as well as on Arts and Culture. The Food Security Program has made a positive contribution to increasing the area of rice fields, rice production and the number of farmers in villages. Apart from that, Arts and Culture are also closely related to this program, with increasing public interest in various cultural expressions such as music, crafts and dance, which then influences Sustainable Development.

Keywords: Food security, development, sustainability

Leadership Style, Organizational Culture, And Compensation as The Trigger for Fraud at XYZ Limited Company with Internal Control As The Intervening Variable

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Abstract

The purpose of this study is to determine the effect of leadership style, organizational culture, and compensation on fraud committed by the company public relations officers at XYZ limited company and its relation to internal control as an intervening variable. The research design is causal quantitative research with a case study approach. The sample of this study was determined by purposive sampling technique by 50 respondents. Data collection methods used were questionnaire, interview, and documentation. Data analysis techniques using Path analysis with Warp PLS software. As for the results of this study show that (1) leadership style, organizational culture, and compensation have a positive and significant effect on fraud. (2) Leadership style has a positive and significant effect on fraud. (3) Organizational culture have a positive and significant effect on fraud. (4) The compensation has a positive and significant effect on fraud.

Keywords: fraud, leadership style, organizational culture, compensation.

Bank Capital Adequacy Ratio and Bank Performance in ASEAN Founding Countries: A Simultaneous Equations Framework

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Abstract

The economic progress and development of the country are primarily dominated by the existence of commercial banks so that the banking industry is obliged to maintain stability in both performance and contribution made to the country. This is certainly a big challenge because banks are required to be able to stay away from bankruptcy, even financial crises. Therefore, this study was conducted to identify the elements that determine the Capital Adequacy Ratio and bank performance as well as the relationship between the two variables. There are 115 observations used in this study, consisting of 23 commercial banks in Indonesia, Malaysia, Singapore, Thailand and the Philippines over the period 2018 to 2022, with one dependent variable which is CAR and independent variables including Domestic Credit to Private Sector by Banks, Return on Assets, Total Assets, and non-performing loans. The results show that Capital Adequacy Ratio and Bank Performance have a significant relationship simultaneously and changes in ROA, Total Assets and non-performing loan ratio have a significant influence on the dependent variable. So this finding shows that each commercial bank can control variables to be able to maintain stability through the bank's capital adequacy level.

Keywords: Capital Adequacy Ratio, bank performance, commercial banks

The Effect of Organizational Change in Human Resources Department (HRM) And Working Culture on Organizational Commitment Through the Mediating Variable Resistance

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Abstract

The company's performance is very dependent on employee commitment, which is currently still not optimal. This quantitative study was designed to examine the effect of organizational change in Human Resource Department (HRM) on organizational commitment, the effect of organizational culture on organizational commitment, the effect of organizational change in HRM on organizational commitment when mediated by resistance and the effect of organizational culture on organizational commitment when mediated by resistance. This research involved sample of 180 employees at Retail Company in Samarinda who were used as research subjects. Data was collected using a questionnaire distributed via Google Forms. Furthermore, this research was analyzed using descriptive statistics and inferential statistics and the Partial Least Squares (PLS) as analysis tool. The outcome of the research by using descriptive statistics found that the average value of the variable of organizational change in HRM was considered positive, the working culture variable was considered positive, the resistance variable was considered positive, and the organizational commitment considered positive. Furthermore, the research results through inferential statistics found that the effect of organizational change in HRM on resistance is negative and significant, the effect of working culture on resistance is negative and significant, the effect of organizational change in HRM on organizational commitment is positive and significant, the effect of working culture on organizational commitment is positive and significant, and the effect of resistance on organizational commitment is negative and significant. Therefore, the resistance variable is able to mediate the relations between organizational change in HRM and organizational commitment, and also the relations between working culture and organizational commitment. Following up on the findings in this research, resistance must be optimized so that employees have less desire to move. Thus, the organizational change in HRM and working culture is able to optimally encourage organizational commitment.

Keyword: Organizational change in human resource department, working culture, resistance, and organizational commitment

Adoption of Blockchain Technology in the Banking Sector in Indonesia

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Abstract

The dynamics of Industry 4.0 have made major changes to the financial industry with the presence of fintech as a representative of financial sector innovation. The presence of cryptocurrencies which promote blockchain technology as a solution to speed, immutability, and transparency of transactions, has attracted the world's attention to use this technology. Indonesia as a developing country certainly does not want to be left behind with the adoption of this technology, but the level of adoption of blockchain technology in Indonesia is still quite low, especially in the banking sector. In this research, the author will explore the potential and challenges of blockchain technology adoption in the banking sector in Indonesia and how the perspective of the diffusion of innovation theory is related to the adoption of blockchain technology in the banking sector in Indonesia at present. The research method used in this paper is a systematic literature review of existing literature to find out how this technology can be adopted. The expected findings of this research are to identify the main challenges and opportunities in adopting blockchain technology in the banking sector in Indonesia. In addition, this research is also expected to provide information into what stage the adoption of blockchain technology in Indonesia in the banking sector is currently at.

Keyword: Blockchain technology, banking sector, systematic literature review, financial inclusion

The Role of Integration Technology and Supply Chain for Sustainability Company in Indonesia

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Abstract

Companies operating in the business and industrial sectors have a strategic role in developing products and services. Things are needed that support the sustainability of the company, namely technology and supply chains. Technology plays a very vital function and rapid development, giving rise to great opportunities in the business world to face global business and making competition tighter, while the supply chain plays a function in a series of production process networks both as a source of raw materials and a place for distributing a product so that can be accepted by the final consumer at a cheap and competitive price. This requires integration between technology and the supply chain. The research carried out aims to examine the important role of implementing integration between the technology used and the form of supply chain carried out. Using qualitative methods and data collection techniques such as observation, interviews, document review, and content analysis. Thus, it can provide benefits so that companies can form supply chain centers using the right technology.

Keyword: Technology, supply chain, integration, qualitative methods

The Impact of Environmental Disclosure and Debt-on-Equity Ratio on Firms' Financial Performance: Evidence in Mining Sector Listed on the Indonesia Stock Exchange (IDX) during COVID-19 Era

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Abstract

This study aims to investigate the association of environmental disclosure and debt-on-equity ratio with return on equity during the uncertainty of COVID-19. Purposive sampling method is used to specify the criteria of mining sector companies listed on the Indonesia Stock Exchange. The data samples of this study are collected from financial reports, annual reports, and sustainability reports in 2020-2021. Panel data from 38 listed companies examined using EViews. The results imply that environmental disclosure has a positive but insignificant effect on financial performance. Conversely, debt-on-equity ratio has significantly negative effects on financial performance.

Keyword: environmental disclosure, debt-on-equity ratio, return on equity, financial performance, COVID-19.

The Impact of COVID-19 and Types of Bank on Bank Risk in Indonesia

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Abstract

This paper examines the impact of the COVID-19 pandemic outbreak and the types of banks on bank risk. Our sample consists of 101 banks in Indonesia from 2018 to 2022. The aim of this paper is to study how the COVID-19 pandemic and types of bank (Islamic and conventional) impact bank risk in Indonesia. We apply the Z-Score to measure the risk of Indonesian banks for a comprehensive analysis. The results show that the COVID-19 pandemic has not significantly affected bank risk. Moreover, we found that Islamic banks negatively affected bank risk. Additional analysis shows that there is no significant interaction between COVID-19 and the types of banks. These studies can be beneficial for regulators and policymakers in Indonesia to address the unpredictability caused by the COVID-19 outbreak.

Keyword: COVID-19 pandemic, types of banks, bank risk, z-score

The Antecedents of Halal Brand Love Towards Wardah in Samarinda

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Abstract

The purpose of this research is to examine the influence of brand trust, brand experience, brand image, and self-congruence on brand love in the context of a halal skincare brand among consumers of Wardah in Samarinda, Indonesia. The suggested research framework was empirically evaluated by obtaining responses from 80 Muslim women of various demographics. The sampling method used was a purposive sampling technique. Structural equation modeling (SEM) was used to investigate the fundamental relationships between emotions connected with the halal skincare brand. Data analysis in this research was assisted by SmartPLS 3.0. The results of this research indicate that brand trust has a positive and insignificant influence on brand love, brand experience has a positive and significant influence on brand love, brand image has a positive and insignificant influence on brand love, and self-congruence has a positive and significant influence on brand love. The research provides a novel viewpoint on consumer-brand relationships for halal skincare brands in Samarinda. To establish alignment in marketing, marketers need to grasp the emotional aspect of businesses. Furthermore, for religious or faith-based brands, achieving the maximum level of brand love may have a transformative impact on their future growth.

Keyword: brand trust, brand experience, brand image, self-congruence, brand love

The Government's Role in Improving Education Through Cooperation Programs in the Kutai Kartanegara District Area

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Abstract

This research aims to find out the government's role in improving education through cooperation programs and to find out what are the driving and inhibiting factors for the government's role in improving education through cooperation programs in the Kutai Kartanegara Regency area. This research uses a qualitative approach, research that aims to understand the phenomena experienced by research subjects, for example, behaviour, perceptions, motivations, and actions. In this research, the author will use a descriptive design, namely as a systematic way of highlighting facts or characteristics of the population, and the role of the government in improving education through cooperation programs in the Kutai Kartanegara Regency area. The results of this research are that the Kutai Kartanegara government functions as a provider of support and convenience for regional officials to access scholarship programs. The Regional Government is committed to creating a conducive environment and ensuring that the necessary resources are available for regional officials to be able to participate in the scholarship program smoothly. The role of the Regional Government in the scholarship program is key in ensuring success and maximum benefits for regional officials. The commitment to providing support and convenience reflects an inclusive attitude and attention to better human resource development. The driving factor for the Kutai Kartanegara Regency Government to make a strong commitment to the Collaborative Scholarship Program is a solid foundation for achieving the success of this program. When the government has high awareness and determination to improve the quality of education and human resources through scholarships, this will be reflected in their efforts and dedication to implementing this program seriously and effectively. Inhibiting Factors Lack of information and counselling, if the public does not receive adequate information about the scholarship program or how to access it.

Keyword: Education, cooperation program

The Influence of Human Resource Development on Inclusive Regional Economic Development: A Spatial Economic Study Approach

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Abstract

Based on the phenomenon (Gap-Research), the research aims to examine and demonstrate the influence of Human Resource Development on Inclusive Regional Economic Development, the moderating role of Agglomeration Force strength on the relationship between Human Resource Development and Inclusive Regional Economic Development, and the moderating role of Dispersion Force strength on the relationship between Human Resource Development and Inclusive Regional Economic Development in East Kalimantan. Hypothesis testing was conducted using quantitative method employing Structural Equation Modeling (SEM) analysis tool with WarpPLS software, which is an extension of PLS (Partial Least Squares). The research sample consisted of secondary time series data from 10 districts and cities in East Kalimantan Province, Indonesia, observed from 2016 to 2021. The research findings concluded that Human Resource Development (HRD) significantly contributes to the creation of Inclusive Regional Economic Development (IRED). The moderating role of Agglomeration Force enhances the attractiveness of the region in fostering Inclusive Regional Economic Development (IRED), supported by sustainable and high-quality Human Resource Development (HRD). Furthermore, the moderating role of Dispersion Force enables the region to act as a disperser for surrounding areas in fostering Inclusive Regional Economic Development (IRED), with the support of high-quality Human Resource Development (HRD).

Keyword: Human resource development, inclusive regional economic development, agglomeration

Analysis of Economic Sector Potential in East Kutai District

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Abstract

The aim of this research is to identify and analyze the economic potential of the base sector so that economic growth in East Kutai Regency can increase. Classification of economic sectors that have advantages and potential and can be developed to boost economic growth in East Kutai Regency. An overview of the pattern and structure of economic growth in East Kutai Regency. This research uses quantitative secondary data. The approach used is the Location Quotient (LQ) analysis tool to identify economic sectors that are the base sectors, Shift Share analysis to identify economic sectors that have the potential to become leading sectors and Klassen Typology analysis to identify a picture of the pattern and structure of economic growth to support economic development and regional development in East Kutai Regency. The research results show that during the research period, namely from 2013 to 2022, the mining and quarrying sector still dominates the economic structure of East Kutai Regency with the contribution of this sector to the total GRDP of 83.37%. The Mining and Quarrying sector in East Kutai Regency is a basic sector, so changes in GRDP growth or policy changes in the mining and quarrying sector are believed to have an impact on the formation of GRDP as a whole and besides that, this sector also has competitive advantages and is included in the fast-growing sector. and grow fast. East Kutai Regency in 2013-2022 shows that there are eight economic sectors that have a negative sign (PPIj less than 0) or slow growth, namely the Agriculture, Forestry and Fisheries sectors amounting to Rp. – 53,630.94,-, Processing Industry sector Rp. – 117,477.84,-, Transportation and Warehousing sector Rp. – 24,119.22,-, This happens because at the provincial level the growth of these sectors has slowed down, resulting in a slow growth impact on the same sectors in East Kutai Regency.

Keyword: Economic Potential, GRDP

Effects of Entrepreneurial Orientation, Entrepreneurial Competence and Social Media Usage on SMEs Performance: The Case of a Small and Medium-sized Enterprises (SMEs) Operating a Coffee Shop

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Abstract

Small and medium enterprises (SMEs) have an important role in the economic growth of developing countries. However, as competition for small and medium enterprises (SMEs) increases, some of them do not have the knowledge to differentiate themselves or be unique from competitors. Therefore, this research aims to examine the influence of entrepreneurial orientation (EO) on SME performance. Data was collected using a questionnaire from 51 SME operating coffee shops in the city of Samarinda, East Kalimantan, Indonesia, in 2024. Coffeeshop was chosen as the research object because consumer interest in coffeeshop services is increasing and coffeeshop competition is increasing in Samarinda. The data were analyzed using PLS. The results show that SMEs performance can be improved by entrepreneurial orientation, entrepreneurial competence, and social media usage. It was also found that entrepreneurial competence and social media usage act as mediators between entrepreneurial orientation and performance. This research provides a comprehensive framework for understanding SME performance by including performance, entrepreneurial orientation, entrepreneurial competence, and social media usage by SMEs.

Keyword: Performance, entrepreneurial orientation, entrepreneurial competence, and social media usage.

The Antecedents of Gen Z Users' Trust and Attitudes in DANA Fintech Adoption

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Abstract

This paper proposes an improved technology acceptance model (TAM) that incorporates government support and perceived risk as determinants of trust, also the influence of perceived ease of use and perceived usefulness on attitudes to investigate how Gen Z users', specifically the undergraduate students of Economics and Business Faculty of Mulawarman University adopt DANA Fintech services. Researchers designed a questionnaire, given directly to the respondents who either use or have used DANA Fintech services via Google Form, and obtained 200 eligible responses. Researchers analysed the data with SmartPLS software and Structural Equation Model (SEM) approach to test the hypotheses, including the relationships of all latent variables. The results reveal that users' trust in Fintech services has insignificant influence on users' attitudes for adoption. In addition, perceived usefulness significantly affects users' attitudes toward the adoption, while perceived ease of use does not. In conclusion, while trust is commonly recognized as a crucial element in the uptake of financial services, it was not identified as a statistically significant determinant of users' attitudes towards the adoption of DANA Fintech services among Gen Z consumers in this study. This indicates that although trust is critical for financial engagements, perceived usefulness is more influential in driving the adoption of services like DANA Fintech, especially among Gen Z users. This study reveals the complex interplay between trust and other factors within the technology acceptance model, offering insights into what motivates Gen Z users' to adopt Fintech services.

Keyword: Attitudes, trust, Gen Z, fintech services, adoption

Antecedents of Customer Satisfaction on Repurchase Intention: Study to Lion Air Airline

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Abstract

Lion Air Airline is a leading private airline that commands a significant market share in the Indonesian aviation industry, with a market share of 29.7% in 2022. However, Lion Air Airline's bad reputation and inconsistent performance have created a gap that motivated this study. The variables we use are Trust (X1), Airline Service Quality (X2), Airline Image (X3), Customer Satisfaction (Y1), and Repurchase Intention (Y2). We use the Smart PLS Application and the Structural Equation Model (SEM) approach to investigate Lion Air Airline Passengers belonging to the Middle Social Class who have used Lion Air Airline at least once in a five-year period starting from 2018 to 2023. We use 100 respondent data with coverage of the entire country of Indonesia. As result, we found that, towards customer satisfaction, trust and airline service quality showed positive and significant result, while airline image showed positive but insignificant results. Further, towards repurchase intention, we found that trust and airline service quality showed positive and significant results while airline image and customer satisfaction showed positive but insignificant results.

Keyword: Trust, airline service quality, airline image, customer satisfaction, repurchase intention

The Role of Women and CSR in Greenwashing Islamic Banking in Indonesia

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Abstract

The percentage of women on the board of directors and commissioners shows that higher participation can strengthen sustainability reporting and commitment regarding the environment and social issues in the form of corporate social responsibility (Fuadah et al., 2023). Sometimes companies make sustainability reports that do not match reality, which is known as greenwashing (Retnaningsih, 2015). The number of greenwashing cases from RepRisk's records from the banking and financial services sector increased by 86 cases compared to the previous period (Zurich, 2023), for this reason further research is needed on the presence of women on the board of directors and commissioners as well as disclosure of corporate social responsibility in sharia banking greenwashing in Indonesia. This research aims to determine the extent of the role of women on the board of directors and commissioners as well as corporate social responsibility towards greenwashing. This research uses a quantitative approach and multiple linear regression analysis methods with the tool Eviews 12. The research results show that women on the board of directors and commissioners play a role in reducing greenwashing, because women uphold ethics and honesty more, while corporate social responsibility affects greenwashing because it uses CSR disclosures. as a tool for greenwashing if they only show limited sustainability efforts or exaggerate the positive impacts of their activities through Corporate Sustainability Reports.

Keyword: Women, CSR, Greenwashing

Economic Freedom and Bank Efficiency: Evidence from Indonesia Regional Development Banks

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Abstract

This paper delves into the intricate impacts between Economic Freedom indices and the Bank Efficiency of Regional Development Banks (BPDs) in Indonesia. The research focuses on three key independent variables of Investment Freedom (INV), Monetary Freedom (MON), and Business Freedom (BUS) to elucidate their influence on Bank Operational Expenses and Revenues (BOPO), a crucial indicator of operational efficiency. This analysis itself has yielded intriguing findings by leveraging a panel dataset encompassing 24 BPDs listed by the Otoritas Jasa Keuangan (OJK) with complete financial reports from 2017 to 2021, the research utilizes data panel regression analysis within EViews software. As the results, contrary to initial expectations, Investment Freedom did not exhibit a significant impact on BOPO. This warrants further exploration of potential moderating factors specific to the Indonesian context. Conversely, Monetary Freedom demonstrated a statistically significant negative association with BOPO, suggesting that while central bank autonomy offers potential benefits, potential drawbacks associated with excessive risk-taking behaviour require careful consideration. Encouragingly, Business Freedom emerged as a significant and positive driver of bank efficiency, highlighting the importance of deregulation and streamlined processes in fostering a more competitive and innovative banking landscape. By fostering a deeper understanding of the factors influencing bank efficiency, this research can contribute to the development of more effective policies for a thriving regional banking sector that plays a vital role in supporting economic growth and development in Indonesia.

Keyword: Bank efficiency, investment freedom, monetary freedom, business freedom, regional development banks, and economic freedom

Islamic and Conventional Banks Performance Within Indonesian Banking Sector During COVID-19

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Abstract

This research aims to determine differences regarding the performance quality between Islamic and conventional banks in Indonesia during the Covid-19 pandemic based on Non-Performing Loan, Loan to Deposit Ratio, Capital Adequacy Ratio, and Return on Assets values. Bank Indonesia serves as source of Islamic and conventional banks financial data collection from 2020 until 2022 in Indonesia. Analysis process in this research employs Mann Whitney U test to uncover the performance gap between the two sort of banks during the Covid-19 pandemic. The data processing of Non-Performing Loan, Loan to Deposit, Capital Adequacy Ratio, and Return on Assets values disclose varied results for each ratio. (1) Islamic banks reveal better abilities in dealing with financial risk during conjuncture period than conventional banks. (2) In terms of profitability, Islamic banks show their superiority over conventional banks. (3) Conventional banks outperform Islamic banks regarding its liquidity, except in 2022. (4) Based on capital adequacy level, Islamic banks managed to surpass conventional banks. This comparative study of the performance between Islamic and conventional banks in Indonesia during the Covid-19 pandemic provides several important points that may be useful for stakeholders in banks and government.

Keywords: Bank performance, conventional banks, Islamic banks, Indonesia, COVID-19.

The Influence of Social Media on Emotions, Brand Relationship Quality and Word of Mouth among Music Festival Visitors in the Digital Era

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Abstract

Music Festivals are a form of entertainment for the community. In introducing existing music festivals, promoters are currently taking advantage of social media. This research will look at how much influence social media has on the formation of emotions and the quality of brand relationships so that word of mouth is formed. One of the right strategies is to use social media to market the music festival you want to create. Because during COVID-19, the use of social media has increased. This increase occurs because a person's space for communication is limited, so that people prefer to spend their time using social media. In research (Junawan and Laugu 2020) it is stated that the social media with the greatest increase in use are YouTube, WhatsApp, Facebook and Instagram. Of course, this is an opportunity that creative economy actors in Samarinda can take advantage of to rise. Of course, deeper research needs to be done on the use of social media itself. How social media influences consumer emotions, building the quality of brand relationships with consumers, as well as the distribution of information by word of mouth by consumers after the easing of PPKM in Samarinda.

Keywords: Social media, emotions, brand relationship quality, word of mouth, music festival, digital era

Enhancing Healthcare Quality in Developing Countries' Private Clinics through Electronic Health Record

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Abstract

The deployment of Electronic Health Records (EHRs) in private healthcare settings across developing nations holds significant promise for improving medical outcomes but is met with considerable challenges related to technological infrastructure and resource limitations. This systematic literature review critically examines the adoption and impacts of EHRs in these settings, focusing on their effectiveness, safety, patient-centeredness, timeliness, equity, integration, and efficiency, as delineated in peer-reviewed studies published from 2014 to 2024. The review, conducted across multiple academic databases, synthesizes data from 13 rigorously selected studies that met stringent inclusion criteria. Findings demonstrate that while EHRs are capable of improving clinical outcomes, provider efficiency, and patient flow, their implementation is frequently undermined by inadequate IT infrastructure, resistance to technology adoption, and the high costs of operational maintenance. This study identifies a significant research gap concerning the effective leveraging of EHRs under the constraints typical of low-resource settings and underscores the critical need for supportive policies, enhanced training, and sufficient funding to realize the full benefits of EHR technology. By offering new insights into the unique challenges of EHR implementation in resource-limited environments, this review contributes novel perspectives to the discourse on health informatics in developing contexts, advocating for contextually adapted strategies to facilitate successful EHR integration and maximize healthcare service delivery.

Keywords: Electronic health records, healthcare quality, private clinics, developing countries

The Effect of Corporate Social Responsibility (CSR) on Financial Performance in Mining Companies

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Abstract

"This study aims to determine the effect of corporate social responsibility (CSR) on financial performance in mining companies. Population of the study is mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2017 to 2021. It used purposive sampling method to determine the sample. The data were taken from annual reports of companies released by the IDX, which can be accessed at www.idx.co.id. The number of samples employed in this study were 178 that came from 37 selected mining companies for 5 years. The model was examined by multiple linear regression analysis with IBM SPSS Version 29 as a data processing tool. The results showed that Economic CSR and Social CSR have a positive effect on the company's financial performance, while Environmental CSR has no effect on the company's financial performance.

Keywords: Corporate social responsibility (CSR), economic CSR, social CSR, environmental CSR, financial performance, return on assets (ROA)

Risk Management Disclosures of Banking Companies in Indonesia: The Role of Company Characteristics, Corporate Governance, and Ownership Structure

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Abstract

This study aims to determine whether company characteristics, corporate governance, and ownership structure affect risk management disclosure in banking companies listed on the Indonesia Stock Exchange in 2019-2022. The characteristics of the company are proxied by the size of the company, leverage and profitability. Corporate governance is proxied by independent committees and quality auditors. The ownership structure is proxied with managerial ownership and public ownership. This study used a sample of 90 banking companies selected by purposive sampling method for 3 years of observation. Based on multiple linear regression analysis, it was concluded that the size of the company and independent commissioners proved to have a significant positive effect on management's risk disclosure. Management ownership has been shown to have a significant negative effect on risk management disclosure. While leverage, profitability, quality of external auditors, and public ownership have no significant effect on risk management disclosure. The results of this study mainly contribute to investors to find information on various risks that will have a good or bad impact on the company so that they can make more informed decisions.

Keywords: Risk management disclosures, company characteristics, corporate governance, ownership structure.

Authenticity In the Age of Globalism: Strategies for City Branding

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Abstract

In an era marked by the pervasive influence of globalism, cities around the world are increasingly leveraging branding strategies to carve out unique identities on the international stage. This paper examines the complex interplay between globalism and authenticity in city branding, exploring how cities can maintain their authentic character while adapting to global trends. Through a comprehensive review of existing literature, the study identifies a gap in understanding the nuanced ways in which global influences impact local authenticity within city branding practices. Employing a qualitative research methodology, the paper presents an analysis of case studies from cities that have successfully integrated globalism with local authenticity in their branding efforts. It reveals that strategic alignment between global trends and local culture is paramount in crafting an authentic city brand. Furthermore, the study discusses the challenges cities face in preserving their unique heritage and identity amidst global pressures. It concludes with actionable strategies for city planners and marketers to enhance authenticity in city branding, emphasizing the importance of community engagement, cultural preservation, and innovation. This research contributes to the burgeoning field of city branding by providing insights into achieving a harmonious balance between global appeal and local authenticity, offering a roadmap for cities aiming to distinguish themselves in a globalized world.

Keywords: Authenticity, globalism, city branding practices

The Globalism of Future Law Education in Indonesia: Trends, Challenges, And Opportunities

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Abstract

The landscape of legal education globally is undergoing significant transformations, influenced by technological advancements, international legal frameworks, and the increasing need for cross-border legal expertise. Indonesia, with its unique legal system and educational challenges, stands at a pivotal point in integrating global perspectives into its law education. This paper explores the trends, challenges, and opportunities of globalism in Indonesian law education, aiming to pave the way for a more interconnected and comprehensive legal education system. Through a qualitative analysis of current educational practices, and drawing on comparative case studies from other countries, this study identifies the gaps and potentials within Indonesia's legal education system. It argues that the integration of global perspectives is not merely beneficial but essential for preparing future legal professionals in Indonesia to navigate the complexities of international legal practices. The paper proposes strategic approaches for embedding globalism in legal education, including curriculum development, faculty training, and international collaborations. Furthermore, it highlights successful examples of globalism in legal education from other jurisdictions and pilot projects within Indonesia, offering actionable insights for stakeholders. This research contributes to the ongoing discourse on legal education reform, emphasizing the necessity of a global outlook to equip future lawyers with the skills and knowledge required in a rapidly evolving legal landscape.

Keywords: Legal education, globalism, education reform

Building Trust Through Open Governance: A Case Study from Low-Income Family Assistance Program in Indonesia

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Abstract

Using a Naive Bayes Classifier approach, this study examines the critical relationship between transparent governance and trust-building within the context of an Indonesian low-income family support programme or Family Hope Program (PKH). This study uses data-driven analysis to explore the particular characteristics and textual elements that support transparent governance and its influence on trust-building in the context of public assistance. The study's conclusions provide insight into the critical roles that language and communication play in communicating accountability and transparency to programme participants and the broader public. Through applying the Naive Bayes Classifier, this study provides a more sophisticated comprehension of the linguistic indicators that denote transparency and, consequently, how these components influence the formation of trust. This creative method shows how machine learning and natural language processing methods can improve our comprehension of intricate governance dynamics, especially in the context of socioeconomic support initiatives. The knowledge gathered from this study can assist governments and international organizations in creating more efficient and trustworthy programmes, which will eventually support efforts to reduce poverty and promote sustainable development. It can also provide valuable insights for policy and decision-making processes.

Keywords: Governance, trust-building, family support programme

Nischint – A Car Model with An Automatic Braking System and Other Safety Measures

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Abstract

This research endeavor tackles the escalating challenges in transportation, marked by burgeoning traffic and demanding schedules, which contribute to a surge in road accidents, some of which may prove fatal. As a result, there is a growing demand for autonomous driving systems (self-driving cars), which are poised to seamlessly integrate with conventional human-driven vehicles on roadways. The envisioned model is crafted to encompass a sophisticated mechanism for promptly reducing speed upon obstacle detection, coupled with a robust analytical capability to navigate and maneuver between lanes as necessary. The system's distinctive attribute lies in its unparalleled adaptability to real-time vehicle dynamics, serving as a cornerstone and providing a fundamental framework for the development of economically viable autonomous vehicles. The inherent advantages of this system are manifest in its seamless reproducibility across diverse automotive platforms. Its relevance extends to the enhancement of the overall driving experience, presenting a cost-effective solution with a clear trajectory for feature refinement and advancement.

Keywords: Transportation, autonomous driving systems, automotive

A Better Look on Online Learning in Promoting Learner Autonomy In Speaking Classes

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Abstract

Numerous studies have examined the positive impact that online English learning has on language learning. However, few studies have studied the ineffectiveness of online learning due to learner autonomy. The present study investigated the inefficacy of online learning and how it might promote learner autonomy in speaking classes. Data were collected from two state universities in Palembang, Indonesia, consisting of 2 lecturers and 12 students through interviews. The result indicated that online learning was inefficient in online speaking classes due to many factors. These are 1) the students do not set up their speaking learning objectives in online learning; 2) the students do not make any time plans to practice speaking in online learning; 3) the students do not make any study plan in practicing speaking through online learning; 4) the students do not use various communication strategies when they practice speaking in online learning, and 5) the students do not make full use of available resources in speaking practice in online learning. This study suggests using blended learning instead of fully online learning. It can be implemented at various educational levels.

Keywords: Learner autonomy; online learning; speaking classes

Comparative Analysis of Political Education in Indonesia and Iran: Evaluating Islamic Boarding Schools And Hauzah

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Abstract

The oldest educational institutions imbued with Islamic principles, namely Islamic boarding schools in Indonesia, which boast centuries of existence, and hauzahs ilmiah in Iran, renowned for their production of esteemed Muslim scholars, consistently engage with the intricate nexus of education and politics. The enduring symbiosis between these entities can be rationalized by their shared foundation in scholarly traditions deeply rooted in Al-Qur'anic principles, complemented by their emphasis on indigenous cultural elements that foreground divine essence and Islamic values. The present study employs rigorous data analysis methodologies, particularly textual data processing, to scrutinize qualitative dimensions such as texts and other pertinent aspects. The primary dataset for this investigation originates from interviews conducted with various Islamic educational institutions in Indonesia and Iran. Meanwhile, secondary data sources encompass materials gleaned from official websites, printed publications, scholarly works, and both traditional and online media platforms. The conceptual framework underpinning this research revolves around political education, encompassing themes such as loyalty, political sentiment, knowledge, and insight, all of which contribute to individuals' awareness of political and national issues. The empirical findings of this study reveal that political education within both countries, encapsulated within Islamic boarding schools and hauzahs ilmiah, underscores leadership qualities grounded in spiritual intelligence, which guides leaders in adhering steadfastly to spiritual ideals while fulfilling their responsibilities with wisdom and prudence. A leader's efficacy is assessed not merely through conventional productivity metrics but also by considering the internal contentment of the community with their contributions. Hence, the fundamental ethos of a spiritually informed leader lies in the cultivation of compassion and empathy.

Keywords: Political education, Islamic boarding schools, hauzahs

Financial, Business, And Monetary Freedoms' Impact on Foreign Direct Investment in ASEAN Countries

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Abstract

The purpose of this research is to determine the impact of monetary, business, and financial freedom on foreign direct investment (FDI) in ten ASEAN nations namely Indonesia, Malaysia, Thailand, Philippines, Vietnam, Singapore, Cambodia, Myanmar, Laos, and Timor-Leste. Using the World Bank and the Heritage Foundation's data, this research covers the time horizon from 2013 to 2022. Following, typical empirical studies on a similar issue, the panel data method is used to approach the analysis. This study's findings show that, in ten ASEAN nations, financial freedom significantly and favourably influences foreign direct investment. On the other hand, business freedom tends to have a small impact on foreign direct investment, where FDI negatively and slightly affects monetary freedom.

Keywords: Financial freedom, business freedom, monetary freedom, FDI

Education, Work Sectors, And Earning in East Kalimantan Indonesia

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Abstract

Education is one way to improve the quality of life of individuals and plays a pivotal role in escaping from poverty trap. Through education individuals can have access to more lucrative career path which can lead to improved earnings and considered as investment. Investment in education is profitable in the case of Indonesia. Based Deolika's study used gender difference in the returns to schooling, female relatively enjoy the higher returns to secondary and tertiary level of education compare to male. The finding also confirmed by the study of Purnastuti (2015) resulted that the returns to schooling in Indonesia are 4.72 percent for the combined sample, 4.36 per cent for males, and 5.26 per cent for females. Whilst Duflo's study found that the estimation of economic return to educations range from 6.8 percent to 10.6 percent which is slightly lower than Asian average (9,6 percent), as well as the 11.2 percent to 11.27 percent range for low- and middle-income countries. The previous policy regarding natural exploitation and economic reform in particular has shift wage of employment in agricultural sector to manufacturing, transportation, mining, and services. As a populous country with a large number of region and diversity in regional characteristics the use of Indonesian data under the provincial level is relatively rare. Considering the unique endowments of each province in Indonesia we fill in the gap and conducted an analysis using updated micro dataset of East Kalimantan. We use data from Indonesian National Labor Survey (SAKERNAS) specifically for East Kalimantan Region conducted in August 2022, with covered 7,086 individuals. We exploited Ordinary Least Square (OLS) based analysis to carried out robustness test i.e quantile regression with two different quantiles being applied.

Keywords: Education, work sectors, earning, East Kalimantan

How Digital Transactions Become the Implementation of Digital Finance Innovations in the Behavior of the Capital City Community

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Abstract

This paper investigates the role of digital transactions in contributing to our understanding of areas of digital finance. First, we look at disclosure, information asymmetry, and adverse selection, and how digital transaction solutions are used to mitigate these issues. Second, we examine moral hazard and risk-taking and how these behaviors are shaped by new types of digital transactions. Third, we show how important the role of digital transactions is as digital financial innovations correlate with the lifestyles of capital cities, especially in developing countries.

Keywords: Digital transactions, digital finance, information asymmetry, adverse selection

Trajectory of Sustainable Development Goals in The Performance of Village Governments in Indonesia

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Abstract

Implementing sustainable development goals (SDGs) at the village government level is challenging. The village governments face technical and administration boundaries. Using the village development index (IDM) is a way to learn from society to meet the central government requirement. IDM which assesses the progress of village development from social, economic, and environmental aspects is limited to changes in village status. This research aims to explore the practice of sustainable development goals in the management systems and processes practiced by village governments performance. This research is a qualitative approach with a constructive paradigm with multiple case studies. The instrument in question is the IDM. The results show that the villages with the high status of SDGs are tempted to have specific and visionary directions of sustainable development, as well as the villages with the lowest status of IDM. This situation is different with the medium level of villages. This is because the gradual level and changes from the economic aspect of sustainable development goals can meet the central government requirements. The active role of the community in planning and budgeting activities with a sustainable perspective will be able to encourage sustainable practices through systems and management processes for sustainable development planning and budgeting. In short, the integration of IDM and SDGs in the village government documents can support the achievement and performance of the village governments under certain conditions.

Keywords: Sustainable development goals, village SDGs, village development index, village government performance, planning and budgeting

Influence of Financial Literacy, Financial Attitude on Financial Management Behavior of Teachers in East Kalimantan with Financial Self-Efficacy as A Mediation Variable

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Abstract

In this pandemic era, financial literacy and financial attitude have been quite helpful in managing all financial transactions. The above statement stems from the person's experience. This variable is based on the exchange rate and swap rate. This research aims to see the influence of financial literacy, financial attitudes on financial management behavior among teachers in East Kalimantan. This research design is quantitative research Self-efficacy is a mediating variable while financial behavior is a dependent variable. The obtained data will be analyzed using the partial least squares method. The research findings indicate that all three variables—literacy, financial literacy, and self-efficacy—have positive and statistically significant effects. Reading financial literacy and financial literacy have a positive and significant impact on self-efficacy. The self-efficacy variable as a parameter indicates, in a parsimal manner, the impact of literate literacy on the exchange rate and, to a lesser extent, the effect of exchange rate attitude on the exchange rate.

Keywords: Financial literacy, financial attitudes, self-efficacy, financial behavior

Analysis of the Quality of Indonesian Passport Services Using Importance-Performance Analysis at The Immigration Office Class I Samarinda

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Abstract

The Immigration Office must provide comfort and security to the public by empowering employees as passport processing service officers. The purpose of this research is to analyze the performance strategy of immigration office services, especially passport processing services. This research uses a qualitative-quantitative descriptive method. Data were collected using survey to 115 samples. Data was obtained by distributing questionnaires to people who use passport processing services. This research uses five main indicators: Tangible, Reability, Responsiveness, Assurance, and Empathy. Then, data were analyzed using Cartesian diagrams and the T test to determine the relationship between services and applicants expectations regarding Passport processing services at The Immigration Office Class I Samarinda. The results show that the immigration office service performance strategy has been running well and meets the expectations of the people who use passport processing services. It is hoped that the research results will provide an overview of services that are demonstrated by conformity between performance and community expectations. Good service will have an impact on the smooth running of the passport holder's activities in various matters.

Keywords: Immigration, satisfaction of users of passport processing services, service performance, service strategy.

Influence of Financial Performance and Firm Size on Firm Growth Moderated by Capital Structure in Regional-Owned Enterprises in East Kalimantan

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Abstract

This study aims to examine and analyze the influence of financial performance and firm size on firm growth moderated by capital structure in Regional-Owned Enterprises (ROEs) in East Kalimantan Province. This study employs a quantitative approach. The sampling method used is purposive sampling, where samples are selected based on their compatibility with predetermined sample criteria, namely SOEs in East Kalimantan Province with audited financial statements from 2018 to 2022. The population of this study consists of 7 SOEs in East Kalimantan Province that meet the sample criteria. Data were obtained from the East Kalimantan Provincial Government's SOE management bureau, specifically the Economic Bureau of the East Kalimantan Provincial Secretariat. This study utilizes Moderated Regression Analysis (MRA) and data processing is conducted using Eviews 12 software. The results of the study indicate that financial performance has a significant influence, while firm size does not have a significant influence. Additionally, capital structure moderates the influence of financial performance on firm growth, whereas capital structure does not moderate the influence of firm size on firm growth.

Keywords: Capital structure, company growth, financial performance, firm size, regional-owned enterprises (ROEs)

Antecedent Variables in Organization Based Self Esteem (OBSE) And Organizational Citizenship Behavior (OCB)

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Abstract

Government organizations continue to demand employee professionalism in providing services, so employees must have an awareness of their responsibility for the success of the organization. This work is made to investigate the relationship between servant leadership and job social support on organizational citizenship behavior (OCB) mediated by organization based self esteem (OBSE). The research was conducted at the Central Berau Statistics (BPS) office on Samarinda City, using a sample of 72 employees. Data was collected using a questionnaire distributed via Google Forms. Furthermore, this research was analyzed using descriptive statistics and inferential statistics and the Partial Least Squares (PLS) as analysis tool. Empirical findings validate that servant leadership and Job Social Support have a positive and significant effect on OCB. Meanwhile, if mediated by OBSE servant leadership and job social support have a clearer relationship to OCB. Employees who have better servant leadership and job social support are expected to increase OBSE and OCB. OCB is very important for organizations because it can provide an overview of employee awareness of their responsibilities as members of the organization.

Keyword: Servant leadership, job social support, organizational citizenship behavior (OCB), organization based self esteem (OBSE)

The Effect of Organizational Climate and Work Autonomy on Performance Through Harmonious Work Passion as A Mediating Variable

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Abstract

Higher education institutions continue to demand professionalism from their employees in providing services, requiring employees to be aware of their responsibilities towards the organization's success. This study aims to investigate the relationship between Organizational Climate (X1) and Job Autonomy (X2) on Lecturer Performance (Y2) mediated by Harmonious Work Passion (Y1). The research was conducted at State Agricultural Polytechnic Samarinda in Samarinda city with a sample size of 112 lecturers. Data was collected using questionnaires distributed through Google Forms. The analysis approach was tested using Partial Least Square (PLS). The empirical findings validate that Organizational Climate and Job Autonomy play an important role in significantly enhancing Performance. Meanwhile, Harmonious Work Passion (Y1) has a positive and significant impact on Lecturer Performance (Y2). Moreover, when mediated by Harmonious Work Passion (Y1), Organizational Climate (X1) and Job Autonomy (X2) improve and are capable of enhancing Lecturer Performance (Y2). Lecturer Performance is crucial for the organization as it provides an overview of how the organization operates.

Keywords: Organizational climate, job autonomy, harmonious work passion, performance

Relevance Of P4 Team as A Tax Counseling Organizer: Revealing Persuasive Efforts of Samarinda Ilir Pratama Tax Services Office in Accelerating the Disbursement of Tax Receivable

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Abstract

This research aims to reveal relevance of P4 Team as a tax counseling organizer through their role in accelerating the disbursement of tax receivables at Samarinda Ilir Primary Tax Service Office from tax officers' perspective. Informants in this research are tax officers from Samarinda Ilir Primary Tax Service Office who are being the members of P4 Team. This research uses a study case approach with data collection methods through semi-structured interviews, observation and documentation. Results from this research shows relevance of the P4 Team as a tax counseling organizer through from their role in accelerating the disbursement of tax receivables. First, the P4 Team takes a direct role in implementing the strategies of persuasive efforts and the value of the Ministry of Finance into the work unit section. Second, the P4 Team takes a role in profiling taxpayers. Third, the P4 Team has a role in realizing coordination and synergy through tax counseling practices. Those roles have relevance with the problem of tax receivables that must be handled immediately at Samarinda Ilir Primary Tax Service Office. From their role, P4 Team can assist taxpayers in fulfilling their tax payable to be repaid immediately. The existence of P4 Team has the potential to enhance the tax income specifically from the material supervision and compliance sector. This research takes contribution to the Slippery Slope Theory that juxtaposes between enforced tax compliance and voluntary tax compliance. Contributing to practice, tax counseling has an important role in fostering voluntary tax compliance because it can provide taxpayers with essential knowledge and guidance regarding their tax receivables. Through offering expert advice and assistance, tax counseling can help taxpayers to understand about complexities of tax laws and regulations, thereby encouraging them to fulfill their tax payable willingly by minimizing the frequency of tax audits.

Keywords: P4 Team, tax receivables, tax counseling, disbursement of tax receivables

Real-Time Text Recognition Optimization on Embedded Systems Using A Deep Learning

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Abstract

Text recognition in image processing poses several challenges, including variations in background texture, light intensity, and image clarity, which continue to stimulate research efforts. Addressing these challenges often demands the utilization of high-spec computers for efficient computation. However, implementing existing methods on embedded systems like Raspberry Pi presents a significant challenge in assessing their efficacy. This study endeavors to evaluate the performance and accuracy of Deep Learning techniques, specifically Convolutional Neural Networks (CNN), when applied to text recognition tasks on Raspberry Pi. The research also introduces algorithmic enhancements tailored for CNN models to operate optimally within the constraints of limited computing resources, leveraging TensorFlow and Keras libraries. Through experimentation, the study achieves promising results, with text recognition accuracy reaching 95.29% on the Kaggle dataset and 95.94% on test images. These findings underscore the viability of deploying deep learning techniques on resource-constrained platforms like Raspberry Pi for text recognition applications. The proposed enhancements pave the way for more efficient utilization of embedded systems in image processing tasks, with implications for various fields requiring real-time, low-power text recognition solutions.

Keywords: Text recognition, deep learning, CNN, embedded system

The Role of Intrinsic Motivation in Strengthening the Influence of Learning Strategies and Lecturer Competencies and Learning Engagement on Academic Achievement Performance

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Abstract

The university's output is expected to be able to produce outstanding students, especially in the field of agriculture, so that they can fill the demand for agricultural experts in the job market at both the national and global levels. This research was conducted to investigate the role of Intrinsic Motivation (Y1) in strengthening Learning Strategies (X1), Lecturer Competence (X2) and Learning Engagement (X3) on Academic Achievement Performance (Y2). This research was conducted at the State Agricultural Polytechnic in the city of Samarinda involving 300 students as samples. The analysis approach was tested with Partial Least Square (PLS). Empirical findings validate that Learning Strategy (X1), Lecturer Competence (X2) and Learning Engagement (X3) have a positive and significant effect on Student Academic Achievement (Y). Furthermore, important findings show that Intrinsic Motivation (Y2) is able to strengthen the role of Learning Strategy (X1), Lecturer Competence (X2) and Learning Engagement (X3) in improving Academic Achievement Performance (Y2). Academic Achievement Performance is important in forming quality individuals who are ready to work.

Keywords: Learning engagement, lecturer competence, intrinsic motivation, learning strategy, academic achievement performance

Implementation of Corporate Social Responsibility in Food and Beverage Companies to Support Sustainable Development Goals In 2030

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Abstract

In the context of companies listed on the IDX, the implementation of Sustainable Development Goals (SDGs) in sustainability accounting and financial reporting may face certain challenges. These challenges can include limited availability of data, measurement and reporting complexities, and alignment between company business practices and SDG targets. Therefore, further research and deeper understanding of the implementation of Corporate Social Responsibility (CSR) in Food and Beverage companies to support the Sustainable Development Goals by 2030 are crucial to drive progress in sustainability practices in the Indonesian capital market. The method used in this research is qualitative descriptive analysis. The data collection technique for this research uses online data search method. The findings of this research are the first aspect is Good Health and Well-being. Another prominent aspect that companies focus on is No Poverty. The Conclusion are CSR disclosure, when viewed from the 17 aspects of SDGs, still needs further improvement. The analysis conducted indicates that only 2 aspects out of the 17 SDGs aspects. Based on result and discussion, the disclosure made by the companies in 2021 and 2022 shows a significant level of consistency, indicating that the information disclosed in 2021 was further developed and reiterated in 2022. This is evident from the aspects disclosed by the companies in 2021, which were reiterated in 2022. Subsequent researchers are encouraged to identify the factors influencing corporate disclosure through interview methods.

Keywords: Sustainable Development Goals, corporate social responsibility, sustainability, food and beverage

Accounting Information Quality, Investment Efficiency and Auditor Specialization: Evidence from Indonesia

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Abstract

Using a sample of 47 Indonesian firms classified as an IDX BASIC in the Indonesian Stock Exchange, the purpose of this article is to provide the relationship between accounting information quality and investment efficiency with auditor specialization as a moderator variable. Previous research has tried to find the relationship between these three variables, and the result still inconsistent. Therefore, this research attempted to try this research with different object and in special period, which are 2021-2023 or when COVID-19 pandemic period just recently decreased. With quantitative analysis and three years observations, this article has 130 observations as a final sample for the two research models. From the first model, the result found that there is an existence of positive effect between the quality of accounting information with the efficiency of company's investment. For the second model, the result found that there is no direct relationship between auditor specialization and investment efficiency. The conclusion is auditor specialization is the pure moderator between accounting information quality and investment efficiency. This article suggests for the future research to enlarge the sample and tries this research in different countries, especially for developed countries or frontier countries.

Keywords: Accounting information quality, investment efficiency, auditor specialization

The Effect of Accounting Conservatism and Debt Maturity Structure on Investment Efficiency

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Abstract

Investment efficiency is a hot research topic that is critical to a company's growth and success. The aim of this research is to determine the influence of accounting conservatism and debt maturity structure on investment efficiency in raw materials companies listed on the Indonesia Stock Exchange and its impact within the framework of agency theory. This research was motivated by a discrepancy with previous studies. Research findings show that accounting conservatism has no effect on investment efficiency. This is because managers who apply the principle of accounting conservatism do not always choose investments with positive NPV and accounting conservatism can increase information asymmetry between management and investors. In addition, the debt maturity structure has a positive influence on investment efficiency. This means that a short debt maturity structure can speed up the collection of funds and subsequent renewal of debt agreements, which will result in greater flexibility and monitoring of emerging investment opportunities.

Keywords: Investment efficiency, accounting conservatism; debt maturity structure

Empirically Examining the Impact of Corporate Governance on the Sustainability Report: Evidence from Indonesia Mining Industry

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Abstract

Increasing pollution in Indonesia can threaten lives because the quality of the air inhaled is currently inadequate to WHO standards. Increased pollution is caused by burning fossil fuels, industrial activities, inadequate room ventilation, agricultural activities, mining activities, and illegal logging. The impact affects the environmental, social, and economic conditions around the company, causing public concern about the company's concern for the adverse impacts generated. Based on this, companies are required to issue sustainability reports. This study aims to determine the influence of corporate governance using the characteristics of the board of commissioners as well as audit committee attributes. Sustainability report measurement is done with a score system between 0 to 4, where the highest score is obtained when the company's sustainability report has a guarantee provided by one of the Big-4 companies or other audit companies. The lowest score is obtained if the company does not publish a sustainability report. This study measured 20 mining companies listed on the Indonesia Stock Exchange for the period 2017-2022 using multiple regression analysis methods. The results stated that the size of the board of commissioners, independent board of commissioners, gender diversity of the board of commissioners, financial expertise of the board of commissioners, and financial expertise of the audit committee negatively affect sustainability reports. Meanwhile, the size of the audit committee and the frequency of audit committee meetings have a positive effect on sustainability reports.

Keywords: Corporate governance, sustainability reports, environmental pollution, mining industry, Indonesia stock exchange

The Effect of Managerial Ownership, Profitability, and Solvency on Tax Aggressiveness on Property and Real Estate Companies in Indonesia

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Abstract

This study examines tax aggressiveness in property and real estate companies in Indonesia, which involves the use of legal and potentially illegal methods to reduce taxable income. This research focuses on the effect of managerial ownership, profitability, and solvency on tax aggressiveness, and uses quantitative analysis of secondary data in the form of financial and annual reports of 84 companies listed on the Indonesia Stock Exchange from 2016 to 2022. The sample was narrowed to 44 companies using a purposive sampling method. Multiple linear regression analysis is used to test the proposed hypothesis. The study results show that there is a positive relationship between managerial ownership and solvency and tax aggressiveness. That is, higher levels of managerial ownership and solvency are associated with more aggressive tax strategies. Furthermore, profitability does not have a significant effect on tax aggressiveness, which shows that the company's profit level does not change its tax planning strategy substantially. This information is important for understanding tax planning behavior in the Indonesian property and real estate industry, thereby providing valuable insights for stakeholders.

Keywords: Tax aggressiveness, managerial ownership, profitability, solvency

Implementation Of ISO/IEC 27002 Standards with Bigfix Endpoint Security Management at XYZ Company: Evaluation of System Security and Effectiveness

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Abstract

This journal discusses the implementation of ISO/IEC 27002 standard with BigFix Endpoint Security Management technology at XYZ Company. The purpose of the study is to evaluate the safety and effectiveness of the system after implementation. The Plan-Do-Check-Act (PDCA) method is used to organize implementation and evaluation steps. The evaluation results show a significant improvement in information security and system effectiveness in Company XYZ after the implementation of security standards and technologies. The implementation is carried out in stages and involves collaboration between the research team and the company's internal team to ensure changes in security policies and practices are carried out appropriately. Despite facing several challenges and obstacles, such as technical issues and changes in organizational culture, the corrective steps taken based on the evaluation results gave positive results. BigFix Endpoint Security Management technology is proven effective in detecting and preventing cyber threats, enhancing enterprise defenses against increasingly complex security threats. The implementation of the ISO/IEC 27002 standard with BigFix Endpoint Security Management provides a solid foundation for XYZ Enterprise to face cybersecurity challenges on an ongoing basis. The results of this study provide practical recommendations for other companies that plan to implement information security standards with similar technologies. By adopting international standards and the latest security technologies, organizations can increase their resilience to evolving cybersecurity threats.

Keywords: ISO/IEC 27002 standard, BigFix Endpoint Security Management, information security, system effectiveness, evaluation, PDCA methods.

The Importance of Parents in Implementing Lifelong Learning with the Dynamics of Changing Time

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Abstract

One of the roles as parents is to educate their children till they are ready to face life in the future. Education is a reference for quality targets, considering in Indonesia the level of education is still very low compared to other Southeast Asian countries. Especially Indonesian citizens' interest in reading, according to the international reading literacy score in PISA 2022, has decreased by an average of 18 points, while Indonesia's score has decreased by 12 points, which is a decrease in the low category compared to other countries. Therefore, this research provides an understanding of how important the role of parents is in implementing lifelong education, starting from the womb to the grave. Lifelong education with the dynamics of changing times has become an awareness for parents who want to understand the meaning of life in this world. It is necessary to review this discussion again so that humans as the most noble creatures are given reason by Allah to know that knowledge is the key to happiness in this world and the hereafter. This research offers confidence in becoming a more meaningful individual in living life with the dynamics of changing times. With the sophistication of technology that exists today and the possibilities in the future. How parents try to always be willing to learn in order to create a positive learning environment within the family. Islam really emphasizes the obligation to seek knowledge, even the first verse revealed was about education.

Keywords: Lifelong learning, changing times, parents, Islamic perspective

The Complexity of Probity Audit in The Preparation of Procurement for Goods and Services

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Abstract

This research was conducted to examine the implementation of procurement preparation for goods and services from the perspective of probity audit in the local government agencies, conducted by Regional Inspectorate of Kabupaten Penajam Paser Utara. The informants in this study were civil servants at the Regional Inspectorate of Penajam Paser Utara who served as auditors. This research employed interview, observation, and documentation methods. The findings of this study indicate the specific application of probity audit in the procurement preparation phase to ensure that all regulations are correctly followed, honestly, and with full integrity. Thus, this becomes key to preventing fraud in the procurement process of goods and services, as well as the challenges and obstacles experienced in the preparation phase of probity audit. Auditors must uphold high ethical standards, impartiality, and professionalism in gathering, evaluating, and processing data and information from the parties being examined.

Keywords: Probity audit, procurement for goods and services, prevent fraud, professionalism

Undergraduates' Perceptions of Quillbot Utilization for Study Completion: A Blessing or Curse in Disguise?

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Abstract

As a study completion requirement, the thesis and journal writing process presents a formidable challenge for undergraduate students at a state Islamic university in South Sumatra, Indonesia. Nonetheless, the difficulties associated with academic writing can be lessened using QuillBot, a digital paraphrasing tool driven by artificial intelligence (AI). This qualitative case study investigates the perspectives of 20 undergraduate students enrolled in the English education study program, specifically those in their eighth or tenth semester. The study uses semi-structured interviews and closed-ended questionnaires to examine the students' attitudes towards integrating QuillBot, an AI-powered writing tool, in their academic writing endeavors. The results showed that participants' responses varied widely, indicating both favorable and unfavorable opinions of QuillBot. While some students appreciate its utility in expediting tasks, enhancing writing quality, and fostering critical thinking skills, others express concerns about potential academic repercussions, such as accusations of plagiarism or receiving lower grades. Additionally, some participants struggle to effectively incorporate Quillbot-generated content into their work and comprehend the output. This study underscores the significant role of AI-powered technologies, such as QuillBot, in academic writing, highlighting its potential to facilitate or hinder the creation of high-quality scholarly content for students' study completion in higher education.

Keywords: Academic writing, artificial intelligence (AI), State Islamic University, study completion, undergraduate students.

Beyond Borders and Books: Deciphering the Tapestry of International Students' Experiences in the Realm of Turkish Universities

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Abstract

In today's world, new ways of measuring the quality and appeal of universities are being discovered, where student satisfaction and perceptions come to the forefront. Along with the impact of globalization on education, the preferences of international students have become critically important within these dynamics. Turkey, with its rich cultural heritage and developing higher education system, has become an important destination for international students. The purpose of this study is to deeply examine the experiences, perceptions, and satisfaction of international students studying in Turkish universities. This research will address various factors such as educational quality, social integration, administrative support, and cultural adaptation and their effects on the educational experiences of international students. Based on SSI scale, we intend to comprehensively collect and analyze students' opinions. We believe the insights garnered offer a roadmap for Turkish academic institutions, highlighting ways to magnify their allure and bolster support for a diverse student body. This study aims to add a comprehensive perspective to the academic literature on the internationalization efforts of Turkish universities and the higher education experiences of international students. Thus, we set out to amplify the voices of international students studying in Turkey and play a significant role in shaping education policies.

Keywords: Educational experience, international students

International Entry Mode Selection of Small and Medium-Sized Enterprises - A Systematic Literature Review

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Abstract

This paper focuses on the systematic literature of international entry mode selection of small medium enterprises (SMEs). Entry mode selection is one of the most strategic aspects of international business. The selection of international market entry strategy is an institutional decision that comprises the choice of target market, entry mode, marketing plan and control system. The right entry mode decision enables companies all assets to enter the targeted foreign markets. The entry modes can be grouped in three categories; export based methods, non-equity methods (contractual entry) and equity methods (investment entry). As a research method, a systematic literature review for articles covering entry mode selection of SMEs in international business research domains covering the period from 2000 to the present.

Keywords: International entry mode selection, small and medium-sized enterprises, systematic literature review

Analyzing Corporate Financial Performance Using Return on Assets (ROA), Return on Equity (ROE), And Economic Value Added (EVA)

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Abstract

A company's financial performance is crucial for stakeholders, including the public who often invest in publicly traded companies, to understand the results and progress of the company. Many people are attracted to well-known companies with a positive image. They often focus solely on profit or loss without considering other indicators such as ROA, ROE, and EVA in assessing financial performance. This study aims to evaluate the financial performance of PT Unilever Indonesia Tbk., PT Gudang Garam Tbk., and PT Bank Central Asia Tbk. over 2019-2021 using ROA, ROE, and EVA analysis. The research method employed is descriptive qualitative with secondary data obtained from the financial reports published on the official website of the Indonesia Stock Exchange (IDX). The results showed that PT Unilever experienced a decline in financial performance during the period, particularly affected by the COVID-19 pandemic without full recovery. PT Gudang Garam also saw a performance decline, although it sought to improve in 2021 by reducing capital costs. Meanwhile, PT Bank Central Asia recorded a positive financial performance with an increase in ROA, ROE, and EVA in 2021 after a slight setback in 2020, indicating a stable financial condition with an increase in total equity and assets year over year. The financial performance of these three companies demonstrates significant variation according to the indicators applied, underscoring the importance of using a range of parameters in evaluating a company's financial performance.

Keywords: Return on Assets (ROA), Return on Equity (ROE), Economic Value Added (EVA)

The Impact of The Effectiveness of Using GoPay and OVO Digital Payment Systems on Transaction Choices In Bogor City

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Abstract

In the globalized era, financial technology (fintech) like GoPay and OVO have revolutionized economic and social integration, particularly in enhancing financial inclusion. This research investigates the impact of GoPay and OVO on modern transaction methods, focusing on their acceptance and preference among Bogor City's residents. Conducted with 100 respondents, the study employs various data collection and analysis techniques, including Validity, Reliability, Normality, and Linearity Tests, along with Multiple Linear Regression Analysis for hypothesis testing. The testing results indicate that both GoPay and OVO significantly influence the decision to use digital payment transactions. Specifically, the significance value of the F-Test is less than 0.05 with the F-calculation exceeding the F-table, indicating that both independent variables (GoPay and OVO) have a significant impact on the dependent variable. The Partial Test confirms these findings, with the t-values for both variables exceeding the t-table and the significance being less than 0.05, indicating a significant influence of GoPay and OVO separately on payment transaction usage. The Coefficient of Determination (R^2) of 0.585 indicates that 58.5% of the variation in payment transaction usage can be explained by the GoPay and OVO variables. GoPay and OVO significantly contribute to financial inclusion in Bogor City, with the features and promotions they offer appealing to users. This study underscores the importance of fintech services in today's digital transaction era.

Keywords: GoPay, OVO, Effectiveness, Financial Inclusion, Financial Technology

Goals, Actions, Planning in University's Branding: A Case One Study Indonesian Islamic Higher Education Institution

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Abstract

In today's increasingly competitive Indonesian higher education landscape, universities face pressure from both the arrival of foreign institutions and the rising quality of private universities. To attract prospective students, improve their competitiveness, and achieve their educational goals, universities need to build a strong and unique identity. This research investigates the goals, actions, and planning (GAP) employed by one Islamic university in Indonesia to build its brand identity. The study utilizes a qualitative approach with data collected through interviews, document analysis, and observation. The research revealed that the university conducted a PESTLE analysis, considering external factors like political climate, economic trends, social changes, technological advancements, legal frameworks, and the surrounding environment when planning activities and information dissemination. Additionally, the university attempted to identify stakeholders with potential interest in their brand development goals. However, the research found that the university did not effectively implement SMART goals. While actions and plans were established, they lacked specificity, measurable outcomes, clear relevance, and time constraints. While the university also conducted a gap analysis, the identification of discrepancies did not significantly contribute to creating a targeted branding strategy. The lack of thorough feasibility analysis in their public relations activities led to the occasional appearance of unfavorable media coverage. Additionally, unclear and unprioritized implementation of activities during specific periods contributed to these shortcomings. The research concludes that building a positive image presents a significant challenge for the university. Stigmas surrounding racism, stereotypes associated with religious universities, and negative social media narratives can damage the university's reputation. Therefore, building a positive image requires extra effort. The university needs to conduct studies to identify appropriate tactics for minimizing negative media portrayals and maintaining its reputation as a moderate institution.

Keywords: Branding university, images, reputation, Islamic university

Stakeholders Analysis in Non-Physical Planning of the Batutulis Tourism Area in Bogor City

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Abstract

The city of Bogor is one of the oldest cities in Indonesia so it has a wealth of natural beauty, unique culture as well as interesting historical heritage and stories in it, such as the Batutulis area. The Batutulis area is one of the areas that has rich traces of the history of the Sundanese Kingdom in Bogor City. With its rich historical and cultural heritage, the Batutulis area has been developed into a historical and cultural tourism area in the city of Bogor. Developing an area to become a tourism area requires good cooperation between the stakeholders involved, but in this case there are problems caused by a lack of communication and cooperation, resulting in misunderstandings between stakeholders. Therefore, appropriate strategies are needed in non-physical planning of the Batutulis Tourism Area, such as the role of stakeholders, management institutions, tourism product development plans, visitor management and tourism marketing so that tourism development plans can be made carefully. The research was carried out with the aim of identifying, classifying and describing the relationships between stakeholders involved in the development of the Batutulis Tourism Area, Bogor City. The method used in this research is descriptive qualitative with stakeholder analysis and SWOT analysis. Data collection techniques were carried out using observation, interviews and documentation. Interviews were conducted with stakeholders included in Petahelix, namely academics, business, community, government and media. The results of the stakeholder research were classified into three, namely key players, subjects and context setters. Apart from that, it can be seen the relationship between the stakeholders involved, including academics, business, community, government and media. The success of developing the Batutulis Tourism Area in Bogor City is determined by strategy and collaboration between the stakeholders involved so that they must synergize in every coordination, communication and cooperation between stakeholders.

Keyword: Stakeholders, pentahelix strategy, non-physical planning, tourism area development, historical and cultural tourism

The Influence of Service Quality and the Importance of Travel Components on Consumer Satisfaction in Overland-Based Travel Companies Using Buses

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Abstract

This research is explanatory, it means research that aims to examine various relationships of hypothetical variables. The variables used in this study are Service Quality and Travel Components. This study aims to analyze the simultaneously and partial effect on Service Quality and Travel Components on Consumer Satisfaction in Overland-based Travel Companies using Buses. The method used is Important Performance Analysis (IPA) with descriptive analysis. Data testing is done by using software Ms. Excel. The results of this study are indicated that: 1) Service Quality (X1) has a significant effect on Consumer Satisfaction. 2) Travel Components (X2) have a significant effect on Consumer Satisfaction. 3) Service Quality and Travel Components simultaneous effect on Consumer Satisfaction.

Keywords: Tourism, service quality, travel components, consumer satisfaction

The Role of Ambiance and Service Quality on Interest in Visiting Roti Boen Café

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Abstract

Coffee shops have evolved into the 'third place' for urban communities, offering a separate space from work and home for relaxation, socialization, and relationship-building. The global rise in coffee consumption, from 147 million 60-kg bags in 2012/2013 to 166.6 million in 2020/2021, reflects its cultural significance and the emergence of cafe culture worldwide. Across various countries like Japan, South Korea, and Indonesia, unique coffee cultures have flourished, blending tradition with modernity in cafe settings. Indonesia, as a major coffee producer, has experienced a surge in coffee shop growth, aligning with the global trend of cafes becoming multifunctional spaces for socialization, work, and self-expression. This cafe evolution, coupled with increasing domestic coffee consumption, reflects a transformative shift in how coffee shops are perceived and utilized by diverse communities globally." This study aims to analyze the effect of ambiance, and service quality on interest on visiting roti boen cafe. The data used is primary data obtained through questionnaires. where the population is customers who have visited the Roti Boen Café. While the sample in this study was determined using the data sampling method which resulted in 101 samples. The results of this study indicate interest visiting roti boen café through the variables of Ambiance has an effect on interest visiting on roti boen café of 0,001, and Service Quality has an affects the interest on visiting roti boen café 0f 0,000. And Ambiance and Service Quality simultaneously have an impact of 0,025.

Keyword: Ambiance, service quality, interest on visiting

Analysis Of Tourism Development Potential in Physical Planning of Batutulis Area as Historical and Cultural Tourist Destination In Bogor City, Indonesia

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Abstract

The city of Bogor is one of the cities that has large and diverse historical and cultural tourism resource potential, one of which is the Batutulis area. The Batutulis area has historical and cultural tourism potential that can be developed. However, this condition experiences problems which are limited by the identification of scattered sites, congestion, and inadequate infrastructure so that its development requires appropriate strategies such as developing physical planning. Physical planning is planning physical conditions or planning visible resource components such as buildings, roads and other facilities, in order to create a physical environment that is functional, comfortable, safe and attractive. This research uses a qualitative descriptive method with SWOT analysis carried out by observation, interviews and documentation. The sources in this research were the Public Works Department, Transportation Department, Environmental Department, Tourism and Culture Department, South Bogor District, Batutulis Subdistrict and Lawanggintang Subdistrict. Research on the Batutulis area of Bogor City resulted in the conclusion that the tourism potential in physical planning in the area is feasible and has the potential to be developed. This research produces physical planning strategies in the Batutulis area in the form of building tourist facilities, building tourist facilities and infrastructure, developing and managing tourist attractions, as well as developing historical and cultural tourism infrastructure.

Keyword: Tourism development potential, physical planning, historical and cultural tourist destination, Batutulis Area, Bogor City

Advancing Sustainable Social Enterprise in Indonesia: Innovation, Digitalization, And Strategic Implications

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Abstract

This study explores how innovation underpins the endurance of Social Enterprises (SE) in Indonesia, providing a detailed review of their standards, regulatory environments, and growth. It delves into the Resource-Based View (RBV) theory's crucial role in amplifying the innovation capabilities essential for the flourishing of these organizations. Furthermore, the paper scrutinizes the melding of innovation with digital technologies within these enterprises, pinpointing the hurdles and merits of such mergers. Through comprehensive case studies, a unique framework for gauging the innovation levels of social enterprises is introduced, marking a significant advancement in assessing their innovative capacity. This framework critically aids in quantifying the extent of innovation. The document concludes by considering the extensive effects of innovation on social enterprises, offering significant insights into sustainable business operations. By examining the integration of innovation and digitalization, this research underscores their importance in driving the sustainable progress and success of Indonesian social enterprises, contributing valuable perspectives to the sustainable business practices arena.

Keywords: Sustainable social enterprise, innovation, digitalization, strategic implications

The Effectiveness of Fundraising Strategies in Boosting Public Interest in Donating to Satu Amal Indonesia, Palembang City

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Abstract

This research aims to evaluate the effectiveness of fundraising strategies employed by Satu Amal Indonesia in enhancing the interest of Palembang community to donate. Employing a qualitative approach, data were gathered through interviews with organization members, donors, and beneficiaries. Analysis was conducted by examining various fundraising strategies implemented, as well as their impact on community participation levels in donation programs. The findings indicate that the primary strategy, which involves optimizing each member of Satu Amal Indonesia to directly engage the community in donation appeals through personalized online messages, alongside online campaign strategies through social media status updates, fundraising events, and collaborations with various communities or organizations, has successfully raised awareness among the public regarding social and humanitarian issues, and strengthened the relationship between the organization and the community, resulting in enthusiastic public participation in donating. Additionally, Satu Amal Indonesia members provide regular updates to the general public and donors regarding donation distribution activities. This research provides valuable insights for nonprofit organizations and other stakeholders to enhance the effectiveness of fundraising strategies in supporting humanitarian and social missions.

Keywords: Donate, fundraising, organization

Turkish Cultural Diplomacy Towards Indonesia: Historical Study

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Abstract

This research tries to reveal the cultural diplomacy carried out by Turkey towards Indonesia. As is known, Turkey's 'golden period' was from 2007 to 2013, because after that Turkey's public diplomacy was not as effective as before and declined drastically. The country's instability caused by domestic political turmoil also influenced the growth of international isolation. Based on the problems affecting the country's image, Turkey needs to prove a different and better image to promote itself abroad. Public perception can be shaped and controlled by carrying out soft power cultural diplomacy. Having one thing in common as a country whose majority population is Muslim, Turkey has a special place in the hearts of the Indonesian people. Based on the theory of cultural diplomacy by Milton C. Cummings, the author draws two arguments. First, Turkish Cultural diplomacy towards Indonesia is not only carried out by state actors (officially by the government) but also by non-state actors such as individuals and companies. Second, the cultural diplomacy carried out by Turkey towards Indonesia through all aspects of the needs of the Indonesian people, including through films, fashion, news, music, food and education.

Keywords: Cultural Diplomacy, Public Diplomacy, Indonesia, Turkey, Good Image

Empowering Ethical Leaders: Revitalizing Justice Values in Islamic Religious Education and Moral Character Learning

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Abstract

This study evaluates the implementation and effectiveness of character education focusing on justice values within the Islamic Religious Education and Character Education curricula in Palopo City's primary educational units, responding to Indonesia's Presidential Regulation No. 87 of 2017. The regulation advocates for character education to develop students' potential comprehensively. A mixed-method approach, encompassing qualitative and quantitative research techniques, was applied, involving observations, interviews with educators from 27 schools, and questionnaires administered to 100 fifth-grade Muslim students. Findings underscore the importance of integrating anti-corruption and anti-radicalism values into educational content, highlighting the curriculum's role in promoting social awareness and fairness aligned with Pancasila values. The research revealed that most educators focus on fair treatment among students, with approximately 65% demonstrating a good understanding of the taught justice values. It reflects the effectiveness of the teaching content and methods employed. However, 17% of students categorized as Below Average and Very Below Average indicate a need for educational refinement, suggesting opportunities for enhancing teaching strategies and character education approaches. The study concludes with a call for ongoing educator efforts to ensure all students fully comprehend and internalize justice values, aiming to nurture a generation of principled, resilient individuals capable of contributing to a more ethical, harmonious society.

Keywords: Ethical leader, justice values, Islamic religious education and moral character learning

Financial Performance Analysis Before and After Mergers and Acquisitions on Manufacturing Companies on the Indonesian Stock Exchange

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Abstract

Business competition in the manufacturing industry is getting tighter and more competitive day by day. This requires companies to be responsive and able to serve their consumers with appropriate strategies. One of the company's strategies to be able to compete and lead the market is a merger and acquisition strategy. This research aims to analyze the effect of mergers and acquisitions on the performance of manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2021 period, namely PT Garudafood and PT Indorama Synthetic. In this research, the data used is secondary data, in the form of financial reports from the two companies carrying out the merger. The financial performance analyzed before and after the merger includes liquidity ratios, solvency ratios, activity ratios, profitability ratios, and market ratios. The analytical method used is the statistical difference test or t-test. The research results show that the majority of financial performance has a positive difference test, namely current ratio, cash ratio, debt to total asset ratio, long-term debt to equity ratio, total assets turnover, inventory turnover, receivable turnover, fixed asset turnover, gross profit margin, return on equity, dividend yield and price-earnings ratio. The results of hypothesis testing produced the majority of significant difference tests. This shows that the merger and acquisition strategy is a good strategy, where the company's financial performance becomes better after carrying out the merger and acquisition. The research results also show that some financial ratios are not significant, including capital adequacy ratio, net profit margin, dividend yield, and market book value. This shows that the impact of financial performance after mergers and acquisitions also requires relatively more adequate time so that good financial performance is obtained as expected.

Keywords: financial performance, mergers, acquisitions

Can Earning Management During the Covid-19 Pandemic Lower Value Relevance?

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Abstract

This study aims to test earning management during the COVID-19 pandemic against relevant marks. This study approach uses quantitative and *cross-sectional* data. It uses secondary data from 51 sector companies, including *Consumer Non-Cyclical*, on the Main Board of the Indonesia Stock Exchange in 2020 and 2021. Secondary data This was obtained from the site www.idx.co.id and the official website of each company The sampling technique in this research used purposive sampling. This study concludes that earning management is not influential in determining the relevance of mark profit or mark book equity. The results of this test show that managers are not taking advantage of pandemic conditions to carry out earnings management for certain motives. Besides, investors do not react to earning management made by managers because investors focus on supportive policies for the company's sustainability in the future.

Keywords: COVID-19, equity, quality profit, usefulness information, relevance mark

Optimization Of Digital-Based Maggot Business at The Waste Bank Unit Siliwangi Bogor

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Abstract

Maggot, as a vital element in an efficient decomposer ecosystem, offers a practical solution to reduce the backlog of domestic waste. The Bogor area is identified as a favorable location for maggot production. The community service program aims to achieve the following results: making management guidelines, providing adequate facilities, increasing the comprehension of asset management, financing, entrepreneurship, and digital marketing strategies, building digital marketing platforms, increasing revenue, publicizing program activities, including registering Business Identification Numbers (BIN). The implementation of this program is based on several main methods: organizational management, resource development, marketing strategy, raw material procurement, as well as the development of supporting facilities and infrastructure. The results achieved include improvements in more organized and accountable financial management and records, increased production capacity owing to better facilities, better understanding by management of asset management and financing, higher entrepreneurial spirit, broader understanding of digital marketing strategies, utilization of digital platforms for marketing, increased revenue, publication of activities in the form of articles and videos, as well as BIN registration and Intellectual Property Rights for the waste bank unit Siliwangi logo.

Keywords: Business, maggot, digital, waste bank

Design of H-shaped Compact Microstrip Antennas with Anisotropic Substrates

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Abstract

The study explores methods to enhance the resonant characteristics of microstrip antennas by utilizing uniaxial anisotropic substrates. It investigates the H-shape microstrip antenna design, known for its compactness and radiation efficiency. Through simulation software and parametric studies, the research analyzes resonance frequency responses and impedance matching, emphasizing the impact of antenna parameters like gap width and length. Overall, the findings contribute to improving microstrip antenna design for broader bandwidth applications in modern communication systems.

Keywords: H-shape antenna, uniaxial anisotropic substrate, resonance frequency, reflection coefficient, gap length, gap width

The Role of Attitude in Linking Values to Local Food Destination Image

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Abstract

Tourism plays a significant role in Indonesia's economy, with rich culinary tourism potential reflecting cultural diversity. This study aims to analyze the role of attitudes towards local food in mediating the relationship between emotional and prestige values and the image of local food destinations. The study is a survey method, with respondents selected using a purposive sampling technique. Surya Kencana Destination in Bogor City, Indonesia, is the specific case for this study. The findings indicate that attitudes significantly mediate the relationship between emotional and prestige values and the image of local food destinations. These findings underscore the importance of attitudes in shaping consumer perceptions of local food destinations. The practical implications of this research emphasize the importance of considering consumer attitudes in developing and marketing local food destinations. By understanding the role of attitudes, stakeholders in the tourism industry can devise more effective strategies to enhance the image of local food destinations and boost culinary tourism appeal in Indonesia.

Keywords: Consumers' attitude, consumers' values, culinary tourism, local food destination image, Indonesian local food

Analysis of the Impact of FIFA World Cup 2022 To Qatar's Tourism Sector

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Abstract

This study analyzed the impact of the FIFA World Cup 2022 on Qatar's tourism sector, focusing on the level of tourist satisfaction as a determinant of the outcome. Employing a qualitative methodology, the research draws upon a compilation of reviews from a hotel in Doha, interviews, and literature reviews as primary sources of data. In the short term, the positive effects are evident through a substantial increase in tourist arrivals to Qatar. Many tourists attended the World Cup, with a notable proportion expressing intentions to return for future tourism-related activities, attributing their decision to the memorable experiences they had in Qatar. The success of the World Cup is anticipated to garner global celebration, particularly in the GCC region, marking Qatar as the first Arab country to successfully host a major sporting event. Looking ahead to the long term, Qatar emerges as a premier destination for sports tourism, with international sports federations considering it for hosting their mega-events. This trajectory is expected to further bolster Qatar's tourism industry. For instance, the upcoming AFC Asian Cup slated for January to February 2024 exemplifies Qatar's growing stature in the sports tourism landscape. While Qatar's progress may not immediately surpass that of other GCC countries like the UAE, steady growth underscores its potential to narrow the gap in the long run. Overall, the findings affirm the success of the FIFA World Cup 2022, with high levels of tourist satisfaction indicating a promising foundation for Qatar's future tourism endeavors.

Keywords: FIFA World Cup 2022, Qatar's tourism, tourist satisfaction

A Systematic Review of Evaluating the Influence of Social Networking Sites on the Hiring Process using the PRISMA Model

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Abstract

The integration of social networking sites (SNSs) into the hiring process has emerged as a prominent phenomenon, raising questions about its effectiveness and ethical implications. This comprehensive research paper presents a systematic literature review, with the primary objective of addressing three key questions central to this discourse. Firstly, it investigates the effectiveness of social media screening in identifying suitable candidates for employment compared to traditional methods. Secondly, the paper explores the different phases of recruiting employees through social media. Thirdly, it explores the ethical considerations arising from the use of SNSs in recruitment processes, particularly concerning privacy and bias. To address these aspects, the paper contributes to the existing literature by providing insights into the evolving landscape of employee recruitment in the digital age and underscores the need for organizations to carefully consider the consequences of their social media usage in the hiring process. By shedding light on these critical aspects, it emphasizes the imperative for organizations to conscientiously evaluate the ramifications of their social media utilization within the hiring process.

Keywords: Social networking, hiring process, employee recruitment, organization, social media platforms

An Analysis Comparing Different Multi-Criteria Decision Making (MCDM) Methodologies in the Study of the Significant Dimensions Influencing the Development of Entrepreneurship in International Trade

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Abstract

Entrepreneurship is a concept that has always been associated with humans and has played an influential role as a novel phenomenon in the development and economic progress of countries. In today's competitive and market-based economy, entrepreneurship has a key role, and as a result, ensuring the survival and prosperity of nations necessitates innovation, the development of inventions, and the creation of novel products and services. Therefore, economists, for the first time in their theories, have delved into explaining entrepreneurship and entrepreneurial activities. The present research concentrates on the significance of influential elements within the development of entrepreneurship in international trade using a descriptive survey method and solving problems through fuzzy multi-criteria decision-making. The main objective of the study is to identify and select of factors influencing entrepreneurship development in international trade and determination of the relationships and intensity of the influence of factors on each other. The statistical population in this study consists of active entrepreneurs in the international trade sector, and the sample includes 5 experts from that population. The data collection tool in this research was a questionnaire. Fuzzy MCDM methods such as DEMATEL used for data analysis. The results indicated that the factor "Incompatibility of foreign methods with domestic business" is the most influential, "Market export attractiveness" is the most affected, and "Political issues" is the pivotal element in the advancement of entrepreneurship in international trade.

The Relationship Between Innovation and Sustainable Development: A Comparative Analysis

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Abstract

Sustainability and innovation are critical concepts in today's global economy, and it is widely accepted that these two concepts support each other. In this study, Global Innovation Index (GII) and Sustainable Development Index (SDI) 2023 data were examined to understand the relationship between innovation and sustainability. The top 10 countries in both indexes are considered. Countries that are common in both indices were discussed within the scope of the dimensions and criteria of the indices and evaluated comparatively. The aim of the research is to test the assumption that innovation and sustainability support each other: Are the countries that rank high in the innovation index also successful in sustainability, and can the countries that are successful in the sustainability index show the same success in innovation? While the results show that there is a strong relationship between innovation and sustainability, it has also been observed that there is a discrepancy between the sustainability performance and innovation rankings of some countries. These results point to the importance of considering sustainability and innovation policies together.

Keywords: Sustainable development, sustainability, innovation, global innovation index, innovation policies.

"Thumbs Up to This Review!" Understanding Helpfulness of Reviews in the Turkey Market

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Abstract

Mobile applications are essential to today's consumer's digital life and are used as tools in different consumer behaviors. Users can share information in an information exchange environment by rating each other's comments for helpfulness. Other users' application comments influence users, and this reality is important for marketing decision-making. Regarding this consumer reality, this study aims to contextually examine the comments shared by users with each other and the comments found helpful by other users. Following the research purpose, the "most relevant" comments of the 50 most popular applications in the Google Play application store were obtained and used as the primary stage sample of the research. In the first stage of the research, based on 17318 review data, Correlations between review length and rating score, review length and thumbs up count (review helpfulness indicator), and rating score and thumbs up count were measured. In the second stage; the average thumbs-up count value for each application was obtained, and a sub-data set of 2084 reviews with thumbs-up values above the average value was reached. First, text mining was performed on the new data set to find the top used individual words, couple words (bigrams) and triple words (trigrams). Then, by applying the thematic analysis methodology, the content themes in the data set were obtained. The thematic analysis concludes the following themes in the second stage sample: general like statements, functions & features, error reporting, improvement suggestions to developers, message / help to community, message to community regarding payments/money, service quality and customer services, shared content in app / audience of the app, advertisement overload, app updates, paid / premium features, application fragmentation to additional apps, incentives in the app, game mechanics, defending the application brand. Correlation analysis results and text mining results are also concluded in the study.

Keywords: mobile applications, user reviews, customer feedback, word of mouth, turkey market

Sustainable Mobility: Inhibitors And Accelerators of E-VTOL

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Abstract

Global warming and climate change have led to significant public pressure on different modes of transportation that cause high carbon emissions. The decarbonization of transportation initially started with electric cars and continued with e-scooters, e-mopeds, and e-bicycles. The latest technological development is electric vertical take-off and landing vehicles (e-VTOL), which are planned to be used in urban air transportation. Sustainable mobility options seamlessly integrate novel transportation vehicles in urban areas and safeguard the environment by producing zero emissions locally. In addition to reducing traffic congestion, e-VTOLs could significantly cut down on travel times. It is also astonishing to note that passengers worldwide are currently spending an astounding 400 billion USD on taxi services annually, along with another 100 billion USD on e-hailing services. Nonetheless, flying taxis have the potential to capture a considerable portion of this market and emerge as a practical substitute for conventional taxis. On the other hand, there are some hurdles that need to be addressed. While consumer acceptance of these new vehicles is a key concern, range, energy storage, airworthiness, renewable energy sources, and recycling still remain obstacles to deal with. As the transportation industry continues to advance, the factors that can either hinder or accelerate the adoption of e-VTOL must be considered. To shed light on this issue, a literature review was conducted to identify the obstacles and incentives that affect e-VTOL adoption. Achieving economies of scale in manufacturing eVTOLs will lead to reduced production and operational costs, which in turn can help to meet the increasing passenger demand. However, customer confidence seems to be the major hurdle to overcome in this regard.

Keywords: Advanced air mobility, urban air mobility, sustainable mobility, e-VTOL

Enhancing Person-Organization Fit Through Workplace Spirituality

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Abstract

Workplace spirituality is a concept that expresses spiritual needs and values of employees at work. On the other hand, person-organization fit refers to the harmony between the employee's individual values and the organizational culture and goals. In this study, the relationship between workplace spirituality and person-organization fit was examined. When creating the research model of this study, it is thought that employees' giving importance to moral values at work contributes to their greater commitment to the organization and their motivation for their work. Therefore, it is suggested that there can be a positive relationship between workplace spirituality, person-organization fit and job security. Hence, in this study we will discuss both of these concepts; workplace spirituality and person-organization fit and we will reveal the findings of our field study regarding our research model. Findings of the research showed that practices related to spiritual values in the workplace can increase person-organization fit and job security.

Keywords: Spirituality, workplace spirituality, person-organization fit, job security.

Effect of Cultural Sensitivity of Local Students on Academic Success Levels of International Students

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Abstract

Due to the impact of globalization on higher education and increased population, international competition has arisen for higher education institutions to attract foreign students. As a result, international student mobility and the number of international students is increasing in almost all countries of the world. With the new policies to access for education and developments on opportunities for participation in higher education improves this mobility. From many different countries, students continue their higher education in different countries and cultures. So, have higher education institutions set the stage for this? Students who continue their education far from their hometowns, experiencing different education systems and different cultures as ‘minorities’ in their classes or friend groups. We set to start this research on the question of how the support or opposite behavior of local students affect the academic success of the international students in the higher education institutions. With this research conducted on 200 international students who participated voluntarily from various departments and multiple classes. The effect of the local classmates’ behaviors on the academic success of international students is aimed to measured.

Keywords: Globalization, higher education, foreign students, mobility

Digitalization of Export Import Documents: Digitalized Documents Affect on International Trade

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Abstract

With digitalization era which is accelerated during the pandemic, digitalization of documents used in export and import is one of the major issues of international trade organizations like ICC, WTO etc. The goal of this paper is to discuss digitalization of export import documents affect on international trade. Expected result is that as digitalization will facilitate export-import processes, it will have a positive impact on international trade volume.

Keywords: International trade documents digitalization, paperless international trade, international trade facilitation, International Chamber of Commerce (ICC), World Trade Organization (WTO), World Customs Organisation (WCO) Rules

Beyond Brick And Mortar: The Effect of Technology on Banks Profitability

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Abstract

The banking sector has undergone significant transformation driven by rapid technological advancements. With the rapid integration of technology in the banking sector, banks have experienced substantial changes in their operations. However, as the global banking industry increasingly integrates technology into its operations, the financial implications have become critical to the extent these technologies influence bank profitability remains ambiguous. The financial outcomes lead to uncertainty among the stakeholders regarding the impacts on bank profitability. This paper explores the influence of technology on bank profitability, focusing on implementing fintech tools and digital banking. Quantitative research is employed to analyze the data from 11 Asean countries, from 2016 to 2022. Stata 15 will be used to run the static panel data and tested using descriptive statistics, Hausman Specification test using fixed or random effect model. This study uses the technology proxy, such as no of internet subscriptions no of fixed broadband, to represent the technology and no of automated Teller Machines (ATMs) that represent digital banking as well as the profitability metrics such as return on assets (ROA) and return on equity (ROE). The expected finding of this paper will provides empirical evidence supporting the strategic value of technology investments in the banking sector and discusses the implications for future banking strategies amidst rising technological advancements.

Keywords: Fintech, technology, digital banking, bank profitability

Abusive Leadership and Employee Silence: Interactional Justice as a Mediator

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Abstract

This study aims to examine the associations between interactional justice and two forms of silence such as acquiescent and deviant and the mediating role of interactional justice on the relationship between abusive leadership and silence (such as acquiescent and deviant). For the field research, we collected data from 615 highly skilled full time employees of manufacturing companies. We utilized structural equation modeling procedure to assess the validity of suggested hypotheses. In this study, we recommend use of appropriate punishment systems to reduce the misconduct of supervisors and treat employees with respect and fairness to enhance employees' perceived interactional justice. Moreover, we suggest organizations solicit employees' opinions in decision-making process and establish communication channels to enhance communication between management and employees. The findings suggest that abusive leadership mitigates employees' perception of interactional justice and interactional justice reduces acquiescent silence. Moreover, the results reveal that interactional justice mediates the links between abusive leadership and acquiescent silence. Further, the findings indicate insignificant association between interactional justice and deviant silence. This work is the first to investigate the associations between interactional justice and two forms of silence such as acquiescent and deviant and the mediating role of interactional justice on the link between abusive leadership and acquiescent and deviant silence.

Keywords: Abusive leadership, interactional justice, acquiescent silence, deviant silence

Determination of Effective Strategies to Increase the Effectiveness of Wind Energy Technology Investments Using the Spherical Fuzzy M-SWARA Technique

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Abstract

Wind energy technology investments have many advantages. First, it is a source of clean and sustainable energy. Wind energy is a more environmentally friendly type of energy compared to fossil fuels. Therefore, it is possible to reduce the carbon emission problem with the development of these technologies. Another benefit of wind energy project is that they increase energy independence. With the development of wind energy technologies, it is possible to reduce electricity production costs. This provides significant cost efficiency, especially to businesses. Therefore, this study aims to determine effective strategies for the development of wind energy technologies using the Spherical fuzzy M-SWARA technique. For this purpose, similar studies in the literature are analyzed and 5 different variables that can contribute to the development of these technologies are determined (1-wind potential and location, 2-technological development, 3-effectiveness of legal regulations, 4-energy storage infrastructure, 5-financial factors). Then, the most important of these factors are chosen using the Spherical M-SWARA technique. The theoretical contribution of this study is the presentation of effective and efficient investment strategies for the development of wind energy technology investments without incurring high costs. The most important disadvantage in this process is that the actions taken for the development of wind energy technologies also increase costs. Therefore, it is not possible to make many improvements at the same time. For businesses to avoid high costs, it is appropriate to focus on the most important factors. In this way, the right strategies can be determined, and costs will not increase radically. On the other hand, the most important methodological contribution of this study is the consideration of the M-SWARA technique in the analysis of variables. This technique is achieved by the authors of the study by making some improvements to the classical SWARA method. Thanks to these improvements, the importance weights of the criteria will be found and the causality relationship between these variables will be taken into account. According to the analysis results, investments in energy storage infrastructure are determined as the most important factor in the development of wind energy technologies. Wind energy investments are projects that are significantly affected by climatic differences. Disruptions in electricity production also cause the efficiency of projects to decrease. Because of these problems, investors may be reluctant towards wind energy projects. Therefore, to increase the effectiveness of these investments, it is necessary to invest primarily in energy storage technologies. In this way, it is possible to manage the energy supply and demand balance more accurately.

Keywords: wind energy technology; energy investment; strategy development; M-SWARA

A Bibliometric Analysis of the Research Activities of Bangladesh Army International University of Science and Technology (BAIUST)

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Abstract

Scopus data is used to bibliometrically analysis BAIUST's research and collaborators from 2017 to 2022. It examines yearly growth, publication age, average citations per document, scientific work done each year, affiliations, trend subjects, and cooperation. Where displaying analytical findings by Tables, figure using Biblioshiny. The analyzing found that BAIUST had a 41.88 percent yearly growth rate and 2.52 percent document growth rate. Documents were 4.453 percent average citations. BAIUST prioritizes Rajshahi University, BUET and Federal University of Rio de Janeiro. The research concludes that energy efficiency and cost-effectiveness are the most widely referenced papers. Energy efficiency, cost-effectiveness, sustainable development, blockchain, distributed ledger, and hyper ledger are the most common trend topics in BAIUST and collaborator research publications. The analysis found that BAIUST had an international cooperation & collaborated with Brazil in which followed by Sweden and Australia. In this paper provide a valuable analysis, intuition about BAIUST.

Keywords: Bibliometric analysis, Scopus, research performance & collaborations.

Ethics and Privacy in the Use of Artificial Intelligence for Analyzing Patterns of Social Media User Activities

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Abstract

The convenience of communication has become a need in this age of technology. In the past, correspondence, phone calls, and in-person meetings were the primary means of communication. But social media and the internet have given everyone unparalleled ability to communicate with people all over the world. Social media increases social networks and makes information sharing easier, but it also raises privacy breaches and worries. The relevance of ethics and privacy protection when using information technology is emphasized in this study. Even while there are currently laws protecting privacy, they nevertheless need to be tightened in terms of both application and enforcement. Furthermore, there should be a greater emphasis on online communication ethics and privacy. This paper promotes awareness of moral internet behaviour while arguing for the modernization and reinforcement of privacy protection legislation.

Keywords: Social media, privacy, ethics, artificial intelligence

Exploring Fintech Adoption: The Role of UTAUT Model and Digital Financial Literacy Among Students

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Abstract

In the current era of digital transformation and dynamic financial landscapes, it is imperative to understand the factors influencing students' involvement with financial technology (fintech). This research investigates the impact of extending the Unified Theory of Acceptance and Use of Technology (UTAUT) model with digital financial literacy on students' intention and actual usage to adopt fintech. Utilizing a quantitative approach, data was collected from 372 economics students through an online questionnaire distributed via Google Form. The analysis employed the Partial Least Squares – Structural Equation Modeling (SEM–PLS) technique. Results demonstrate a significant positive association between performance expectancy, social influence, facilitating conditions with intention to adopt fintech, also digital financial literacy with both intention and actual usage to adopt fintech. On the other hand, the effort expectancy did not show a noteworthy influence on students' intention to adopt fintech. The findings also emphasize the necessity for financial education initiatives aimed at enhancing students' digital financial literacy to foster fintech adoption.

Keywords: Digital financial literacy, financial education, fintech adoption, UTAUT

Entrepreneurial Intentions among Vocational High School Graduates: The Impact of Subjective Norm, Perceived Desirability, And Perceived Feasibility

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Abstract

This research addresses the pressing issue of unemployment among vocational school graduates in Indonesia, coupled with the limited entrepreneurial engagement within this demographic. While existing literature predominantly focuses on the entrepreneurial intentions of high school and university students, there exists a notable gap in understanding the entrepreneurial inclinations of vocational school graduates. To address this gap, the current study endeavours to investigate the factors influencing entrepreneurial intentions among vocational school graduates, specifically examining subjective norm, perceived desirability, and perceived feasibility. Quantitative data were gathered through an online survey administered to 305 vocational school graduates, and analysis was conducted utilizing the Partial Least Squares Structural Equation Modelling (PLS-SEM) technique. The findings underscore a significant positive correlation between subjective norm and perceived desirability, perceived feasibility, and entrepreneurial intention. Additionally, perceived desirability and perceived feasibility demonstrate positive and significant relationships with entrepreneurial intention. These results offer crucial insights for practitioners and policymakers, emphasizing the importance of tailored entrepreneurship programs aimed at cultivating graduates' desire for entrepreneurship and providing direct support, including financial assistance, to foster entrepreneurial endeavours.

Keywords: Entrepreneurship; vocational high school; graduates; PLS-SEM

Unveiling the Role of Digital Entrepreneurial Self-Efficacy on Intention In Digital Entrepreneurship

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Abstract

Entrepreneurship has become one of the most influential sectors in addressing unemployment and boosting a country's economic growth. The increasing demand for digital products and services has made digital entrepreneurship urgent. This study aims to explore the impact of digital entrepreneurship knowledge on digital entrepreneurial intention through the mediation of digital entrepreneurial self-efficacy. The study data were collected from 229 university students in Indonesia. This study uses cross-sectional surveys and quantitative methods to address previously defined hypotheses through structural equation models (PLS-SEM). Research hypothesis testing was carried out using a statistical tool in the form of Smart-PLS. Second-order confirmatory factor analysis (CFA) was employed as the study design. The study's results indicate that digital entrepreneurial knowledge significantly affects digital entrepreneurial self-efficacy and intention. These results also illustrate that the digital entrepreneurial self-efficacy variable can increase digital entrepreneurial intention. Furthermore, the study's results confirmed the mediating role of digital entrepreneurial self-efficacy, which successfully indirectly influenced the relationship between digital entrepreneurial knowledge and entrepreneurial intention. This study offers suggestions to the Indonesian government, policymakers, and universities on providing students with digital entrepreneurship knowledge. It recommends optimising digitalization-based entrepreneurship education curriculum to align with the societal and professional landscape. To this end, various training programs, micro-credentials, incubation centres, and start-up accelerators can be developed to enhance students' digital entrepreneurship knowledge and skills.

Keywords: Digital entrepreneurial intention, digital entrepreneurial knowledge, digital entrepreneurial self-efficacy

A Prospective Study of Adopting Smart Emergency Rooms in hospitals within Sultan Haitham Smart City

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Abstract

This study explores the integration and implications of smart technologies in emergency rooms as part of the development of Sultan Haitham Smart City. The research focuses on the application of Artificial Intelligence (AI) and the Internet of Things (IoT) to improve emergency healthcare services. It aims to enhance healthcare delivery by leveraging these technologies to increase operational efficiency and patient care quality. The study identifies current gaps in the existing healthcare infrastructure and proposes a model for the integration of advanced technological solutions. This includes real-time patient monitoring, data-driven decision-making, and streamlined healthcare workflows, potentially setting a benchmark for future smart healthcare systems. This paper discusses the theoretical underpinnings, reviews relevant literature, and evaluates the impact of these technologies through a mixed-methods approach, combining quantitative and qualitative data from healthcare professionals and stakeholders.

Keywords: Smart healthcare, emergency room, artificial intelligence, internet of things, Sultan Haitham Smart City.

Future of AI-Powered Urban Planning

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Abstract

The future of AI-powered urban planning offers transformation in how cities are designed, managed, and optimized for sustainability and efficiency. This paradigm shift leverages advanced artificial intelligence (AI) technologies to analyze large amounts of data, ranging from urban mobility patterns and environmental factors to citizen behavior and infrastructure usage. AI algorithms enable predictive modeling that anticipates future urban challenges, allowing planners to develop proactive solutions. Machine learning algorithms can optimize traffic flow, reduce energy consumption, and enhance public services, thereby creating smarter, more resilient cities. Additionally, AI-driven simulations provide urban planners with invaluable insights into the potential impact of proposed changes before implementation. As cities continue to grow in complexity, the integration of AI into urban planning processes offers the potential to create more sustainable, livable, and adaptable urban environments, marking a significant leap toward the realization of smart cities in the 21st century.

Keywords: Smart cities, data analytics, machine learning

Leadership Style, Organizational Culture, And Compensation as the Trigger for Fraud at XYZ Limited Company With Internal Control as the Intervening Variable

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Abstract

The purpose of this study is to determine the effect of leadership style, organizational culture, and compensation on fraud committed by the company public relations officers at company PT. XYZ and its relation to internal control as an intervening variable. The research design is causal quantitative research with a case study approach. The sample of this study was determined by purposive sampling technique by 50 respondents. Data collection methods used were questionnaire, interview, and documentation. Data analysis techniques using IBM SPSS Statistics version 26 software. As for the results of this study show that (1) leadership style, organizational culture, and compensation have a positive and significant effect on fraud. (2) Leadership style has a positive and significant effect on fraud. (3) The organizational culture have a positive and significant effect on fraud. (4) The compensation has a positive and significant effect on fraud.

Keywords: Fraud, leadership style, organizational culture, compensation, internal control

Financial Resilience Strategies of Public Hospitals from the Perspective of Dynamic Capability

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Abstract

Financial resilience is the ability of an organization to anticipate, preparing, respond to changing external environment or sudden unforeseen shocks by developing appropriate economic strategies to minimize budget deficits caused by crises and maintain stability and sustainability. With uncertain future events becoming more frequent, as the backbone of the public healthcare system, financially resilient public hospitals can be ready to cope with disruptions and shortages, and to recover and improve performance in adverse situations. The purpose of this study is to analyze 205 valid questionnaires received from management and staff of public hospitals in China through an online survey based on Dynamic Capability Theory using Structural Equation Modeling Partial Least Squares (SEM-PLS) methodology to identify and evaluate the key factors of financial resilience in public hospitals. It was found that revenue diversification, flexible budgeting had a significant positive effect on public hospital resilience. Therefore, the financial resilience of public hospitals can be cultivated by improving management practices in the above areas, which enables public hospitals to adopt dynamic management strategies to prevent risks and enhance resilience in the face of sudden and uncertain event shocks.

Keywords: Financial resilience, dynamic capability theory, revenue diversity, flexibility budget, cost adjustment

Analysis of the Impact of FIFA World Cup 2022 To Qatar's Tourism Sector

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Abstract

This study analyzed the impact of the FIFA World Cup 2022 on Qatar's tourism sector, focusing on the level of tourist satisfaction as a determinant of the outcome. Employing a qualitative methodology, the research draws upon a compilation of reviews from a hotel in Doha, interviews, and literature reviews as primary sources of data. In the short term, the positive effects are evident through a substantial increase in tourist arrivals to Qatar. Many tourists attended the World Cup, with a notable proportion expressing intentions to return for future tourism-related activities, attributing their decision to the memorable experiences they had in Qatar. The success of the World Cup is anticipated to garner global celebration, particularly in the GCC region, marking Qatar as the first Arab country to successfully host a major sporting event. Looking ahead to the long term, Qatar emerges as a premier destination for sports tourism, with international sports federations considering it for hosting their mega-events. This trajectory is expected to further bolster Qatar's tourism industry. For instance, the upcoming AFC Asian Cup slated for January to February 2024 exemplifies Qatar's growing stature in the sports tourism landscape. While Qatar's progress may not immediately surpass that of other GCC countries like the UAE, steady growth underscores its potential to narrow the gap in the long run. Overall, the findings affirm the success of the FIFA World Cup 2022, with high levels of tourist satisfaction indicating a promising foundation for Qatar's future tourism endeavours."

Keywords: FIFA World Cup 2022, Qatar's tourism, tourist satisfaction

Adaptive-Infiltrative Culture of Transnational *Salafi* Zād Al-Ma'ād Pesantren in Palembang Indonesia

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Abstract

This research aimed to understand the characteristics of pesantren's culture, which is based on trans-national culture. It is motivated by the fact that trans-*Salafi* pesantren have developed in Indonesia nowadays. On the other hand, pesantren that existed in Indonesia for a long time are based on the local culture of the archipelago. The *Salafi*'s Islamic Boarding School, Zād al-Ma'ād was chosen as the research site for that purpose. This study seeks to describe and understand the culture of trans-national *Salafi* pesantren in Palembang. The approach employed in this research is cultural anthropology with data collection tools in documentation studies, observations, and interviews. The data were analyzed holistically and comprehensively by reducing the data, presenting it, and verifying it using triangulation and contrast techniques. The finding of the study is that the pesantren has the characteristics of a transnational culture that adapts to local culture to maintain the existence of the *Salafi*'s movement in Indonesia. Based on qualitative analysis that the boarding school is also an agent of Islamic preaching in the spread of *Salafi*'s understanding and, at the same time, a center for the cadre of *Salafi*'s preachers from a young age. The *Salafi*'s network can use its program to organize various international programs.

Keywords: Culture, *Pesantren*, *Salafi*, transnational

Environmental Pollution Research-Based Level Analysis Children's Intelligence in the Musi River Palembang as Independent Learning-Free Campus (MBKM)

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Abstract

At the beginning of 2020 the Ministry of Education and Culture of Indonesia issued the Independent Learning-Free Campus (MBKM) policy. Learning process activities outside the study program at the Merdeka Campus include: internships or work practices, projects in villages, student exchanges, research, entrepreneurship, independent studies, humanitarian projects and teaching at schools. These activities can be managed by the study program or under the coordination of the relevant directorate within Universities. This research develop kind of MBKM as research development of cognitive aspects in education as guidelines for developing all aspects in the form of learning. The development of environmental pollution as independent learning materials, based on research analysis of children's intelligence levels in the Palembang Musi River area is expected to make learning more innovative and interactive. This research aims to determine the level of IQ of children in the Musi River suburb of Palembang. This research consists of stages, Analysis of Children's Intelligence Levels in the Palembang Musi River Area using the CFIT (Intelligence Test and Questionnaire) and implementation MBKM. The results of the research show that children in the Musi River suburb of Palembang have a level of intelligence in the "Average IQ" category, indicating that children in this area have balanced intellectual abilities and do not experience intellectual retardation even though they live in slum areas and their parents' income those who are classified as low, the implementation.

Keywords: Riverside areas, IQ, MBKM, environmental pollution.

Blockchain Technology Adoption in the Indonesian Banking Sector

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Abstract

The dynamics of Industry 4.0 have made major changes to the financial industry with the presence of fintech as a representative of financial sector innovation. The presence of cryptocurrencies which promote blockchain technology as a solution to speed, immutability, and transparency of transactions, has attracted the world's attention to use this technology. This research aims to find out what are the opportunities and challenges of blockchain technology adoption in the banking sector, and to find out at what stage banks in Indonesia are currently in adopting blockchain by using the diffusion of innovation theory as a framework. This research uses two different methods to answer each research question by conducting a systematic literature review and document analysis. The potential for blockchain adoption identified in this study are cost and time efficiency, security and data integrity, trust and transparency, and regulatory compliance. The opportunities identified in blockchain adoption in banking include regulatory challenges, technical challenges, organizational challenges, cost challenges and social challenges. The stage of blockchain adoption in Indonesian banks is spread across three stages, namely innovators, early adopters, and laggards as the majority.

Keywords: Blockchain technology, banking sector, systematic literature review, diffusion of innovation

Design of Controller for Gravity Drained Tank

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Abstract

This research investigates dynamic modeling and control tuning for a gravity-drained tank system, employing graphical and optimization methods. A step test provided data for a First-Order Plus Dead Time (FOPDT) model through graphical analysis and subsequent optimization in Excel. A double test is performed to show the importance of obtaining values above and below steady-state for nonlinear processes for further optimization of the system. Initial values for a PI controller were derived from a tuning rule, and Simulink implementation with iterative tuning achieved improved response characteristics based on predefined performance criteria. The study contributes to efficient system dynamics understanding and practical control tuning in process control.

Keywords: Gravity-drained tank, dynamic modeling, control tuning, FOPDT model, PID controller.

The Influence of Work Motivation and Compensation on Job Satisfaction and Fraud in a Frozen Food Company (Best Meat)

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Abstract

One form of capital that is very important to achieve business goals is human resources. They expect reciprocity in the form of compensation according to what they do. Work motivation factors are also no less important in increasing job satisfaction. If employees feel dissatisfied, it will encourage them to commit fraud. This type of research is quantitative. The population that is used is all employees using the non-probability sample technique with 40 respondents, conducted between November and December of 2023. The research used the SEM (Structural Equation Modeling) technique using SmartPLS 4.0 software. The findings of the study indicate that compensation and work motivation on employee job satisfaction have a significant influence. Work motivation and job satisfaction have a big impact on fraud. However, compensation has no effect on fraud. It is hoped that companies will always pay attention to compensation and increase employee work motivation in order to achieve satisfaction at work. Apart from that, the company's internal supervision must be further improved to minimize fraud.

Keywords: Job satisfaction, compensation, work motivation, fraud, structural equation modeling

Analysis of the Effect of Customer Relationship Management and Quality of the Service on Customer Loyalty

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Abstract

This research aims to study the effect of customer relationship management and quality of the services on customer loyalty either partially or simultaneously in order to create proper mix strategy of the company. Population of this research is the customers of Auto2000 Bogor Yasmin Branch who have carried out regular car maintenance at this workshop since 2021 which is 6,721 customers. Sampling taken has applied nonprobability sampling method with purposive sampling approach for the total of 378 respondents. Research variables covering customer relationship management and quality of the service as independent variables, and employee loyalty as dependent variable. Data analysis technique has covered validity test, reliability test, hypotheses test, multiple linear regression analysis, correlation analysis and determinant coefficient test. Based on the result of this research, it has figured out that contribution of customer relationship management and quality of the services upon customer loyalty is 36.8%, research result has shown that customer relationship management and quality of the service have had positive and significant effect on customer loyalty either partially or simultaneously. The strategies of mixed marketing that can be implemented by the company on the customer loyalty are advised as the following, to provide attractive program of the service, to optimize the utilization of customers data base, to optimize result of innovation and improvement related to handling customers' complaints, to implement the system of early detection of potential customer complaint and to optimize the application of system dealer management.

Keywords: Customer relationship management, quality of the service, customer loyalty

FraudFort: Harnessing Machine Learning for Credit Card Fraud Detection

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Abstract

Credit cards are a type of payment card, issued by banks so that a person can purchase goods or withdraw the required cash. It is an way to make purchases, but as the use of credit cards has increased, particularly for online transactions, the quantity of fraud cases have also risen up. The arrival of inventive technologies and communication methods, like contactless payment, has helped in the increasing problem of credit card fraud. This research paper explores how the fraud of credit card can be detected. Algorithms like Logistic Regression and Random Forest were used in creating FraudFort, an advanced system designed to detect credit card fraud. The paper has aimed to enhance the preciseness and efficiency of fraud detection mechanisms by using Logistic Regression as well as Random Forest. After the comprehensive analysis of these algorithms' performance within the context of credit card transactions, this study illustrates the efficacy of integrating both models in FraudFort. The results indicate the combined advantages of logistic regression and random forest so that fraud detection system can become strong, eventually leading to a more secure and reliable economic ecosystem.

Keywords: E-commerce, digitization, strategic management, marketplaces

Value-Oriented Model Proposal for E-Commerce Companies' Transition to E-Marketplace in Türkiye

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Abstract

This study aims to develop a value-oriented model that will guide companies by examining the transition processes of e-commerce firms operating in Turkey to marketplaces and their strategic management. The e-commerce sector is experiencing rapid growth and transformation with the acceleration of digitization. The marketplace model plays a significant role in this transformation, offering important advantages to firms such as reaching a wide customer base, reducing operational costs, and increasing market share. However, the transition to this model also entails various challenges and risks. For the case study of the research, İdefix, one of Turkey's leading e-commerce companies, was selected. İdefix's transition process to the marketplace provides valuable insights into strategic decisions and practices in this field. The research was conducted using the interview technique, one of the qualitative research methods. Through in-depth discussions with İdefix managers and other experts in the industry, the challenges encountered during the transition to the marketplace, the strategies implemented, and the results obtained were analyzed in detail. The data obtained from the interviews enabled the identification of critical factors that e-commerce companies need to consider during their transition to marketplaces. Among these factors are customer satisfaction, supply chain management, technology infrastructure, marketing strategies, and competitive analysis. Recommendations on how to manage these factors are provided in the thesis, along with detailed steps for companies to succeed in their transition to marketplaces.

Keywords: E-commerce, digitization, strategic management, marketplaces

Tax Avoidance and Tax Non-Compliance: A Review of Concepts and Measurement

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Abstract

The purpose of this article is to provide a proper understanding of tax avoidance and tax non-compliance, especially for corporate taxpayer. It discusses the needs to differentiate in clarity, both for conceptual and practical purposes, between those two tax practices. This study reviews the prior literatures regarding tax avoidance and tax non-compliance, why tax accounting research should differentiate those two terms, and propose alternative measures for corporate tax non-compliance. This study also demonstrates a simulation of measuring corporate tax non-compliance using public companies data listed on Indonesia Stock Exchange during 2009-2019 periods. The level of corporate tax non-compliance is computed based on the data downloaded from the notes of financial statements, whilst the remaining data were collected from Eikon Reuters data stream. For corporate taxpayer, practicing tax avoidance does not necessarily mean tax non-compliance. Only aggressive tax avoidance which is performed illegally (proven for breaking the law) can be regarded as tax evasion (non-compliance), while tax avoidance which is still in the corridor of regulations can still be regarded as tax compliance and may result from effective tax planning. Hence, focus should be given more on companies with high level of tax non-compliance rather than companies with high level of tax avoidance. Measuring the level of corporate tax non-compliance using publicly available data may provide challenges, but this article demonstrates how the availability of such measurement may enrich the analysis of corporate tax practices. The data to compute the level of corporate tax non-compliance are limited to publicly available data disclosed by listed companies. This article extends the literature of tax accounting researches which mostly related to tax avoidance and only few discuss about corporate tax non-compliance. Thus, this study contributes to the literature on conceptual understanding of corporate tax practices. The proposed measures of corporate tax non-compliance are also proven to be better in capturing tax non-compliance, compare to the measures initially developed in previous research.

Keywords: Tax avoidance, tax non-compliance, corporate taxpayer, Indonesia Stock Exchange

A Bibliometric and Systematic Review on Climate Finance and Renewable Energy

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Abstract

This paper studies the current status and future trend of global research in the field of climate finance and renewable energy. This review paper is based on 127 papers in this field published from 2015 to 2024 in the Scopus database. In addition to systematic review, we use bibliometric methods and VOSviewer software to analyze the number of publications, authors, journals, keywords and countries, etc. The results illustrate that the number of literature publications in this field has grown exponentially since 2015. Researchers and institutions from Asia and Asia Pacific have been contributing significantly in this domain of research. China is the predominantly leading the league of publications followed by US and UK. Journal of Cleaner Production, Resources Policy and Energy Economics are the leading academic journals on this topic. Exploring the link between climate finance and renewable energy are the core objective of investigation in this field. At present, there is a paucity of literature that systematically explores the intrinsic links between climate finance and renewable energy field, so we have filled the relevant research gaps to some extent. Furthermore, we identified key themes in this research area. Climate change and renewable energy are the most prominent research directions followed by green finance, alternative energy, and sustainable development. The study anticipates future research to focus on the role of AI and block chain on climate finance and renewable energy nexus. The results could be helpful to understand the current status, progress and foresight of this field, and to provide reference for future studies.

Keywords: Climate finance, renewable energy, bibliometric and systematic review

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