Book of Program
ICE-BEES 2021
International Conference on Economics, Business and Economic Education Science 2021
July 27-28, 2021

Faculty of Economics,
Universitas Negeri Semarang

More Info:
https://ice-bees.unnes.ac.id/2021/
Dean's Opening Speech for ICE-BEES 2021

Dear ladies and gentlemen, honorable audience of International Conference on Economics, Business, and Economic Education Science 2021 (ICE-BEES).

Honorable Rector of Universitas Negeri Semarang, Prof. Fathur Rokhman, and all invited deans.

All distinguished plenary speakers:

1. **James P Walsh, Ph.D**, IMF Senior Resident Representative for Indonesia
2. **Prof. Datuk Dr Kasim Hj Md Mansur, Ph.D**, Dean, Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah
3. **Prof. Martina Linnenluecke, Ph.D**, Director of Centre for Corporate Sustainability and Environmental Finance, Macquarie Business School (MQBS), Macquarie University.
4. **Dr. Vitradesie Noekent, MM**, Faculty of Economics, Universitas Negeri Semarang (UNNES), Indonesia.

All co-host from:

1. Faculty of Economics, Universitas Tidar
2. Faculty of Business and Management Universiti Teknologi MARA
3. Institute of Business Excellence Universiti Teknologi MARA
4. Faculty of Economics, Universitas Negeri Jakarta

Welcome to this webinar conference which expects to attract all academicians, practitioners, students, and all related stakeholders to share ideas, practices, and concepts.

For your information, the committee of this conference has received 272 abstracts submitted. However, only 215 participants were selected to present their papers. Most of them from Indonesia, Malaysia, Thailand, Uzbekistan, United Kingdom, United State of America, and Australia. And I would like to say congratulations for all whose papers that will be presented in this yearly conference.

The manuscripts which will be presented are from various fields; management, economics and business education, development economics, business, and accounting related to environmental issues.

We will be having two day on-line conference which covers plenary session, workshop on scopus publication and parallel session. The workshop on scopus publication is obligatory for all presenters.

On behalf of Economics Faculty, I would also like to express my gratefulness and appreciation for the committee for the hard work that make this conference happen successfully.

Thank you and enjoy this webinar and may all of you have a productive discussion.

**Drs. Heri Yanto, MBA., Ph.D**
Dean for Faculty of Economics
Welcoming note from the Chairperson

Assalamualaikum wr wb.

I am grateful to welcome you to this Third International Conference on Economics, Business, and Economic Education Science (ICE-BEES) 2021 is a refereed conference organized by by Faculty of Economics, Universitas Negeri Semarang, Indonesia in collaboration with University Teknologi MARA Malaysia and Universitas Negeri Jakarta. The conference will be held from 27th to 28th July 2021 through WEBINAR. The theme of the conference is: “Innovation in economics, business, and education for sustainable environment during Covid-19 Pandemic”.

I would like to thank to plenary speakers; James P Walsh, Ph.D, Senior Resident Representative for Indonesia at International Monetary Fund; Prof. Datuk Dr Kasim Hj Md Mansur, Ph.D, Dean, Faculty of Business, Economics and Accountancy, Universitas Malaysia Sabah; Prof. Martina Linnenluecke, Ph.D, Director of Centre for Corporate Sustainability and Environmental Finance, Macquarie Business School (MQBS), Macquarie University; Dr. Vitradesie Noekent, MM., Faculty of Economics, Universitas Negeri Semarang (UNNES), Indonesia. I believe that their knowledge and experience will give new nuance in different fields.

I am happy to inform all of you that it was 272 abstracts submitted, and it was 215 participants accepted for oral presentation through WEBINAR. Therefore, congratulations for all of you who have been selected to this conference. Also, our most sincere gratitude goes to the team of reviewers in reviewing all submitted papers.

Finally, I would like to express our appreciation to all presenters and participants for your contribution to this valuable event.

Wassalamualaikum Wr. Wb.

Kemal Budi Mulyono  
Conference Chair
RUNDOWN

08.00 – 08.30  Registration

08.30 – 09.00  Opening Ceremony
Indonesia Anthem
Dean’s report: Prof. Drs. Heri Yanto, MBA, PhD
Keynote Speakers: Prof. Dr. Fathur Rokhman, M.Hum
Prayer: Ubaedul Mustofa, SHI, M.Si.

09.00-09.15  Coffee Break (preparing internet connection, short introduction of speakers)

09.15-09.45  Plenary Speaker I
James P Walsh, Ph.D, International Monetary Fund (IMF)

09.45-10.15  Plenary Speaker II
Prof. Datuk Dr Kasim Hj Md Mansur, Universiti Malaysia Sabah

10.15-10.30  Question and Answer

10.30-11.00  Plenary Speaker III
Prof. Martina Linnenluecke, Macquarie University

11.00-11.30  Plenary Speaker IV
Dr. Vitradesie Noekent, MM, Universitas Negeri Semarang

11.30-11.45  Question and Answer

11.45-13.00  Break Time

13.00 – 13.45  Workshop Gerbatama (Fithra Faisal Hastiadi, Ph.D)
Moderator: Kemal Budi Mulyono, S.Pd., M.Pd., CIQnR

13.45 – 14.15  ICE-BEES 2021 Outcomes information by Gerbatama (Cahyo Seftyono, S. Sos.,MA)

14.00 – finish  Parallel Session
PLENARY SESSION GUIDELINES

We will use a Zoom based online conference system for the plenary session and interacting with the speakers. Here some notes you need to notice as an attendee during the session;

1. Attendees can join the Zoom webinars via links we will make available directly from a Chromium based browser. The link will be sent to your email a few days before the Webinar. If you do not accept any links, please check it at your email spam.

2. Do not send the Webinar Zoom Meeting link to anybody who has not registered for this Webinar since we are going to remove uninvited attendees.

3. Plan to login 15 minutes prior to your scheduled webinar time to double-check that everything is running as it should be.

4. When entering the Zoom room, please make sure you have changed your display name with your room and name, e.g. Room 1_ George (your name is George and you are in room 1).

5. Attendees have to fulfill the attendance list as an obligation to get the certificate.

6. The link for fulfilling the attendance list will be given in the middle of Webinar. Therefore, you need to stay tuned and do not skip the speakers’ presentation.

7. If you have any questions during the presentations, you can use the chat room. You have to mention your identity and to address your question before you send the question. Some questions will then be read out in the Q&A part of the session and answered live by the speakers.

8. If you have further inquiries, do not hesitate to contact the committee.
TECHNICAL INSTRUCTIONS FOR PARALLEL SESSIONS

We have two types of sessions to attend: plenary sessions and parallel sessions. Plenary sessions are the “large” sessions where the keynote speakers present their work. The parallel sessions are the smaller, more topic-specific sessions.

Participants are REQUIRED to follow these instructions:
1. Parallel sessions will begin at 14.15 W.I.B. after Workshop and Information by Gerbatama.
2. After the workshop ends, the participants are still in the ZOOM MEETING (NOT permitted to leave the meeting). All participants presenting their papers will be placed in their respective rooms by the operator according to the ICE-BEES 2021 schedule for parallel sessions.
3. The participant's identity to join meeting is Room_Name; e.g. Room 1 George (your name is George and you are in room 1)
4. When entering the chosen room, all participants will be MUTED (Silent mode) by the host. The moderator will guide the arranged presentations based on the ICE-BEES 2021 parallel session schedule.
5. The participant getting the opportunity to present/ the presenter will have maximum 12 minutes to present (including Question and Answer Session) and there are 3 minutes for preparation. The presenter can share and display the PPT media by clicking the Share Screen.
6. All questions can be written in the zoom chat room and then selected by the moderator to be answered by the presenter. The questions should address a presenter’s name.
7. The presenter must not exceed the duration of presentation. The moderator has the right to stop the presentation if it exceeds the time.
8. If the requested participant encounters (a) technical problem(s), he/ she will be shifted to the next schedule.
### Parallel Session Schedule

**ROOM 1: Moderator Bayu Bagas Hapsoro**  
CP: 08157675182

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14.15-14.30</td>
<td>Modelling The Use Of Digital Marketing Using Marketplace And Social Media Applications In Some E-Commerce Fashion Businesses To Increase Sales During The Pandemic</td>
<td>Politeknik Negeri Semarang</td>
<td>Iswanti, Sri Astuti, Adi Wisaksono, Sukoharjo and Netty Nurdiyani</td>
</tr>
<tr>
<td>2</td>
<td>14.30-14.45</td>
<td>Analysis of student satisfaction of the use of Electronic Learning Aid (ELENA) during online learning</td>
<td>Universitas Negeri Semarang</td>
<td>Ahmad Nurkhin, Kardoyo, Muhsin, Kusumantoro and Khasan Setiaji</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>Sustainable Competitive Advantage Strategies Of Tourist Destination: A Case Study Of Souraja Cultural Heritage In Palu-Indonesia</td>
<td>Tadulako University</td>
<td>Harifuddin Thahir, Irdinal Arief, Femilia Zahra, Suryadi Hadi, Zindy Kaludia and Elimawaty Rombe</td>
</tr>
</tbody>
</table>

**Tuesday, 27th July 2021**

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>15.15-15.30</td>
<td>Socio-Economic Impact Assessment of Tourism In Lake Toba Area (Lesson Learned from the existence of BPODT)</td>
<td>IPDN Indonesia</td>
<td>Etin Indrayani, Agus Supriadi Harahap, Gatiningsih Gatiningsih, Ruth Roselin and Wirman Syafri</td>
</tr>
<tr>
<td>5</td>
<td>15.30-15.45</td>
<td>Analyzing the Factors Influencing Graduate Employability of FE UNNES with Integrated Model Graduate of Employability</td>
<td>Universitas Negeri Semarang</td>
<td>Tusyanah, Fahrur Rozi, Edy Suryanto, Lita Citra Dewi and Fransisca Rahcmawati Indira</td>
</tr>
<tr>
<td>6</td>
<td>15.45-16.00</td>
<td>Study On The Development Of E-Commerce Adoption Research On Msmes In Indonesia: Systematic Literature Review</td>
<td>STMIK ROSMA</td>
<td>Lila Setiyani, Yeny Rostiani and Rahmat Gunawan</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>Impact of Online Interaction Services Islamic Banking On Customer Loyalty by Integrating New Behaviors during the Covid-19</td>
<td>Bandung State Polytechnic</td>
<td>Kurniani Panji Rodhiyatammdhiyah, Dwi Suhartanto and Banter Laksana</td>
</tr>
<tr>
<td>8</td>
<td>16.15-16.30</td>
<td>The Role of Peers in Increasing Student Digipreneur Interest</td>
<td>Universitas Negeri Semarang</td>
<td>Jarot Tri Bowo Santoso, Dian Fitra Permana and Hana Netti Purasani</td>
</tr>
</tbody>
</table>

**Wednesday, 28th July 2021**

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-08.15</td>
<td>The effect of covid-19 on the people’s purchasing power in Rote island Nusa Tenggara Timur (NTT)</td>
<td>Universitas Kristen Artha Wacana</td>
<td>Jusuf Aboladaka, Zet Ena, Alya Sjioen, Yuningsih Charistiani and I Gusti Ngurah Hari</td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>Speaker(s)</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>08.15-08.30</td>
<td>Learning Orientation, Performance Orientation And Customer Orientation Effect On Salesforce Performance: Adaptive Selling As Mediator</td>
<td>Universitas Indonesia, Kupang Saputra</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-08.45</td>
<td>THE IMPACT OF PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE ON E-LEARNING USER ATTITUDES</td>
<td>Universitas Negeri Semarang, M. Fathur Rahman, Rusdarti, Indri Murniawaty, Kemal Budi Mulyono and Indah Fika Nur Rahmawati</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45-09.00</td>
<td>The Effect of Specific Discount Pattern and Product Type on Customers' Purchase Intention in E-Commerce Platform</td>
<td>Universitas Indonesia, Foya Ziqel Zozalbo and Dr Rifelly Dewi Astuti</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00-09.15</td>
<td>The Effect Of Xyz Virtual Event Transformation Into Revisit Intention</td>
<td>Bandung Institute of Technology, Ausy Alayya Ilmi and Fitri Aprilianty</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15-09.30</td>
<td>Consumption Preferences of Indonesian Millennials Muslim; Case Study in Food Sector</td>
<td>Universitas Negeri Semarang, Ubaedul Mustofa, Widiyanarto and Ahmad Sehabuddin</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>09.30-09.45</td>
<td>The Impact of Customer Experience Quality on Customer Loyalty in Motor Vehicle Insurance Industry: The Mediating Role of Relationship Quality</td>
<td>University of Indonesia, Andreas Imanuel T and Elevita Yuliati</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45-10.00</td>
<td>BENEFIT TEST ANALYSIS ON INTRA-GROUP SERVICES TRANSACTIONS IN INDONESIA</td>
<td>Universitas Indonesia, Efi Nofita and Siti Nuryanah</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00-10.15</td>
<td>Reconstructing Relative Advantage in E-Learning: an Additional Evidence</td>
<td>Universitas Negeri Semarang, Suwito Eko Pramono, Arief Yulianto, Barokah Isdaryanti, Angga Pandu Wijaya, Watsatree Diteeyont and Boonrat Plangsong</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15-10.30</td>
<td>The Effect of Perceived Risk on Customer's Behavioral Intention of Digital Gold Platform: The Moderating Role of Trust</td>
<td>Universitas Indonesia, Nadya Rachmatul Putri and Elevita Yuliati</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10.30-10.45</td>
<td>Analysis of Product Quality Dimension as a First Step to Meet Customer's Expectation and Desire : Case Study of FOI Almond Milk</td>
<td>Universitas Agung Podomoro, Kirana Binar Rembulan, Monica Florencia and Wisnu Dewobroto</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>Moderating Effect of Socially Responsible Consumption in the Relationship of Corporate Social Responsibility with Customer Loyalty at Kedai Kopi Kenangan during Covid-19 Pandemic</td>
<td>Universitas Indonesia, Nadjif Aditya and Arga Hananto</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>11.00-11.15</td>
<td>E-Commerce Impulsive Buying: Examining the Role Locus of Control</td>
<td>Universitas Negeri Semarang, Bayu Wiratama, Angga Pandu Wijaya, Wahyono and Ida Maftukkah</td>
<td></td>
</tr>
</tbody>
</table>
### ROOM 2: Moderator Syam Widia

**CP: 082221110187**

#### Tuesday, 27th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>14.30-14.45</td>
<td>The Analysis Of Financial Literacy On The Entrepreneurial Students Of Engineering Faculty Of</td>
<td>Universitas Negeri Semarang</td>
<td>Rina Rachmawati, Anindya Ardiansari and Hendra Dedi Kriswanto</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>A Factor Influence Industri to Adopting Islamic Banking</td>
<td>Bandung State Polytechnic</td>
<td>Muchamad Rizky Fauzi and Dwi Suhartanto</td>
</tr>
<tr>
<td></td>
<td>15.00-15.15</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>15.15-15.30</td>
<td>The Determinants Of Sharia Net Intermediation Margin: Evidence From Indonesia</td>
<td>Politeknik Negeri bandung</td>
<td>Rika Lisnawati and Ira Novianty</td>
</tr>
<tr>
<td>5</td>
<td>15.30-15.45</td>
<td>Determinant Of Enterprise Risk Management Disclosure</td>
<td>Universitas Negeri Semarang</td>
<td>Retnoningrum Hidayah, Dwi Wahyu Aryani, Dhini Suryandari, Ima Nur Kayati and Dania Diamanatanya</td>
</tr>
<tr>
<td>6</td>
<td>15.45-16.00</td>
<td>The Influence Of Internal Factors On The Distribution Of Rahn Financing And Its Impact On Return On Assets In Indonesian Pawnshop</td>
<td>Politeknik Negeri bandung</td>
<td>Bellanisa Samawati, Ira Novianty and Mochamad Edman Syarief</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>STOCK MARKET REACTION TO GOVERNMENT STIMULUS PACKAGES: EVIDENCE FROM INDONESIA, MALAYSIA, PHILIPPINES, SINGAPORE, AND THAILAND</td>
<td>Universitas Indonesia</td>
<td>Firstyan Nathan Sakke and Buddi Wibowo</td>
</tr>
</tbody>
</table>

#### Wednesday, 28th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-08.15</td>
<td>Islamic Social Reporting Practice By Sharia Companies In Indonesia And Factors Affecting It</td>
<td>Politeknik Negeri bandung</td>
<td>Putri Jarina Ramadhanti, Dian Imanina Burbhany and Iwan Setiawan</td>
</tr>
<tr>
<td>10</td>
<td>08.15-08.30</td>
<td>Determinants of Capital Structure and Financial Performance in Indonesian Manufacturing Company</td>
<td>University of Indonesia</td>
<td>Ruhmiyati and Eko Rizkianto</td>
</tr>
<tr>
<td>Session</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Authors</td>
</tr>
<tr>
<td>---------</td>
<td>--------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>11</td>
<td>08.30-</td>
<td>The Impact Of Tax Incentives On Smes Survivability In Indonesia During Covid-19 Pandemic</td>
<td>Universitas Negeri Semarang</td>
<td>Ain Hajawiyah, Trisni Suryarini, Kiswanto and Atta Putra Harjanto</td>
</tr>
<tr>
<td></td>
<td>08.45</td>
<td>Diversification Strategy And Financial Leverage On Financial Performance With Sustainability Report As An Intervening Variable</td>
<td>Universitas Bangka Belitung</td>
<td>Rulyanti Susi Wardhani, Wenny Anggita and Mukhsinuddin</td>
</tr>
<tr>
<td></td>
<td>09.00</td>
<td>House Price Index's Determinant And Its Impact On Subsidized Housing's Amount Of Distribution Based On Sharia's Compliance</td>
<td>Politeknik Negeri Semarang</td>
<td>Fariz Chandra Ramadhan, Iwan Setiawan and Marwansyah</td>
</tr>
<tr>
<td></td>
<td>09.15</td>
<td>Determining Factors Of LQ45 Stock Holding Period And The Role Of Market Based Value As Intervention Variables</td>
<td>Universitas Negeri Semarang</td>
<td>Trisni Suryarini, Badingatus Solikhah and Wijang Sakitri</td>
</tr>
<tr>
<td></td>
<td>09.30</td>
<td>Green Port Concept And Its Impact On Port Cost Efficiency And Green Performance Indicator In Tanjung Perak Port</td>
<td>Universitas Indonesia</td>
<td>Alfredo Surya Pradana, Fajar Ayu Pinagara and Rizky Luxianto</td>
</tr>
<tr>
<td></td>
<td>09.45</td>
<td>The Analysis Of Bank Specific Factors, Macroeconomics And Corporate Governance To Financing Risk In Islamic Commercial Banks In Indonesia</td>
<td>Politeknik Negeri Semarang</td>
<td>Muhammad Shaf Karim, Ruhadi Nansuri and Iwan Setiawan</td>
</tr>
<tr>
<td></td>
<td>10.00</td>
<td>The Causal Relationship Between Trading Volume And Return Volatility With Interest Rate And Exchange Rate As Exogenous Variables (Empirical Research On Property Indexes Of Indonesia, Malaysia, Philippines, And Thailand)</td>
<td>Universitas Negeri Semarang</td>
<td>Rahmadani Nur Permanawati, Rini Setyo Witiastuti, Mahardika Dandy Nugraha and Rr. Annisa Tri Safira Maharani</td>
</tr>
<tr>
<td></td>
<td>10.15</td>
<td>Diversification, Profitability, And Bank Financial Stability In Indonesia</td>
<td>Universitas Indonesia</td>
<td>Iqbal Musthofa and Rofikoh Rokhim</td>
</tr>
<tr>
<td></td>
<td>10.30</td>
<td>Time-Varying Correlation between Stocks and Government Bonds in Asia: Flight-to-Quality</td>
<td>Universitas Indonesia</td>
<td>Mahanani Margani and Zaafri Ananto Husodo</td>
</tr>
<tr>
<td></td>
<td>10.45</td>
<td>Performance and Problem Analysis in Credit Card Delivery of PT ABC</td>
<td>Universitas Indonesia</td>
<td>Almer Krisnanda Dewantara</td>
</tr>
<tr>
<td></td>
<td>11.00</td>
<td>MSME Debt for Investment Financing and Working Capital</td>
<td>Universitas Negeri Semarang &amp; Universiti Teknologi Mara</td>
<td>S. Martono, Arief Yulianto, Angga Pandu Wijaya, Sharifah Nurafizah Syed Anuar, Lennora Putit and Muhammad Iskandar Hamzah</td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author’s Name</td>
</tr>
<tr>
<td>-----</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>---------------------------------</td>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>14.15-</td>
<td>Sewa-In Application As An Effort To Improve Financial Inclusion In</td>
<td>Politeknik Negeri bandung</td>
<td>Ahmad Sirri, Mochamad Edman Syarief and Ira Novianty</td>
</tr>
<tr>
<td></td>
<td>14.30</td>
<td>Samarinda City Through Sharia Union</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>14.30-</td>
<td>The Role Of Auditor Switching On Going Concern Audit Opinion Acceptance</td>
<td>Universitas Negeri Semarang</td>
<td>Sukirman, Maylia Pramono Sari, Wulan Suci Rachmadani and Regita Eka Wijaya</td>
</tr>
<tr>
<td></td>
<td>14.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>14.45-</td>
<td>FINANCIAL STRATEGIC PLANNING BY ANALYZING PERFORMANCE THROUGHOUT</td>
<td>Universitas Indonesia</td>
<td>Cynthia Roosaly Maryana and Imo Gandakusuma</td>
</tr>
<tr>
<td></td>
<td>15.00</td>
<td>ELECTRICITY INFRASTRUCTURE ACCELERATION PROJECT PERIOD AT PT PLN (PERSERO)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.00-</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>15.15-</td>
<td>Implementation Of Islamic Corporate Governance To Fraud And Maqashid</td>
<td>Politeknik Negeri bandung</td>
<td>Ayunda Riezdita, Mochamad Edman Syarief and Ruhadi Ruhadi</td>
</tr>
<tr>
<td></td>
<td>15.30</td>
<td>Syariah In Increasing The Profitability Of Islamic Banking In Indonesia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>15.30-</td>
<td>Can Environmental Performance Improve Disclosure of Carbon Emissions in</td>
<td>Universitas Negeri Semarang</td>
<td>Kuat Waluyo Jati, Linda Agustina, Endah Tri Setyarini and Reny Purwo</td>
</tr>
<tr>
<td></td>
<td>15.45</td>
<td>Mining Companies in Indonesia?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>15.45-</td>
<td>Developing Audit Manual Design For Audit Of Small And Medium-Sized</td>
<td>Universitas Indonesia</td>
<td>Satria Chandra and Wondabio Ludovicus Sensi</td>
</tr>
<tr>
<td></td>
<td>16.00</td>
<td>Entities And Applying Cloud During The Audit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>16.00-</td>
<td>The Effect Of Corporate Governance On Dividend Policy And Firm Size As</td>
<td>Politeknik Negeri Bandung</td>
<td>Muhamad Farizd Fajdy and Muhamad Umar Mai</td>
</tr>
<tr>
<td></td>
<td>16.15</td>
<td>Moderating In Jakarta Islamic Index</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>16.15-</td>
<td>Prediction of Financial Distress in the Pandemic Period with</td>
<td>Universitas Negeri Semarang</td>
<td>Ratieh Widhiastuti, Satsya Yoga Baswara and Selvia Rahayu</td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td>Accounting Conservatism as a Mediation Variable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Wednesday, 28th July 2021**

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-</td>
<td>Understanding the Level of Islamic Financial Literacy of Millennial</td>
<td>Bandung Institute of Technology</td>
<td>Faza Fariha Zhafira and Evy Rachmawati Chaldun</td>
</tr>
<tr>
<td></td>
<td>08.15</td>
<td>Students and Ideas to Innovative Educations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>08.15-</td>
<td>Analysis of Market Timing and Stock Selection Ability on Indonesian</td>
<td>Universitas Indonesia</td>
<td>Madeline and Eko Rizkianto</td>
</tr>
<tr>
<td></td>
<td>08.30</td>
<td>Equity Mutual Funds Before and The Ongoing COVID-19 Over the Period of</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Date</td>
<td>Title</td>
<td>Presenter</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-08.45</td>
<td>Can Audit Committee Quality in Moderating Effect of Ownership Structure on Accounting Prudence?</td>
<td>Agus Wahyudin, Maylia Pramono Sari, Hera Khairunnisa and Rizka Amalia Solecha</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45-09.00</td>
<td>Analysis and Prediction Using Classical Statistics, Stochastic Indicator and Recurrent Neural Network of Indonesian Telecommunication Stock Market</td>
<td>Kartini Harahap</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00-09.15</td>
<td>Auditing Financial Statements During Covid-19 Outbreak: Case Study In Abc Indonesian Public Accounting Firm</td>
<td>Retno H. K. Wardhani and Agung N. Soedibyo</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15-09.30</td>
<td>Shariah Supervisory Board Attributes And Sharia Compliance Risk In Islamic Banks</td>
<td>Hasan Mukhibad and Prabowo Yudo Jayanto</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>09.30-09.45</td>
<td>Analysis of Bond’s IFRS 9 Expected Credit Loss using Vasicek Method</td>
<td>Rivan Prasetya Arafat and Rofikoh Rokhim</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45-10.00</td>
<td>Analysis of the Effect of Mergers and Acquisitions on Financial Performance and Abnormal Return for the Public Companies</td>
<td>Damar Nugroho and Rofikoh Rokhim</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00-10.15</td>
<td>The Effect Of Internal and Eksternal Determinants On The Profitability of Sharia Commercial Banks</td>
<td>Lm Hasriadi, Marwansyah and M. Edman Syarief</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15-10.30</td>
<td>Market Overreaction and Price Reversal in Indonesia Stock Market: Disposition Effect Examination</td>
<td>Krisbrantas Abiprayu, Ascariena Rafinda, Bayu Wiratama and Hayat Widodo Assolikhin</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10.30-10.45</td>
<td>The Suggestion Revision Of Sfas 109 On Accounting Policy In The Utilization Of Zakat Case Study At The National Board Of Zakat</td>
<td>Shania Khurum Masita and Dodik Siswantoro</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>Evaluation of the Implementation of Internal Control Over Financial Reporting (ICoFR) to Improve the Quality of Financial Reports - Case Study PSAK 73: Lease at PT XYZ</td>
<td>Immanuel Pesus Selter Siagian and Agung Nugroho Soedibyo</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>11.00-11.15</td>
<td>company reputation in the era of covid 19 as moderating variable for the relationship between CSR, company assets growth and company performance</td>
<td>Satsya Yoga Baswara, Ratieh Widhiastuti, Khoirunnisa Fajarwati and Feri Subekti</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author’s Name</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>--------------------------------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>14.15-</td>
<td>Earnings Management Mediation Analysis on the Effect of Firm Specific Factors on Sukuk Ratings in Indonesian</td>
<td>Politeknik Negeri bandung</td>
<td>Wilda Yanti, Marwansyah, Marwansyah and Ruhadi Ruhadi</td>
</tr>
<tr>
<td></td>
<td>14.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>14.30-</td>
<td>Determinants Of Shareholder Wealth: Evidence From Indonesian Food And Beverages Industry</td>
<td>Universitas Negeri Semarang</td>
<td>Anna Kania Widiatami, Rediana Setiyani, Nasriatun Khasanah and Dwi Puji Astuti</td>
</tr>
<tr>
<td></td>
<td>14.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>14.45-</td>
<td>ANALYSIS OF FACTORS AFFECTING ZERO-LEVERAGE POLICY IN COMPANIES DURING GLOBAL CRISIS IN INDONESIA</td>
<td>Universitas Indonesia</td>
<td>Zahara Khairani, Fortuna Barani and Dony Abdul Chalid</td>
</tr>
<tr>
<td></td>
<td>15.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.00-</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>15.15-</td>
<td>Factors Affecting Mudharabah Financing: The Case Of Indonesian Islamic Banks</td>
<td>Politeknik Negeri bandung</td>
<td>Mega Puspita and Dwi Suhartanto</td>
</tr>
<tr>
<td></td>
<td>15.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>15.30-</td>
<td>THE ROLE OF AUDIT COMMITTEE IN INCREASING THE EFFECT OF FIRM SIZE TO SUSTAINABILITY REPORT’S DISCLOSURE IN INDONESIAN LQ 45</td>
<td>Universitas Negeri Semarang</td>
<td>Niswah Baroroh, Digna Ardelia, Heri Yanto and Bestari Dwi Handayani</td>
</tr>
<tr>
<td></td>
<td>15.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>15.45-</td>
<td>MARKET RESPONSE TO DIVIDEND ANNOUNCEMENT IN SOUTHEAST ASIAN EMERGING MARKETS</td>
<td>Universitas Indonesia</td>
<td>Yuniar Berlian Ananda Panjaitan and Zaafri Ananto Husodo</td>
</tr>
<tr>
<td></td>
<td>16.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>16.15-</td>
<td>THE IMPACT OF RISK MANAGEMENT ON INTEGRATED REPORTING IN INDONESIA</td>
<td>Universitas Negeri Semarang</td>
<td>Heri Yanto and Ain Hajawiyah</td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Wednesday, 28th July 2021**

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-</td>
<td>Institutional Shareholders Role Analysis on Cross-Border M&amp;A Deals in Asia Pacific Region</td>
<td>Universitas Indonesia</td>
<td>Rifda Mufidah Lestari and Zaafri Ananto Husodo</td>
</tr>
<tr>
<td></td>
<td>08.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>08.15-</td>
<td>THE IMPACT OF THE LAUNCHING OF THE SOE 17 IDX-MES INDEX ON THE MARKET REACTION</td>
<td>Universitas Tidar</td>
<td>Siti Afidatul Khotijah, Nibras Anny Khabibah and Suci Nasehati Sunaningsih</td>
</tr>
<tr>
<td></td>
<td>08.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-</td>
<td>Diversity Of The Board Of Directors</td>
<td>Universitas</td>
<td>Siti Ridloah, Vitradesie</td>
</tr>
<tr>
<td></td>
<td>08.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time</td>
<td>Session Title</td>
<td>Organizing Institute</td>
<td>Presenters</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>08.45</td>
<td>And Company Financial Performance In The Perspective Of Good Corporate Governance</td>
<td>Negeri Semarang</td>
<td>Noekent, Vini Wiratno Putri and Abdul Chotib Nasih</td>
<td></td>
</tr>
<tr>
<td>09.00</td>
<td>THE IMPACT OF COVID-19 PANDEMIC ON PROPERTY STOCK INDEXES IN ASEAN COUNTRIES</td>
<td>Universitas Indonesia</td>
<td>Viko Prabowo Setiantoro and Ririen Setiati Riyanti</td>
<td></td>
</tr>
<tr>
<td>09.00</td>
<td>THE EFFECT OF RELATED-PARTY TRANSACTIONS DISCLOSURE TO THE VALUE RELEVANCE OF FINANCIAL STATEMENT INFORMATION</td>
<td>Universitas Tidar</td>
<td>Diah Agustina Prihastowi, Agustina Prativi Nugraheni and Octavia Lhaksmi Pramudyastuti</td>
<td></td>
</tr>
<tr>
<td>09.15</td>
<td>Information Accountability and Transparency of Indonesian Hajj Organizing Cost (Case Study Badan Pengelola Keuangan Haji)</td>
<td>Universitas Indonesia</td>
<td>Rahmatiah Amroini and Yakub Yakub</td>
<td></td>
</tr>
<tr>
<td>09.30</td>
<td>Debt Sustainability Measurement Model in Indonesia using Fiscal Diagnostics</td>
<td>Universitas Negeri Semarang</td>
<td>Yodzi Aulia Rahman, Dwi Rahmayani and Bayu Bagus Hapsoro</td>
<td></td>
</tr>
<tr>
<td>09.45</td>
<td>PROBABILITY OF BANKRUPTCY OF THE NONFINANCIAL SECTOR: EVIDENCE FROM ASEAN DEVELOPING COUNTRIES</td>
<td>Universitas Indonesia</td>
<td>Rida Fauziyah and Junino Jahja</td>
<td></td>
</tr>
<tr>
<td>10.00</td>
<td>FINANCIAL INCLUSION TOWARDS ECONOMIC GROWTH: DYNAMIC PANEL DATA APPROACH?</td>
<td>Universitas Tidar</td>
<td>Dinar Melani Hutajulu, Yustirania Septiani and Fitrah Sari Islami</td>
<td></td>
</tr>
<tr>
<td>10.15</td>
<td>THE JOINT INFLUENCE OF FINANCIAL AND NON-FINANCIAL INFORMATION ON INVESTMENT – RELEVANT DECISIONS</td>
<td>Universitas Negeri Semarang</td>
<td>Ida Nur Aeni, Maylia Pramono Sari and Susilowati Nurdian</td>
<td></td>
</tr>
<tr>
<td>10.30</td>
<td>Bitcoin Price Movements in Countries with Different Capital Control Regimes</td>
<td>Universitas Indonesia</td>
<td>Farahiyah Adzani Wardana and Irwan Adi Ekaputra</td>
<td></td>
</tr>
<tr>
<td>10.45</td>
<td>The Indonesian Preference on Investment: Home Bias Effect Analysis</td>
<td>Universitas Negeri Semarang</td>
<td>Dwi Cahyaningdyah, Ascriena Rafinda and Syam Widia</td>
<td></td>
</tr>
<tr>
<td>11.00</td>
<td>The Influence of Intellectual Capital on the Company's Financial Performance and Market Value</td>
<td>Universitas Negeri Semarang</td>
<td>Anindya Ardiansari, Siti Ridloah and Syam Widia</td>
<td></td>
</tr>
<tr>
<td>11.15</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Tuesday, 27th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14.15-14.30</td>
<td>Work-life Conflict and Innovative Behaviour Examination in Telecommuting Era Perspective</td>
<td>Universitas Indonesia</td>
<td>Dimas Dwi Utama and Budi Widjaja Soetjipto</td>
</tr>
<tr>
<td>2</td>
<td>14.30-14.45</td>
<td>The Role of Transformational Leadership, Work Environment, Motivation on Job Satisfaction and Teachers Performance of Vocational Schools</td>
<td>Universitas Negeri Semarang &amp; Universitas Bina Bangsa</td>
<td>Edy Siswanto, Samsudi, Eko Supraptono, Yeri Sutopo and Agus Purwanto</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>Perceived Performance Management Fairness, Affective Organizational Commitment, And Burnout Perspectives In Organizational Citizenship Behavior</td>
<td>University of Indonesia</td>
<td>Yosseane Widia Kristi and Aryana Satrya</td>
</tr>
<tr>
<td></td>
<td>15.00-15.15</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>15.30-15.45</td>
<td>The Effect of Knowledge Sharing, Leader Member Exchange (LMX), Digital Leadership on Organizational Citizenship Behaviour (OCB) and School Performance</td>
<td>Universitas Negeri Semarang &amp; Universitas Bina Bangsa</td>
<td>Jeffri Ardiyanto, Oktia Woro Handayani, Sri Ratna Rahayu, Sri Endang Pujiajstuti and Agus Purwanto</td>
</tr>
<tr>
<td>6</td>
<td>15.45-16.00</td>
<td>Work-Family Conflict As A Mediator Between Organizational Interventions For Work-Life Balance And Job Satisfaction</td>
<td>Universitas Indonesia</td>
<td>Maria Margareth Hutabarat and Aryana Satrya</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>Investigating Women Leadership Construction in New Media: Indonesia's Context</td>
<td>Universitas Indonesia</td>
<td>Nadia Faradila Rinjani and Kanti Pertiwi</td>
</tr>
<tr>
<td>8</td>
<td>16.15-16.30</td>
<td>The Role Of Organizational Learning In Mediation Of The Influence Of Inclusive Leadership, Organizational Justice And Happiness At Work On Extra-Role Behavior In Higher Education</td>
<td>Universitas Negeri Semarang</td>
<td>Wisudani Rahmaningtyas, Nanik Suryani, Marimin Marimin and Ahmad Saeroji</td>
</tr>
</tbody>
</table>

### Wednesday, 28th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-08.15</td>
<td>Psychological Contract, Employee Engagement, And Perceived</td>
<td>Universitas Indonesia</td>
<td>Marsha Grasiani Hadiana Putri and</td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>Author(s)</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>08.15-</td>
<td>Talent Management: Is It One Of The Keys To Succession Planning?</td>
<td>Shinta Ratnawati, Dian Marlina Verawati and Clarisa Alfa Lionora</td>
<td></td>
</tr>
<tr>
<td></td>
<td>08.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-</td>
<td>The Role Of Leaders In Reducing Turnover Intention Of University Level Student Activity Unit Members In Central Java</td>
<td>Desti Ranihusna, Nury Ariani Wulansari, Mar’Atus Syolikha and Unzilla Ainun Ulfa</td>
<td></td>
</tr>
<tr>
<td></td>
<td>08.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45-</td>
<td>Employee Readiness For Organizational Change: Does Perceived Organizational Support, Communication And Psychological Capital Make A Difference?</td>
<td>Sakti Suhertian and Aryana Satrya</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00-</td>
<td>SERVANT LEADERSHIP AND PSYCHOLOGICAL CAPITAL ON MEMBER ENGAGEMENT IN CO-OPERATIVE ENTERPRISE</td>
<td>Intan Gayatri and Budi W. Soetjipto</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15-</td>
<td>Testing the link between Work From Home (WFH) and Employees Well-being during the New Normal Condition</td>
<td>Nury Ariani Wulansari, Desti Ranihusna and Shafira Almadhea</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>09.30-</td>
<td>Nurses’ life and work condition during the Covid-19 pandemic: a study on perceived organizational support, emotional exhaustion, and organizational citizenship behavior in Covid-19 referral hospital</td>
<td>Patrick Pardede and Putri Mega Desiana</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45-</td>
<td>IMPROVING PUBLIC SECTOR PERFORMANCE THROUGH INNOVATIVE BEHAVIOR: THE EFFECT OF CREATIVE SELF-EFFICIENCY, INNOVATION CLIMATE AND MODERATING ROLE OF ENTREPRENEURIAL LEADERSHIP (CASE STUDY OF BATAM INDONESIA FREE ZONE AUTHORITY)</td>
<td>Fakhrul Hadi and Rifelly Dewi Astuti</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00-</td>
<td>GREEN WORK ENGAGEMENT MECHANISM IN HIGHER EDUCATION</td>
<td>Vini Wiratno Putri, Ketut Sudarma and S Martono</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15-</td>
<td>EFFECTS OF SUPPORTIVE WORK ENVIRONMENT ON TURNOVER INTENTION OF WORKERS IN DIGITAL INDUSTRY MEDIATED BY PERSON-ORGANIZATION FIT AND ORGANIZATIONAL ENGAGEMENT</td>
<td>Ardelia Winata and Fanny Martdianty</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10.30-</td>
<td>The Implication of Supervisor Support and Flexible Working Arrangement on Job Satisfaction and Job Performance, Mediated by The Work-life Balance of Civil</td>
<td>Anggita Rachmanantya and Fanny Martdianty</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Time</td>
<td>Session</td>
<td>Title</td>
<td>Speakers</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>The Role of Equity Sensitivity in Explaining Employee Welfare, Satisfaction and Engagement</td>
<td>Moh Khoiruddin, Nury Ariani Wulansari, Siti Ridloah, S Martono, Vini Wiratno Putri and Angga Pandu Wijaya</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>11.00-11.15</td>
<td>OPTIMIZATION OF THE KNOWLEDGE MANAGEMENT SYSTEM THROUGH A TASK-TECHNOLOGY CONFORMITY APPROACH TO ENCOURAGING EMPLOYEE PERFORMANCE: THE MODERATING ROLE OF OUTCOMES EXPECTATIONS</td>
<td>S. Martono, Vini Wiratno Putri, Angga Pandu Wijaya and Iwan Nafi Budi Prayitno</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author’s Name</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>-------------------------------------------------------------------------------------------</td>
<td>------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>14.30</td>
<td>Research Trends</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>14.30-</td>
<td>COVID-19 forcing Uzbek higher education from traditional learning to a distance learning</td>
<td>Tashkent University of information</td>
<td>Botir Usmonov</td>
</tr>
<tr>
<td></td>
<td>14.45</td>
<td>approaches</td>
<td>technologies; Tashkent chemical-</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>technological Institute</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>14.45-</td>
<td>Development Of E-Module Of Teacher Professional Ethics Based On Team Based Project With</td>
<td>Universitas Negeri Semarang</td>
<td>Dian Fithra Permana, Muhsin Muhsin, Ahmad Saeroji and Lia</td>
</tr>
<tr>
<td></td>
<td>15.00</td>
<td>Onenote Office 365 As A Support Of Online Learning During The Covid-19 Pandemic</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.15</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>15.15-</td>
<td>UTAUT ; Technology Adoption Model as Innovation in E-Learning</td>
<td>Universitas Negeri Semarang</td>
<td>Ahmad Sehabuddin, Nina Oktarina, Ubaedul Mustofa and Taofan Ali Achmadi</td>
</tr>
<tr>
<td></td>
<td>15.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>15.30-</td>
<td>The Influence Of The Family Environment On Student Learning Difficulties In Accounting</td>
<td>Universitas Negeri Yogyakarta</td>
<td>Sri Hutami Adiningsih S, Sukirno and Ahmad Fadhil Imran</td>
</tr>
<tr>
<td></td>
<td>15.45</td>
<td>Computer Lesson During Covid-19 Pandemic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>15.45-</td>
<td>Does Project Based Learning Affect the Motivation to Learn Accounting during Distance</td>
<td>Universitas Negeri Yogyakarta</td>
<td>Ahmad Fadhil Imran, Denies Priantinah, Sri Hutami Adiningsih S. and Nurrahmah</td>
</tr>
<tr>
<td></td>
<td>16.00</td>
<td>Learning at SMK Negeri 1 Makassar?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>16.00-</td>
<td>Analyzing The Confirmatory Factors Of Learning Activeness At E-Learning</td>
<td>Universitas Negeri Semarang</td>
<td>Nita Dwi Yulianti</td>
</tr>
<tr>
<td></td>
<td>16.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>16.15-</td>
<td>DEVELOPMENT OF UNNES DIGITAL ARCHIVE MODEL IN ORDER TO GO TO UNNES &quot;SMART CAMPUS&quot;</td>
<td>Universitas Negeri Semarang</td>
<td>Agung Kuswantoro, Nina Oktarina, Ahmad Saeroji, Marimin Marimin, Eko Febrianto and Ina Kumala</td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td>Dewi</td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author’s Name</td>
</tr>
<tr>
<td>-----</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>9</td>
<td>08.00-08.15</td>
<td>The Truth Theory And Determinant Contingent Factors: For Teaching Implementation For Course Of Integrated Reporting System &lt;Ir&gt;: A Systematic Literature Review</td>
<td>University of Lambung Mangkurat</td>
<td>Syaiful Hifni, Akhmad Sayudi, A. Kadir and Rano Wijaya</td>
</tr>
<tr>
<td>10</td>
<td>08.15-08.30</td>
<td>The Salience Of Satisfaction Survey And Its Follow-Up Disclosure In Higher Education</td>
<td>Universitas Negeri Malang</td>
<td>Dwi Narullia, Sheila Febriani Putri, Fitri Purnamasari and Dhika Maha Putri</td>
</tr>
<tr>
<td>11</td>
<td>08.30-08.45</td>
<td>Explanatory Study of Future Economics Teacher Readiness to be up against Disruptive Education</td>
<td>Universitas Negeri Malang</td>
<td>Indra Febrianto, Agus Hermawan and Hadi Sumarsono</td>
</tr>
<tr>
<td>12</td>
<td>08.45-09.00</td>
<td>The Factors Affecting Generation Z Attitudes and Purchase Behavior Towards Buying Luxury Fashion Product</td>
<td>Institut Teknologi Bandung</td>
<td>Prima Ulfa Mulia Arta and Annisa Rahmani Qastharin</td>
</tr>
<tr>
<td>13</td>
<td>09.00-09.15</td>
<td>Is the student organization a learning organization? a confirmatory factor analysis of the Fifth Discipline Peter M Senge</td>
<td>Universitas Negeri Semarang</td>
<td>Kusmuriyanto, Muhammad Feriady, Saringatun Mudrikah and Dhamas Gianluigi Alrizky</td>
</tr>
<tr>
<td>14</td>
<td>09.15-09.30</td>
<td>Entrepreneurship Education as a Business to Increase Students' Interest in Entrepreneurship in the Covid-19 Pandemic and the Digital Era</td>
<td>Universitas Negeri Semarang</td>
<td>Ahmad Jaenudin, Kusumantoro and Inaya Sari Melati</td>
</tr>
<tr>
<td>15</td>
<td>09.30-09.45</td>
<td>An Analysis Of Entrepreneurship Teaching In Minangkabau Culture</td>
<td>Universitas Bung Hatta</td>
<td>Boy Yendra Tamin, Hendra Hidayat, Zadrian Ardi and Sukma Yudistira</td>
</tr>
<tr>
<td>16</td>
<td>09.45-10.00</td>
<td>Intrinsic and Extrinsic Motivation from Unified Theory of Acceptance and Use of Technology Model Mediating Innovation Diffusion Theory for Intention to Use E-Learning</td>
<td>University of Indonesia</td>
<td>Riadi Antasa and Riani Rachmawati</td>
</tr>
<tr>
<td>17</td>
<td>10.00-10.15</td>
<td>HOW IS SCHOOL INNOVATION CAPABILITIES DEVELOPED DURING PANDEMICS? THE EFFECT OF LEARNING ORGANIZATION, TRANSFORMATIONAL LEADERSHIP</td>
<td>Universitas Negeri Semarang</td>
<td>Kardoyo, Muhammad Feriady, Nina Farliana and Lola Kurnia Pitaloka</td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>Institution</td>
<td>Authors</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>-----------------------------------------------------------------------</td>
<td>--------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>18</td>
<td>10.15-10.30</td>
<td>THE EFFECTIVENESS OF THE CASE METHOD LEARNING MODEL TO IMPROVE CRITICAL THINKING SKILL</td>
<td>Universitas Negeri Semarang</td>
<td>Ita Nuryana, Partono Thomas, Kardiyem, Suranto and Disman</td>
</tr>
<tr>
<td>19</td>
<td>10.30-10.45</td>
<td>Disentangle The Effect Of Social Media Advertisement Content Towards Decision Making on Hijab Purchase: Evidence From Eye Tracker Data</td>
<td>University Technology MARA</td>
<td>Janiffa Saidon, Rosidah Musa, Noreldzaihan Mohd Rais and Siti Asiah Md. Shahid</td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>Examining Luxury Hotel's Social Media Marketing on Customer Engagement Using Big Data Analytics and Natural Language Processing</td>
<td>Universitas Indonesia</td>
<td>Sukmasari Triana Gita Putri and Arga Hananto</td>
</tr>
<tr>
<td>21</td>
<td>11.00-11.15</td>
<td>The Study on Generation Z's Purchase Intention Towards Sustainable Fashion Products in Indonesia</td>
<td>Bandung Institute of Technology</td>
<td>Neizka Asri Ayasha, Nurrani Kusumawati and Amilia Wulansari</td>
</tr>
<tr>
<td>22</td>
<td>11.15-11.30</td>
<td>Narrative of Lecturer Performance During a Pandemic: Preparation of a Post-Pandemic Work and Learning System</td>
<td>Universitas Negeri Semarang</td>
<td>Kardoyo Kardoyo and Lola Kurnia Pitaloka</td>
</tr>
</tbody>
</table>
## ROOM 7: Moderator Phany Inneke
### CP: 082137479707

### Tuesday, 27th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14.15-14.30</td>
<td>Fiscal Sustainability Indicators: New Evidence From Developing and Developed Countries</td>
<td>Universitas Sebelas Maret</td>
<td>Malik Cahyadin, Tamat Sarmidi, Norlin Khalid and Law Siong Hook</td>
</tr>
<tr>
<td>2</td>
<td>14.30-14.45</td>
<td>Circular economy and Indonesia’s MSMEs</td>
<td>Telkom University</td>
<td>Retno Setyorini and Astadi Pangarso</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>Forecasting The Inflation Rate In Central Java Using The Box-Jenkins Method (Autoregressive Moving Average)</td>
<td>Universitas Negeri Semarang</td>
<td>Grace Natalia Marpaung, Etty Soesilowati, Yoz Ualia Rahman, Yuan Daniel Tegar and Rizka Yuliani Yuliani</td>
</tr>
<tr>
<td></td>
<td>15.00-15.15</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>15.15-15.30</td>
<td>Consumer’s Perception And Opinion Toward Organic Rice Products</td>
<td>Universitas Negeri Semarang</td>
<td>Etty Soesilowati, Nana Kariada Mt and Dhita Pm</td>
</tr>
<tr>
<td>5</td>
<td>15.30-15.45</td>
<td>Measuring The Effectiveness Of Central Bank’s Policy In Affecting People's Behaviour: A Study Of User’s Behaviour Intention In Adopting QRIS (QR Code Indonesian Standard) In Indonesia During Covid-19 Pandemic</td>
<td>University of Birmingham</td>
<td>Wishnu Badrawani</td>
</tr>
<tr>
<td>6</td>
<td>15.45-16.00</td>
<td>The Effectiveness Of Local Tax Law In Increasing Regency/City Regional Tax Revenue In Central Java Province</td>
<td>Universitas STIKUBANK Semarang</td>
<td>Maryono, Nuraini and Agus Murdiyanto</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>Provincial Tax Map In Indonesia</td>
<td>Universitas STIKUBANK Semarang</td>
<td>Batara Daniel Bagana, Maryono and Achmad Badjuri</td>
</tr>
</tbody>
</table>

### Wednesday, 28th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-08.15</td>
<td>Governing the mining industry in Indonesia: a return of resources nationalism?</td>
<td>Universitas Indonesia</td>
<td>Alya Triska Sutrisno</td>
</tr>
<tr>
<td>10</td>
<td>08.15-08.30</td>
<td>Is There Any Relation Between Human Development and Poverty in Eastern Indonesia</td>
<td>Universitas Tidar</td>
<td>Jihad Lukis Panjawa, Rr. Retno Sugiharti, Gentur Jalunggono and Muhammad Arif</td>
</tr>
<tr>
<td>Session</td>
<td>Time</td>
<td>Title</td>
<td>Speaker(s)</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>--------</td>
<td>----------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30- 08.45</td>
<td>The Impact Of Social Forestry Utilization Permit (IPHPS) Towards The Community Income Around Perum Perhutani Area : A Study Case Of KPH Telawa, Central Java</td>
<td>Kurniawan, Annis Nurfitriana Nihayah, Nurjannah Rahayu Kistanti and Phany Ineke Putri</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45- 09.00</td>
<td>Efficiency of Local Government Capital Expenditure</td>
<td>Universitas Negeri Semarang, Deky Aji Suseno, Amalia Rahmadhani, Suwartiningsih and Rosi Hanafiah Al Azizah</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00- 09.15</td>
<td>Fishers Resilience in Tegal City During the Covid 19 Pandemic</td>
<td>BBRSEKP-MMAF, Yesi Dewita Sari</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15- 09.30</td>
<td>Forest Destruction: Analysis of Economic Development Sub Sector Of Oil Palm Plantations in Indonesia</td>
<td>Universitas Tidar, Panji Kusuma Prasetyanto, Whinarko Juliprijanto and Sudati Nur Sarfiah</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45- 10.00</td>
<td>What Are the Factors that Differentiate Environmental Quality? Evidence from the Island of Java And Non-Java in Indonesia</td>
<td>Universitas Negeri Semarang, Amin Pujiati, Triani Nurbawi and Nadia Damayanti</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00- 10.15</td>
<td>Evaluation of Online Student Learning During the Covid-19 Pandemic” (Case Study in Development Economics Study Program, Faculty of Economics, UNNES).</td>
<td>Universitas Negeri Semarang, Karsinah, Fafurida and Prasetyo Ari Bowo</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15- 10.30</td>
<td>Levers of Control (LOC) Implementation as Management Control System on Tax Compliance Supervision Activity Related to Transfer Pricing</td>
<td>Universitas Indonesia, Alif Firdaus Rosidi</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10.30- 10.45</td>
<td>Cigarette Tax Contribution to Province Regional Revenue in Indonesia</td>
<td>Universitas STIKUBANK Semarang, Djoko Wahjudi, Batara Daniel Bagana and Jaeni</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>10.45- 11.00</td>
<td>A Strategy to Increase the Transaction of Farmer Card (Empirical Study in Wonosobo Regency)</td>
<td>Universitas Negeri Semarang, Prasetyo Ari Bowo and Avi Budi Setiawan</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>11.00- 11.15</td>
<td>Analysis of Agroindustry Development in Thailand</td>
<td>UIN Raden Mas Said Surakarta, Arif Muanas</td>
<td></td>
</tr>
</tbody>
</table>
### Tuesday, 27th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14.15-14.30</td>
<td>Strategy Orientation and Innovation Capability of Women Entrepreneurial in Culinary Business in Indonesia</td>
<td>Universitas Sebelas Maret</td>
<td>Sari Laelatul Qodria, Darsono Darsono, Asri Laksmi Riani and Sapja Laksmi Riani</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>Development of E-Modules of Office Management Course With Telegram Bots to Support Online Learning During the Pandemic</td>
<td>Universitas Negeri Semarang</td>
<td>Ahmad Saeroji, Muhsin, Dian Fithra Permana, Wisudani Rahmaningtyas and Jernih Pitarja Manalu</td>
</tr>
<tr>
<td></td>
<td>15.00-15.15</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>15.30-15.45</td>
<td>Implementation of Building Information Modeling to Improve Project Management</td>
<td>Universitas Indonesia</td>
<td>Arijal Ahmad Salahudin and Tubagus Muhamad Yusuf Khudri</td>
</tr>
<tr>
<td>6</td>
<td>15.45-16.00</td>
<td>Valuation and Ideal Share Ownership of Social Enterprise in Indonesia</td>
<td>Universitas Indonesia</td>
<td>Rima Nur Annisa and Gede Harja Wasistha</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>A Review of Sme's Competitiveness in Indonesia</td>
<td>Universitas Kristen Maranatha Bandung</td>
<td>Lina Anatan</td>
</tr>
<tr>
<td>8</td>
<td>16.15-16.30</td>
<td>Model of Literacy and Environmental Support System University to Enhancing Sustainable Entrepreneurial Intention</td>
<td>Universitas Negeri Semarang</td>
<td>Nina Farliana, Khasan Setiaji and Joko Widodo</td>
</tr>
</tbody>
</table>

### Wednesday, 28th July 2021

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-08.15</td>
<td>The Effects of Network, Entrepreneurial Orientation and Environmental dynamism on Startup Performance</td>
<td>Universitas Indonesia</td>
<td>Bianca Vellianie and Ratih Dyah Kusumastuti</td>
</tr>
<tr>
<td>10</td>
<td>08.15-08.30</td>
<td>Analysis of the Indication of Islamic Label on Good Corporate</td>
<td>Universitas Indonesia</td>
<td>Khairun Amala and Junino Jahja</td>
</tr>
<tr>
<td>Session</td>
<td>Time</td>
<td>Title</td>
<td>Presenter(s)</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-08.45</td>
<td>The Role of Strategic Orientation in Encouraging the Increasing Effect of Knowledge Sharing on Innovation Capability</td>
<td>Kemal Budi Mulyono, Indri Murniawaty, Rusdarti and M. Fathur Rahman</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45-09.00</td>
<td>Tourism Potential Management Strategy With Regional Owned Enterprise in Magetan Regency</td>
<td>Aulia Hapsari Juwita, Sumardi Sumardi, Dwi Prasetyani, Vina Kartika Sari, Vinc Hadi Wiyono, Ahmad Daerobi and Guntur Riyanto</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00-09.15</td>
<td>How Company Size, Learning Process and Financial Literacy Support SME's Sustainability</td>
<td>Erlynda Y. Kasim and Annisa Nurfitriana</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15-09.30</td>
<td>Resilient and Survival Strategy of Women Entrepreneur to Face the Covid-19 Pandemic</td>
<td>Avi Budi Setiawan and Prasetyo Ari Bowo</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>09.30-09.45</td>
<td>Does University Environment Context Enhance Ecopreneurship Intention?</td>
<td>Widya Prananta, Angga Pandu Wijaya and Made Virma Permana</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45-10.00</td>
<td>Readiness Of Job Training Institutions and Labor Market Information Systems for Implementation of the Loss of Job Assurance Program</td>
<td>Yeni Nuraeni, Faizal Amir P. Nasution and Firdausi Nuzula</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00-10.15</td>
<td>Immediate Behavioral Responses Analysis of E-Commerce Application: a Perspective of the Stimulus-Organism-Response Model</td>
<td>Herunata Joseph and Tengku Ezni Balqiah</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15-10.30</td>
<td>Knowledge Management (LMX as the Enabler and Knowledge Creation as the Process) to Innovative Behaviour in Public Sector</td>
<td>Eriex Febrieanto and Budi W. Soetjipto</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10.30-10.45</td>
<td>Technology Readiness of Blockchain Technology for MSMES in Bandung</td>
<td>Ayu Wahyuni and Anita Juraida</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>Inducing Small Business Performance in the Food and Beverage Sector During the Covid-19: The Role of Entrepreneurial Marketing and Marketing Capability</td>
<td>Nabila Kharimah Vedy and Rifelly Dewi Astuti</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author's Name</td>
</tr>
<tr>
<td>-----</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------</td>
<td>-----------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>14.15-14.30</td>
<td>The Effect of Social Media Information on Generation Y Investment Intention in Indonesian Capital Market</td>
<td>Universitas Indonesia</td>
<td>Adisty Widyasari</td>
</tr>
<tr>
<td>2</td>
<td>14.30-14.45</td>
<td>The Driving Force of Small and Medium Enterprises’ Digital Marketing Transition as a Solution to Increase Sales during the Covid-19 Pandemic</td>
<td>Universitas Agung Podomoro</td>
<td>Windy Shania and Wisnu Dewobroto</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>Factors Affecting Employee Commitment And Performance: Empirical Evidence From Conservation University</td>
<td>Universitas Negeri Semarang</td>
<td>Khasan Setiaji and Nina Farliana</td>
</tr>
<tr>
<td></td>
<td>15.00-15.15</td>
<td>BREAK (PRAYER TIME)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>15.15-15.30</td>
<td>APPLYING PARTNERSHIP STRATEGIES WITH HUMAN CAPITAL AND ENTREPRENEURSHIP MARKETING TO INCREASE MARKETING PERFORMANCE</td>
<td>Universitas Negeri Semarang</td>
<td>Murwatiningsih, Nina Oktarina, Widya Prananta and Angga Pandu Wijaya</td>
</tr>
<tr>
<td>5</td>
<td>15.30-15.45</td>
<td>THE ANTECEDENTS OF MILLENNIAL CUSTOMERS INTENTION TO PURCHASE ORGANIC FOODS: AN APPLICATION OF THEORY OF PLANNED BEHAVIOR</td>
<td>Universitas Indonesia</td>
<td>Daniel Christianto Kasidi</td>
</tr>
<tr>
<td>6</td>
<td>15.45-16.00</td>
<td>Exploring People's Purchase Intention towards Fresh Beef</td>
<td>Institute Technology Bandung</td>
<td>Alifa Rahma Dwi Ardani and Nila Armelia Windasari</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>ENHANCEMENT DIGITAL DATA SECURITY USING DIGITAL SIGNATURES AS A FORM OF IMPLEMENTING SMART CAMPUS MANAGEMENT</td>
<td>Department of Computer Science. Universitas Negeri Semarang</td>
<td>Kholiq Budiman, Hendi Susanto, Mona Subagia, Ilham Hernowo Saputro, Meldy Septiawan and Yahya Nur Ifriza</td>
</tr>
</tbody>
</table>

**Tuesday, 27th July 2021**

**Wednesday, 28th July 2021**
<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author’s Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>08.00-</td>
<td>IMPACT OF UNIVERSITY CONSERVATION VALUE ON COMPETENCE DEVELOPMENT AND</td>
<td>Diponegoro University and</td>
<td>Indah Anisykurlillah, Zulaikha and M Noor Ardiansah</td>
</tr>
<tr>
<td></td>
<td>08.15</td>
<td>EMPLOYEE PERFORMANCE</td>
<td>Semarang State University</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>08.15-</td>
<td>Analysis of Accounting Treatment for Non-cash Zakat and Infaq/Sadaqah</td>
<td>Universitas Indonesia</td>
<td>Rifky Adrianto, Firdaus and Dodik Siswantoro</td>
</tr>
<tr>
<td></td>
<td>08.30</td>
<td>(A Proposed Revision of SFAS 109: Accounting for Zakat and Infaq/Sadaqah)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-</td>
<td>Domestic Tourist’s Behavioural Intention Towards Culinary Destination:</td>
<td>Institut Teknologi Bandung</td>
<td>Kaisya Putri</td>
</tr>
<tr>
<td></td>
<td>08.45</td>
<td>Restaurants And Cafe in Bandung</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45-</td>
<td>The Effect of Openness to Online Shopping Experience among Generation</td>
<td>Universitas Negeri Semarang</td>
<td>Bayu Bagas Hapsoro, Palupiningdyah and Endah Prapti Lestari</td>
</tr>
<tr>
<td></td>
<td>09.00</td>
<td>Z toward Brand Loyalty</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00-</td>
<td>The Effect of Change Management on Performance and Well-Being</td>
<td>Universitas Negeri Semarang</td>
<td>Sukamtono, Desti Ranihusna, Rini Widyastuti and Mar’Atus Syolikha</td>
</tr>
<tr>
<td></td>
<td>09.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15-</td>
<td>The Effect of Instagram on Customer Relationship, Customer Equity, and</td>
<td>Bandung Institute of Technology</td>
<td>Dewidya Natiqa and Nurrani Kusumawati</td>
</tr>
<tr>
<td></td>
<td>09.30</td>
<td>Purchase Intention Towards Luxury Fashion Brands</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>09.30-</td>
<td>Determining Reasons that Influence Smart Home Appliance Adoption</td>
<td>Management Major, School of</td>
<td>Qinthar Alifah and Nurrani Kusumawati</td>
</tr>
<tr>
<td></td>
<td>09.45</td>
<td>Intention Using the Behavioral Reasoning Theory Approach</td>
<td>Business and Management,</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Bandung Institute of Technology</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45-</td>
<td>APPS FOR BUSINESS PLAN COMPETITION AS A METHODOLOGY FOR STUDENT</td>
<td>Universitas Negeri Semarang</td>
<td>Vitradesie Noekent and Anindya Ardiansari</td>
</tr>
<tr>
<td></td>
<td>10.00</td>
<td>ENTREPRENEURIAL LEARNING</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00-</td>
<td>INCREASING INTEREST IN ENTREPRENEURS THROUGH ENTREPRENEURSHIP SKILLS,</td>
<td>Universitas Muria Kudus</td>
<td>Sukirman, Arwani Mukhamad and Jazuli Akhmad</td>
</tr>
<tr>
<td></td>
<td>10.15</td>
<td>UTILIZATION OF INFORMATION TECHNOLOGY AND SELF-EFFICACY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15-</td>
<td>THE EFFECT OF INFORMATION QUALITY (IQ) AND SYSTEM QUALITY (SQ) ON USER</td>
<td>Universiti Teknologi MARA</td>
<td>Arena Dalila Mohd Din, Mohd Khirzanbadzli Rahman, Abdul Kadir Othman, Siti Asiah Md Shahid and Shariff Harun</td>
</tr>
<tr>
<td></td>
<td>10.30</td>
<td>INTENTION TOWARDS SELF-SERVICE TECHNOLOGY (SST)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author's Name</td>
</tr>
<tr>
<td>-----</td>
<td>---------------</td>
<td>-------------------------------------------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>19</td>
<td>10.30-10.45</td>
<td>FACTORS CONTRIBUTING TO EMPLOYEE WORKPLACE DEVIAN BEHAVIORS IN PUBLIC SECTOR ORGANIZATIONS</td>
<td>Universiti Teknologi MARA</td>
<td>Fatin Syahirah Faizul Maulud, Abdul Kadir Othman and Mohd Khirzanbadzl Rahman</td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>BPR-BKK EFFICIENCY POST MERGER IN JAWA TENGAH</td>
<td>Universitas Negeri Semarang</td>
<td>Widiyanto, Partono Thomas, Arief Yulianto and Ita Nuryana</td>
</tr>
<tr>
<td>21</td>
<td>11.00-11.15</td>
<td>FACTORS AND IMPLICATIONS MANAGEMENT DISCUSSION AND ANALYSIS</td>
<td>Universitas Serang Raya</td>
<td>Nana Umdiana, Lindrianasari and Einde Evana</td>
</tr>
<tr>
<td>22</td>
<td>11.15-11.30</td>
<td>The Role of Profitability to Moderate the Factors Affecting on Sustainability Reports Disclosure</td>
<td>Universitas Negeri Semarang</td>
<td>Linda Agustina, Nurmiyanti Nurmiyanti and Kuat Waluyo Jati</td>
</tr>
</tbody>
</table>

**ROOM 10: Moderator Wijang Sakitri**

**CP: 085869846591**

**Tuesday, 27th July 2021**

<table>
<thead>
<tr>
<th>No.</th>
<th>Time</th>
<th>Title</th>
<th>University</th>
<th>Author's Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14.15-14.30</td>
<td>Analysis of the Development of the National Payment Gateway (GPN) as a Symbol of Domestic Retail Transaction Sovereignty in Indonesia</td>
<td>Universitas Indonesia</td>
<td>Ardian Pangestu and Rahmat Aryo Baskoro</td>
</tr>
<tr>
<td>2</td>
<td>14.30-14.45</td>
<td>Electronification Of Payment Systems And Trade In Indonesia 2015-2019</td>
<td>Universitas Tidar</td>
<td>Supanji Setyawan, Chaidir Iswanaji and Suci Nasehati Sunaningsih</td>
</tr>
<tr>
<td>3</td>
<td>14.45-15.00</td>
<td>Institutional Strengthening of the Faculty of Economics, State University of Semarang through the Establishment of the Economic Education Doctoral Study Program</td>
<td>Universitas Negeri Semarang</td>
<td>Kusumantoro, Rusdarti and Mukhamad Khafid</td>
</tr>
<tr>
<td>4</td>
<td>15.00-15.15</td>
<td><strong>BREAK (PRAYER TIME)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>15.30-15.45</td>
<td>THE ROLE OF LEARNING CULTURE IN SUPPORTING INDIVIDUAL READINESS TO CHANGE IN BUREAUCRATIC SIMPLIFICATION INITIATIVES</td>
<td>Universitas Indonesia</td>
<td>Arie P. Trisnanto and Budi W. Soetjipto</td>
</tr>
<tr>
<td>7</td>
<td>16.00-16.15</td>
<td>THE IMPACT OF JOB CRAFTING IN WORKING CONDITION CHANGES DUE TO COVID-19 PANDEMIC</td>
<td>Universitas Indonesia</td>
<td>Ermy Rizkawati and Mone Andrias</td>
</tr>
<tr>
<td>8</td>
<td>16.15-16.30</td>
<td>IMPLEMENTATION OF UNEXPECTED EXPENDITURE (BTT) DUE TO IMPACT</td>
<td>Universitas Negeri</td>
<td>Kusmuriyanto, Siringatun Mudrikah,</td>
</tr>
<tr>
<td>No.</td>
<td>Time</td>
<td>Title</td>
<td>University</td>
<td>Author’s Name</td>
</tr>
<tr>
<td>-----</td>
<td>----------</td>
<td>----------------------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>16.15-</td>
<td>ACHIEVEMENT MOTIVATION AND SELF EFFICACY IN MEASURING STUDENT ADVERSITY QUOTIENT</td>
<td>Universitas Negeri Semarang</td>
<td>Dwi Puji Astuti, Kardiyem, Rediana Setiyani, Anna Kania Widiatami and Saringatun Mudrikah</td>
</tr>
<tr>
<td></td>
<td>16.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>08.00-</td>
<td>CONSISTENT INVESTMENT CRITERIA FOR SOVEREIGN WEALTH FUND</td>
<td>Universitas Tidar</td>
<td>Deni Ramdani, Heni Hirawati and Devi W Utami</td>
</tr>
<tr>
<td></td>
<td>08.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>08.15-</td>
<td>The Effect of Ecotourist Experiential Value on Experience Quality and Destination Attachment. Does Gender Matter?</td>
<td>University Technology MARA</td>
<td>Janiffa Saidon, Rosidah Musa, Noreldzaihan Mohd Rais and Shamsul Baharin Saihani</td>
</tr>
<tr>
<td></td>
<td>08.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>08.30-</td>
<td>E-Learning Determinant: Study on Technology Acceptance Model Implementation in Universitas Negeri Semarang</td>
<td>Universitas Negeri Semarang</td>
<td>Dorojatun Prihandono, Andhi Wijayanto and Dwi Cahyaningdyah</td>
</tr>
<tr>
<td></td>
<td>08.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>08.45-</td>
<td>Archives Management at Semarang City Vocational High School</td>
<td>Universitas Negeri Semarang</td>
<td>Agung Kuswantoro, Farid Ahmadi, S Martono, Maman Rachman and Arief Yulianto</td>
</tr>
<tr>
<td></td>
<td>09.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>09.00-</td>
<td>CONTRIBUTION ON SPACE TECHNOLOGY TO SUSTAINABLE DEVELOPMENT DURING PANDEMI COVID19: CASE INDONESIA</td>
<td>LAPAN</td>
<td>Intan Perwitasari</td>
</tr>
<tr>
<td></td>
<td>09.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>09.15-</td>
<td>HOW IS THE ROLE OF GOVERNMENT, RESOURCES, POLITICAL INSTABILITY AND DYNAMIC CAPABILITIES ON SEZ’S COMPETITIVENESS</td>
<td>Universitas Indonesia</td>
<td>Prajwalita Cinantya and Sari Wahyuni</td>
</tr>
<tr>
<td></td>
<td>09.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>09.30-</td>
<td>IMPACT OF THE COVID-19 PANDEMIC ON HOUSEHOLD MICRO BUSINESS</td>
<td>Universitas Negeri Semarang</td>
<td>Phany Ineke Putri, Karsinah Karsinah and Nurjannah Rahayu K</td>
</tr>
<tr>
<td></td>
<td>09.45</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>09.45-</td>
<td>DETERMINANTS OF LIFE QUALITY THE HUMAN RESOURCES IN JAVA ISLAND</td>
<td>Universitas Negeri Semarang</td>
<td>Dyah Nihayah, Amin Pujianti, Annis Nurfitriana Nihayah and Anggita Damayanti</td>
</tr>
<tr>
<td></td>
<td>10.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>10.00-</td>
<td>Augmenting Coconut Value into an Innovative Briquette Product in Gorontalo</td>
<td>Universitas Agung Podomoro</td>
<td>Kevin Eldad Roring, Edvi Gracia Ardani and Wisnu Sakti Dewobroto</td>
</tr>
<tr>
<td></td>
<td>10.15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>10.15-</td>
<td>Conceptual Paper on Moderating Effect of Inflation Rate on the Relationship between Determinants of Dividend and Dividend Pay-outs</td>
<td>Universiti Teknologi MARA</td>
<td>Asri Osman, Jaafar Pyeman, Shahsuzan Zakaria and Muhamad Sukor Jaafar</td>
</tr>
<tr>
<td></td>
<td>10.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>10.30-10.45</td>
<td>DEVELOPMENT OF LOCAL POTENTIALS THROUGH EFFICIENCY OF ALOE VERA FARMING IN SLEMAN</td>
<td>Universitas Diponegoro &amp; Universitas Tidar</td>
<td>Hadi Sasana, Yuliani Setyaningsih, Hastarini Dwi Atmanti and Ivo Novitaningtyas</td>
</tr>
<tr>
<td>20</td>
<td>10.45-11.00</td>
<td>Student Achievement Recording System of the Faculty of Economics Semarang State University</td>
<td>Universitas Negeri Semarang</td>
<td>Rohmawati, Kusmuriyanto and Fendi Setyo Harmoko</td>
</tr>
<tr>
<td>21</td>
<td>11.00-11.15</td>
<td>The Model of Self Directed Learning Among Accounting Education Students in Pandemic Covid-19</td>
<td>Universitas Negeri Semarang</td>
<td>Kardiym, Ita Nuryana, Dwi Puji Astuti and Celine Anita Ramadhani</td>
</tr>
<tr>
<td>22</td>
<td>11.15-11.30</td>
<td>DETERMINANTS OF ECONOMIC TEACHER PERFORMANCE IN ONLINE LEARNING WITH ORGANIZATIONAL COMMITMENTS AS AN INTERVENING VARIABLE</td>
<td>Universitas Negeri Semarang</td>
<td>Saringatun Mudrikah, Kusmuriyanto, Dwi Puji Astuti and Hetik Wulandari</td>
</tr>
</tbody>
</table>
MODELLING THE USE OF DIGITAL MARKETING USING MARKETPLACE AND SOCIAL MEDIA APPLICATIONS IN SOME E-COMMERCE FASHION BUSINESSES TO INCREASE SALES DURING THE PANDEMIC

1. Iswanti (Politeknik Negeri Semarang, iswanti3110@gmail.com)
2. Sri Astuti (Politeknik Negeri Semarang, sri.astuti@polines.ac.id)
3. Adi Wisaksono (Politeknik Negeri Semarang, adi.wisaksono@polines.ac.id)
4. Netty Nurdiyani (Politeknik Negeri Semarang, netty.nurdiyani@polines.ac.id)
5. Suko Raharjo (Politeknik Negeri Semarang, paksukopolines@gmail.com)

This research is a fundamental study that examines how marketplaces and social media applications are used by some fashion e-commerce businesses to increase sales during the pandemic. Fashion was chosen because it was the product most sold using digital marketing during the pandemic. This study only uses digital data and is followed by a literature review without conducting in-depth interviews with respondents. This is done because this study seeks to answer the question of how to model the use of digital marketing based on existing data. The results showed that the marketplace that was chosen most during the pandemic was Shopee, because it has a new feature, namely Shopee Live. This feature is in demand by sellers because there is an opportunity to interact directly with buyers regarding their products. Furthermore, five e-commerce businesses using the Shopee Live feature with the highest number of viewers and live transactions were selected as respondents for this study. Furthermore, although there are many transactions during live, it turns out that the flexibility of 1x24 hours of payments creates new problems for the respondents because some buyers do not make payments. For this reason, four respondents chose to use the additional feature of Shopee, namely Showcase. This feature makes it easy for respondents to digitally display their merchandise up to 500 pieces. Furthermore, four out of five respondents combine these two features to get maximum sales results. Furthermore, using data from the shop description on the respondents' Shopee account, show that they use several social media applications to further boost sales. The five respondents use Whatsapp and Facebook, three respondents use the Telegram application, and only two use Instagram.

Keywords: model, digital marketing, marketplace, media sosial, pandemic, e-commerce

INTERNET FINANCIAL REPORTING INSIGHTS: THE IMPERATIVE FOR COMPANIES TO PROVIDE TRANSPARENT INFORMATION

1. Yunika Murdayanti (Azman Hashim International Business School, Universiti Teknologi Malaysia, yunika@graduate.utm.my)
2. Dr. Mohd Noor Azli Ali Khan (Azman Hashim International Business School, Universiti Teknologi Malaysia, m-nazli@utm.my)

This study aims to describe internet financial reporting insights as imperative for corporates to provide transparent information. In today's world of information disclosure, financial transparency is a public demand. The most effective medium for disseminating information to the general public is internet financial reporting. Internet Financial Reporting is known as the presentation of financial statement information through internet media and as a voluntary disclosure. The research methodology used in this study is qualitative, with a focus on the content of papers in the development of Internet Financial Reporting publications. Using the search terms internet financial reporting with good citation numbers, some of the data sources used in this study were extracted from Web of Science, Scopus, Emerald, Springer, Proquest, Ebsco, and Science Direct. This paper collects and organizes the various theories, factors, determinants, and overall conceptual models that underpin Internet Financial Reporting. The findings paper can be used as reading material for students, academics, and researchers who want to learn more about the theoretical background of Internet Financial Reporting. In addition, the paper provides insights into internet financial reporting for business communication and accounting practices. This is the first conceptual paper based on research knowledge that examines Internet communication technology's role in financial reporting in-depth.

Keywords: Internet Financial Reporting, Theories, Determinants, Conceptual Model
The Role of Transformational Leadership, Work Environment, Motivation on Job Satisfaction and Teachers Performance of Vocational Schools

1. Edy Siswanto
   (Universitas Negeri Semarang, edysiswanto@students.unnes.ac.id)
2. Samsudi
   (Universitas Negeri Semarang, prof.purwantoagus@gmail.com)
3. Eko Supraptono
   (Universitas Negeri Semarang, agus.s3uph@gmail.com)
4. Yeri Sutopo
   (Universitas Negeri Semarang, agus.s3uph@gmail.com)
5. Agus Purwanto
   (Universitas Bina Bangsa, aguspurwanto.prof@gmail.com)

The purpose of this study was to analyze the effect of job satisfaction, motivation, Transformational leadership, work on jobs and teachers' performance of vocational schools. This research uses quantitative methods to test and prove the hypotheses that have been made through various tests and data processing. The research hypothesis testing was carried out by using the Structural Equation Model (SEM) approach based on Partial Least Square (PLS). The population used in this study is vocational schools teachers in Pati Central Java, Indonesia. The number of respondents in this study is 110 respondents of vocational teachers who have worked at least 1 years in their schools, data obtained from the distribution of online questionnaires with snowball sampling method. Based on the results of hypothesis testing data processing using SmartPLS software, the results obtained that job satisfaction has a positive and significant effect on teachers' performance of vocational schools, motivation has a positive and significant effect on job satisfaction of vocational schools, transformational leadership has a positive and significant effect on job satisfaction of vocational schools, work environment has a positive and not significant effect on job satisfaction of vocational schools, work environment has a positive and significant effect on teachers' performance of vocational schools. The novelty of this research is the relationship model of The Role of Transformational Leadership, Work Environment, Motivation on Job Satisfaction and Teachers Performance of Vocational Schools

Keywords: Transformational Leadership, Work Environment, Motivation, Job Satisfaction, Teachers Performance, Vocational Schools

The Effect of Knowledge Sharing, Leader Member Exchange (LMX), Digital Leadership on Organizational Citizenship Behaviour (OCB) and School Performance

1. Jeffri Ardiyanto
   (Universitas Negeri Semarang, jeffri.ardiyanto@gmail.com)
2. Oktia Woro Kasmini Handayani
   (Universitas Negeri Semarang, aguspurwanto.prof@gmail.com)
3. Sri Ratna Rahayu
   (Universitas Negeri Semarang, prof.purwantoagus@gmail.com)
4. Sri Endang Pujiastuti
   (Universitas Negeri Semarang, agus.s3uph@gmail.com)
5. Agus Purwanto
   (Universitas Bina Bangsa, agus.s3uph@gmail.com)

The purpose of this study was to determine the relationship between Knowledge Sharing, Leader Member Exchange (LMX), Digital Leadership on Organizational Citizenship Behavior (OCB) and School Performance. This research method is quantitative and hypothesis testing was carried out by using the Structural Equation Model (SEM) approach based on Partial Least Square (PLS), data processing using SmartPLS 3.3.3 software. Data were obtained by distributing online questionnaires to 150 high school senior teachers in Pati with the snowball sampling method. Based on the results of hypothesis testing data processing using SmartPLS software, can be concluded that Digital Leadership has a positive and significant effect on OCB. Digital Leadership has a positive and significant effect on School Performance. Knowledge Sharing has a positive and significant effect on OCB, Knowledge Sharing has no significant effect on school performance, LMX has no significant effect on OCB, LMX has a positive and significant effect on School Performance, OCB had a positive and significant effect on school performance. The novelty of this research is the model of the relationship between Knowledge Sharing, Leader Member Exchange (LMX), Digital Leadership on Organizational Citizenship Behavior (OCB) and School Performance

Keywords: Knowledge Sharing, Leader Member Exchange (LMX), Digital Leadership on Organizational Citizenship Behaviour (OCB), School Performance
A Bibliometric Analysis and Visualization Using VOSviewer in The Integrated Reporting Research Trends

1. I Gusti Ketut Agung Ulupui
   (Universitas Negeri Jakarta, Igka-Ulupui@unj.ac.id)
2. Etty Gurendrawati
   (Universitas Negeri Jakarta, egurendra@unj.ac.id)
3. Diah Armeliza
   (Universitas Negeri Jakarta, diaharmeliza@unj.ac.id)
4. Yunika Murdayanti
   (Universitas Negeri Jakarta, yunika_murdayanti@unj.ac.id)

This study aims to capture the trends of integrated reporting research as an accounting disclosure tools. The need for integrated reporting in realizing accountability in an integrated manner is carried out by combining many reports. Furthermore, integrated reporting is still a newly emerging phenomenon and a new research theme. An in-depth bibliometric analysis using the 'VOSviewer' software is applied to analyze and visualize the Integrated Reporting research's knowledge map to conduct the understanding of the active authors, organizations, and journals. This article had set the objective to consolidate the scientific literature regarding "Integrated Reporting" to find out the trends. The search results on the Scopus database obtained 200 articles, then exported in RIS format and processed using VOSviewer. This analysis shows that co-occurrence based on keywords is divided into 9 clusters with 44 keywords. The result also indicates that the highest citation number for integrated reporting was 254. The most active journal in this research domain was Sustainability (Switzerland). The leading organizations engaged in Integrated Reporting research were accounting and corporate governance, Macquarie University, Ryde, Australia. The most active author who had made valuable contributions was C. de Villiers. However, this subject's fledgling status as a research topic and its recent growth suggest that researchers and institutions in many countries will focus their efforts on increasing and expanding research in this area.

Keywords : Bibliometric Analysis, Integrated Reporting, Visualization, Scopus, VOSviewer

FISCAL SUSTAINABILITY INDICATORS: NEW EVIDENCE FROM DEVELOPING AND DEVELOPED COUNTRIES

1. Malik Cahyadin
   (Universitas Sebelas Maret, malikcahyadin@gmail.com)
2. Tamat Sarmidi
   (Universiti Kebangsaan Malaysia, tamat@ukm.edu.my)
3. Norlin Khalid
   (Universiti Kebangsaan Malaysia, nrlin@ukm.edu.my)
4. Siong Hook Law
   (Universiti Putra Malaysia, lawsh@upm.edu.my)

The study attempts to assess fiscal sustainability indicators for 142 of developing and developed countries during 1985-2018. In the literature, there are two indicators widely employed both in developing and developed countries cover primary gap and recursive algorithm. Theoretically, the indicators can be expressed by the concept of the intertemporal budget constraint. Moreover, the study proposes new fiscal sustainability indicator with dimension of financial technology. The new indicator presents a significant contribution on literature of fiscal sustainability. The principal component analysis (PCA) will be employed. The findings exhibit that some countries can maintain fiscally sustainable in a certain period, while most countries face fiscally unsustainable. The level of fiscal sustainability is determined by some key factors such as the level of public debt to GDP ratio and the level of financial technology. The results suggest on government public policies such as maintaining the level of public debt to GDP ratio at a certain level and increasing the level of financial technology.

Keywords: primary gap, recursive algorithm, principal component analysis
Circular economy and Indonesia’s MSMEs

1. Retno Setyorini  
(Telkom University, retnosrini@telkomuniversity.ac.id)  
2. Astadi Pangarso  
(Telkom University, astadipangarso@telkomuniversity.ac.id)

Indonesia has received UNDP’s attention regarding implementing a circular economy (CE). Micro, Small, and Medium Enterprises (MSME) have proven to play an essential role in Indonesia's backbone. The application of CE to MSME in Indonesia supports Sustainable Development Goals. Research related to the CE concept of MSME in Indonesia is still scarce. The research gap addressed in this study relates to the availability of limited literature on CE for MSMEs in Indonesia. This study aims to summarize research publication articles using a select literature review method. The literature review results show that there is still a gap in research related to the circular economy for MSMEs in Indonesia, especially regarding the use of the constructs of CE practices, ESCC practices, CE performances, and RSI. The contribution of this research is to play a role as a background for conducting empirical research related to CE for MSME in Indonesia.

Keywords: circular economy; micro small and medium enterprise; Indonesia

SUSTAINABLE COMPETITIVE ADVANTAGE STRATEGIES OF TOURIST DESTINATION: A CASE STUDY OF SOURAJA CULTURAL HERITAGE IN PALU-INDONESIA

1. Harifuddin Thahir  
(Tadulako University, harifuddinthahir@untad.ac.id)  
2. Irdinal Arief  
(Tadulako University, irdinalarief@untad.ac.id)  
3. Elimawaty Rombe  
(Tadulako University, elimawatyrombe@untad.ac.id)  
4. Suryadi Hadi  
(Tadulako University, surya_hadi_1@yahoo.com)  
5. Femilia Zahra  
(Tadulako University, femilia.zahra@untad.ac.id)  
6. Zindy Kaludia  
(Tadulako University, zindynindy400@gmail.com)

Cultural heritage is a cultural heritage that needs to be preserved because it has important values for history, science, education, religion and / or culture through the process of its determination. The dynamic effort to maintain the existence of cultural heritage and its value by protecting, developing and utilizing it is called conservation. Natural disasters (earthquake, liquefaction and tsunami) that occurred some time ago to be precise in 2018 had an impact on the damage to buildings and structures in Palu City such as government buildings, educational facilities, worship facilities, health, community residential buildings and historic buildings. This study uses a SWOT analysis to identify the development position of the Souraja area of cultural heritage in Palu-Indonesia. The results of the SWOT analysis show that in the quadrant I position, which means the development strategy through horizontal integration, lies between external opportunities and internal strengths. This is the main strategy to develop by maintaining strengths and optimizing opportunities while improving weaknesses and anticipating existing threats in an effort to increase the number of tourist visits that can increase the Regional Original Income of Palu City.

Keywords: sustainable, competitive advantage, tourist destination, Souraja, Palu-Indonesia
DIVERSIFICATION STRATEGY AND FINANCIAL LEVERAGE ON FINANCIAL PERFORMANCE WITH SUSTAINABILITY REPORT AS AN INTERVENING VARIABLE

1. Rulyanti Susi Wardhani
   (University of Bangka Belitung, rulyantowardhani67@gmail.com)
2. Wenni Anggita
   (University of Bangka Belitung, enghietha@gmail.com)
3. Mukhsinuddin
   (University of Bangka Belitung, muhmuhsin@gmail.com)

This thinks about points to decide the impact of expansion techniques and budgetary use on the company's money-related execution with a maintainability report as an interceding variable. This study uses secondary data. The independent variables in this study are diversification strategies and financial leverage. The dependent variable in this study is financial performance. The intervening variable used is the sustainability report. The test of this inquiry is 11 companies that distributed their maintainability reports and financial reports for four continuous a long time in 2016-2019 and comprised of two or more portions that can be gotten through its site. Analysis techniques the data used is path analysis assisted by SPSS software. The results show that three hypotheses have a significant effect. Namely, diversification strategies substantially impact the sustainability report, financial leverage hurts financial performance, and the sustainability report mediates the relationship between financial leverage and returns on assets. Furthermore, there are four hypotheses whose results do not have a significant effect, namely financial influence on sustainability reports, sustainability reports on financial performance, diversification strategies on financial performance, and financial leverage on financial performance with sustainability reports as an intervening variable.

Keywords: Diversification Strategies, Financial Leverage, Sustainability Report, Financial Performance.

STRATEGY ORIENTATION AND INNOVATION CAPABILITY OF WOMEN ENTREPRENEURIAL IN CULINARY BUSINESS IN INDONESIA

1. Sari Laelatul Qodriah
   (Universitas Sebelas Maret, sari.qodriah@student.uns.ac.id)
2. Darsono
   (Universitas Sebelas Maret, darsono@staff.uns.ac.id)
3. Asri Laksmi Riani
   (Universitas Sebelas Maret, asrilaksmi_fe@staff.uns.ac.id)
4. Sapja Anantanyu
   (Universitas Sebelas Maret, sap.anan@staff.uns.ac.id)

This paper aims to analyze the influence of strategic orientation on the innovation capabilities of women small and medium entrepreneurs. The strategic orientation in this study used three constructs, namely market orientation, learning orientation, and technology orientation. The method of data collection using survey and survey data was collected from 149 small and medium-sized companies in the typical culinary industry in Indonesia using probability samples. The data analysis method uses multiple regression analysis. The results showed that market orientation, technology orientation, and learning orientation have a positive and significant effect on the innovation capabilities of female entrepreneurs. The contribution of this research pays particular attention to the strategic orientation of women entrepreneurs engaged in the culinary business, because in general, the reason women small and medium entrepreneurs are entrepreneurial in Indonesia because they want to help the family economy, not as the main job. So the understanding of the orientation of the strategy and its innovation capabilities is still very limited.

Keywords: market orientation, technology orientation, learning orientation, innovation capability
COVID-19 forcing Uzbek higher education from traditional learning to a distance learning approaches

1. Usmonov Botir  
(Tashkent chemical technological Institute, busmonov@hotmail.com)  
2. Shukurillaev Ulugbek  
(Webster University in Tashkent, sulugbek13@webster.edu)  
3. Mirsolieva Mukhabbat  
(Tashkent state pedagogical University, muhabbat2310@gmail.com)

This paper discusses about the opportunities and challenges that have impacted upon Uzbek higher educational institutions (UzHEIs), following the outbreak of the Coronavirus (COVID-19) pandemic. It sheds light about the effects of an unprecedented COVID-19 on higher education services. UzHEIs were suddenly expected to abide by COVID-19 preventative measures, including social distancing and hygienic practices, among others. As a result, many UzHEIs migrated to remote course delivery. This paper urges HEI leaders to embrace online teaching models and virtual systems, as they are here to stay in a postCOVID-19 era. In conclusion, it puts forward key implications to HEI leaders and identifies future research avenues to academia.

Keywords: higher education, Coronavirus, COVID-19, universities, education technology, remote learning.

Socio-Economic Impact Assessment of Tourism In Lake Toba Area (Lesson Learned from the existence of BPODT)

1. Etin Indrayani  
(Institut Pemerintahan Dalam Negeri (IPDN), etin.indrayani@ipdn.ac.id)  
2. Agus Supriadi  
(Institut Pemerintahan Dalam Negeri (IPDN), agusinfokom@yahoo.co.id)  
3. Gatiningsih  
(Institut Pemerintahan Dalam Negeri (IPDN), gatiningsih@ipdn.ac.id)  
4. Ruth Roseline  
(Institut Pemerintahan Dalam Negeri (IPDN), ruth_roselin@ipdn.ac.id)  
5. Wirman Syafri  
(Institut Pemerintahan Dalam Negeri (IPDN), ws.sailiwa@yahoo.com)

This study aims to measure the socio-economic aspects of the implementation of the tasks and functions of the Lake Toba Authority Implementing Agency (BPODT), especially for communities around Lake Toba (Simalungun Regency, Toba Samosir Regency, North Tapanuli Regency, Humbang Hasundutan Regency, Dairi Regency, Karo Regency, and Regency Samosir). The information contained in the present study has been collected from both primary and secondary data sources. Preliminary data involved tourist location data and sample survey data of the region. The social and economic impact is taken with the Human Development Index (HDI) and Gross Regional Domestic Product (GRDP) around the Lake Toba area using secondary data. The analysis was carried out by five years of non-spatial data collected from BPS Publication Data for each District. Changes in HDI and GRDP values in administrative areas around Lake Toba before and after BPODT has been formed. The results showed how if it was involved with the Authority that manages the Lake Toba area, it could indirectly increase the HDI in 7 districts that administratively have the Lake Toba area. This matter represents the government's efforts to pay attention to the Lake Toba Tourism Area management to improve community welfare.

Keywords: BPODT, HDI, GRDP, Socio-Economic Impact, Tourism Development
STUDY ON THE DEVELOPMENT OF E-COMMERCE ADOPTION RESEARCH ON MSMES IN INDONESIA: SYSTEMATIC LITERATURE REVIEW

1. Lila Setiyani  
(STMIK Rosma, lila.setiyani@dosen.rosma.ac.id)  
2. Yeny Rostiani  
(STMIK Rosma, yeny@rosma.ac.id)  
3. Rahmat Gunawan  
(STMIK Rosma, rahmat@rosma.ac.id)

The development of Micro, Small and Medium Enterprises (MSMEs) in Indonesia cannot be separated from the use of e-commerce. This study aims to determine the development of research on e-commerce adoption in MSMEs in Indonesia. Researchers use the PRISMA Framework to determine the dimensions used to examine e-commerce adoption as well as, the distribution of areas that have been researched by previous researchers. Based on the literature, it is revealed that there are three variables used in the literature, namely technology, organization and environment. Technological variables based on the literature reveal that the most dominant dimensions are complexity, compatibility, relative advantage, perceived use, intention to use, and perceived easy of use. Meanwhile, organizational variables based on literature reveal that the most dominant dimensions are organization readiness, organization size, top management support, and HR competence. Environmental variables based on literature reveal that the most dominant dominance is the availability of resources, competitor pressure and governance. While the distribution of research on e-commerce adoption by MSMEs in Indonesia, the literature reveals that the distribution of adoption in Central Java, Indonesia, West Java and Jabodetabek dominates. The results of this study can be used by further research to compile research models and can conduct e-adoption research. commerce in areas that have not been researched.

Keywords : E-Commerey Adoption, MSMEs, Systematic Literature Review

Determinants of Capital Structure and Financial Performance in Indonesian Manufacturing Company

1. Ruhmiyati  
(University of Indonesia, ruhmiyati2018@gmail.com)  
2. Eko Rizkianto  
(University of Indonesia, eko_rizkianto1969@gmail.com)

The financing decision is one of the most important and difficult decisions in the study of corporate finance. The capital structure and financial success of a company can be influenced by a variety of decision-making factors. The goal of this research is to figure out what factors influence the capital structure and financial performance of manufacturing companies listed on the Indonesia Stock Exchange (BEI) between 2010 and 2019. In comparison to Ramli et al (2019)’s referral research, the novelty of this study is that it includes an interest tax shield as an independent variable. Despite the fact that the trade-off theory claims that the interest tax shield has a direct impact on company capital structure, only a few studies have used it as a variable. GLS random effect data panel regression was chosen as the best model to examine models combining a combination of time series and cross-sectional data from 45 Indonesian manufacturing companies. Furthermore, the research is intended to be a useful resource for management, particularly in determining the most appropriate combination of capital structures for Indonesian manufacturing firms and providing guidance on how management can meet the company's financial performance targets. According to the study's findings, asset tangibility, investment growth opportunity, non-debt tax shield, interest tax shield, bankruptcy risk, liabilities, and company size all have a significant impact on company capital structure. Financial leverage, on the other hand, has a negative and significant impact on the financial performance of Indonesian manufacturing companies.

Keywords: capital structure, financial performance, GLS random effect, manufacturing company
Work-life Conflict and Innovative Behavior Examination in Telecommuting Era Perspective

1. Dimas Dwi Utama  
   (Universitas Indonesia, dimasd.utama@gmail.com)  
2. Budi Widjaja Soetjipto  
   (Universitas Indonesia, bsoetjipto@gmail.com)  

The innovation climate is influenced by leadership, the organizational environment, and the individuals who are its members. Thus, employee's innovative behavior becomes the company's valuable capital to remain superior and difficult to imitate. Studies related to psychological capital and innovative behavior show psychological capital's positive influence on innovative behavior (action). The health protocol adoption changes work arrangements and patterns because (since) it limits the physical interactions between individuals and groups. Work patterns are changing using virtual communication and prioritizing telecommuting to limit employee commuting. Furthermore, it increases work-life interference, switches many boundaries, and creating tensions between the work-life domain. The company's ability to build a positive organizational environment psychologically becomes essential to triggers employees' intrinsic motivation for innovation. However, the research conducted so far carries out in the era before the health protocol implementation related to the Covid-19 pandemic. Employees could typically interact in a face-to-face situation at that time. Therefore, the output of this restriction on innovative employee behavior requires further research. This research intends to bridge the knowledge gap in this regard by analyzing the quantitative data obtained. The quantitative data collection will through a survey process of over 200 employees who have engaged in telecommuting activities since implementing the health protocol was applied. This research managerial implication is to provide empirical evidence to the company to identify, use, and optimize the psychological capital level as a tool to maintain a climate of creativity and innovative behavior amid the changes that occur.

Keywords: innovative behaviour, psychological capital, work-life conflict, telecommuting, covid-19

A Factor Influence Industri to Adopting Islamic Banking

1. Muchamad Rizky Fauzi  
   (Bandung State Polytechnic, muchamad.rizky.hps19@polban.ac.id)  
2. Dwi Suhartanto  
   (Bandung State Polytechnic, dwi.suhartanto@polban.ac.id)  

The purpose of this study is to ensure the factors that influence industrial behaviour in adopting Islamic banking services. The approach used in this research is quantitative, with a questionnaire as a method of data collection. The respondents were from are halal industry. To analyze the data obtained from the questionnaire an exploratory factor analysis technique was used. This technique aims to determine new constructs based on an untested theory of a new location. The theoretical basis used in this research is the MINDSPACE Framework. The results found that eight factors can influence the industry in adopting Islamic banking services: image, cost, norms, trust, promotion, commitment, knowledge, and ego. From the managerial perspective, this study can be useful for the Islamic finance industry especially in determining the right marketing strategy.

Keywords: MINDSPACE Framework, Adoption Behaviour, Islamic Banking
Impact of Online Interaction Services Islamic Banking on Customer Loyalty by Integrating New Behaviors During The Covid-19

A certain condition can lead to changes in the strategies of a company in running their business. Currently, an urgent condition is the emergence of the covid-19 pandemic, which has had a significant influence on the financial performance of Islamic banks in Indonesia. Developing and having loyal customers is an aspect that will strongly impact the bank's financial performance. Understanding the actual behavior and the direct effects of the perceptions of Islamic Bank customers on the digitalization of banking services is a strategic aspect for sustainability in the banking industry today. By integrating the current new normal behavior of society using The Theory of Planned Behavior (TPB), it is possible to find out the right strategy in retaining customers. In this case, the quantitative approach is a loyalty model in providing online interactive services during the covid-19 pandemic. This survey used 200 respondents in a cross-sectional manner located in Semarang, and the data were analyzed using The Partial Least Square (PLS) analysis model. The results indicated that customer loyalty can be maintained by: awareness and knowledge, cost and benefits, reputation, subjective norms, perceived behavioral control (PBC), online trust, and the last is intention.

Keywords: Salient belief factors, Theory of Planned Behaviour, Customer Loyalty, Covid-19.

The Impact of Covid-19 on People's Purchasing Power in Rote Island Nusa Tenggara Timur (NTT)

In December 2019, the world was shaken by the outbreak of a deadly infectious disease caused by the COVID-19 or Corona virus. Covid-19 was first discovered in the city of Wuhan, China in December 2019. The emergence of this virus caused human activity throughout the world decline, as a result of the decline in human activity, it had an impact on global economic conditions. According to the United Nations Department of Economic and Social Affairs, the global economy could shrink by up to one percent in 2021 due to the COVID-19 virus and will have an adverse impact if restrictions on economic activity were extended without adequate fiscal response. The subsequent decline in economic activity will result in massive unemployment in the world. UN-DESA found millions of workers were at risk of losing their jobs when nearly a hundred countries closed national restrictions on their countries. The occurrence of world unemployment can cause a contraction of the global economy, especially if the government fails to generate income and increase consumer's outlay. Unemployment causes supply shocks to become wider demand shocks for the economy of the world. Indonesia as one of the countries in the world cannot be separated from the covid-19 outbreak. The covid outbreak in Indonesia also has an impact on the economic sector. Moreover, Indonesia's economic activities are largely supported by imports from China, which temporarily reduced its economic activity due to the COVID-19 in Wuhan, China. Covid-19 has disrupted the distribution route for imports of raw materials from China which is able to cause production costs to increase. Increased production costs cause an increase in the price of goods which triggers inflation. If there is inflation, households will reduce their consumption because people's purchasing power also decreases which will result in a decline in economic growth. East Nusa Tenggara is one of the provinces in Indonesia that has been affected by COVID-19. Data released by the Disaster Management Operations Control Center (PUSDALOPS-PB) of East Nusa Tenggara Province on December 1, 2021, a total of 1,274 people who were contaminated were treated with 524 people and 727 people recovered and 23 people died and 16 people are still being treated specifically in Rote island. From this data, it can be concluded that COVID-19 is still endemic in NTT. This condition causes a decrease in community activities from before Covid-19, this affects the number of requests for goods and services to decrease, this condition is especially felt by people who work in the informal sector. On a macro basis, sectoral revenues also experienced a decline which resulted in a decrease in worker income in sectors that absorb a lot of labor. The implication of this is a decrease in people's purchasing power.
SEWA~IN APPLICATION AS AN EFFORT TO IMPROVE FINANCIAL INCLUSION IN SAMARINDA CITY THROUGH SHARIA UNION

1. Ahmad Sirri  
   (Bandung State Polytechnic, ahmad.sirri.kps19@polban.ac.id)  
2. M. Edman Syarief  
   (Bandung State Polytechnic, moch.edman@polban.ac.id)  
3. Ira Novianty  
   (Bandung State Polytechnic, ira.novianty@polban.ac.id)

The main problem faced by Islamic unions is the absence of adequate IT and Internet technology. This study aims to design and implement the Sewa~In application system as an effort to increase financial inclusion in Samarinda city. The type of research used is qualitative research with the System Development Life Cycle (SDLC) method to develop quality software within a certain time according to customer needs with the Test-driven system development method. Methods of data collection through interviews, focus group discussions (FGD), and questionnaires distributed to the people of Samarinda city with the random sampling technique. Analytical tool to be used is a flow chart, Context Diagrams and Data Flow Diagrams. The test method uses black box testing to carried out the system does not cause errors or bugs in the application. Sewa~In application integrating the Ijarah Muntahiya Bittamlil transaction system in an online-based application which is expected to increase financial inclusion and operational activities of Islamic unions.

Keywords: Financial Inclusion, Digital Platform, Sharia Union, Ijarah Muntahiya Bittamlil

THE DETERMINANTS OF SHARIA NET INTERMEDIATION MARGIN: EVIDENCE FROM INDONESIA

1. Rika Lisnawati  
   (Politeknik Negeri Bandung, rika.lisnawati.kps19@polban.ac.id)  
2. Ira Novianty  
   (Politeknik Negeri Bandung, ira.novianty@polban.ac.id)

Islamic Banks in Indonesia have a high intermediation margin. This indicates an inefficient financial intermediary. This is an essential and special concern to stimulate efficiency and encourage growth in distributing Islamic banking financing. The research was intended to investigate the determinants of intermediation margin in Islamic banks in Indonesia. This research employed panel data of 10 Islamic banks that utilized a dual banking system in Indonesia from 2015 to 2019. Data analysis technique used Structural Equation Model - Partial Least Square (SEM-PLS) with Warp-PLS 7.0. The results revealed that the capital adequacy ratio (CAR) had a positive and significant effect on the net intermediation margin (NIM), and Bank Size had a positive and significant effect on the net intermediation margin (NIM). This research did not significantly affect non-performing Financing (NPF), operating expenses and operating revenue on the net intermediation margin (NIM) in Islamic Banks. Academically, this research implied an expansion of knowledge of the Net Intermediation Margin of Islamic Banks. In practical terms, this research contributed to the Islamic Banking industry in formulating strategies to reduce net intermediation margin.

Keywords. Capital Adequacy Ratio, Non-Performing Financing, Operating Expenses, and Operating Revenue, Bank Size, Net Intermediation Margin
IMPLEMENTATION OF ISLAMIC CORPORATE GOVERNANCE TO FRAUD AND MAQASHID SYARIAH IN INCREASING THE PROFITABILITY OF ISLAMIC BANKING IN INDONESIA

1. Ayunda Riezdita  
(Bandung State Polytechnic, ayunda.riezdita.kps19@polban.ac.id)  
2. Mochamad Edman Syarief  
(Bandung State Polytechnic, moch.edman@polban.ac.id)  
3. Ruhadi  
(Bandung State Polytechnic, ruhadi@polban.ac.id)

Fraud on Islamic Bank continues to be a problem now. The implementation of Islamic Corporate Governance is an effort to minimize fraud so that it can affect the profitability of Islamic banks. This study aims to determine whether the application of Islamic Corporate Governance can minimize fraud and the achievement of Maqashid Syariah in increasing the profitability of Islamic banks. This study uses quantitative data from 8 Islamic Commercial Banks during 2010-2019, which were recorded in the Financial Services Authority (Otoritas Jasa Keuangan/OJK). The data analysis method used in this study is Partial analysis Least Square-Structural Equation Model (PLS-SEM). The result in the study showed Islamic Corporate Governance has a positive-significant influence on Fraud and ROA; Islamic Corporate Governance has a negative-significant influence on to Maqashid Syariah Index; Islamic Corporate Governance has a negative-significant influence on ROA through Maqashid Syariah Index; Islamic Corporate Governance has a negative-significant influence on ROA through Maqashid Syariah Index and Fraud. While Islamic Corporate Governance does not affect ROA through Fraud. The conclusion is the implementation of Islamic governance can prevent fraud in Islamic banks. However, in realizing the role of Syariah in Islamic finance through compliance, it has not been implemented optimally. In addition, the implementation of good governance and fraud prevention efforts has not shown a sufficient contribution to increasing the profitability of Islamic banks. Therefore, Islamic banks need to formulate strategies in increasing the role of Syariah in reducing fraud and increasing the profitability of Islamic banks.

Keywords: Islamic Corporate Governance, Fraud, Maqashid Syariah, ROA, Islamic Bank

THE INFLUENCE OF INTERNAL FACTORS ON THE DISTRIBUTION OF RAHN FINANCING AND ITS IMPACT ON RETURN ON ASSETS IN INDONESIAN PAWNSHOP

1. Bellanisa Samawati  
(Politeknik Negeri Bandung, bellanisa.samawati.kps19@polban.ac.id)  
2. Ira Novianty  
(Politeknik Negeri Bandung, ira.novianty@polban.ac.id)  
3. Moch. Edman Syarief  
(Politeknik Negeri Bandung, moch.edman@polban.ac.id)

Rahn is an important part financing system of Indonesian Pawnshop operations and will affect its financial performance. This study aims to see the effect of internal factors, which is receivables turnover on return on assets (ROA), both directly and indirectly through rahn financing, and to examine the effect of receivables turnover on rahn financing at Indonesian Pawnshop. This study uses secondary data in the form of rahn financing reports in the period 2010-2019. The data analysis technique used Partial Least Square-Structural Equation Modeling (PLS-SEM) method. The results of the analysis show that receivable turnover has a significant effect on rahn financing and has an impact on return on assets (ROA). In addition, accounts receivable turnover also has a direct effect on return on assets (ROA) and rahn financing doesn’t mediate the effect of receivables turnover on return on assets (ROA).

Keywords: Rahn Financing, Accounts Receivable Turnover, Return On Assets (ROA)
THE INFLUENCE OF THE FAMILY ENVIRONMENT ON STUDENT LEARNING DIFFICULTIES IN ACCOUNTING COMPUTER LESSON DURING COVID-19 PANDEMIC

1. Sri Hutami Adiningisih S
   (Yogyakarta State University, srihutami.2019@student.uny.ac.id)
2. Sukirno
   (Yogyakarta State University, sukirno@uny.ac.id)
3. Ahmad Fadhil Imran
   (Yogyakarta State University, ahmadfadhil.2019@student.uny.ac.id)

This study aims to identify the influence of the family environment on student learning difficulties in accounting computer lesson during covid-19 pandemic. The variables in this study are family environment as independent variable and student learning difficulties as dependent variable. The population is accounting students. The sampling technique used are proportionate random sampling. This study uses a quantitative approach. The data collection technique used are questionnaire and documentation. The data analysis technique used are simple linear regression, product moment correlation test, and t-test using SPSS for windows. Based on the results of the data analysis, the equational model $Y' = 115.428 - 0.625X$ means that each additional unit of the family environment will cause the student learning difficulties decrease by 0.625 units. The results of the product moment correlation analysis obtained the correlation coefficient $r = 0.43$ and it shows a moderate relationship between the family environment and student learning difficulties. The results of the t-test analysis obtained a significant value of $0.001<0.05$. The conclusion of this study is that the family environment has a significant effect on student learning difficulties in accounting computer lesson during covid-19 pandemic.

Keywords: Family environment, learning difficulties, covid-19

Does Project-Based Learning Affect the Motivation to Learn Accounting during Distance Learning at SMK Negeri 1 Makassar?

1. Ahmad Fadhil Imran
   (Yogyakarta State University, ahmadfadhil.2019@student.uny.ac.id)
2. Denies Priantinah
   (Yogyakarta State University, denies_priantinah@uny.ac.id)
3. Sri Hutami Adiningisih
   (Yogyakarta State University, srihutami.2019@student.uny.ac.id)
4. Nurrahmah
   (Semarang State University, nurrahmah17@students.unnes.ac.id)

Distance learning carried out by all schools urges teachers to adapt in learning that can still foster student learning motivation immediately. In addition, teachers tend to experience a lot of difficulties in the learning process because the lecture method is often used, so that the results of student learning motivation are very lacking. The presence of this study aims to offer a project-based learning model that is thought to be able to foster learning motivation. To ensure this, the research was carried out by testing the implementation of the project-based learning model, whether or not it can influence the learning motivation of accounting during distance learning at SMK Negeri 1 Makassar. This research approach was quantitative with the type of Quasi Experimental Design. The population was all student at class X and the sample was chosen directly without random, namely class X AKL 1 (Akuntansi Keuangan dan Lembaga) which consists were 35 students. To collect the data, this study used documentation, observations and tests as the instrument. Data analysis used simple linear regression analysis, product moment correlation analysis, and T-test. From the results of the product moment correlation analysis, it showed that the correlation coefficient $r = 0.889$ was in the interval $0.800-1.000$ which means that the correlation level of the project-based learning model affected the learning motivation of accounting during distance learning and included in the very strong category. The results obtained from hypothesis testing (t-test) were $<0.05$, which was. 0.000. This showed that, there is significant influence after being given treatment.

Keywords: Learning model, learning motivation of accounting, project based learning (PBL), distance learning.
ISLAMIC SOCIAL REPORTING PRACTICE BY SHARIA COMPANIES IN INDONESIA AND FACTORS AFFECTING IT

1. Putri Jarina Ramadhanti  
(Politeknik Negeri Bandung, putri.jarina.kps19@polban.ac.id)  
2. Dian Imanina Burhany  
(Politeknik Negeri Bandung, dian.imanina@polban.ac.id)  
3. Iwan Setiawan  
(Politeknik Negeri Bandung, iwan.setiawan@polban.ac.id)

The development of companies operating based on sharia principles has also developed the practice of corporate social reporting based on sharia called Islamic social reporting (ISR). ISR is a modified form of business ethics from corporate social responsibility (CSR) which is adapted to sharia principles or Islamic principles. This study aims to determine the extent to which ISR practices have been conducted by sharia companies in Indonesia and what factors influence it. The factors identified are firm size, profitability (ROA), and leverage (DAR). The research population is all companies listed on the Indonesia Sharia Stock Index (ISSI) for the 2017-2019 period, with a total of 423 companies. Sample were taken purposively and using the Slovin formula which resulted in a sample of 81 companies. The analytical method used is content analysis for measuring ISR practice and Structural Equation Modeling-Partial Least Square (SEM-PLS) for determining the effect. The results of the study found that the average ISR practice by companies listed on ISSI was moderate. Based on the theme, high-level ISR practice on the environmental theme and corporate governance theme, medium level on the employee theme and community theme, and low-level ISR practice on the theme of funding and investment as well as on the theme of product and service. Furthermore, it also found that firm size had a positive effect, leverage had a negative effect, and profitability did not affect ISR.

Keywords: Islamic social reporting, Firm size, Profitability, Leverage, Sharia companies

HOUSE PRICE INDEX’S DETERMINANT AND ITS IMPACT ON SUBSIDIZED HOUSING’S AMOUNT OF DISTRIBUTION BASED ON SHARIA’S COMPLIANCE

1. Fariz Chandra Ramadhan  
(Polytechnic State of Bandung, fariz.chandra.kps19@polban.ac.id)  
2. Iwan Setiawan  
(Polytechnic State of Bandung, iwan.setiawan@polban.ac.id)  
3. Marwansyah  
(Polytechnic State of Bandung, marwansyah@polban.ac.id)

This research aims to determine the subsidized housing’s amount of distribution which is affected by house price index with determinants of macroeconomic factors and sharia compliance in order to improve the performance and participation level of Islamic banking to distribute more subsidized houses. Low house ownership has been an everlasting problem which is caused by the increase of housing prices every single year consistently. Indonesia’s government decided to innovate something to overcome this problem by making a product called subsidized housing. Based on literature studies, few types of researches discussed this program and they’re using a qualitative method and none of them using the quantitative approach. This study attempts to examine more about subsidized housing’s problem using a quantitative approach to develop the study about it. 154 data were collected from 14 banks that delivered the subsidized housing and be analyzed by using the Partial Least Square – Structural Equation Model method with software Warp PLS 7.0. The results stated that inflation and GDP significantly negatively affect the house price index. While interest rate and sharia compliance have no significant impact on house price index. Moreover, the house price index has no significant impact on subsidized housing’s amount of distribution. This study could widen the insight which is related to subsidized housing. It could develop the strategy for sharia banks to increase their performance and participation level in delivering the government’s program, especially during the Covid-19 pandemic.

Keywords: subsidized housing, macroeconomics, sharia compliance, house price index
THE ANALYSIS OF BANK SPECIFIC FACTORS, MACROECONOMICS AND CORPORATE GOVERNANCE TO FINANCING RISK IN ISLAMIC COMMERCIAL BANKS IN INDONESIA

1. Muhammad Shaf Karim
   (Bandung State Polytechnic, muhammad.shaf.kps19@polban.ac.id)
2. Ruhadi
   (Bandung State Polytechnic, ruhadi@polban.ac.id)
3. Iwan Setiawan
   (Bandung State Polytechnic, iwan.setiawan@polban.ac.id)

Financing Risk is the root of financial instability in the banking sector. The aim of study is analysis of the factors that affect the financing risk level of NPF (non-performing finance) in islamic banking such as bank-specific factors, macroeconomic factors, and corporate governance factors. This quantitative research utilizes a sample of all Islamic commercial banks in Indonesia for the period of 2015-2019 with analysis instruments of Structural Equation Model-Partial Least Square (SEM-PLS) that using WarpPLS 7.0. The results of data analysis indicate that bank-specific factors represented by CAR, FDR and age each have a significant relationship to NPF. Macroeconomic factors also affect the NPF as shown in the analysis of inflation and GDP data. Finally, corporate governance factors is FBD and BMD, also show their relationship to NPF.

Keywords: Financing Risk (NPF), Bank Specifics, Macroeconomics, Corporate Governance, Banks

Earnings Management Mediation Analysis On The Effect Of Specific Factors On Sukuk Rating In Indonesia

1. Wilda Yanti
   (Politeknik Negeri Bandung, wilda.yanti.kps19@polban.ac.id)
2. Marwansyah
   (Politeknik Negeri Bandung, marwansyah@polban.ac.id)
3. Ruhadi
   (Politeknik Negeri Bandung, ruhadi@polban.ac.id)

This study aims to analyze the mediation of earnings management on the effect of specific factors on the Sukuk rating. The sample of this research is all Sukuk issuing companies listed on the Indonesia Stock Exchange (IDX) which are rated from PT. PEFINDO during 2010-2019. Data analysis method using Partial Least Square-Structural Equation Modeling (PLS-SEM). The results showed that the effect of firm size on the Sukuk rating was positively mediated by earnings management, but earnings management could not indirectly mediate the influence of liquidity, leverage, profitability, and activity ratios on the Sukuk rating. This study cannot prove the influence of leverage, profitability, and activity ratios on Sukuk ratings, either directly or through earnings management. In addition, the results show that liquidity has no effect on earnings management, but liquidity, firm size, and earnings management affect the Sukuk rating. The results of this study can add insight to the company's management and investors. This research can be used as a guide for company management in increasing the Sukuk rating and as a consideration for investors in investing in Sukuk.

Keywords : Firm specific factors, earnings management, sukuk rating
Learning Orientation, Performance Orientation and Customer Orientation Effect towards Salesforce Performance: Adaptive Selling as Mediator

1. Mery Natalia  
   (University of Indonesia, mery.natalia@ui.ac.id)  
2. Aryana Satrya  
   (University of Indonesia, aryana@ui.ac.id)

Sales performance has been widely studied in the economic and business literature, especially in relation to the factors that affect sales force performance improvement. The purpose of this study was to determine whether learning orientation, performance orientation, and customer orientation have an effect on sales-force performance, and whether adaptive sales mediate these effects. This research was conducted at a company engaged in fast moving consumer goods business in Indonesia. Data collection was done by involving 200 sales forces who have worked in the company for a minimum 1 year period. The questionnaire results were analyzed using Structural Equation Modeling method. The results of the study indicate that performance orientation has a positive effect on sales force performance, whereas adaptive selling mediates the relationship between performance and customer orientation to sales force performance. This study contributes to the sales performance literature. During the selection and development program of sales-force, companies need to emphasize more on performance orientation, customer orientation, and adaptive sales factors.

Keywords: Salesforce performance, Learning Orientation, Goal Orientation, Customer Orientation, Adaptive Selling

DETERMINANT FACTORS INFLUENCE OF ENTREPRENEURSHIP LEARNING ON ENTREPRENEURIAL INTENTION IN HIGHER EDUCATION

1. YusniArni  
   (Sebelas Maret University, yusni_nini@student.uns.ac.id)  
2. Siswandari  
   (Sebelas Maret University)  
3. Muhammad Akhyar  
   (Sebelas Maret University)  
4. Asrowi  
   (Sebelas Maret University)

Entrepreneurship learning in higher education is part of business education which provides a stimulus to students to consider entrepreneurship as a career option and create new businesses that can reduce unemployment. Entrepreneurship learning in higher education should ideally be carried out in stages, both theoretically and practically. The study aimed to see how influence factors of entrepreneurial learning in building entrepreneurial intention. The study was conducted with a sample of 225 respondents from several universities in Lampung Province, Indonesia. The survey was conducted with a questionnaire online from December 2021 until February 2021. Data were processed using smart Pls 3.2.4. The data analysis showed that entrepreneurship learning has a positive effect on entrepreneurial intention. We also find this research contributes additional reference to student mindset entrepreneurship effect on entrepreneur intention, conceptual framework theories for lecturer. As the preliminary study, this study result would be beneficial for future research.

Keywords: Determinants factor, influence, entrepreneurial intention, entrepreneurial learning, higher education
FACTORS AFFECTING MUDHARABAH FINANCING: THE CASE OF INDONESIAN ISLAMIC BANKS

1. Mega Puspita  
   (Bandung State Polytechnic, mega.puspita.hps19@polban.ac.id)  
2. Dwi Suhartanto  
   (Bandung State Polytechnic, dwi.suhartanto@polban.ac.id)  
3. Muhammad Umar Mai  
   (Bandung State Polytechnic)

Mudharabah financing is an essential part of Islamic banks through a profit-sharing system. The profit-sharing system of Islamic banks should be implemented because it is a characteristic of Islamic Banking. This study was intended to investigate the factors that affect Mudharabah financing in Islamic banks in Indonesia. This research method was quantitative with secondary data types consisting of 8 Islamic Commercial Banks that apply the banking system in Indonesia during the 2010-2019 period. The independent variables are Third-Party Fund, Operating Expenses and Operating Revenues, Capital Adequacy Ratio (CAR), and Non-Performing Financing (NPF). The data analysis technique employed Structural Equation Modeling Partial Least Square (SEM-PLS) with WarpPLS 7.0. The results revealed that: (1) Third-Party Fund had an insignificant negative effect on Mudharabah financing; (2) Operating Expenses and Operating Revenue had a significant positive effect on Mudharabah financing; (3) CAR had a significant adverse effect on Mudharabah financing; (4) NPF had a significant positive effect on Mudharabah financing. Based on the results of this analysis, it is expected that Islamic Banks can determine strategies to increase Mudharabah financing well.

Keywords: Third-Party Funds, Operating Expanse and Operating Revenue, Capital Adequacy Ratio, Non-Performing Financing, and Mudharabah Financing

IMPLEMENTATION OF BUILDING INFORMATION MODELING TO IMPROVE PROJECT MANAGEMENT

1. Arijal Ahmad Solahudin  
   (Universitas Indonesia, arijalahmad@gmail.com)  
2. Tubagus Muhamad Yusuf Khudri  
   (Universitas Indonesia, yusufkhudri@gmail.com)

This study aims to analyze the implementation of Building Information Modeling (BIM) in the construction industry using a sample of state-owned enterprises in Indonesia. Building Information Modeling (BIM) is an integrated information system from the design phase, construction phase, and project management. The biggest benefit of using BIM is the ability to develop realistic and detailed 3D models down to the materials used, as well as to estimate project costs. This study uses mixed methods research using a qualitative approach and a quantitative approach. The qualitative approach used is interviews using the Technological, Organizational, Environmental (TOE) Framework and the quantitative approach used was to analyze the project's financial performance. The results indicate that the implementation of BIM provides an improvement for construction project performance. One of the benefits of implementing BIM is being able to detect potential rework thereby minimizing additional costs. In addition, this study suggests a socialization program related to the BIM system for all construction project employees to maximize the benefits of BIM.

Keywords : Building Information Modeling, Implementation, Construction Industry, SOE Indonesia
THE TRUTH THEORY AND DETERMINANT CONTINGENT FACTORS: FOR TEACHING IMPLEMENTATION FOR COURSE OF INTEGRATED REPORTING SYSTEM <IR>: A SYSTEMATIC LITERATURE REVIEW

1. Syaiful Hifni
   (University of Lambung Mangkurat, syaiful.hifni@ulm.ac.id)
2. Akhmad Sayudi
   (University of Lambung Mangkurat, ahmad.sayudi@ulm.ac.id)
3. A. Kadir
   (University of Lambung Mangkurat, kadir@ulm.ac.id)
4. Rano Wijaya
   (University of Lambung Mangkurat, ranowijaya@ulm.ac.id)

The purpose of this study is to examine the role of truth theory and contingency theory towards the differences and relationships of the implementation of the <IR> integrated reporting system within teaching implementation. To synthesize the need for the implementation of the <IR> integrated reporting system courses for accounting higher education.

Design/Methodology/Approach: This study used a quantitative systematic literature review, by conducting research for 100 (one hundred) articles related to <IR> with using content analysis. The assessment is carried out to provide a nominal scale score for each items of indicator from the types of theory of truth, and contingent theory to describe the level of need for implementing <IR> teaching.

Findings: The findings revealed that there are differences in implementation in the level of moderate relationship towards the teaching implementation of the <IR> integrated reporting system course, due to the role of truth theory in logical reconstruction (coherence, correspondence, pragmatism, convergence, and semantic) and the role of contingent theory.

Implication: Although it has not been supported by institutionalized regulatory provisions to teach the integrated reporting system <IR> as an accounting higher education course, but with reconstructed logical insight, this <IR> course can be implemented, at least for reasons of sustainable development.

Originality: Information on research results implies insight in explaining the need for a practical level of implementation of <IR> teaching with capstone design in accounting higher education, such as in Indonesia.

Keywords: theory of truth, contingent theory, teaching implementation, integrated reporting system course

PERCEIVED PERFORMANCE MANAGEMENT FAIRNESS, AFFECTIVE ORGANIZATIONAL COMMITMENT, AND BURNOUT TOWARDS ORGANIZATIONAL CITIZENSHIP BEHAVIOR

1. Yosseane Widia Kristi
   (University of Indonesia, yosseane.widia91@ui.ac.id.com)
2. Aryana Satrya
   (University of Indonesia, yosseane.widia@yahoo.com)

Performance management system has been recommended as an alternative to develop employees. Using organizational justice theory, this study investigates how perceived fairness in the performance management system and affective organizational commitment affect burnout and employee's organizational citizenship behavior at a major public accounting firm located in Jakarta. The firm has just been recently implementing new performance management system. Responses using online questionnaire were collected from 336 employees, who have been working for at least three years at Partners&Co Public Accounting Firm. Data was analyzed using Lisrel Structural Equation Modelling. The result shows that there is positive relationship between employee perception on the performance management fairness and affective organizational commitment to organizational citizenship behavior. The employees have experienced more burnout when performance management fairness was perceived as low and the employees have less affectively committed to the company. However, burnout did not function as mediation variable on the relationship between perceived performance management fairness and affective organizational commitment towards organizational citizenship behavior. Companies should carefully design and implement performance management system with fair outcomes, procedure, and treatment. The finding of this study emphasizes the importance of fair performance management system and provide new insight on how the system affect employee outcomes.

Keywords: Performance Management System, Perceived Performance Management Fairness, Affective Organizational Commitment, Organizational Citizenship Behavior, Burnout
Work-Family Conflict as a Mediator Between Organizational Interventions for Work-Life Balance and Job Satisfaction

1. Maria Margareth
   (Universitas Indonesia, maria.margareth91@ui.ac.id)
2. Aryana Satrya
   (Universitas Indonesia, aryanasatrya@yahoo.com.au)

Employees’ job satisfaction is a crucial parameter for organization to evaluate their ability in attract and retain talents. Human resource program – such as flexible working arrangement (FWA) which supported by work-family culture – may become the solution to decrease employees’ perception of work-family conflict where at the end will increase job satisfaction. The aim of this study was to shed new light on the organizational interventions for work-life balance (FWA program and work-family culture) and job satisfaction by examining the moderator effects of work-family conflict in this relationship. Data were collected from 202 managerial employees through a structured questionnaire from an organization in Indonesia representing manufacturing and distribution sector with structured equation modelling data analysis. The study results indicate that employees have positive attitude towards FWA program and positive perception of work-family culture in the organization. Both variables played significant protective roles in enhancing job satisfaction by decreasing work-family conflict. The outcomes of this study are useful for developing supportive work family culture, managing employee work-family interface, and creating future human resource strategy and policies to reach maximum individual and organizational outcomes.

Keywords: Flexible Working Arrangement, Work-Family Culture, Work-Family Conflict, Job Satisfaction, Work-Life Balance

The Salience of Satisfaction Survey and Its Follow-Up Disclosure in Higher Education

1. Dwi Narullia
   (Universitas Negeri Malang, sheila.febriani.fe@um.ac.id)
2. Sheila Febriani Putri
   (Universitas Negeri Malang, fitri.purnamasari.fe@um.ac.id)
3. Fitri Purnamasari
   (Universitas Negeri Malang, fitri.purnamasari.fe@um.ac.id)
4. Dhika Maha Putri
   (Universitas Negeri Malang, dhika.maha.fe@um.ac.id)

Stakeholder satisfaction is one indicator of an institution’s good performance, even for educational institutions such as universities. Stakeholder satisfaction surveys in higher education are the main agenda that must be carried out as a series of activities to improve higher education performance. The follow-up to the results of the stakeholder satisfaction survey is an effort made by universities to enhance their performance. This study aims to see stakeholders’ perceptions of the follow-up conducted by universities. This research was conducted at higher education in Indonesia that has a good ranking in information disclosure. This study used a field survey method using primary data in the form of a questionnaire. Based on the research results, it shows that university stakeholders who are the object of the research feel that the satisfaction survey conducted by universities has been sufficiently fulfilled and can accommodate aspirations. However, the most crucial part of the satisfaction survey is how it is acted upon so that it can be used to improve the quality of services provided. The results showed that despite the survey’s ability to cover stakeholder aspirations, only a small proportion of them felt sufficient follow-up or feedback on the completed satisfaction survey results. Most stakeholders felt that there was little or no follow-up to the survey carried out. The reasons put forward are in two categories, namely (1) because the stakeholders feel that there has been no change in the services provided and (2) the stakeholders are ignorant of the follow-up or responses that have been or have not been carried out by higher education.

Keywords: Disclosure, Follow-up, Satisfaction Survey, Higher education’s stakeholder
STOCK MARKET REACTION TO GOVERNMENT STIMULUS PACKAGES: EVIDENCE FROM INDONESIA, MALAYSIA, PHILIPPINES, SINGAPORE, AND THAILAND

1. Firstyan Nathan Sakke  
(Universitas Indonesia, firstyannathan.sakke@gmail.com)  
2. Buddi Wibowo  
(Universitas Indonesia, wibowo_buddi@yahoo.com)

COVID-19 is an unprecedented event and had a negative effect on the stock market around the world. In order to lessen the effect, the government took action with economic stimulus packages. This study examines how the stock market responded to every stimulus package offered by the Government in Indonesia, Malaysia, Philippines, Singapore, and Thailand. The method used in this study is event study, we used 7-day cumulative abnormal return to measure the market's response to the stimulus packages. Interestingly, The result shows that the market in Indonesia, Malaysia, Philippines, and Singapore in general reacted negatively while Thailand's market reacted positively to the stimulus packages.

Keywords: COVID-19, coronavirus, stock market, government stimulus package, event study

Measuring central bank's policy effectiveness in affecting intention to use new payment platform during COVID-19 pandemic

1. Wishnu Badrawani  
(University of Birmingham, wxb829@student.bham.ac.uk)

Examining policy impact is crucial for a public organisation to increase public awareness of its relevance and evaluate its objectives. One of the central bank's roles in the payment system is supporting innovation that stimulates competition and promotes interoperability which eventually instigates efficiency. However, not all policies are entirely accepted by the public, especially in an exceptional situation like the financial crisis or the COVID-19 catastrophe. For example, in August 2019, Bank Indonesia had introduced a new payment platform that promotes interoperability among e-wallet and mobile banking, namely QRIS (Quick Response code Indonesian Standard). Meanwhile, WHO has announced the COVID-19 as a global pandemic in March 2021, which eventually accelerated the usage of non-cash payment. This study contributes to the literature by examining the central bank's policy and the COVID-19 pandemic on people's intention to use the new payment instrument. The study was conducted employing an online survey with 572 participants in Indonesia during the pandemic. The study has revealed the role of perceived central bank's policy and distinguished the effect of the pandemic in influencing people's intention to use new technology. Hence, several theoretical and practical implications are emerging from this study.

Keywords: Behaviour intention; central bank's policy; COVID-19; payment instrument; QRIS (Quick Response code Indonesian Standard)
PROVINCIAL TAX MAP IN INDONESIA

1. Batara Daniel Bagana
   (University of Stikubank (UNISBANK), batara@edu.unisbank.ac.id)
2. Achmad Badjuri
   (University of Stikubank (UNISBANK), badjuri@edu.unisbank.ac.id)
3. Maryono
   (University of Stikubank (UNISBANK), maryono@edu.unisbank.ac.id)

With the implementation of law number 28 of 2009 concerning regional taxes and local levies, the provincial government in Indonesia starting in 2014 will get additional sources of income in the form of cigarette taxes. This study aims to map provincial local taxes by measuring how much local taxes contribute to local revenue and regional income. Using data for three years from 2017 to 2019, it was found that on average, provincial taxes throughout Indonesia on local revenue contributed 81.99 percent, and regional income contributed 29.65 percent. In three years on average, provincial local taxes in Indonesia originate from motor vehicle tax of 30.17 percent, transfer tax for motor vehicles of 25.77 percent, tax on motor vehicle fuel 23.47 percent, surface water tax at 1.20 percent and cigarette tax 16.57 percent.

Keywords: local tax, local revenue, regional income

Levers of Control (LoC) Implementation as Management Control System on Tax Compliance Supervision Activity Related to Transfer Pricing

1. Alif Firdaus Rosidi
   (University of Indonesia, alif.rosidi0103@gmail.com)
2. Waluyo
   (University of Indonesia, waluyo9@yahoo.com)

Transfer Pricing (TP) Compliance risk has increased in recent years. One of the ways to mitigate this risk is to conduct Taxpayer Compliance Supervision activity related to TP. In carrying out this activity, a Management Control System (MCS) is required to ensure the effectiveness of the implementation of Taxpayer Compliance Supervision Strategy. This study aims to analyze the reasons for the need for MCS in taxpayer compliance monitoring activities and how to apply LoC as MCS to support the implementation of the Taxpayer Compliance Supervision Strategy related to TP, so that later this framework can be used as a reference by the Tax Authority (TA) in mitigating risks related to TP. This study uses a qualitative research method with a case study strategy, which uses Agency Theory to find the reasons for the need for MCS and LoC as an MCS framework to support the Tax Authority's strategy in dealing with the risk of non-compliance related to TP. This study finds evidences that the problem of the capability and commitment of the operator implementing the supervision activities has led to the need for MCS. In addition, based on existing conditions, LoC can be applied to the Tax Authority as an MCS framework for monitoring the compliance of Taxpayer related to TP, because LoC does not only focus on performance appraisal alone, but can provide a balance between control and empowerment that can increase the capability and commitment of strategy implementers.

Keywords: Management Control System, Levers of Control, Transfer Pricing, Tax Compliance Risk, Supervision
ANALYSIS OF FINANCIAL MANAGEMENT ON BUSINESS OF ENTREPRENEUR STUDENTS

FACULTY OF ENGINEERING UNNES

1. Dr Rina Rachmawati, SE., MM.
   (Universitas Negeri Semarang, rinarachmawati@mail.unnes.ac.id)
2. Anindya., SE., MM
   (Universitas Negeri Semarang, anindya@mail.unnes.ac.id)
3. Hendra Dedi Kriswanto S.Pd., M. Pd.
   (Universitas Negeri Semarang, dedih@mail.unnes.ac.id)

The government develops programs to promote and introduce entrepreneurship to the community, including to the higher education (College). The government formulates a college curriculum that is synergized with the concept of entrepreneurship and also provides funding assistance programs to the students, so that educated entrepreneurs will emerge. UNNES is one of the universities that supports the development of young entrepreneurs. Based on the previous studies results, the main challenge of the development of MSMEs, from financial management on business. However, a research gap was found in that research result. Moreover, based on the existing business phenomena, student-managed MSMEs also have great potentials in supporting the country's economy (Wisesa and Indrawati 2016). The final objectives of this study are the findings and detailed description of financial management on business from the entrepreneurial students of the Engineering Faculty, UNNES. This result used to develop the mentoring program for the entrepreneurial students of Engineering Faculty of UNNES that complies with the UNNES conservation concept, so that it will improve the business performance of the students of Engineering Faculty of UNNES. The grand theory of this research is theory of finance, theory of entrepreneurship, and theory of financial behavior. Types of data are primary and secondary data. The population of entrepreneurial student of the Engineering Faculty of UNNES are 75 students. Descriptive analysis was used to interpret the respondent's data. The result of the research states that 68% understand about budgeting, 68% do financial record and 48% do financial report and 42% carry out budgeting control.

Keywords: entrepreneurial student, UNNES, financial management on business.

CIGARETTE TAX CONTRIBUTION TO PROVINCE REGIONAL REVENUE IN INDONESIA

1. Djoko Wahjudi
   (University of Stikubank (UNISBANK), djoko@edu.unisbank.ac.id)
2. Batara Daniel Bagana
   (University of Stikubank (UNISBANK), batara@edu.unisbank.ac.id)
3. Jaeni
   (University of Stikubank (UNISBANK), jaeni@edu.unisbank.ac.id)

This study aims to measure the contribution of cigarette taxes to local tax revenue, local revenue, and provincial income in Indonesia. The sample used for three years from 2017 to 2019. The average cigarette tax revenue of the provincial government in Indonesia in 2017 was Rp. 503,096,132,970, - in 2018 Rp. 437,632,350,929, - and in 2019 amounting to Rp. 422,296,650,710, -. The contribution of cigarette tax revenue to regional tax revenues from provincial income was on average 18.43 percent in 2017, 16.44 percent in 2018 and 14.76 percent in 2019. The contribution of cigarette tax revenue to the province's original regional income from 2017 to 2019 was 14.76 percent, 13.52 percent, and 11.88 percent. Finally, the contribution of cigarette taxes to provincial regional income in Indonesia averaged 4.60 percent in 2017, in 2018 it was 4.21 percent and in 2019 it was 3.87 percent.

Keywords : Cigarette Tax, Regional Tax, Regional Original Income, Regional Income
Valuation and Ideal Share Ownership of Social Enterprise in Indonesia (Case Study: PT X)

1. Rima Nur Annisa
   (Universitas Indonesia, rimanurannisa@gmail.com)
2. Gede Harja Wasistha
   (Universitas Indonesia, wasistha@ui.ac.id)

As a different form from conventional companies, social enterprise has two unique hybrid functions: social and commercial. PT X, one of social companies in Indonesia has been trying to address the social problem, especially to empower people with disabilities. PT X possesses inadequate amount of funds for its business development that it attempted to obtain other funding sources for greater impacts for disabled people in Indonesia. This study aims to determine the value of a social enterprise in Indonesia and propose the company's ideal share ownership after receiving funds from the investor. Valuation is required by PT X as a reference to obtain funding from a venture capital company. The research used a qualitative approach with a single case study design. Business process analysis is synthesized from primary and secondary data. Meanwhile, the company valuation is calculated by using a discounted cash flow method. It is derived by internal financial data with modification in non-profit social benefits into revenue. The result of this research reveals the undercover value of PT X, which could not be seen by potential investors before.

Keywords: social enterprise, corporate valuation, financing, discounted cashflow, startup

DETERMINANT OF ENTERPRISE RISK MANAGEMENT DISCLOSURE

1. Retnoningrum Hidayah
   (Universitas Negeri Semarang, retnoningrum.hidayah@mail.unnes.ac.id)
2. Dwi Wahyu Aryani
   (Universitas Negeri Semarang, dwi65660@gmail.com)
3. Dhini Suryandari
   (Universitas Negeri Semarang, dhini.surya@mail.unnes.ac.id)
4. Ima Nur Kayati
   (Universitas Negeri Semarang, imoelmanis@gmail.com)
5. Dania Diamantha
   (Universitas Negeri Semarang, daniadiamantha@gmail.com)

This study aims to analyze the determinants of enterprise risk management that influence the reputation of auditors, internal auditors, risk management committee and firm size for enterprise risk management (ERM) disclosure. In addition, this research presenting the audit committee as moderating variable. The research population is financial sector companies listed on the Indonesia Stock Exchange. The unit of analysis consists of 104 with the purposive sampling method. The results of this study indicate the reputation of the auditor and firm size have a positive correlation significant impact on ERM disclosure. However, internal auditors and RMC have no effect on ERM disclosures. Furthermore, the moderating variable, namely the audit committee can strengthen the correlation between the auditor's reputation and ERM disclosure. Therefore, the reputation of the big four auditor and the large firm size will encourage companies to increase ERM disclosure. Companies that use auditors with a good reputation and have an effective audit committee, will further strengthen the company in making the ERM disclosure optimally.

Keywords: auditor reputation, internal auditor, RMC, firm size, ERM, audit committee
ANALYSIS OF THE INDICATION OF ISLAMIC LABEL ON GOOD CORPORATE GOVERNANCE (GCG) OF ISLAMIC ENTITIES IN INDONESIA

1. Khairun Amala
   (Universitas Indonesia, khairunamala11@gmail.com)
2. Junino Jahja
   (Universitas Indonesia, ninoj2@gmail.com)

In this paper, researchers examine the Islamic label on corporate governance in Indonesia. Indonesia is chosen because it is a country with the largest Muslim population in the world. Listed companies under the Islamic label (sharia-based entities) are characterized by low leverage. Recent evidence shows that leverage can act as a substitute for good governance. This encourages researchers to see whether these sharia-based entities have better governance than non-Islamic ones. The data of this research are collected through Refinitiv Eikon screener. The selection of observations is based on the financial ratios as stated by IDX Islamic; (1) interest-based liabilities to Total Assets is no more than 45%, and (2) interest income and other non-Islamic income to Total Revenue is no more than 10%. The analytical methods this research used is Panel-based Regression for testing hypothesis (α=5%). After controlling for the variables that affect governance, the results show that the Islamic label on companies with Islamic stocks has no significant effect on governance.

Keywords: Corporate governance (CG), Islamic finance, leverage.

The effect of the use of Electronic Learning Aid on student satisfaction with online learning

1. Ahmad Nurkhin
   (Universitas Negeri Semarang, ahmadnurkhin@mail.unnes.ac.id)
2. Kardoyo
   (Universitas Negeri Semarang, kardoyo@mail.unnes.ac.id)
3. Muhsin
   (Universitas Negeri Semarang, muhsin@mail.unnes.ac.id)
4. Kusumantoro
   (Universitas Negeri Semarang, kusumantoro78@mail.unnes.ac.id)
5. Khasan Setiaji
   (Universitas Negeri Semarang, setiajih@mail.unnes.ac.id)

UNNES (Universitas Negeri Semarang) has developed Electronic Learning Aid (ELENA) as an e-learning tool during the COVID-19 pandemic. The lecturers have tried to innovate in the use of ELENA by conducting many kinds of lecturing activities. This paper aims to explain the effect of the use of ELENA on the students' satisfaction with online learning. The research is conducted at the Economics Education study program, Faculty of Economics, Semarang State University in March–June 2021. We use a questionnaire to obtain the required research data. We also use descriptive statistics to describe the students’ satisfaction with online learning. Simple regression analysis is also used to determine the influence of ELENA usage on the students’ satisfaction with online learning. The results indicate that some lecturers have been familiar with utilizing some features available in ELENA. The main lecturing activities held in ELENA are sharing files and giving assignments. The research findings also provide concrete evidence that the use of ELENA can significantly affect the students’ satisfaction with online learning process.

Keywords: COVID-19 pandemic, the use of ELENA, student satisfaction
ANALYSIS OF AGRO-INDUSTRY DEVELOPMENT IN THAILAND

1. Arif Muanas
(Islamic State University of Raden Mas Said Surakarta, arifmuanas@gmail.com)

This study aims to analyze the implementation of strategy and system in agro-industry development in Thailand. This study uses a qualitative descriptive method that is based on primary data and secondary data. The agro-industry in Thailand is developed with using the export market penetration strategy. This strategy is supported by an agro-industry development system that involves stakeholders (king, government, researchers, entrepreneurs, farmers, public, and others). The involvement takes the form of: all research and development efforts for agricultural commodities that are always oriented towards the quality of the export market; a policy of government that is very supportive to the development of commodities to increase their competitiveness in the export market through providing research support, training and production facilities, as well as the distribution of working capital for farmers; the very large role of entrepreneurs through the contract farming system with farmers; the very large role of representatives (i.e. embassy and consulate) and Thai citizen abroad to carry out promotional activities and marketing of agricultural commodities.

Keywords: agro-industry, export, stakeholders, contract farming, marketing

Reconstructing Relative Advantage in E-Learning: an Additional Evidence

1. Suwito Eko Pramono
(Universitas Negeri Semarang, suwitoekop@mail.unnes.ac.id)
2. Arief Yulianto
(Universitas Negeri Semarang, ariefyulianto@mail.unnes.ac.id)
3. Barokah Isdaryanti
(Universitas Negeri Semarang, barokahisdaryanti@mail.unnes.ac.id)
4. Angga Pandu Wijaya
(Universitas Negeri Semarang, anggapanduwijaya@gmail.com)
5. Watsatree Diteeyont
(Kasetsart University, watsatree@gmail.com)
6. Boonrat Plangsorn
(Kasetsart University, fedubrp@ku.ac.th)

The use of e-learning can be widely accepted by various institutions, both in higher education and basic education. However, the implementation of e-learning can be improved through innovation in e-learning which will give rise to a relative advantage that depends on each educational institution's facilities and infrastructure. This study analyzes the relative advantages of e-learning and its implications for learning performance at the Faculty of Economics, Universitas Negeri Semarang, using 151 data involving random students. The results show that e-learning has a relative advantage that has implications for usefulness and innovation so that it has broad implications for students and the learning process. The use of e-learning can be a tool that can complete a learning process to become optimal. The existence of e-learning is one way to improve the student learning experience. Hence it is based not only on face-to-face meetings but also on the learning process utilized through e-learning. Lecturers as facilitators in higher education institutions can provide a learning experience in video, audio, or employ third parties facilities by utilizing e-learning to increase learning performance based on lecturer innovation.

Keyword: E-Learning, Relative Advantage, Innovation, Learning Performance
THE EFFECT OF CORPORATE GOVERNANCE ON DIVIDEND PAYMENT POLICY AND FIRM SIZE AS MODERATING IN JAKARTA ISLAMIC INDEX

1. Muhamad Farizd Fajdy
   (State Polytechnic of Bandung, muhammad.farizd.kps19@polban.ac.id)
2. Muhamad Umar Mai
   (State Polytechnic of Bandung, umar.mai@polban.ac.id)

A firm exists because it has the purpose that is to maximize the investors' welfare and dividend payments are one of the ways that companies do to achieve this purpose. The consistency and size of the dividend payout ratio is a crucial thing to be considered by the company's management because it is one of the determining factors for investors in investing their funds in the company. The objective of this study was to determine the moderation of firm size on the effect of corporate governance on dividend policy. Corporate governance is proxied by the size of the Board of Directors, Institutional Ownership, and Independent Board of Commissioners variables. The population in this study is all companies listed at Jakarta Islamic Index (JII) from 2010-2019. The sample is determined using a purposive sampling technique with the criteria of companies paying dividends. The method of data analysis in this study used the Partial Least Squares – Structural Equation Modeling (PLS-SEM). The results found that firm size moderated negatively on the effect of the Independent Board of Commissioners on the Dividend Payout Ratio. Furthermore, the results showed that Institutional Ownership directly had a positive effect on the Dividend Payout Ratio. While the Independent Board of Commissioners had a direct negative effect on the Dividend Payout Ratio.

Keywords: Dividend Payout Ratio, Institutional Ownership, Board of Directors, Independent Board of Commissioners, Firm Size

The Impact of Management Turnover and Audit Opinion on Auditor Change

1. Denny Putri Hapsari
   (Universitas Serang Raya, denny.putri@rocketmail.com)
2. Lindrianasari
   (Universitas Lampung, lindrianasari@feb.unila.ac.id)
3. Agrianti Komalasari
   (Universitas Lampung, agriantiksa@gmail.com)

The purpose of this study is to explore the effect of management turnover and audit opinion to auditor change in mining companies in Indonesia from 2010 to 2019. By using purposive sampling method, this study obtained a sample of 35 mining companies listed on the Indonesian Stock Exchange. This study uses a logistic regression model. Data is collected by the company’s Annual Report or Sustainability Report and processed using SPSS version 25. Based on research results it can be concluded that: 1) management turnover has an effect on auditor change, 2) audit opinion has no effect on auditor change. The limitation in this study is the use of samples from one type of company, namely mining companies, so the results of the study cannot be generalized to all companies. This research can be used as consideration for investors in making decisions and for the government, the results of this study are expected to be input related to regulations regarding auditor change.

Keywords: Auditor Change, Management Turnover, Audit Opinion
Information asymmetry is an important part of studying because it contains gaps that arise due to the lack of the same information. The problem of information asymmetry related to MSMEs will lead to a greater moral problem than other business forms. The novelty of this research is to produce research that can analyze the influence of information asymmetry, especially concerning MSMEs, so that previous research that focused on large companies can be directed to a business field with a smaller scale and many in Indonesia. Information asymmetry on MSMEs in accessing banking finance the research method used is to use data obtained from 51 MSMEs originating from Java and Sumatra in various sectors such as manufacturing, services or retailers. The analysis results prove that the asymmetry of information originating from MSMEs related to the absence of a business financial report and the absence of guarantees will have implications for cash flow and investment for working capital debt for investment and working capital needs will be stable.

Keywords: MSME, Information asymmetry, Investment, Working Capital

A REVIEW OF MSME’s COMPETITIVENESS IN INDONESIA

1. Lina Anatan
   (Universitas Kristen Maranatha Bandung, lina.anatan@eco.maranatha.edu)
2. Nur
   (Universitas Kristen Maranatha Bandung)

The Industrial Revolution 4.0 raises not only opportunities but also challenges, especially for Micro, Small and Medium-Sized Enterprises (MSMEs). To be able to compete in the existing business competition, MSMEs are required to be able to adapt to the digital-based economic transformation. The success of MSMEs in surviving and winning the competition is certainly very much determined by their competitiveness. This article discusses the literature review on the Indonesian MSMEs competitiveness. The discussion includes the development of MSMEs in Indonesia, the empowerment of MSMEs in particular related to the issue of business transformation, strategies to improve MSME competitiveness, empirical studies related to MSMEs in Indonesia and ends with a discussion of the results of a study on MSME competitiveness in Indonesia. Based on the review of the existing literature, this article is expected to contribute in identifying various problems, strategies and policies in the management of MSMEs so that competitiveness can be improved.

Keywords: MSMEs, Strategies, Policies, Competitiveness
Analysis of the Development of the National Payment Gateway (GPN) as a Symbol of Domestic Retail Transaction Sovereignty in Indonesia

1. Ardian Pangestu  
   (Universitas Indonesia, ardian.pangestu@ui.ac.id)  
2. Rahmat Aryo Baskoro  
   (Universitas Indonesia, rab2012@ui.ac.id)

This paper examines Indonesia’s payment system development, particularly following the launch of the National Payment Gateway Programme (GPN) in 2017. The payment system is one of the supporters of a country's economic growth, particularly for facilitating inter-party transactions. The current payment system is grouped into 2 (two), namely high-value transactions organized by Bank Indonesia and retail value transactions organized by Bank Indonesia and banks and industry. Transactions conducted by Bank Indonesia are Bank Indonesia-Real Time Gross Settlement (BI-RTGS), Bank Indonesia-Scriptless Securities Settlement System (BI-SSSS), and Bank Indonesia National Clearing System (SKNBI), while transactions are carried out by banking/industry can be in the form of fund transfer providers, card-based payment instruments (APMK) and electronic money. According to statistical data released by Bank Indonesia, from 2010 to 2021, transactions using the RTGS payment system dominated nominal transactions in Indonesia, reaching 92.94 percent of all existing transactions. Meanwhile, considering the frequency of transactions, most of them used ATM or debit cards, with an average of 78.20 percent of all transactions. The high frequency of ATM and debit card usage has resulted in a relatively extensive sector of payment system service providers, particularly those involved in the provision of payment gateway networks. Before the NPG program, payment gateway operators were dominated by foreign principals, namely Visa and Mastercard. This operation by foreign principals means that the transaction fees charged through the two foreign principals can reach 2.2% of the transaction value, making transaction fees in Indonesia one of the highest in Southeast Asia. Besides that, data processing by foreign principals also makes transaction data not a benefit for Indonesia and the potential for reduced tax revenue. On the banking side, it is not yet efficient to membership in interbank switching service providers, and the majority of settlements are carried out at commercial banks, which have significant liquidity risks. However, the performance of transactions using the GPN card has not been encouraging because, based on historical data, monthly transactions using the GPN card have never reached above 25%, with an average of only 18.16% of all transactions using ATM / Debit cards. On this basis, using a qualitative approach through analysis of the development of payment system transaction data, this research will describe the development of the GPN from its launch in 2017 to December 2021, and compare the GPN with foreign payment gateway operators and input to increase the volume of transactions using the GPN.

Keywords: National Payment Gateway, Transaction, Payment System, Debit Card

THE EFFECTIVENESS OF LOCAL TAX LAW IN INCREASING REGENCY/CITY REGIONAL TAX REVENUE IN CENTRAL JAVA PROVINCE

1. Maryono  
   (Stikubank University (UNISBANK) Semarang, maryono@edu.unisbank.ac.id)  
2. Nuraini  
   (Stikubank University (UNISBANK) Semarang, nuraini@edu.unisbank.ac.id)  
3. Agus Murdiyanto  
   (Stikubank University (UNISBANK) Semarang, agusmur@edu.unisbank.ac.id)

To improve services to the community and regional independence, a policy that can encourage increased regional revenues is needed. Law Number 28 of 2009 concerning regional taxes and regional levies contains new regional tax objects which are expected to increase local government revenues. This study aims to evaluate whether local tax revenues originating from new tax objects provide a significant contribution to overall local tax revenues. This research was conducted in the province of Central Java which consists of 35 autonomous regions, namely 29 regencies and 6 cities. The secondary data used are sourced from the Central Statistical Agency and the Directorate General of Balance of the Ministry of Finance for three years from 2017 to 2019. This study succeeded in finding: 1. On average in three years the land and building tax was 38,506,719,679 rupiah and its contribution to revenue local tax of 27.07 percent; 2. Revenues from the acquisition of land and building rights on average in three years amounted to 34,070,867,725 rupiah and its contribution to local taxes was 20.05 percent; 3. The average groundwater tax revenue in three years is 1,213,370,136 rupiah and contributes to local taxes 0.81 percent; 4. The total regional revenue from new tax objects on average in three years is 73,800,284,775 rupiah and contributes to regional tax revenue of 47.94 percent. From these findings, it can be concluded that local tax laws are effective in increasing local tax revenues and encouraging increased regional independence.

Keywords: local tax laws, local taxes, regional independence
PSYCHOLOGICAL CONTRACT, EMPLOYEE ENGAGEMENT, AND PERCEIVED ORGANIZATIONAL SUPPORT INFLUENCE ON EMPLOYEE TURNOVER INTENTION IN PHARMACEUTICAL INDUSTRY

1. Marsha Grasiani Hadiana Putri  
   (University of Indonesia, marsha.grasiani@ui.ac.id)  
2. Riani Rachmawati  
   (University of Indonesia, riani.rachmawati@gmail.com)

Employee turnover remains a chronic problem in an industry and even worsens for some industries because of global pandemic. Turnover intention has been used to measure for understanding turnover before it is happened. Using psychological contract and employee engagement out of a number of organizational behavior factors which have been identified as crucial driver on employee turnover intention and using organizational support theory, perceived organizational support which has been recommended to strengthen each factors relation in employee’s behavior in a Pharmaceutical – Health Service Firm. The study used a cross-sectional and analysis is based on sample of 335 Pharmaceuticals Professionals collected using online questionnaire. Data was analyzed using AMOS - Structural Equation Modelling. This study has identified there is significant relationship between psychological contract, employee engagement to turnover intention. There exists positive influence of psychological contract on employee engagement and negative influence on turnover intentions while employee engagement partially mediated its relationship. Based on findings, perceived organizational support proven significantly moderating relationship of employee engagement that employees who perceived higher organizational support will increase employee’s engagement to the company and reduce their turnover intention. The finding of this study practically emphasizes the importance of employers to seek other alternative in retain top performers by building contracts and engagement from hiring stage and devising strategies to predict and reduce turnover by supporting employees.

Keywords: Psychological Contract, Employee Engagement, Perceived Organizational Support, Employee Turnover Intention, Pharmaceutical Industry

The Determinant of Sustainability Report Disclosure with GCG as a Moderating Variable (Asian Companies Participating in ASRA 2017-2018)

1. Maylia Pramono Sari  
   (Universitas Negeri Semarang, maylipramonosari@mail.unnes.ac.id)  
2. Surya Raharja  
   (Universitas Diponegoro, suryaraharja@lecturer.undip.ac.id)  
3. Syam Widya  
   (Universitas Negeri Semarang, widias@mail.unnes.ac.id)  
4. Maulia Fitriani  
   (Universitas Negeri Semarang, mauliafitriani@gmail.com)

This study aims to examine and analyze the effect of company growth, industry type and leverage on the level of sustainability report disclosure using GCG indicators as moderating variables. The sample used in this study amounted to 25 companies that received awards at The Asia Sustainability Reporting Awards (ASRA) in 2017-2018. This study uses secondary data in the form of financial statements and company sustainability reports. The data analysis technique was carried out with Moderated Regression Analysis (MRA) using IBM SPSS Statistics 22 software. The results showed that company growth, industry type and leverage simultaneously affected the level of sustainability report disclosure. While partially shows that company growth, industry type and leverage do not affect the level of sustainability report disclosure. However, the number of members of the board of directors has been proven to strengthen the relationship between industry types and the level of sustainability report disclosure. And the number of members of the board of directors is proven to weaken the relationship of leverage to the level of sustainability report disclosure. While the governance committee and audit committee variables are not proven as moderating variables. Suggestions that the researcher can give to the next researcher are expected to add an observation period to obtain a larger amount from the sample of this study. And it is expected to be able to use other variables to obtain maximum research results.

Key Words: Company Growth, Industry Type, Leverage, Governance Committee, Audit Committee, Board of Directors, Sustainability Report
Understanding the Level of Islamic Financial Literacy of Millennial Students and Ideas to Innovative Educations

1. Faza Fariha Zhafira  
(Bandung Institute of Technology, faza_fariha@sbm-itb.ac.id)  
2. Evy Rachmawati Chaldun  
(Bandung Institute of Technology, evy.rachmawati@sbm-itb.ac.id)

Based on the National Survey of Financial Literacy and Inclusion (SNLIK) that was conducted by the Financial Services Authority (OJK) in 2019, the result shows that the Islamic financial literacy (IFL) index in Indonesia is 8.93%. This number means that we can conclude the millennial financial literacy rate is lower than in general. However, to find out which part of the IFL knowledge that must be improved by the millennial student, the researcher must conduct a survey about IFL and measure the depth of knowledge understanding and decide which is the least mastered Islamic finance knowledge from millennial students for further improvements. Also, it is important to know what study method that is suitable for the millennial students to learn. The method that is used in this study is questionnaire and filled by 359 millennial business students in Bandung City and measured using likert scale (1-4), and literature study. The variables used to measure the IFL are Islamic finance principle and method. The results were analyzed using descriptive statistics that were processed with SPSS. The findings are categorized into four levels of understanding. The result of the research can have positive implications for the interested parties by offering suitable study method and data about what comprehensive knowledge or materials about IFL that are needed to be improved. The result can effectively optimize the opportunity to increase the IFL index in Indonesia by designing and adopting an innovative education about Islamic finance.

Keywords : Islamic financial literacy, financial literacy, millennial student, knowledge, education

Analysis and Prediction Using Classical Statistics, Stochastic Indicator and Recurrent Neural Network of Indonesian Telecommunication Stock Market

1. Kartini Harahap  
(North Sumatera University, kartiniharahapmsi@yahoo.co.id)

The impact of covid-19 pandemic on Indonesian economy indicated a negative growth till the end of 2021 year. In this paper I present an observation and analysis of Indonesian Telecommunication (TLKM) stock prices during covid-19 pandemic. Data used in the form of daily average come from finance.yahoo.com in 11/2019-10/2021 period. The characteristics data used are explored by classic statistics in descriptive. Potentially to identify the appearance of oversold and overbought conditions by SO (Stochastic Oscillator) method in daily during covid-19 were carried out by stochastic indicator method and used the RNN (recurrent neural network) to predict the event forward. The research findings indicate, in general in range of daily data which I study, the stock market showed a trend of decrease. Before pandemic the closing prices showed the decrease trend, even in the started the covid-19 stock prices showed the drop market shock then fluctuated and trend of decrease continued till the end of data that we analyze. We use RNN to predict TLKM closing stock prices with the 4 different activation functions. The results of 4 different activation functions that are Sigmoid, Softmax, ReLu and Tanh activation show the good performance with the best is Tanh activation. This results suggest us to use the Tanh activation to predict the future TLKM stock price. Using a combination of SO and RNN methods allows traders to more efficiently make profitable transactions.

Keywords : TLKM, Classical Statistics, Stochastic Indicator, RNN, Closing Price
TOURISM POTENTIAL MANAGEMENT STRATEGY USING REGIONAL-OWNED ENTERPRISES IN MAGETAN REGENCY

1. Aulia Hapsari Juwita (Universitas Sebelas Maret, auliahjuwita@staff.uns.ac.id)
2. Sumardi (Universitas Sebelas Maret, sumardji62@staff.uns.ac.id)
3. Dwi Prasetyani (Universitas Sebelas Maret, dwiprasetyani_fe@staff.uns.ac.id)

To optimize the tourism potential in Magetan Regency, the most appropriate strategy is required to manage it. The optimal effort in management can be seen in Original Local Government Revenue (PAD) from the Results of Separate Regional Wealth Management. It appears that the results of tourism management allocate the smallest contribution compared to other PAD components such as Regional Taxes, Regional Retributions, and Other Legitimate PAD. Moreover, the spread of COVID-19 in 2021 has affected economic activities. Hence, the strategy model for tourism potential management assisted by Regional-Owned Enterprises (BUMD) can be an alternative. This study aims to optimize the management of tourism potential with the regional-owned enterprises model in the Magetan Regency. The analysis used to form a strategy in optimizing the management is a SWOT analysis. Based on internal factors (strengths and weaknesses) and external factors (opportunities and threats) it can be determined that it is plausible and feasible to form a Regional-Owned Enterprise (BUMD) in the form of a public company for the tourism area of Magetan Regency.

Keywords: tourism management strategy, swot analysis, Regional-Owned Enterprises Tourism

IMPACT OF IMPLEMENTATION OF SUSTAINABLE CAMPUS CULTURE ON EMPLOYEE COMMITMENT AND PERFORMANCE

1. Khasan Setiaji (Universitas Negeri Semarang, setiaji@mail.unnes.ac.id)
2. Nina Farliana (Universitas Negeri Semarang, ninafarliana@mail.unnes.ac.id)

The campus vision with a conservation perspective is a form of a sustainable campus. Universities play an important role in addressing the sustainability transmission process. The role is in creating and maintaining a culture of sustainability among the members involved in the university. This study aimed to determine the direct effect of sustainable campus culture on performance, and the indirect effect through the commitment of employees of the Faculty of Economics, Universitas Negeri Semarang. This study used a quantitative approach with path analysis techniques. The subjects of this study were all employees of the Faculty of Economics, UNNES with a population of 162 and a sample of 72 employees. The sampling technique used proportional random sampling technique. Data collection used a questionnaire. The results showed that the implementation of a sustainable campus culture had a direct effect on performance, and an indirect effect through the commitment of the employees of the Faculty of Economics, Universitas Negeri Semarang.

Keywords: Culture, Commitment, Performance, Sustainable University
DETERMINANTS OF SHAREHOLDER WEALTH: EVIDENCE FROM INDONESIAN FOOD AND BEVERAGES INDUSTRY

1. Anna Kania Widiatami  
   (Universitas Negeri Semarang, kania@mail.unnes.ac.id)  
2. Rediana Setiyani  
   (Universitas Negeri Semarang, redianasetiyani@mail.unnes.ac.id)  
3. Nasriatun Khasanah  
   (Universitas Negeri Semarang, nasriatunkh@students.unnes.ac.id)  
4. Dwi Puji Astuti  
   (Universitas Negeri Semarang, dpastuti@mail.unnes.ac.id)

This study investigates the factors that influence shareholder wealth. These factors include green innovation, sales growth, and firm size. This study uses market value added (MVA) calculations to see shareholder wealth. Based on the purposive sampling technique, we obtained a sample of 18 food and beverage industry companies listed on the Indonesia Stock Exchange (IDX) with observations for three years, namely 2017-2019. The type of data in this study is panel data, so that hypothesis testing uses panel data regression. The test results show that green innovation, sales growth, and company size positively affect market value added (MVA).

Keyword: Market Value Added, Green Innovation, Sales Growth, Firm Size.

Forecasting The Inflation Rate in Central Java Using The Box-Jenkins Method (Autoregressive Moving Average)

1. Grace Natalia Marpaung  
   (Universitas Negeri Semarang, gracenatalia@mail.unnes.ac.id)  
2. Etty Soesilowati  
   (Universitas Negeri Semarang, ettysoesilowati@yahoo.com)  
3. Yozi Aulia Rahman  
   (Universitas Negeri Semarang, yoziaulia@mail.unnes.ac.id)  
4. Yuan Daniel  
   (Universitas Negeri Semarang, yuanDaniel685@students.unnes.ac.id)  
5. Rizka Yuliani  
   (Universitas Negeri Semarang, rizkayuliani@students.unnes.ac.id)

One of the important aspects of the economy is the maintenance of prices in general. Keeping the prices under control will have an impact on various macroeconomic indicators of a country. Inflation can be said to be a continuous increase in prices over a certain period of time. Inflation is very important because it has a big influence on the economy. Indonesia's economy is still mostly focus on Java Island, one of which is Central Java. This study aims to analyze the projection of inflation rate in Central Java in the future by using the Box Jenkins method or what is called as the Auto Regressive Integrated Moving Average (ARIMA). The data used is monthly time series inflation data in the period January 2016 - April 2021 which is obtained from the Central Java Province Statistics Agency. Inflation indicators are very important in a country's economy, so it is necessary to make any policies that must be done to maintain its stability. From the analysis conducted in this study, it shows that the best model is ARMA (3,0,3) or AR (3) and MA (3).

Keywords: Inflation, Forecasting, Box-Jenkins, Economic, Central Java
HOW COMPANY SIZE, LEARNING PROCESS AND FINANCIAL LITERACY SUPPORT SME's SUSTAINABILITY

1. Erlynda Y. Kasim
   (STIE Ekuitas Bandung, erlynda_kasim@yahoo.com)
2. Annisa Nurfitriana
   (STIE Ekuitas Bandung, nurfitrianannisa09@gmail.com)

The Small and Medium Enterprises sector play an important role in contributing to the economic growth of a country. Therefore, it is a big challenge for SMEs to grow in the business complexity the future. SMEs must improve their financial performance in the long term to keep them going concern in their business. One of the strategies is to apply management practices which is carried out in business processes. SMEs in Indonesia has to improve their business process to enter the international market. One of the issue in the SME’s business is Sustainability.

The purpose of this study is to determine and describe if the size of the company's learning process and financial literacy in encouraging the sustainability of SMEs. This type of research is included in quantitative research using research instruments in the form of questionnaires. This research was conducted on 168 SMEs in Cimahi City (West Java, Indonesia) as the population and the sampling technique used random sampling with a total sample of 63 SMEs.

The study found that the size of the company and the learning process does not affect in encouraging the sustainability of SMEs. Financial literacy is affect in encouraging the sustainability of SMEs. Meanwhile, simultaneously the size of the company, the learning process, and financial literacy affect the sustainability of MSMEs.

Keywords: Company Size, Learning Process, Financial Literacy, and Sustainability

Explanatory Study of Future Economics Teacher Readiness to be up against Disruptive Education

1. Indra Febrianto
   (Universitas Negeri Malang, indrafebrianto31@gmail.com)
2. Agus Hermawan
   (Universitas Negeri Malang, agus.hermawan.fe@um.ac.id)
3. Hadi Sumarsono
   (Universitas Negeri Malang, hadi.sumarsono.fe@um.ac.id)

This study purpose to explain the future economics teacher readiness in the perspective of locus of control, and the effectiveness of teaching practice with the influence of the social environment as moderating variable. This study uses quantitative methods with the type of explanatory research with the Slovin technique to decide the sample. Based on the Slovin technique there are 140 students were obtained by a questioner from State University Ex-IKIP in East Java (Universitas Negeri Malang and Universitas Negeri Surabaya). To test the hypothesis, the researcher used Moderated Regression Analysis (MRA), Coefficient of Determination ($R^2$), and Partial Test (t-test). The results showed that locus of control and the effectiveness of teaching practice had a significant positive effect on the future economic teachers readiness in disruptive education. This also confirms the truth of student involvement theory, behavior constraints theory, and connectionism theory. Furthermore, locus of control can be strengthened by the social environment in its influence on the future economic teachers readiness in disruptive education era. This study also confirms that the social environment can not only be a moderating variable but can also be an independent variable. Future researchers are expected to use a combination of more in-depth data collection methods such as interviews and observations. This combination will further increase the accuracy of the research results produced.

Keywords: disruptive education, future economic teachers, MRA, teachers competence, social environment
Investigating Women Leadership Construction in New Media: Indonesia’s Context

1. Nadia Faradila Rinjani
   (Universitas Indonesia, nadia.faradila01@ui.ac.id)
2. Kanti Pertiwi
   (Universitas Indonesia, kanti.pertiwi@ui.ac.id)

The view of women who say that leadership is not part of their life experiences has shifted, even though they have to cross various boundaries and obstacles. This change was accompanied by discourses on leadership and women in popular new media. The purpose of this qualitative study is to explore and interrogate the construction of women's leadership in new media. This research uses critical discourse analysis as a method. By borrowing critical paradigms of leadership by Alvesson & Spicer, it will explain the positive enabler and barriers, which is attributed to women leaders. As the result, new media has become a tool for women to provide postfeminism discourse about themselves as leaders in public. Findings show that woman's femaleness and the behaviors that are judged as leader behavior will determine how women are in the field of leadership. The data also highlight barriers that women face when it comes to competing for leadership positions. Patriarchal gender roles shaped work-home pressures, culturally constituted organizational perceptions of women and their leadership potential. Women are subjected to gendered prejudices about their ability to lead. Furthermore, women lack ambition and self-confidence so that they inhibit themselves, thereby limiting their leadership chances. This research concludes that gender capital creates the illusion of women's progress while limiting their progress. Finally, there are some practical implications for gender-equality campaigning, as well as for the larger policy community.

Keywords: Women Leadership, Gender, Indonesia, New Media, Qualitative

Creative Economy Narrative in the Digital Economy Era: A Study on Regional Economic Development in the Post-Covid-19 Pandemic Through the Creative Economy

1. Lola Kurnia Pitaloka
   (Universitas Negeri Semarang, lolakp@mail.unnes.ac.id)
2. Muhammad Feriady
   (Universitas Negeri Semarang, mferiady@mail.unnes.ac.id)

The Covid-19 pandemic has brought many negative impacts, one of which is the development of the creative economy in Indonesia. Many creative economies have experienced a decline in income due to the imposed territorial restrictions. The technological revolution, coupled with large-scale social restrictions due to the pandemic, has forced creative economy actors to enter the digital economy era. In this global era that has advanced towards digitalization, new literacy is needed to maintain the creative economy. Those new literacy includes data literacy, technology literacy and human literacy. There are still many creative economy actors who have not mastered the three new literacies, causing a decline in the number of creative economic in Central Java by 27% during the pandemic. This research is an exploratory quantitative research with a sample of 100 creative economy actors in Central Java with a random sampling system. Primary data was taken by questionnaire and analyzed using warpPLS. The results of this study reveal that the three new literacies affect the regional economic development because those three new literacies can increase the progress of creative economic in the digital economy era. But they have weak significance, this is indicated by the unconsciousness of creative economy actors to participate in developing their area.

Keyword: Creative Economy, Covid-19 Pandemic, Digitalization, Digital Economy, Regional Economic
ANALYSIS OF FACTORS AFFECTING THE EMPLOYABILITY OF FE UNNES GRADUATES WITH THE INTEGRATED MODEL OF GRADUATE EMPLOYABILITY

1. Tusyanah Tusyanah
   (Universitas Negeri Semarang, tusyanah@mail.unnes.ac.id)
2. Fahrur Rozi
   (Universitas Negeri Semarang, frozi@mail.unnes.ac.id)
3. Edy Suryanto
   (Universitas Negeri Semarang, eddysuryanto701@gmail.com)
4. Lita Citra Dewi
   (Universitas Negeri Semarang, litacitradewi0@gmail.com)
5. Fransisca Rahcmawati Indira
   (Universitas Negeri Semarang, fransiscaindira55@gmail.com)

This study aimed to analyze the factors that affect the employability of graduate faculty of economics with an integrated model of graduate employability. This research is a quantitative study with a population of batch 2019-2021 students from the Faculty of Economics (FE), Universitas Negeri Semarang (UNNES). The populations were 847 in 2019 and 597 in 2021. It was distinguished due to differences in the situation; 2019 is not a pandemic, and 2021 is a pandemic. The number of samples was calculated using the Slovin formula with a margin of error of 5%. In 2019, 247 graduates were needed, and in 2021 there are 220 graduates. Data will be collected employing a questionnaire and analyzed by SEM-PLS. Based on the results of the analysis, two models were obtained, i.e., pre-pandemic and post-pandemic. The pre-pandemic model measures eight hypotheses with an R-Square of 0.720 for perceived employability and an R-Square of 0.656 for graduate employability. The post-pandemic model also measures eight hypotheses with an R-square of 0.596 for perceived employability and an R-Square of 0.298 for graduate employability. The labor market moderated negatively significantly between perceived employability and graduate employability. Perceived employability at the pre-pandemic model is better than the post-pandemic model. Then, it is suggested for FE, UNNES that employability needs to be improved by increasing individual attributes. Individual attributes variables include indicators of personality, adaptability, and flexibility. Then, post-pandemic, the most influential variable is human capital with three indicators, i.e., skills, competencies, and work experience. It is expected that FE UNNES, as the producers of graduates, can increase the employability of graduates by increasing human capital.

Keywords: Employability, Integrated Model, Labor Market, Faculty of Economics’ Graduates

The Effect of Specific Discount Pattern and Product Type on Customers’ Purchase Intention in E-Commerce Platform

1. Foya Ziqel Zozalbo
   (Universitas Indonesia, foya.fofo@gmail.com)
2. Rifelly Dewi Astuti
   (Universitas Indonesia, rifelly.dewi@ui.ac.id)

Indonesia is one of the fastest growing countries in terms of penetration, number, and value of electronic transactions. In addition, the number of sellers inside the platform are also rising. Therefore, a good marketing strategy such as discounts is needed to win the digital competition. This research aims to identify the most effective discount pattern on E-Commerce platforms by using experimental methods with 2x3 factorial design cells. Each scenario will represent the combinations between three discount patterns and two consumer's product types. The scenarios were distributed to six different groups of a total 180 randomly selected participants. Two pilot tests were conducted in the first place to find the representative products both for the convenience and specialty goods. Three most used discount patterns were selected from the E-Commerce platform itself. The result shows that percentage and slash price discount has greater impact on the purchase intention of specialty goods rather than on convenience goods. Meanwhile special price discount have a higher impact on convenience good purchase intention. Online sellers are expected to carefully apply discount variations towards their product in order to make it effective and impactful.

Key Words: E-Commerce, Discount Patterns, Consumer Product Types, Experimental Methods.
Green Port Concept and its Impact on Port Cost Efficiency and Green Performance Indicator in Tanjung Perak Port

1. Alfredo Surya Pradana
   (Universitas Indonesia, alfredordpn@gmail.com)
2. Fajar Ayu Pinagara
   (Universitas Indonesia, fapinagara@gmail.com)
3. Rizky Luxianto
   (Universitas Indonesia, rizky.lux@gmail.com)

An increase in public awareness against the environmental issues and problems caused an urgency for a company to acknowledge the consequences of their daily operations to the environment. It is already well known that the Port is perceived as a source of pollutants from heavy machinery used to waste and water treatment. The Green Port concept is made to accommodate the environmental issues, thus help the Port to understand the negative impacts from their operations on the environment and try to change the operations cleaner than before. The electrification concept is one of the Green Port concepts that try to minimize the negative externalities to the environment (pollution) by changing the primary energy source from fossil fuels to electric-powered equipment. This research focuses on measuring how far this concept is applied inside port operations and how it affects the operational cost and port environmental performance. This research processes the data using quantitative data analysis and uses the green port implementation as an independent variable. Air quality, water quality, noise level, and cost level from 2016 to 2019 are the dependent variable. This research found an impact from the green port implementation and electrification (the power usage) to the air quality, water quality, and cost level. This research also found that there is no impact between the implementation of green Port and noise level. This research also compared the operation cost from the usage of electricity-based equipment and petrodiesel-based equipment. The result is the electric-powered equipment has better efficiency and lower cost than petrodiesel equipment.

Keywords: Greenport, Ecoport, Air Quality, Water Quality, Noise Level, Electrification

THE IMPACT OF TAX INCENTIVES ON MSMEs SURVIVABILITY DURING COVID-19 PANDEMIC: CASE STUDY IN SEMARANG CITY

1. Ain Hajawiyah
   (Universitas Negeri Semarang, ainhajawiyah@mail.unnes.ac.id)
2. Trisni Suryarini
   (Universitas Negeri Semarang, trisnisuryarini@mail.unnes.ac.id)
3. Kiswanto
   (Universitas Negeri Semarang, kiswanto@mail.unnes.ac.id)
4. Atta Putra Harjanto
   (Universitas Negeri Semarang, attaputra99@mail.unnes.ac.id)

The impact of the COVID-19 pandemic is quite significant, including on the economy. To reduce the adverse effects on the economy, the government issued tax incentives. This tax incentive is a stimulus to help the community, especially taxpayers, survive and boost economic growth, which slumped due to the pandemic. This study aims to determine the effect of pandemic tax incentives on the survival ability of MSMEs during a pandemic. This study uses primary data obtained through a questionnaire survey of MSMEs in Semarang City, Central Java, Indonesia. The data was then processed using multiple regression with the help of SPSS software. The study results indicate that tax incentives knowledge does not affect the survivability of MSMEs. The result also shows that the tax incentives utilization affects MSMEs survivability. Tax incentives knowledge does not affect the MSMEs survivability because, during the pandemic, MSMEs experienced a decline in turnover and profits. The taxes also paid fell or even zero. MSME actors need other direct assistance, such as Direct Cash Assistance / Assistance for Micro Business Actors, free electricity assistance, and credit restructuring.

Keywords: Tax incentives, COVID-19 pandemic, MSMEs
CONFIRMATORY FACTOR ANALYSIS OF LEARNING ACTIVENESS AT E-LEARNING

1. Nita Dwi Yulianti  
(Universitas Negeri Semarang, nitadwi03@gmail.com)  
2. Ismiyati  
3. (Universitas Negeri Semarang)  
4. Hengky Pramusinto  
(Universitas Negeri Semarang)  
5. Mar'atus Sholikhah  
(Universitas Negeri Yogyakarta)  
6. Nur Sehang Thamrin  
(Universitas Tadulako)  
7. Nur Anisyah Rachmaningtyas

The whole world is currently being hit by an outbreak of the Corona Virus Disease (COVID-19). As a consequence, the government has implemented e-learning for the education sector. However, students' activeness will be influenced by this e-learning. The purpose of this study is to analyze the confirmatory factors of students' activeness in e-learning. This research uses quantitative research. The study population was students of Economics Education, Universitas Negeri Semarang, in 2017-2019. The sampling technique used was proportionate random sampling with a total sample of 282 students. The data were collected by distributing the questionnaires. Then, data were analyzed by the confirmatory factor by Lisrel software. The result of confirmatory factor analysis is the goodness of fit. Calculating the estimated reliability coefficient for each factor uses the omega coefficient estimate developed by McDonald's, and overall, each factor is reliable. Therefore; it is concluded that of the 29 factors analyzed in the confirmatory factor analysis, there are seven variables that have a value of 0.50 on the T-value, i.e. interest, motivation, relationships between families, household atmosphere, economic conditions, lecturer relations with students, and learning methods. The most dominant variable in influencing learning activeness is the interest owned by students, with a T-value of 25.48. Model fit in the confirmatory factor analysis by looking at the chi-square value of 653.28, df of 564, the p-value of 0.0540, and RMSEA of 0.024. Then, it is suggested that students are always expected to pay attention to their psychological conditions, students are expected to establish communication between lecturers and other students, lecturers are expected to use effective and efficient learning methods, and parents provide a comfortable atmosphere and the necessary facilities.

Keywords: Confirmatory factor analysis, active learning, e-learning

Analysis of Factors Affecting Stocks Holding Period based on Financial Performance
Trisni Suryarini, Badingatus Solikhah, Wijang Sakitri

1. Trisni Suryarini  
(Universitas Negeri Semarang, trisnisuryarini@mail.unnes.ac.id)  
2. Badingatus Solikhah  
(Universitas Negeri Semarang, badingatusbety@gmail.com)  
3. Wijang Sakitri  
(Universitas Negeri Semarang, wijangsakitri@mail.unnes.ac.id)

This research aims to obtain empirical evidence regarding financial performance's role in disseminating components that affect the stock holding period. Companies listed in the LQ-45 index from the 2013 to 2017 period on the Indonesia Stock Exchange were the study samples. The sample selection technique was the purposive sampling method with 12 companies for five-year observation. This study used descriptive analysis methods and multiple linear regression analysis. The results show that the market value and dividend payout ratio significantly positively impact the stock holding period. In contrast, earnings per share do not affect the stock holding period. This study concludes that accounting numbers are still relevant for investors to decide when holding shares.

Keywords: Stocks Holding Period, Market Value, Earnings Per Share, Dividend Payout Ratio.
DEVELOPMENT OF OFFICE MANAGEMENT E-MODULES WITH TELEGRAM BOTS AS SUPPORTING ONLINE LEARNING IN PANDEMIC TIMES

1. Ahmad Saeroji
   (Universitas Negeri Semarang, saeroji@mail.unnes.ac.id)
2. Muhsin
   (Universitas Negeri Semarang, muhsin@mail.unnes.ac.id)
3. Dian Fithra Permana
   (Universitas Negeri Semarang, dianfithrapermana@mail.unnes.ac.id)
4. Wisudani Rahmaningtyas
   (Universitas Negeri Semarang, wisudani rahmaningtyas@mail.unnes.ac.id)
5. Jernih Pitaria Manalu
   (Universitas Negeri Semarang, jernihmanalu@students.unnes.ac.id)

This research aims to develop e-module learning media with the Robot Application Programming Interface (BOT API) on Telegram application for Office Management and to test the feasibility of e-module learning media from the validation results of material experts, media experts, and response of students in trials. The type of this research is Research and Development (R&D) that refers ADDIE. The subjects of this e-module learning media trial are 25 students of 2017 Education of Administration Office group A and group B. The result showed that the development process based on ADDIE model reached which include analysis, design and development or Production, Implementation or Delivery and Evaluation. The level feasibility media obtained from the results of the validation average material is 3.00 with a decent category and from the results of the validation media obtain an average of 3.44 with a very decent category. E-module learning media trials for students obtained an average eligibility of 3.30 with a decent category. Thus, it can be concluded that e-module learning media with BOT API Telegram in the Education of Administration Office study program can be used to improve knowledge and alternatives on online learning.

Keywords: E-Module, Office Management, Bot Telegram, Online Learning

THE ROLE OF ORGANIZATIONAL LEARNING IN MEDIATING THE EFFECT OF INCLUSIVE LEADERSHIP, ORGANIZATIONAL JUSTICE AND HAPPINESS AT WORK ON EXTRA-ROLE BEHAVIOR IN HIGHER EDUCATION

1. Wisudani Rahmaningtyas
   (Universitas Negeri Semarang, wisudani.rahmaningtyas@mail.unnes.ac.id)
2. Nanik Suryani
   (Universitas Negeri Semarang, naniksuryani@mail.unnes.ac.id)
3. Marimin
   (Universitas Negeri Semarang, marimin@mail.unnes.ac.id)
4. Ahmad Saeroji
   (Universitas Negeri Semarang, saeroji@mail.unnes.ac.id)

This study aimed to determine the role of organizational learning in mediating the effect of inclusive leadership, organizational justice and happiness at work on extra-role behaviors in higher education. The population of this research were lecturers in Indonesia. The sampling technique used iteration, because the number of the population was not known with certainty. The samples in this study were 116 respondents. Data collection techniques used a questionnaire. Data analysis used descriptive percentage analysis and used Structural Equation Modeling (SEM) with several stages consisting of the outer model to test the validity and reliability of the construct, and the inner model. Data analysis tool used WarpPLS 7.0. The results showed that the organizational learning was able to mediate the relationship between inclusive leadership and happiness at work on extra role behavior. However, it failed to mediate the effect of organizational justice on extra role behavior. Suggestions for further research are to examine extra role behavior with other variables.

Keywords: Organizational learning, Inclusive Leadership, Organizational Justice, Happiness At Work, Extra-Role Behavior
THE EFFECTS OF NETWORK, ENTREPRENEURIAL ORIENTATION AND ENVIRONMENTAL DYNAMISM ON STARTUP PERFORMANCE

1. Bianca Vellianie (Universitas Indonesia, bianca.vellianie@ui.ac.id)
2. Ratih Dyah Kusumastuti (Universitas Indonesia, ratih.dyah@ui.ac.id)

The Increasing number of internet users in Indonesia in the past few years has caused an increase in the number of digital startups in Indonesia, which is followed by the increasing number of business accelerators as the supporter in the startup ecosystem. Accelerator is an option for a digital startup to choose, to support its growth in the technology industry. The environmental conditions in the technology industry are rapidly changing and continuing to grow, it makes companies in the industry inseparable from the influence of Environmental Dynamism (ED). The purpose of this study is to develop a research model that can be used to analyze the impacts of the network and Entrepreneurial Orientation (EO) on the performance of startup, and the influence of moderation of the Dynamism Environmental on the relationship between Network and EO. The implementation of the model is expected to provide insights concerning factors that influence technological startups performance in Indonesia.

Keyword: technological startup, network, accelerator, entrepreneurial orientation, environmental dynamism, firm performance

CONSUMER’S PERCEPTION AND OPINION TOWARD ORGANIC RICE PRODUCTS

1. Etty Soesilowati (Universitas Negeri Semarang, ettysoesilowati@mail.unnes.ac.id)
2. Nana Kariada MT (Universitas Negeri Semarang, nanakariada@mail.unnes.ac.id)
3. Dhita PM (Universitas Negeri Semarang, Dp.mutiarti@gmail.com)

The purpose of this study was to assess the perceptions and opinion of Semarang city consumers towards organic rice products in the framework of supporting the security program for the provision of healthy and nutritious food. The study used a quantitative approach with a sample of 136 organic rice consumers in the city of Semarang. The variables studied include consumer characteristics, consumer perceptions, consumer considerations, consumer interests, consumer confidence, and consumer attitudes in consuming organic rice. Data were analysed by descriptive percentage and Multidimensional Scale method. The results showed that 52.94% of men and 47.06% of women in the age range between 19 to 61 years and 52.94% with a diploma / bachelor degree stated that organic rice products were healthy (46%), did not contain pesticides (35%), friendly environment (15%) and the rest for the welfare of farmers. The important attributes that are considered by respondents in buying organic rice products include elasticity, quality, certification, price, and the ease of obtaining them. The information label attribute is an attribute that is considered very important in shaping consumer attitudes towards organic rice products. While the highest level of consumer confidence lies in the quality attribute. In general, organic rice products can be accepted by consumers where in general the attributes they have are as expected. The implication of this research is that the government should expand the planting area, assist in product certification, improve packaging with information on nutritional content and guarantee that it is free of harmful chemicals, and promote through the advantages and benefits of organic rice.

Keyword: Perception, Opinion, Consumer, Organic Rice
DEVELOPMENT OF E-MODULE OF TEACHER PROFESSIONAL ETHICS BASED ON TEAM BASED PROJECT WITH ONENOTE OFFICE 365 AS A SUPPORT OF ONLINE LEARNING DURING THE COVID-19 PANDEMIC

1. Dian Fithra Permana
   (Universitas Negeri Semarang, dianfithrapermana@mail.unnes.ac.id)
2. Muhsin
   (Universitas Negeri Semarang, muhsin@mail.unnes.ac.id)
3. Ahmad Saeroji
   (Universitas Negeri Semarang, saeroji@mail.unnes.ac.id)
4. Lia Afianingsih
   (Universitas Negeri Semarang, afianingsihlia@students.unnes.ac.id)

This article reveals the effectiveness of the using e-module based team-based project on teacher profession ethics in supporting online learning in supporting online learning. The research conducted in this article is a development research with ADDIE design stands for Analysis, Design, Development or Production, Implementation or Delivery and Evaluations. The Ethics and Professions of Teachers e-module was developed based on technology i.e. the use of OneNote application. The advantage of OneNote is that it's built into office 365 apps and can be optimized on both mobile and computer devices. The results showed that the development process based on the ADDIE model achieved includes analysis, design and development or Production, Implementation or Delivery and Evaluation. The feasibility level obtained by the media from the average material validation result is 3.00 with a decent category and from the results of validation media obtained an average of 3.44 with a very decent category. E-module learning media trials for students gained an average eligibility of 3.30 with a decent category. Thus, it can be concluded that the learning media e-module of professional ethics of teachers with Onenote Office365 in the Administrative Education study program can be used to improve knowledge and alternative online learning during the Covid-19 pandemic.

Keywords: E-module, OneNote, Office365, Teacher, Ethics

Tourism Development and Economic Growth: An Empirical Investigation for Indonesia using Panel Analysis

1. Dwi Rahmayani
   (Universitas Negeri Semarang, dwirahmayani@mail.unnes.ac.id)
2. Shanty Oktavilia
   (Universitas Negeri Semarang, oktavilia@gmail.com)
3. Deky Aji Suseno
   (Universitas Negeri Semarang, dekyajisuseno@gmail.com)
4. Elvira Latifa Isnaini
   (Universitas Negeri Semarang, elviralatifaisnaini99@students.unnes.ac.id)
5. Anton Supriyadi
   (Universitas Negeri Semarang, antonsupriyadi921@students.unnes.ac.id)

This paper applies the panel technique to investigate relationships between tourism development and economic growth in Indonesia (including 33 provinces) for the 2011-2021 period. The research method used the Solow growth model with Harrod Neutral approach and derived into the econometrics model by Fixed Effect Model (FEM) with the gross regional domestic product as a dependent variable and proxied of economic growth. Independent variables include gross fixed capital formation as proxied of capital, labor, and tourism indicator. The tourism indicator is measured the average length of total guests, domestic guests, and foreign guests in the classified hotel. Using FEM, the result showed that gross fixed capital formation, labor, and the average length of domestic guests significantly positively affect economic growth. The other, the foreign guest has no significant effect on economic growth. Additionally, tourism development has a more significant impact on economic growth from domestic guests than from foreign guests. Finally, the panel analysis shows a significant effect of the modeling, especially tourism indicator, to promote economic growth in 16 provinces in Indonesia. Thus, our empirical findings have significant policy implications for supporting tourism development in all provinces for growing economic highly.

Keywords: Economic Growth, Fixed Effect Model, Solow Growth Model, Tourism Development
DIVERSIFICATION, PROFITABILITY, AND BANK FINANCIAL STABILITY IN INDONESIA

1. Iqbal Musthofa  
   (University of Indonesia, iqbalmusthofa@gmail.com)  
2. Rofikoh Rokhim  
   (University of Indonesia, rofikohrokhim1@gmail.com)

This paper analyzes the relationship between income diversification, profitability, and bank financial stability. The study also examines how bank's profitability level affects the relationship between income diversification and bank financial stability. Using fixed effect model as an estimator method, the results show that income diversification does not affect bank financial stability. Profitability has a positive and significant impact on bank financial stability. The results also indicate that profitability level has a negative and significant impact in affecting income diversification and bank financial stability relationship.

Keywords : income diversification, profitability, bank financial stability, banking, fixed effect

THE EFFECT OF XYZ VIRTUAL EVENT TRANSFORMATION INTO REVISIT INTENTION

1. Ausy Alayya Ilmi  
   (Institut Teknologi Bandung, ausy_alayya@sbm-itb.ac.id)  
2. Fitri Aprilianty  
   (Institut Teknologi Bandung, fitri.aprilianty@sbm-itb.ac.id)

The COVID-19 pandemic has severely impacted various industries. The events industries, in which its main product is mostly offline events, force the event businesses to adapt to a new model of their product—virtual events, as a form of innovation for its survival and development at the same time. Since virtual events were not expected back before the pandemic, this new format is still rarely studied, specifically regarding the consumer's revisit intention of the renowned offline entertainment event that shifts into online. In response to this situation, this research will be conducted with a primary purpose to assess the effect of virtual event attributes on overall visitor experience, which, in turn, affects satisfaction and loyalty towards one of the renowned virtual entertainment events. Two approaches are used in this study; the qualitative approach will be conducted by the interview, while the quantitative approach will be performed by using surveys. This research uses open coding, descriptive statistics, and PLS-SEM to analyze the data in generating the data. As a result, this research can identify factors affecting virtual event experience and, eventually, revisit intention. The result shows that three of the virtual events attribute positively influence the virtual event experience. Along with the festival value, it strongly affects the overall satisfaction and revisits intention. These findings contribute to the understanding of virtual events, supporting event organizers by providing insights on how to design and manage a virtual event in the future effectively.

Keywords: Festival Value, Overall Satisfaction, Revisit Intention, Virtual Event Attributes, Virtual Event Experience
MODEL OF INNOVATION CAPABILITY AND COMPETITIVE ADVANTAGE OF TOURISM SMEs IN CENTRAL JAVA DURING COVID-19 PENDMЕC: STRUCTURAL TESTING OF SOCIAL CAPITAL, KNOWLEDGE SHARING AND ENTREPRENEURIAL ORIENTATION

1. Muhammad Feriady
(Universitas Negeri Semarang, mferiady@mail.unnes.ac.id)
2. Kardoyo
(Universitas Negeri Semarang, kardoyo@mail.unnes.ac.id)
3. Lola Kurnia Pitaloka
(Universitas Negeri Semarang, lolahp@mail.unnes.ac.id)

This study aimed to determine the role of innovation capability in mediating the internal factors of MSMEs towards the competitive advantages during the Covid-19 pandemic. This study involved 243 MSMEs in the tourism sector in Semarang Regency, Central Java, Indonesia. The method used was a partial least square-based structural analysis using SmartPLS. The results of this study found a strong role of innovation capability in mediating entrepreneurial orientation and social capital on the competitive advantage of tourism MSMEs. Competitive Advantage of MSMEs during pandemic was determined by the social capital and also entrepreneurial orientation. The advice that can be given from this research is the model of innovation capability should be more exploration for another research in another sector of MSMEs.

Keyword: MSMEs, Innovation capability, knowledge sharing, entrepreneurial intention

The Role of Auditor Switching on Going Concern Audit Opinion Acceptance

1. Sukirman
(Universitas Negeri Semarang, Sukirman3002@mail.unnes.ac.id)
2. Maylia Pramono Sari
(Universitas Negeri Semarang, mayliapramonosari@mail.unnes.ac.id)
3. Wulan Suci Rachmadani
(Universitas Negeri Semarang, wulansuci1986@mail.unnes.ac.id)
4. Regita Eka Wijaya
(Universitas Negeri Semarang, regitaeka70@yahoo.com)

This study aims to investigate the effect of financial condition on the acceptance of going concern audit opinion with auditor switching as moderating variable. The population of this study is a manufacturing company consistently listed on IDX in 2012-2016 totally 124 companies. The Samples in this study was collected by purposive sampling method, obtained 28 manufacturing companies and analyzed 112 collected samples. This study propose and examine eight hypotheses with statistic analysis technique, and logistic regression analysis. The results showed that ratio of activity and solvency had significant effect on acceptance of going concern audit opinion. However, the liquidity, and profitability have no significant effect. Meanwhile, variable moderating can moderates the effect of activity on acceptance of going concern audit opinion. Conclusion of this study is factors that proven influence of going concern opinion are activity, solvency, and auditor switching. This study offered a theoretical and empirical contribution to the literature, such as empirical evidence that the auditor switching mediated the effect of financial statement condition on going concern opinion acceptance.

Keywords: Auditor Switching; Financial Condition; Going Concern; Audit Opinion
DEVELOPING AUDIT MANUAL DESIGN FOR AUDIT OF SMALL AND MEDIUM-SIZED ENTITIES AND APPLYING CLOUD DURING THE AUDIT PROCESS TO INCREASE AUDIT EFFICIENCY

1. Satria Chandra  
(Universitas Indonesia, satrio.c.chaniago@gmail.com)  
2. Ludovicus Sensi Wondabio  
(Universitas Indonesia, lwondabio@gmail.com)

This study aims to design a special audit manual for small and medium-sized entities (SME) and the application of the cloud in the audit process to improve the efficiency of financial statement audits by small and medium-sized practitioners (SMP). This a qualitative research with a case study approach and data collection from documentation, interviews, and direct observation from a public accounting firm in Indonesia (KAP). This study develops a simple audit manual design for audit of SME and applying cloud during audit process. Developing manual audit design refers to the guide to using ISAs in the audit SMEs was prepared by International Federation of Accountants (IFAC) and then customize according to KAP needed. The use of the cloud can speed up the audit process through easy data sharing, electronic data archives, and teamwork monitoring. In addition, the scalability of using the cloud can help SMPs increase their productivity, especially during the current pandemic. The research uses a single case study approach due to limited access to key information. The scope of the audit manual design is only at the risk assessment stage. Applying cloud in the audit process only uses the free features of the service provider. The results of the study helped SMPs to implement a simple audit manual and use the cloud to increase the audit efficiency of SME. This study pays high and specific attention to the audit of SME. The majority of the audit research studies concentrate on the big audit firm practices.

Keywords: Small- and Medium-Sized Entities (SME), International Standards on Auditing (ISAs), Small- and medium-sized practice (SMP), Manual Audit, Cloud Computing.

FACTORS AFFECTING GENERATION Z ATTITUDES AND PURCHASE BEHAVIOR TOWARDS BUYING LUXURY FASHION PRODUCT

1. Prima Ulfa Mulia Arta  
(Bandung Institute of Technology, prima.ulfa@sbm-itb.ac.id)  
2. Annisa Rahmania Qastharin  
(Bandung Institute of Technology, Annisa.rahmani@sbm-itb.ac.id)

As Generation Z is aware of luxury fashion brands and started spending their money on luxury fashion products, the market of luxury fashion products was having a demographic shift in their consumer. Generation Z is becoming the potential main target in the luxury fashion industry. This study aims to identify the Generation Z attitude towards buying luxury fashion products and purchase behavior as Generation Z has unique and different behavior to other generations. Not only that, but this study also reveals the relationship between attitude, subjective norm, perceived behavioral control, and purchase intention as well as the behavior. The approach will be quantitative by using Partial-Least Square (PLS) - Structural Equation Modeling (SEM) analysis. The findings show that social media influencers, sustainability value, brand collaboration, hedonic value, and price-quality value have a positive and significant impact on Generation Z’s attitude towards buying luxury fashion products. Also, proving the Theory of Planned Behavior, Generation Z attitude, subjective norms, and perceived behavioral control positively and significantly influence the purchase intention in terms of buying luxury fashion product, adding that purchase intention also have a strong impact on the purchase behavior. The analysis obtained indicates that the attitudes towards buying luxury fashion give an indirect impact on Generation Z’s luxury fashion purchase behavior. The implication of the findings will become insights for luxury fashion brands as preparation for approaching Generation Z, the future biggest luxury customer.

Keywords: Generation Z; Purchase Intention; Purchase Behavior; Theory of Planned Behavior; Luxury Fashion Product; PLS-SEM
Market Overreaction and Price Reversal in Indonesia Stock Market: Disposition Effect Examination

1. Kris Brantas Abiprayu
(Universitas Negeri Semarang, krisbrantas@mail.unnes.ac.id)
2. Ascariena Rafinda
(Universitas Negeri Semarang, ascariena@mail.unnes.ac.id)
3. Bayu Wiratama
(Universitas Negeri Semarang, bwiratama@mail.unnes.ac.id)
4. Hayat Widodo Assolikhin
(Universitas Negeri Semarang, hayat@mail.unnes.ac.id)

A capital market is a market in which all prices that occur should be caused because of the market mechanism that has been in such a way able to respond to all the information that exists automatically. Such a market is a market that conforms to the concept of an efficient market. In an efficient market, market participants or investors will not gain an edge over other investors regarding investment decisions based on the information they get. The market efficiently assumes that all actors can access the information that is in the market. Many anomalies occur in the market that breakthrough all assumptions built by the concept of an efficient market; one is the phenomenon of price reversal. Price reversal is a phenomenon in which the price of a stock instrument suddenly experiences a price reversal because there is information that enters the market and is responded to excessively by the market. The research uses quantitative paradigms to prove a particular hypothesis built into research. The data used is secondary data obtained using stock transaction data and the financial statement data of each sample company.

Keywords: Efficient market, price reversal, market overreaction

Governing the mining industry in Indonesia: a return of resources nationalism?

1. Alya Triska Sutrisno
(Universitas Indonesia, alyatriskasutrisno@gmail.com)

Amidst the global pandemic, Indonesia Government launch law number 3/2021 about the changing mineral and mining regulation in Indonesia. Through this new regulation Indonesia Government approach become more nationalistic in terms government control over mining resources and ownership structure within industry. The aim of this research is to explain resources nationalism in mining policy Indonesia within the new regulation and to its implication towards Indonesia’s energy security. This research was a qualitative descriptive study and using analysis content in data analysis. This research argues that resources nationalism in the new regulation implying government effort to secure and protect resources availability and self-sufficient

Keywords: Energy Security, Mining Regulation, Resources Nationalism
Analysis of Market Timing and Stock Selection Ability on Indonesian Equity Mutual Funds Before and The Ongoing COVID-19 Over the Period of 2015-2021

1. Madeline
   (Universitas Indonesia, madeline.tjandra95@gmail.com)
2. Eko Rizkianto
   (Universitas Indonesia)

Mutual funds play a key role in providing financial resources to the stock market, particularly in developing countries. The flow of mutual funds can be influenced by behavior and overreaction of retail investors to certain events. Many retail investors withdrew their funds from stocks and mutual funds which caused by panic and dire need for money due to the increasing amount of unemployment during covid-19 pandemic. Thus, the performance of equity mutual funds is questioned. This research analyzes the market timing and stock selection ability of 25 top gainers and 25 top losers of equity mutual funds in Indonesia before covid-19 and during the pandemic. This study aims to motivate the government for further distribution of vaccine and stimulus to improve Indonesia's economy. Using Treynor-Mazuy and Henriksson-Mertons’ theory, results show before covid-19, there are 9 and 22 mutual funds that doesn’t have market timing ability respectively. Whereas using Jensen’s Alpha method, before covid-19 there are 26 mutual funds that doesn’t have stock selection ability. As for the period of the ongoing covid-19, there are 20 and 29 mutual funds that doesn’t have market timing ability, using Treynor-Mazuy and Henriksson-Merton respectively. There are 28 mutual funds that doesn’t have stock selection ability. Therefore, it was concluded that there is a decline in the performance of market timing and stock selection ability of equity mutual funds during the covid-19 pandemic in Indonesia. The majority of mutual funds which lack of market timing and stock selection ability came from the top losers’ bracket.

Keywords: Market timing, stock selection, equity mutual funds, covid-19, Indonesia

THE CAUSAL RELATIONSHIP BETWEEN TRADING VOLUME AND RETURN VOLATILITY WITH INTEREST RATE AND EXCHANGE RATE AS EXOGENOUS VARIABLES
(Empirical Research on Property Indexes of Indonesia, Malaysia, Philippines, and Thailand)

1. Rahmadani Nur Permanawati
   (Universitas Negeri Semarang, rahmadani.nur22@gmail.com)
2. Rini Seby Witiastuti
   (Universitas Negeri Semarang, witiastuti@mail.unnes.ac.id)
3. Mahardika Dandy Nugraha
   (Universitas Negeri Semarang, mahardikadandy@students.unnes.ac.id)
4. Rr. Annisa Tri Safira Maharani
   (Universitas Negeri Semarang, rarrihatrisafira@gmail.com)

This study aims to analyze the causal relationship between trading volume and return volatility along with macroeconomic variables such as interest rates and exchange rate. The endogenous variables in this study are trading volume and return volatility, while the exogenous variables are interest rates and exchange rates. The sample used in this research is property indexes in Indonesia, Malaysia, Philippines, and Thailand who provide monthly data for the four variables during the observation period in January 2012-December 2019. The analysis technique used to test the hypothesis in this study is Vector Autoregression (VAR) technique. The result of this study indicate that trading volume has positive effect on return volatility in property indexes of Indonesia, Philippines, and Thailand, meanwhile trading volume has no effect on return volatility in Malaysia’s property index. Return volatility has no effect on trading volume in all the countries whether in Indonesia, Malaysia, the Philippines, or in Thailand. There is a one-way causality relationship between trading volume and return volatility in property indexes of Indonesia, Philippines, and Thailand. There is no causality relationship between trading volume and return volatility in Malaysia’s property index.

Keywords: Trading Volume, Return Volatility, Interest Rate, Exchange Rate, Property Indexes
Can Audit Committee Quality in Moderating Effect of Ownership Structure on Accounting Prudence?

1. Agus Wahyudin  
(Universitas Negeri Semarang, aguswahyudin@mail.unnes.ac.id)
2. Maylia Pramono Sari  
(Universitas Negeri Semarang, mayliapramonosari@mail.unnes.ac.id)
3. Hera Khairunnisa  
(Universitas Diponegoro, herakhairunnisa@unj.ac.id)
4. Rizka Amalia Solecha  
(Universitas Negeri Semarang, rizkasolecha@gmail.com)

This present study aimed to analyse the influence of foreign ownership, the ownership of institutional ownership of managerial and ownership concentration on accounting prudence moderated by audit committee quality. The population of this research is 5045 indexed companies in the Indonesia Stock Exchange (IDX), in 2016-2018 there were 59 companies. Based on the purposive sampling method, samples that met the criteria of 46 companies. The final analysis unit is 105 units. The analytical method used is multiple linear regression moderation with IBM SPSS 25. The results of this study indicate foreign ownership, institutional ownership, and ownership concentration have a positive and significant effect on accounting prudence. Managerial ownership has a significant and negative effect on accounting prudence. Audit committee quality does not significantly strengthen or weaken the effect of foreign ownership, institutional ownership, and concentration of ownership on accounting prudence. Audit committee quality significantly strengthens or weakens the effect of managerial ownership on accounting prudence.

Key Words: Foreign Ownership, Institutional Ownership, Managerial Ownership, Ownership Concentration, Accounting Prudence, Audit Committee Quality

MODEL OF LITERACY AND ENVIRONMENTAL SUPPORT SYSTEM UNIVERSITY TO ENHANCING SUSTAINABLE ENTREPRENEURIAL INTENTION

1. Nina Farliana  
(Universitas Negeri Semarang, ninafarliana@mail.unnes.ac.id)
2. Khasan Setiaji  
(Universitas Negeri Semarang, setiaji@mail.unnes.ac.id)
3. Joko Widodo  
(Universitas Negeri Semarang, jokowidodo@mail.unnes.ac.id)

Global research has shown the importance of entrepreneurship during the Covid-19 pandemic, including transformation towards a sustainable future. This study aimed to analyze the effect of financial, digital literacy and experience on social cultural, and university environmental issues and the support system towards sustainable entrepreneurial intentions by mediating self-efficacy, either simultaneously or partially. This research used a quantitative approach. The respondents were obtained from the student population of the Faculty of Economics, Universitas Negeri Semarang. Determination of the sample used non-probability sampling with total sample of 224 respondents. The data collection technique used a questionnaire method with an ordinal numerical scale, starting from disagree (scale 1) to agree (scale 7). The data analysis technique based on Structural Equation Modeling Partial Least Square (SEM PLS) used the WarpPLS 7.0 program. The results showed that financial and digital literacy had no effect, and the University's environment and support system had a significant effect on sustainable entrepreneurial intentions. Meanwhile, Experience with social, cultural and environmental issues had a direct or indirect effect on sustainable entrepreneurial intentions through self-efficacy entrepreneurship. The findings of this study were that there was no correlation between digital literacy, sustainable entrepreneurial intentions and self-efficacy entrepreneurship.

Keywords: Financial Literacy, Digital Literacy, Universities Environment, Self Efficacy, Sustainable Entrepreneurial Intention
An Analysis of Entrepreneurship Teaching in Minangkabau Culture

1. Boy Yendra Tamin  
   (Universitas Bung Hatta, Padang, boyyendratamin@bunghatta.ac.id)  
2. Hendra Hidayat  
   (Universitas Negeri Padang, hendra.hidayat@ft.unp.ac.id)  
3. Zadrian Ardi  
   (Universitas Negeri Padang, zadrian@fip.unp.ac.id)  
4. Sukma Yudistira  
   (Universitas Negeri Padang, suhmayudistira@yahoo.com)

The economy in Indonesia is dominated by entrepreneurs from several ethnic groups; one of them is Minang ethnicity. This phenomenon arises, one of which is influenced by cultural background. The methods of forming entrepreneurial characters are integrated into the form of hereditary habits, social norms, customary norms, and religious norms. This study aims to analyze and describe the entrepreneur teaching and entrepreneurial values contained in the Minangkabau culture. The type of research was a qualitative descriptive study. Collecting in-depth information is obtained through; observation, in-depth interviews, and literature studies. Techniques of data analysis used the hermeneutic method. The results of research and findings are entrepreneurial competencies and knowledge inherited from generation to generation by the Minangkabau family and communities. Found entrepreneurial values include courage, self-confidence, interpersonal communication, discipline, hard work, high social respect, and obedience to religion. The influences come from family factors (Matrilineal System), the socio-cultural environment of the Minangkabau community, and also overseas cultural factors. The conclusion is that the values of entrepreneurship based on Minangkabau culture grew and developed through a learning process with a dynamic model.

Keywords: Entrepreneurship, Entrepreneurship Teaching, Entrepreneurship values.

The Role of Strategic Orientation in Encouraging the Increasing Effect of Knowledge Management on Innovation Capability

1. Kemal Budi Mulyono  
   (Universitas Negeri Semarang, sonmuly@mail.unnes.ac.id)  
2. Indri Murniawaty  
   (Universitas Negeri Semarang, indri@mail.unnes.ac.id)  
3. Rusdarti  
   (Universitas Negeri Semarang, rusdarti@mail.unnes.ac.id)  
4. M. Fathur Rahman  
   (Universitas Negeri Semarang, fathur@mail.unnes.ac.id)

This study explores new causal pathways to find a determinant research model of student business innovation capabilities with a unit analysis of students of the Student Young Entrepreneurs Association (HIPMI) of universities in Semarang City, both public and private universities. The data collection method in this study was a closed questionnaire. We use descriptive analysis and Warp SEM technique, to test the inferential statistic. The results showed that the strategic orientation factors, namely marketing orientation, learning orientation, entrepreneurial orientation were significant in mediating the impact of knowledge management on business innovation capabilities. The practical implication is that student entrepreneurs must always be active in increasing practical knowledge management activities to increase their business innovation capabilities.

Keywords: knowledge management, marketing orientation, learning orientation, entrepreneurial orientation, business innovation capability.
ATTRIBUTES OF SHARIA SUPERVISORY BOARD AND SHARIA COMPLIANCE RISK

1. Hasan Mukhibad  
(Universitas Negeri Semarang, hasanmukhibad@mail.unnes.ac.id)  
2. Prabowo Yudo Jayanto  
(Universitas Negeri Semarang, yudho@mail.unnes.ac.id)  
3. Kuat Waluyo Jati  
(Universitas Negeri Semarang, kuatwaluyojati.unnes@mail.unnes.ac.id)

The aim of this study is to prove the role of the Sharia Supervisory Board (SSB) attributes on the risk of Sharia compliance. SSB attributes are measured by the number of members, SSB expertise in finance/banking, experience and expertise in Islamic law. This study uses a sample of 9 Sharia banks in Indonesia which were observed from 2010 to 2019. Using unbalanced data, 102 units of analysis were produced. Data were analyzed using panel data regression. The results showed that the number of SSB members and SSB expertise in the field of Islamic law or Sharia were proven to have an influence on risk of Sharia compliance. However, SSB's experience and SSB expertise in finance/banking were not proven to affect risk of Sharia compliance. In general, it is evident that the involvement of the SSB in making strategic bank policies to improve Sharia compliance was evident.

Keywords: Risk of Sharia Compliance, Sharia Supervisory Board Attributes, Experience, Expertise

AUDITING FINANCIAL STATEMENTS DURING COVID-19 OUTBREAK: CASE STUDY IN ABC INDONESIAN PUBLIC ACCOUNTING FIRM

1. Retno Hapsari Kusuma Wardhani  
(Universitas Indonesia, retno.hapsari2912@gmail.com)  
2. Drs.Agung Nugroho Soedibyo  
(Universitas Indonesia, asoedibyo@gmail.com)

This study explores approaches taken by auditors in ABC Public Accounting Firm in responding to audit of financial statements during the COVID-19 outbreak and comparing them to several Indonesian Public Accounting Firms. The qualitative approach was used in this case study. Data analysis was examined by conducting participatory interviews with auditors in ABC and collecting questionnaires survey to twelve respondents in six Indonesian Public Accounting Firms. This study shows an increment in audit risk since most of the audit clients experienced a declining financial statements performance during the outbreak, which requires a corroborative review of going concern assessment. Increment of going concern risk level also required further reviews of subsequent events assessment to obtain reliable and sufficient audit evidence. In certain cases, auditor needs to consider the necessity of additional financial statements disclosure and additional emphasis paragraph on the auditor's report. Furthermore, technology platform acceleration has a significant role as an alternative to obtain audit evidence during the outbreak. More audit processes are carried out online and an extensive communication between auditors and audit clients is required when the audit deadline needs to be rescheduled to comply with the audited financial statements submission requirement to the regulator. In this case, the regulator had responded by extending the period to submit audited financial statements during the outbreak. This research is expected to have implications for future studies on auditing financial statements during the COVID-19 outbreak and recommend alternative approaches to increase audit efficiency during normal circumstances.

Keywords: financial statements audit, audit risk, technology, audit evidence, regulator
THE ROLE OF LEADERS IN REDUCING TURNOVER INTENTION OF UNIVERSITY LEVEL STUDENT ACTIVITY UNIT MEMBERS IN CENTRAL JAVA

1. Desti Ranihusna
   (Universitas Negeri Semarang, d.ranihusna@mail.unnes.ac.id)
2. Nury Ariani Wulansari
   (Universitas Negeri Semarang, nuryariani@mail.unnes.ac.id)
3. Mar’atus Syolikha
   (Universitas Negeri Semarang, syolikh6699@students.unnes.ac.id)
4. Unzilla Ainun Ulfia
   (Universitas Negeri Semarang, unzillaainun@gmail.com)

The purposes of this study are to examine and analyze the influence of servant leadership on turnover intention and the influence of affective commitment as a mediating variable on their relation. The population in this study is members of the university-level student activity unit in Central Java; the total samples are 190 respondents from ten universities in Central Java that accredited A. Sampling techniques in this study are purposive sampling and simple random sampling. Data collection methods in this study are observation, interviews, and questionnaires. Data analysis includes descriptive analysis using SPSS 25 then structural equation model analysis using SmartPLS 3.0. The results show that the influence of servant leadership on turnover intention is significant, then the influence of servant leadership on affective commitment and the influence of affective commitment on turnover intention also significant. Furthermore, this study has found a significant influence between servant leadership and turnover intention mediated by affective commitment. This study concludes that when members consider their leaders apply servant leadership practices, this can increase their affective commitment and reduce the turnover intention of university-level student activity unit members in Central Java. Suggestions for future researchers, this study examines the perceptions of student activity unit's members at the individual level, and respondents only come from universities that accredited A. Therefore, future researchers can replicate this research model at certain organizations or universities that are accredited B.

Keywords: Servant Leadership, Affective Commitment, Turnover Intention, Human Resourse Management

Can Environmental Performance Improve Disclosure of Carbon Emissions in Mining Companies in Indonesia?

1. Kuat Waluyo Jati
   (Universitas Negeri Semarang, kuatwaluyojati.unnes@mail.unnes.ac.id)
2. Linda Agustina
   (Universitas Negeri Semarang, lindaagustina@mail.unnes.ac.id)
3. Endah Tri Setyarini
   (Universitas Negeri Semarang, endahtrisetyarini@students.unnes.ac.id)
4. Reny Purwo Mada Siwi
   (Universitas Negeri Semarang, siwimada@yahoo.com)

This study aims to determine whether environmental performance, seen from the company's obligation to present PROPER, can increase the disclosure of carbon emissions. The population of this study is the mining sector companies listed on the Indonesia Stock Exchange for the 2016-2019 period. The purposive sampling technique was used in this study and resulted in 144 sample units—analysis of research data using Partial Least Square with WarpPLS software. The results show that profitability does not affect carbon emission disclosures, while leverage, company size, and institutional ownership affect the disclosure of carbon emissions. Only leverage has a negative effect, and others have a positive impact. Environmental performance as a moderating variable cannot strengthen or weaken the impact of profitability, leverage, firm size, and institutional ownership on carbon emission disclosures. This study concludes that the carbon emission disclosures of mining companies will increase when the company's firm size and institutional ownership increase but will decrease as mining companies have high debt. The environmental performance of the sample companies is still not optimal, which causes it to be unable to moderate the effect of the variables tested on the disclosure of carbon emissions.

Keywords: Carbon Emission Disclosure, Profitability, Leverage, Firm Size, Institutional Ownership, Environmental Performance
ONLINE RECRUITMENT: DOES SOCIAL NETWORKS CHARACTERISTIC MATTER? A SYSTEMATIC REVIEW OF LITERATURE

1. Khairul Ikhwan  
   (Universitas Tidar, khairulikhwan@untidar.ac.id)  
2. Axel Giovanni  
   (Universitas Tidar, axelgiovanni@untidar.ac.id)  
3. Budi Rahardjo  
   (Universitas Tidar, budi.rahardjo@untidar.ac.id)

Recruitment activities, concerning young employees and highly qualified and competent applicants on an international scale switched to the Internet. Companies increasingly turn to online recruitment as a preferred recruitment source. Recruitment using online recruitment give some critiques and challenges emerging as unsuitable social network characteristics for companies goals. This study objectives is to explore how social network characteristic can be suitable for companies purposes and practices. This study uses a grounded theory approach to critically assess the literature to answer our research. We use grounded theory approach to synthesize findings from relevant literature. This study conclude that social networks characteristic matter in the context of online recruitement. Based on the analysis and synthesis, a conceptual framework is proposed to guide further research on determining if SNS characteristic matters in online recruitment.

Keywords: Online recruitment, social network characteristic, recruitment strategy, e-HRM,

Analysis of Bond’s IFRS 9 Expected Credit Loss using Vasicek Method

1. Rivan Prasetya  
   (University of Indonesia, rivpraz@gmail.com)  
2. Rofikoh Rokhim  
   (University of Indonesia, rofikohrokhim1@gmail.com)

This research examines the impact of new regulation regarding expected credit loss that should incorporate forward looking scenario method. Expected Credit Loss is the most important thing as it’s the best way to mitigate the credit risk that arise in banking activities and directly impacted to statement of profit and loss. Previous regulation used historical component data that leads to late prediction will be replaced with new regulation that should incorporate forward looking scenario method so that the late prediction will not happen. The focus of this research is to analyze and estimate expected credit loss of bond’s bank exposure that need to be impaired. This empirical research also compare different method and scenario for bank’s to predict expected credit loss. The data were collected based on the Bank’s net corporate bond’s exposure as shown on bank’s annual report. Using Vasicek Method will allow bank to predict expected credit loss precisely as this method incorporate different forward looking macroeconomic scenario.

Keywords : Expected Credit Loss, Vasicek Method, IFRS 9.
The Impact of Customer Experience Quality on Customer Loyalty in Motor Vehicle Insurance Industry: The Mediating Role of Relationship Quality

1. Andreas Imanuel Tobing
   (University of Indonesia, andre.imanuel@rocketmail.com)
2. Elevita Yuliati
   (University of Indonesia, elevitaprayitna@gmail.com)

Cultivating high-quality relationship with customers is important to nurture customer loyalty especially in the financial service and insurance industry which is characterized as a highly intangible and complex industry. However, there is only a dearth of research that examines the role of relationship quality and its relations with customer experience and loyalty in the insurance industry setting. The purpose of this study is to investigate the impact of Customer Experience Quality on Customer Loyalty and the mediating role of Relationship Quality in the motor vehicle insurance industry. Based on data collected from 225 motor vehicle insurance customers, analyzed using PLS-SEM, it is concluded that Customer Experience Quality does not directly impact Customer Loyalty, thus the mediating role of Relationship Quality is a paramount of importance in order for insurance companies to establish sustainable relationships and nurture loyalty. These findings highlight new insights on customers' behaviour towards the motor vehicle insurance industry.

Keywords: Insurance industry, Relationship quality, Customer experience, Customer loyalty

THE SUGGESTION REVISION OF SFAS 109 ON ACCOUNTING POLICY IN THE UTILIZATION OF ZAKAT CASE STUDY AT THE NATIONAL BOARD OF ZAKAT

1. Shania Khurum Masita
   (Indonesia University, shania.khurum.masita@gmail.com)
2. Dodik Siswanto
   (Indonesia University, hidod25@yahoo.com)

The zakat utilization program has become a routine activity carried out by the zakat institution, especially in the COVID-19 pandemic situation, to increase the productivity of mustahik. However, this activity has not been explicitly regulated in Sharia Financial Accounting Standard (SFAS) 109 for Zakat so that the stakeholders record their financial reports based on the assessment and consideration of each institution. Therefore, the purpose of this study is to solve the problems of the accounting treatment for the utilization of zakat in Zakat Institution in Indonesia, especially The National Board of Zakat as a suggestion revision of the SFAS 109 for Zakat. The research instruments used in this case study were semi-structured interviews, observations, and literature. The unit of analysis that we use is the National Board of Zakat. This method uses a semi-structured interview instrument, observation, and literature review. The results and conclusions in this study are in the form of solving the problem of accounting for zakat utilization in Indonesian zakat institutions, especially The National Board of Zakat, by adding several points to SFAS 109 for Zakat, such as the determination of the characteristics of program costs and amil fees and the design of accounting policies on the recognition, measurement, and reporting of zakat utilization programs under theory semantics. In addition, this research also has a positive contribution to closing the gap on previous research and means of developing research, especially regarding the utilization of zakat for academics.

Keywords: Zakat Utilization, SFAS 109 for Zakat, Zakat Institutions, Product Cost, Semantic Theory.
THE EFFECT OF INTERNAL AND EXTERNAL DETERMINANTS ON THE PROFITABILITY OF SHARIA COMMERCIAL BANKS

1. L.M Hasriadi
   (Politeknik Negeri Bandung, lm.hasriadi.hps19@polban.ac.id)
2. Marwansyah
   (Politeknik Negeri Bandung, marwansyah@polban.ac.id)
3. M. Edman Syarief
   (Politeknik Negeri Bandung, moc.hedman@polban.ac.id)

This study aims to examine the effect of internal and external determinants on the profitability of 10 Islamic commercial banks registered with the Indonesian Financial Services Authority from 2010 to 2019. Partial Least Square-Structural Equation Modeling (PLS-SEM) is the analytical method used. The results show that the Capital Adequacy Ratio and Gross Domestik Product are important determinants that affect ROA. It was found that NIM had a significant negative effect on ROA, but a positive and significant effect on ROE. While CAR, although it has a positive and significant effect on ROA, it has a negative correlation with ROE. The results of the research prove that the external determinant, namely GDP, has a positive effect on ROA and ROE but another factor, inflation, has no effect on both.

Keywords: internal determinants, external determinants, bank profitability, Islamic commercial banks.

Prediction of Financial Distress in the Pandemic Period with Accounting Conservatism as a Mediation Variable

1. Ratieh Widhiastuti
   (Universitas Negeri Semarang, ratieh.widhiastuti@mail.unnes.ac.id)
2. atsya Yoga Baswara
   (Universitas Negeri Semarang, atsya.yoga@mail.unnes.ac.id)
3. Selvia Rahayu
   (Universitas Negeri Semarang, selviarahayu83@gmail.com)

This study aimed to examine the role of accounting conservatism in mediating the effect of firm size, leverage, profitability and the board of directors on financial distress. The research population was a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2018-2021. The research sample was determined through purposive sampling method. The data used was secondary data in the form of annual reports of each company. The data analysis tool used descriptive analysis and path analysis. The results of the study directly showed that firm size, profitability, and accounting conservatism had a significant positive effect on financial distress, while leverage and the board of directors had a negative effect on financial distress. Accounting conservatism in this study was able to mediate the effect of firm size and profitability on financial distress, but was unable to mediate the effect of leverage and the board of directors on financial distress. Suggestions for management are to maintain the quality of company management, especially in terms of finance to prevent financial distress, as well as apply accounting conservatism in the company's financial reporting, so that the information presented in the financial statements can be used as a relevant basis for decision making and provide signals for management to be more responsive and careful in managing finances to overcome losses that may occur in the future.

Keywords: Firm size, Leverage, Profitability, Board of Directors, Accounting Conservatism, Financial Distress
UTAUT; Technology Adoption Model as Innovation in E-Learning

1. Ahmad Sehabuddin
   (Universitas Negeri Semarang, acmadin@mail.unnes.ac.id)
2. Nina Oktarina
   (Universitas Negeri Semarang, ninaoktarina@mail.unnes.ac.id)
3. Ubaedul Mustofa
   (Universitas Negeri Semarang, ubaed_almustafa@mail.unnes.ac.id)
4. Taofan Ali Achmadi
   (Universitas Negeri Semarang, taofanali@mail.unnes.ac.id)

This study aims to determine the use of technology in learning as an innovation and solution in education during the COVID-19 pandemic. This study adopted the Unified Theory Acceptance Use of Technology (UTAUT). This research uses quantitative research. The sample in this study were students of the economics faculty, Semarang State University. The analysis technique uses SEM with the help of the WarpPLS 7.0 application. The results of this study indicate that habit and behavioral intention have a direct effect on use behavior. Furthermore, habit indirectly influences use behavior through behavioral intention. Furthermore, habit influences e-learning innovation through behavioral intention and use behavior. The conclusion in this study is that the habit of using technology in learning and adopting technology in a sustainable manner will have an impact on innovation in e-learning.

Key Word: e-learning, behavioral intention, habit, use behavior, innovation, UTAUT

Evaluation of the Implementation of Internal Control Over Financial Reporting (ICoFR) to Improve the Quality of Financial Reports - Case Study PSAK 73: Lease at PT XYZ

1. Immanuel Pesus Selter Siagian
   (University of Indonesia, immanuel.pesus@ui.ac.id)
2. Agung Nugroho Soedibyo
   (University of Indonesia, asoedibyo@gmail.com)

International Financial Reporting Standards (IFRS) are growing rapidly, making the Indonesia financial accounting standards (PSAK) also follow the pace of its development. This has an impact on significant changes in the condition of the financial statements which will certainly have an impact on the company's business processes to investors or shareholders and stakeholders. The emergence of PSAK 73: Leases have a significant impact on the company's financial ratios, which can also have an impact on violation of the company's debt covenants. For these changes, of course, many companies will look for alternatives to avoid this from happening. Therefore, control is needed in mitigating so that the company remains compliant with applicable regulations, namely Internal Control Over Financial Reporting (ICoFR). PT XYZ is the company selected in this study as one of the oil and gas subsidiaries in Indonesia that uses a lot of operating leases in the company's business operations. The purpose of this study is to evaluate the process of implementing the ICoFR system to support the application of PSAK 73 in the company's business processes by implementing COSO 2013. Researchers used qualitative methods in conducting research, and all data were collected by observing PT XYZ's business processes and interviewing related parties. In this study, it was found that business processes did not support control over the implementation of PSAK 73: Leases, therefore ICoFR was needed to monitor control over PT XYZ's business process risks in implementing PSAK 73: Leases.

Keywords: Internal control, ICoFR, financial accounting standards, lease, financial report quality
Intrinsic and Extrinsic Motivation from Unified Theory of Acceptance and Use of Technology Model Mediating Innovation Diffusion Theory for Intention to Use E-Learning

1. Riadi Antasa
   (Universitas Indonesia, riadiantas@gmail.com)
2. Riani Rachmawati
   (Universitas Indonesia, riani.rachmawati@ui.ac.id)

In the current global competition, human resources need to improve competitiveness to have competencies that are in line with company needs. The competencies required appear complex because of the conditions that currently accelerate the work process. Therefore, there are need for an effective and efficient method to improve the employees’ competence using E-Learning technology. This study examines the Innovation Diffusion Theory through the Unified Theory of Acceptance and Use of Technology (UTAUT) model. This research uses quantitative data obtained by surveying 220 Indonesian employees using E-Learning system. The statistical data shows that the innovation diffusion theory mediated by intrinsic and extrinsic motivation in the UTAUT model has a significant effect. The aspects that compile innovation diffusion theory significantly and directly affect the employee behavioral intentions using e-learning systems. The findings suggest that the theory of diffusion of innovation has various indicators in it for the application of learning systems and further development of E-Learning so that they are able to have a real impact on company performance and competitiveness.

Keywords: Innovation Diffusion Theory, Intrinsic Motivation, Extrinsic Motivation, Unified Theory of Acceptance and Use of Technology, E-Learning

Does Perceived Organizational Support, Communication and Psychological Capital Make a Difference Towards Employee Readiness for Organizational Change?

1. Sakti Suhertian
   (University of Indonesia, sakti.suhertian@ui.ac.id)
2. Aryana Satrya
   (University of Indonesia, aryana.paper@yahoo.com)

The dynamic changes in the external environment, forces not only private companies, but also public sector organizations to respond and adapt to these changes in order to survive. This research investigates the role of perceived organizational support and communication during the change process in enhancing employee readiness towards organizational change, mediated by psychological capital. Cross-sectional survey involved 400 employees at an Indonesia public sector institution were analysed using structural equation modelling (SEM) technique to test seven hypotheses related to employee readiness for change. The results showed that both perceived organizational support and communication were positively associated with readiness for change, which the psychological capital have mediated the relationship between perceived organizational support and communication and readiness for change. The research contributes to the areas of organizational change management and human resource management by clarifying the impact of perceived organizational support and communication on readiness for change at public sector. It also provides practical guidance on improving readiness for change in Indonesia's public sector, and elsewhere, during periods of organizational change.

Keywords: readiness for change, perceived organizational support, communication, psychological capital
ELECTRONIFICATION OF PAYMENT SYSTEMS AND TRADE IN INDONESIA 2015-2019

1. Supanji Setyawan  
   (Universitas Tidar, supanji@untidar.ac.id)  
2. Chaidir Iswanaji  
   (Universitas Tidar, chais@untidar.ac.id)  
3. Suci Nasehati Sunaningsih  
   (Universitas Tidar, sucinasehati@untidar.ac.id)

Indonesia banks launched the National Non-Cash Movement which aims to increase public awareness while increasing the use of non-cash payment instruments. The development of e-commerce also encourages change in people’s lifestyle in the payment system. However, the existence of GNNT that occurred during 2015-2019 period was not in line with Indonesia’s economic growth. This study aims to determine the effect of transaction using ATM Cards / Debit Cards, Credit Cards, E-money and E-commerce transactions on the Indonesia economy in 2015-2019. This study uses the VECM method. The results of data analysis show that there is a one way causality relationship between the economic growth variable and credit cards. All variables have a long-term influence on economic growth. The ATM Cards / Debit Cards transaction variable has a negative effect in the long run on economic growth. Likewise the credit card transaction variable has a negative effect in the long run on economic growth. While the e-money transaction variable has a long-term positive effect on economic growth, as well as the e-commerce variable which has a long-term positive effect on economic growth.

Keywords: Payment Systems, Electronic, and Economic Growth

Analysis of the Effect of Mergers and Acquisitions on Financial Performance and Abnormal Return for The Public Companies

1. Damar Nugroho  
   (Universitas Indonesia, damarthegreat@gmail.com)  
2. Rofikoh Rokhim  
   (Universitas Indonesia, rofikohrokhim@ui.ac.id)

This study analyzes whether there are differences in financial performance and abnormal returns before with after mergers and acquisitions (M&A) were carried out. In this study, financial performance is proxied by financial that includes Current Ratio, TATO (Total Asset Turnover), DER (Debt to Equity Ratio), DAR (Debt to Asset Ratio), NPM (Net Profit Margin), ROE (Return on Equity), and ROA (Return on Asset). The financial ratios observation period is one year before and three years in a row after mergers and acquisitions. We study 123 M&A deals initiated by Indonesian public companies from 2006 to 2016 and compare the effects between three industrial group sectors, i.e. primary sectors, industry & manufacturing sectors, and non-financial service sectors. We further divide all sample enterprises into two different types of M&A, namely conglomerate M&A and non-conglomerate M&A. The statistical test used is the Paired Sample t-Test and Wilcoxon Signed Rank Test. This study shows that in primary sectors company, only TATO show significant differences in the comparison before and after M&A. In the other two sectors, there are no significant differences in all ratios. The study also shows that there is no consistent significant result in conglomerate and non-conglomerate M&A. This study also demonstrates that there is a significant difference in abnormal return on primary and industry & manufacturing group sectors but not on non-financial sectors.

Keywords: Merger and Acquisition, Abnormal Return, conglomerate M&A
DEVELOPMENT OF UNNES DIGITAL ARCHIVE MODEL IN ORDER TO GO TO UNNES "SMART CAMPUS"

1. Agung Kuswantoro  
   (Universitas Negeri Semarang, agungbinmadik@mail.unnes.ac.id)  
2. Nina Oktarina  
   (Universitas Negeri Semarang, ninoaktarina@mail.unnes.ac.id)  
3. Marimin  
   (Universitas Negeri Semarang, marimin@mail.unnes.ac.id)  
4. Ahmad Saeroji  
   (Universitas Negeri Semarang, saeroji@mail.unnes.ac.id)  
5. Eko Febrianto  
   (Universitas Negeri Semarang, ekofebrianto@mail.unnes.ac.id)  
6. Ina Kumala  
   (Universitas Negeri Semarang, inakumala@mail.unnes.ac.id)

This study aims to determine and analyze factual models, hypothetical models, and the feasibility of archival management models at the Universitas Negeri Semarang in order to reach UNNES "Smart Campus". The type of research used in this research is diskriptif qualitative methods. The subjects in this study were all archivists in each unit within the Universitas Negeri Semarang. Data collection methods in this study are interviews, observation, and document studies. Analysis of the data used in this study is interview and observation data which will be analyzed qualitatively to test the significance of the difference between the mean use of manual archives and electronic archives using related t-test analysis techniques. The results of the analysis in this study indicate that there are stages in managing the digital archive system, namely conducting guidance, regulations, archive management, planning, implementation, depreciation and evaluation. In archiving development, UPT Archives creates a program to provide assistance to all archivists and archivists in the UNNES environment. Regulations related to the digital archive system were created to be used as guidelines by all work units at UNNES. There are still obstacles in the implementation of the archive, one of which is the lack of awareness about archives. As for the evaluation, the UNNES Archives UPT conducted an assessment by making a competition event at the end of the year. The conclusion in this study is that the development of the UNNES digital archive model in order to reach the UNNES "smart campus" is still in the trial stage carried out by archivists and archivists at work units within the UNNES environment for the last one or two years, archiving development carried out by UPT Archives UNNES by conducting and creating programs that can be useful for archivists and archivists in work units within the UNNES environment. The suggestion in this study is that the planning of the digital archive system carried out by the UNNES Archives UPT which is used by all archivists and archivists in the UNNES environment is developed so that the archive arrangement process becomes more effective and efficient.

Keywords: digital archive, UNNES, Smart Campus

Is the student organization a learning organization? A second order confirmatory factor analysis of the Fifth Discipline Peter M Senge

1. Kusmuriyanto  
   (Universitas Negeri Semarang, kusmuriyanto@mail.unnes.ac.id)  
2. Muhammad Feriady  
   (Universitas Negeri Semarang, mferiady@mail.unnes.ac.id)  
3. Saringatun Mudriakah  
   (Universitas Negeri Semarang, saringatunmudrikah@mail.unnes.ac.id)  
4. Damas Gianluigi A  
   (Universitas Negeri Semarang, dhamas@gmail.com)

This study aimed to determine the factors in the learning organizations that existed in student organizations in Indonesia. Furthermore, this study also aimed to determine the effect of implementing a learning organization with student involvement in the organization. This study involved 342 students from various universities in Indonesia. The second order CFA method was used in this study. The results of this study found that the dominant factor in learning organizations in student organizations was mental models, personal mastery and systems thinking, while other factors were considered not dominant. Furthermore, it was known that the pattern of the relationship between learning organizations and student involvement in student organization activities. Suggestions that can be given in this research is the need for efforts to improve the capabilities of learning organizations in student organizations.

Keywords: student organization, learning organization, student engagement
ENTREPRENEURSHIP EDUCATION AS A BUSINESS TO INCREASE STUDENTS' INTEREST IN ENTREPRENEURSHIP IN THE COVID–19 PANDEMIC AND THE DIGITAL ERA

1. Ahmad Jaenudin  
(Universitas Negeri Semarang, ahmadjaenudin@mail.unnes.ac.id)
2. Kusumantoro  
(Universitas Negeri Semarang, kusumantoro78@mail.unnes.ac.id)
3. Inaya Sari Melati  
(Universitas Negeri Semarang, inaya.sari@mail.unnes.ac.id)

The collapse of the economy in various countries was caused by the COVID–19 pandemic. Opportunities and challenges to rise from adversity are the main focus. The entrepreneurial sector is one of the main pillars in the revival of the national economy. The purpose of this study was to identify entrepreneurship education in higher education as an effort to increase students' interest in entrepreneurship in an effort to provide entrepreneurial skills. Data collection was carried out using instruments in the form of documentation, observation and giving questionnaires to students who had or are currently attending entrepreneurship lectures. Data analysis used multiple linear regression to determine its effect on the variables used. The preliminary study of this research shows the enthusiasm of students in taking entrepreneurship courses. This is influenced by the desire of students to have the expertise and skills to become an entrepreneur. In addition, the desire to have a business after becoming a graduate so as not to be confused with looking for work is the main reason for students. Especially with the COVID–19 pandemic which is not yet known when it will end, they are even more enthusiastic about the support of digital technology to make it easier for them to carry out business activities. Thus, it is hoped that the emergence of new entrepreneurs will have a good impact on economic growth and assist the government in opening up job opportunities and reducing unemployment. The results showed that entrepreneurship education had no effect on student entrepreneurship skills.

Keyword: entrepreneurship, covid–19 pandemic, digital technology

Talent Management : Is It Keys To The Succession Planning?

1. Shinta Ratnawati  
(Universitas Tidar, shinta_ratna@untidar.ac.id)
2. Dian Marlina Verawati  
(Universitas Tidar, dianmarlina86@untidar.ac.id)
3. Clarisa Alfa Lionora  
(Universitas Tidar, clarisalionora@untidar.ac.id)

In an era of dynamic change, talent management has become an important priority for modern organizations. Currently the organization has entered a new phase which is marked by a succession program and cannot be separated from the talents needed by the organization. This article focuses on the role of talent management as the main actor in succession planning in organizations. With an overview of talent management in the organization, followed by studying its correlation with succession planning. The writing of this article is based on a literature study of articles, books, news related to talent management as an effective tool in the succession planning process. Talent-focused organizations that support organizations to retain and develop their important talent. In other words, talent management is a planning subsidiary of the succession program and the succession program is a subsidiary of human resource planning. Apart from the greater need for organizational interests, organizations pay special attention to potential talents for individual life.

Keywords: management ability, talent management, succession planning
IS THERE ANY RELATION BETWEEN HUMAN DEVELOPMENT AND POVERTY IN EASTERN INDONESIA?

1. Jihad Lukis Panjawa  
   (Economic Development, Faculty of Economics, Universitas Tidar, jipanjawa@untidar.ac.id)  
2. Rr. Retno Sugiharti  
   (Economic Development, Faculty of Economics, Universitas Tidar, retno.sugiharti@untidar.ac.id)  
3. Gentur Jalunggono  
   (Economic Development, Faculty of Economics, Universitas Tidar, jalunggono@untidar.ac.id)  
4. Muhammad Arif Kurniawan  
   (Economic Development, Faculty of Economics, Universitas Tidar, arifhurniawann0809@gmail.com)

This paper aims to investigate the relation between the human development index and the Poverty rate in origin and expansion regions in eastern Indonesia. This study uses a quantitative research approach with quantile regression (QR) analysis as the analysis tool. The results showed that the human development index influences the Poverty rate in the origin and expansion region of eastern Indonesia. Human development has a negative effect towards the poverty rate. This research is limited to the number of samples and the scope, which are limited in region of Indonesia. The results of this research can add empirical evidence related to human development and poverty, especially in Indonesia. This research is expected to be a reference on human development and poverty in Indonesia to be studied more deeply to investigate the causes of poverty in Indonesia.

Keywords: Human development, poverty, regional status, Quantile Regression

Company Reputation In The Era Of Covid 19 As Moderating Variable For The Relationship Between CSR, Company Assets Growth And Company Performance

1. Satsya Yoga Baswara  
   (Economic Education Department, Economics Faculty, Universitas Negeri Semarang, satsya.yoga@mail.unnes.ac.id)  
2. Ratieh Widhiastuti  
   (Economic Education Department, Economics Faculty, Universitas Negeri Semarang, ratieh.widhiastuti@mail.unnes.ac.id)  
3. Khoirunisa Fajarwati  
   (Economic Education Department, Economics Faculty, Universitas Negeri Semarang, khoirunnisafajarwati7@students.unnes.ac.id)  
4. Feri Subekti  
   (Economic Education Department, Economics Faculty, Universitas Negeri Semarang, feri.subekti@student.unnes.ac.id)

The Indonesian economy has been able to develop to this day because of the support from the development of various types of companies in Indonesia, both open and closed and companies in the form of other business entities. These companies, in addition of competing with each other within their industrial scopes, also have to maintain good performance. Therefore, the measurement of the performance of a company will continue to be carried out and the methods used will continue to develop as long as the company still exists and continues to live and develop. Performance measurement itself is carried out by the company as a formal means to measure the success of the company itself in generating profits with its own resources.

This study aims to analyze the effect of the growth of company assets and Corporate Social Responsibility (CSR) on the company's overall performance with company reputation as moderating variable between the era before Covid 19 and the very first year of pandemic. The population in this study are companies listed on the Indonesia Stock Exchange (IDX) in the property, real estate, building construction, and agriculture sectors between 2019 - 2021, totaling 65 companies. The research sample is a company that meets the criteria as many as 28 with a total of 84 units of analysis. The data collection technique used non-probability sampling technique with purposive sampling method in the form of secondary data obtained from the performance reports of listed companies from the IDX website (IDX.com). the form of data is in the form of annual reports and CSR publications on the company's website. The analysis tool uses descriptive statistical analysis and moderated regression analysis in the form of the Moderated Regression Analyze test.

Keywords: Firm reputation, firm performance, CSR, Asset growth, annual financial report
BENEFIT TEST ANALYSIS ON INTRA-GROUP SERVICES TRANSACTIONS IN INDONESIA

1. Efi Nofita  
   (Universitas Indonesia, eve.nofita@gmail.com)  
2. Siti Nuryanah  
   (Universitas Indonesia, siti.nuryanah@ui.ac.id)

The intra-group service transaction between affiliated companies is one of the transactions that may have a high transfer pricing risk. This research is motivated by the disputes between taxpayers and the tax authorities in Indonesia (DGT) related to testing the economic benefits of intra-group services transactions. The benefit test is one of the requirements that must be met by taxpayers in order to fulfill the arms length principle. Taxpayers must prove the existence of economic benefits that can add value to the delivery of these services. Researchers examine more deeply about the benefit test on intra-group services transactions by conducting content analysis and assessment of transfer pricing documentation taxpayers in the period 2017 to 2019, then comparing it with the regulations that apply in Indonesia. Furthermore, the researcher will confirm this through interviews with stakeholders. The purpose of this study is to analyze the quality of the transfer pricing documentation report related to the benefit test on intra-group transaction services and to summarize an overview of their completeness. The results of this study indicate that most of the transfer pricing documentation in this study does not explain clearly and in detail about testing the benefits of intra-group services. This study has practical implications that taxpayers need to provide sufficient documentation in testing the economic benefits of intra-group services to reduce the risk of disputes. For regulators, this study has implications for clarifying the rules on benefit testing in transfer pricing documentation report and the concept of economic benefits.

Keywords: intra-group services, benefit test, transfer pricing, transfer pricing dispute, arm's length principle

Immediate Behavioral Responses Analysis of E-Commerce Application: A Perspective of The Stimulus-Organism-Response Model

1. Herunata Joseph  
   (Graduate School of Management Faculty of Economics and Business Universitas Indonesia, herunata@gmail.com)  
2. Tengku Ezni Balqiah  
   (Management Department Faculty of Economics and Business Universitas Indonesia, tebalqiah@gmail.com)

The increasing numbers of internet users, the rapid technology development, and the strict restriction in activities due to pandemic situations have caused the increase of online shopping trends. Past study has shown that 64% respondents in Indonesia prefer to do online shopping rather than in-store shopping during the pandemic. To date, only few researchers have studied the immediate behavioral responses analysis of e-commerce applications. The study integrates the S-O-R model, emotional responses, and other external variables to develop the research model and hypotheses. Data samples were collected from a questionnaire that has been distributed to more than 300 respondents based in Indonesia who have used e-commerce applications. The study results show that the individual traits factors of an impulsive buying tendency, normative evaluation, and positive affect are key determinants of impulse buying, while the platform architecture and marketing stimulus are important preconditions. The study results are useful to both researchers and e-commerce merchants to get insight regarding impulse buying and information pass-along behavior in an e-commerce application.

Keywords: impulsive buying behavior; e-word of mouth; e-commerce; stimulus organism response model
FINANCIAL STRATEGIC PLANNING BY ANALYZING PERFORMANCE THROUGHOUT ELECTRICITY INFRASTRUCTURE ACCELERATION PROJECT PERIOD AT PT PLN (PERSERO)

1. Cynthia Roosaly Maryana  
   (University of Indonesia, cr.maryana@gmail.com)  
2. Imo Gandakusuma 2  
   (University of Indonesia, imogandakusuma@gmail.com)

Electricity is the critical determinant in encouraging economic growth, investment and industrial equity. These factors can lead into national job creation and regional development. PT PLN (Persero), as the only state-owned enterprise that holds the electricity supply business license in Indonesia, is required to implement government programs in achieving the national electrification ratio. In substance, this study identifies relevant financial factors during the infrastructure acceleration project period to measure the company's financial health since continuing the mega project is a sustainable government program and included in Electricity Supply Business Plan issued by the Ministry of Energy and Mineral Resources. Using mixed-method, we analyze the company's financial health based on financial aspect health indicators issued by the Ministry of State-Owned Enterprises. This case study shows certain factors can affect a company's financial health. Factors like sales growth, debt ratio, fixed asset ratio and cost management are evidently crucial to formulate strategic planning through pro forma financial statements.

Keywords: Electricity Company, Financial Performance, Health Indicators, Strategic Analysis, Pro Forma Analysis

ANALYSIS OF FACTORS AFFECTING ZERO-LEVERAGE POLICY IN COMPANIES DURING GLOBAL CRISIS IN INDONESIA

1. Zahara Khairani Fortuna Barani  
   (University of Indonesia, zhr.khairani@gmail.com)  
2. Dony Abdul Chalid  
   (University of Indonesia, abdul.chalid08@gmail.com)

Foreign funds came out and caused the Indonesia Composite Index (ICI) to fall sharply because of the global economic crisis in 2008. Indonesia provides a well-suited test context for extreme debt conservatism. In this paper, researchers examine the impact of the financial crisis on the collectivity of zero-leveraged companies in Indonesia during the period 2008-2012. As recent evidence shows that the financial crisis had no fundamental impact on zero-leveraged companies in the US, this encourage researchers to see whether zero-leveraged companies in Indonesia have the same characteristics. The data of this research are collected through Refinitiv Eikon screener. The object of this research is unlevered companies (zero levered firms) where these companies have a total debt value of zero. The analytical methods this research used is T-Test and Probit Regression for testing hypothesis (α=5%, 1%, 0,01%). After controlling for the variables that affect the zero-leveraged firms, the results show that the global economic crisis on companies with zero-leverage has no significant effect on the zero-leverage policy.

Keywords: zero-leverage policy, zero-leveraged firms, global crisis.
FOREST DESTRUCTION: ANALYSIS OF ECONOMIC DEVELOPMENT SUB SECTOR OF OIL PALM PLANTATIONS IN INDONESIA

1. Panji Kusuma Prasetyanto
   (Universitas Tidar, panjikusuma@untidar.ac.id)
2. Whinarke Juliprijanto
   (Universitas Tidar, whinarke@untidar.ac.id)
3. Sudati Nur Sarfiah
   (Universitas Tidar, sudati@untidar.ac.id)

This study aims to determine the effect of economic growth, land area, poverty level and final energy consumption on forest destruction (deforestation) in Indonesia during the period 1999-2018. This study uses multiple linear regression analysis tools secondary time series data during the period 1999-2018 sourced from the World Bank, Global Rain Forest, the Central Bureau of Statistics, and the Ministry of Energy and Mineral Resources. The results of the analysis show that the area of oil palm plantations has an effect on forest destruction (deforestation), while the variables of economic growth, poverty levels, and final energy consumption have no effect on forest damage (deforestation). When viewed together, the variables of economic growth, land area, poverty level, and final energy consumption have an effect on forest destruction (deforestation) in Indonesia in 1999-2018. Based on these findings, the policy implications that can be taken by the government, oil palm plantation industry players and the community are to always implement aspects of sustainable economic development so as not to cause negative impacts in the form of forest destruction (deforestation).

Keywords: Economic Development, Oil Palm Plantation, Deforestation

THE IMPACT OF SOCIAL FORESTRY UTILIZATION PERMIT (IPHPS) TOWARDS THE COMMUNITY INCOME AROUND PERUM PERHUTANI AREA: A STUDY CASE OF KPH TELAWA, CENTRAL JAVA

1. Annis Nurfitriana Nihayah
   (Universitas Negeri Semarang,annisnurfitriana@mail.unnes.ac.id)
2. Nurjannah Rahayu Kistanti
   (Universitas Negeri Semarang, nurjannah.rk@mail.unnes.ac.id)
3. Phany Ineke Putri
   (Universitas Negeri Semarang, phany@mail.unnes.ac.id)

This study aims to determine and analyze the impact of the implementation of the Social Forestry Utilization Permit (IPHPS) on the income. The research took location in the area of Perum Perhutani KPH Telawa, Central Java. This study was a descriptive qualitative and quantitative research. The types of data used were primary and secondary data. The method used first was to conduct interviews with respondents. After that, the authors applied statistical descriptive analysis and Multiple Linear Regression. The results points out that the IPHPS has increased the production and income of the forest farmer group (KTH) community. Multiple linear regression analysis proves that the length of the IPHPS received, land area, number of workers, type of partnership, and input costs have a positive effect on income. The types of partnerships that have been executed are in the form of counseling, training, buying products, providing capital assistance, and mentoring. Obstacles faced by KTH receiving the IPHPS are limited access to raw materials, access to capital, market access, and traditional equipment.

Keywords: Social Forestry, IPHPS, Community Income, Partnership, Forest Farmer
The Effect of Perceived Risk on Customer’s Behavioral Intention of Digital Gold Platform: The Moderating Role of Trust

1. Nadya Rachmatul Putri  
   (Faculty of Economics and Business, Universitas Indonesia, nadyarachmatulp@gmail.com)  
2. Elevita Yuliati 
   (Faculty of Economics and Business, Universitas Indonesia, elevitaprayitno@gmail.com)

Investing money into gold has been a popular option for investors as it has a history of maintaining its value even during uncertainty. In recent years, platforms that facilitate financial services have emerged, including digital gold platforms. This study aims to explore the role of perceived risk in digital gold platforms. Specifically, the study analyzes the moderating role of trust in the relationship between perceived risk and behavioral intention. The study applies a Unified Theory of Acceptance and Use Technology 2 (UTAUT2) along with its relationship with trust. One hundred ninety-two digital gold platform user data were collected by questionnaire and analyzed using structural equation modeling technique. The result indicated that perceived risk has a direct and indirect impact on behavioral intention. Moreover, it was found that trust moderates this relationship. This study suggests that digital gold platforms should gain trust and develop certain risk management strategies to enhance confidence among the customers to use the services.

Keyword: digital gold, perceived risk, trust, UTAUT2, behavioral intention

The Role of the Audit Committee in Increasing the Effect of Company Size on the Disclosure of Sustainability Reports of Indonesian LQ 45 Companies

1. Niswah Baroroh  
   (Accounting Department, Economic Faculty, Universitas Negeri Semarang, niswahbaroroh@mail.unnes.ac.id)  
2. Digna Ardelia  
   (Accounting Department, Economic Faculty, Universitas Negeri Semarang, dignaardelia@students.unnes.ac.id)  
3. Heri Yanto  
   (Accounting Department, Economic Faculty, Universitas Negeri Semarang, heri.yanto@mail.unnes.ac.id)  
4. Bestari Dwi Handayani  
   (Accounting Department, Economic Faculty, Universitas Negeri Semarang, bestarihdayani@mail.unnes.ac.id)

This research aims to analyze the effect of company size on sustainability report disclosure with the audit committee as moderating. The research population is 61 companies listed in LQ45 from 2017 to 2019. The sample is selected using the purposive sampling technique to obtain 21 companies with 51 units of analysis. The data are analyzed using descriptive statistics and moderated regression analysis test. The results show that the company size harms sustainability report disclosure and the audit committee can moderate the relationship between the company size and sustainability report disclosure.

Keywords: Sustainability Report; company Size; Audit Committee; LQ 45
The Role Of Peers In Encouraging The Students Digipreneur Intentions

1. Jarot Tri Bowo Santoso  
(Faculty of Economics, Universitas Negeri Semarang, jarot.tribowo@mail.unnes.ac.id)

2. Dian Fithra Permana  
(Faculty of Economics, Universitas Negeri Semarang, dianfithrapermana@mail.unnes.ac.id)

3. Hana Netti Purasani  
(Faculty of Economics, Universitas Negeri Semarang, hana@mail.unnes.ac.id)

The Covid-19 pandemic triggers declining economic growth which has impacted most companies going out of business. Other serious effects in Indonesia are layoffs of employees and encouraging unemployment rate. One way to overcome this unemployment issue is through the creation of new digital-based entrepreneurs. It is initiated by instilling digipreneur intention for youth such as college including students. Empowering the role of peers is one among many efforts to support this program. This research aims to analyze the influence and role of peers in improving the students’ digipreneur intention. This survey model descriptive research was conducted on 123 students of economic education at the Faculty of Economics of Universitas Negeri Semarang (UNNES) class 2018. The data are collected using questionnaires and interview methods. The data are then analyzed descriptively by percentage. Qualitative data are analyzed using interactive models, namely data reduction, data display, and conclusion drawing. The results of the research show that: (1) peers are very influential in improving the students' digipreneur intention, and; (2) the peers play crucial roles in improving the students’ digipreneur intention, especially in sharing about personal issues. There are three main topics to be discussed in this research: (a) digital-based business opportunities; (b) how to start a digital-based business, (c) digital-based business management; and (d) challenges and obstacles in digital-based business and how to overcome them.

Keywords: Digipreneur intentions, peers, digital business

MARKET RESPONSE TO DIVIDEND ANNOUNCEMENT IN SOUTHEAST ASIAN EMERGING MARKETS

1. Yuniar Berlian Ananda Panjaitan  
(University of Indonesia, yb.anandapanjaitan@gmail.com)

2. Zaafri Ananto Husodo  
(University of Indonesia, z.husodo@gmail.com)

The existence of corporate actions such as dividend announcement will affect the return on the company's stock price. This study aims to determine the market response to the dividend announcement by using the Fama-French Three-Factor Model to explain stock returns in the Southeast Asian Emerging Market. The method used in this study is event study, where the authors use 21-day abnormal returns to determine the market response to dividend announcement events in Indonesia, Philippines, Thailand and Malaysia. As a result, the market response in each country is different before the dividend announcement, but there is a positive response in the market after the dividend announcement.

Keywords: dividend announcement, abnormal return, Fama-French Three Factors, market response
FISHERS RESILIENCE IN TEGAL CITY DURING THE COVID 19 PANDEMIC

1. Yesi Dewita Sari
   (Research Center for Marine and Fisheries Socio Economics, MMA, fesidewita@gmail.com)
2. Siti Hajar Suryawati
   (Research Center for Marine and Fisheries Socio Economics, MMAF, siti_suryawati@yahoo.com)
3. Benny Osta Nababan
   (Dewantara Institute of Economic Science, bennyosta11@gmail.com)

The Covid pandemic has an impact on health and other aspects of life, especially in the economic aspect. For those who are not infected with the virus, economic survival is the main focus. Self-employed or temporary workers may lose their income due to disruption of the business value chain. If this condition worsens, it will have an impact on the welfare and sustainability of livelihoods which can lead to conflict. This study aims to determine the resilience of fishers during the covid 19 pandemics. The data used in this study are primary and secondary. Methods of data analysis using quantitative descriptive. The results showed that the COVID-19 pandemic has caused a decrease in fish prices so that the production value has decreased. Fishermen's protection elements include their capacity to catch fish, the availability of fish resources that they can capture, and their strong desire to earn a living to support themselves and their families. The landing of fish cannot be sold, the price of fish is lower, fishers find it difficult to find fish buyers, and fisherman's hunger season, families are exposed to COVID-19 are among the risk factors encountered by fishermen in Tegal as a result of the COVID-19 pandemic. Government support is needed to increase fish storage capacity at PPP Tegalsari and expand the market for fishery products, so that fishermen can anticipate risk factors that arise during the COVID-19 pandemic.

Keyword: Fisher, resilience, Tegal, welfare, Covid 19

Fraud Pentagon Model to Detect Financial Statements Fraud: Evidence From Indonesia Stock Exchange

1. Nur Hidayah K Fadhilah
   (Universitas Diponegoro, nurhidayahkfadhilah@nusaputra.ac.id)
2. Surya Raharja
   (Universitas Diponegoro, suryaraharja@lecturer.undip.ac.id)
3. Maylia Pramono Sari
   (Universitas Negeri Semarang, mayliapramonosari@mail.unnes.ac.id)
4. Afta Serti Mardita
   (Universitas Negeri Semarang, aftamarditha@yahoo.co.id)

This study aims to test fraud pentagon model in detecting fraudulent financial statements. To achieve the objective, fraudulent and non-fraudulent financial statements were collected, in total there were 134 companies from all sectors of the company except the banking sector listed on IDX in the period in 2010 – 2018. This study found a financial stability, personal financial need, change in auditor, change in director, and CEO Duality can predicted fraudulent financial statement. It provides evidence how fraud pentagon model can be used to detect fraudulent financial statements.

Keywords : Fraud, Pentagon Fraud, Financial Statement Fraud.
THE EFFECTIVENESS OF THE CASE METHOD LEARNING MODEL TO IMPROVE CRITICAL THINKING SKILL

1. Ita Nuryana  
   (Universitas Negeri Semarang, ita.nuryana@mail.unnes.ac.id)  
2. Partono Thomas  
   (Universitas Negeri Semarang, partono.thomas@mail.unnes.ac.id)  
3. Kardiym  
   (Universitas Negeri Semarang, hardiym@mail.unnes.ac.id)  
4. Suranto  
   (Universitas Muhamadiyah Surakarta, sur122@ums.ac.id)  
5. Disman  
   (Universitas Pendidikan Indonesia, disman@upi.edu)

This study aims to describe the effectiveness of the application of the case method learning model to improve the critical thinking skills of accounting education students. The research method used is quasi-experimental by using the experimental class which is treated by applying the case method learning model and the control class using the group percentage learning method. The population in this study were accounting education students who took the Accounting Information System course using purposive sampling technique so that two sample groups were selected there are Accounting Education Class A as the experimental class and class Accounting Education Class B as the control class. The results showed that the average difference test of students' critical thinking skills in the experimental class was better than the control class. The conclusion of this research is that the case method learning model is said to be effective for improving students' critical thinking skills.

Keywords: case method learning model, critical thinking skills, accounting information system

THE IMPACT OF THE LAUNCHING OF THE SOE 17 IDX-MES INDEX ON THE MARKET REACTION

1. Siti Afidatul Khotijah  
   (Universitas Tidar, khotijah_afi@untidar.ac.id)  
2. Nibras Anny Khabibah  
   (Universitas Tidar, nibras@untidar.ac.id)  
3. Suci Nasehati Sunaningsih  
   (Universitas Tidar, sucinasehati@untidar.ac.id)

Information circulating in the community will have an impact on stock market reactions on the stock exchange. The reaction can be accounting or non-accounting. The launch of the SOE 17 IDX-MES Index is one of the non-accounting information that can have an influence on activity on the stock exchange, especially for entities that are included in the index. This study aims to identify stock market reactions that are included in the IDX-MES BUMN 17 index after the launch of the index. This research was conducted by conducting different tests on stock prices and trading volume before and after the IDX-MES BUMN 17 index was published. The results of this study indicate that there is an increase in stock prices for 17 BUMN companies that are included in the IDX-MES BUMN 17 index after the launch of the index. In addition, this study found differences in stock trading volume before and after the index publication. This shows that the information is absorbed in the market, especially for investors who are concerned about Islamic stocks.

Keywords: IDX-MES 17 Index, SOEs, Stock Prices, Stock Trading Volume
EFFICIENCY OF LOCAL GOVERNMENT CAPITAL EXPENDITURE

1. Deky Aji Suseno
   (Faculty of Economics, Universitas Negeri Semarang, dekyajisuseno@mail.unnes.ac.id)
2. Amalia Rahmadhani
   (Faculty of Economics, Universitas Negeri Semarang, amailarahmadhani@mail.unnes.ac.id)
3. Suwartiningshih
   (Faculty of Economics, Universitas Negeri Semarang, suwartiningshih98@gmail.com)
4. Rosi H. Al Azizah
   (Faculty of Economics, Universitas Negeri Semarang, rosihanafiahalazizah7742@gmail.com)

This study aims to analyze the efficiency level of local government spending in generating local revenue and investment in the region. Capital expenditure which consists of capital expenditure and operating expenditure as input variable and income and regional investment as output variable. Data Envelopment Analysis is used as a method for measuring efficiency because the tool can accommodate several input variables and several output variables. The results of the study show that the level of efficiency of capital expenditure in the districts/cities in the province of Central Java varies widely. The results also show that many areas have not yet reached the maximum level of efficiency. Based on the classification of the amount of expenditure and the level of efficiency score, districts/cities can be grouped into four categories. The first category is the area with the amount of capital expenditure and efficiency level above average. The second category is the area with the amount of capital expenditure below the average but the level of efficiency above the average. The third category is the area with the amount of capital expenditure and the efficiency level below the average and the last category is the area with the amount of capital expenditure below the average but the level of efficiency above the average. The results of the efficiency level and categorization can be used as a reference in formulating policies related to capital expenditure and local government efficiency.

Keywords: Efficiency, local government, government spending, capital expenditure, DEA.

Narrative of Lecturer Performance During a Pandemic: Preparation of a Post-Pandemic Work and Learning System

1. Kardoyo
   (Faculty of Economics, Universitas Negeri Semarang, kardoyo@mail.unnes.ac.id)
2. Lola Kurnia Pitaloka
   (Faculty of Economics, Universitas Negeri Semarang, lolakp@mail.unnes.ac.id)

Covid-19 is still ongoing to this day, even cases began to increase after the government organized a new normal and prepared for the post pandemic period. The pandemic has forced some people to work from home. The system of working from home has been implemented for more than a year. This scheme also applies to lecturers in all universities. Working from home for so long, makes workers experience higher pressure than usual. Some workers even become unproductive and experience a decline in performance. Leaders have an important role in every organization. Leaders must take appropriate policies so as not to make the work feel more difficult. This research is an exploratory quantitative research with university lecturers as the population. The sample used was 134 and used random sampling technique. Data were taken by questionnaire and analyzed by SEM analysis using warpPLS. This study found that leadership has no effect on lecturer performance, either as a moderating variable or an independent variable. The system of working from home is influenced only by the circumstances of the individual himself and all that comes to his mind.

Keyword: Stress, Work Motivation, Leadership, Lecturer Performance, Work From Home
THE IMPACT OF PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE ON E-LEARNING USER ATTITUDES

1. M. Fathur Rahman
   (Universitas Negeri Semarang, fathur@mail.unnes.ac.id)
2. Rusdarti
   (Universitas Negeri Semarang, rusdarti@mail.unnes.ac.id)
3. Indiri Murniawaty
   (Universitas Negeri Semarang, indiri@mail.unnes.ac.id)
4. Kemal Budi Mulyono
   (Universitas Negeri Semarang, sonmuly@mail.unnes.ac.id)
5. Indah Fika Nur Rahmawati
   (Universitas Negeri Semarang, indahfikanur@students.unnes.ac.id)

E-learning is a learning method using technology and the internet as access. The usability and ease of operating e-learning are very helpful and influences user behaviour. This study aimed to analyze the effect of perceived usefulness, perceived convenience, and attitudes of e-learning users. This research was conducted at Universitas Negeri Semarang to find out the benefits and ease of using e-learning. This study used an explanatory quantitative approach with a sample of 280 respondents. Methods of data collection using the method of documentation and questionnaires. The data analysis method uses SEM with the WarpPLS approach, which will test causality in the experimental design. A causal path of new findings is obtained that is more suitable for interpreting the data correctly and accurately. The results of this study indicate that the perceived usefulness and perceived ease of using e-learning can improve the behaviour of e-learning users.

Keywords: Perceived Usefulness, Perceived Ease Of Use, User Attitudes, E-learning

Institutional Strengthening of the Faculty of Economics, State University of Semarang through the Establishment of the Economic Education Doctoral Study Program

1. Kusumantoro
   (Universitas Negeri Semarang, kusumantoro78@mail.unnes.ac.id)
2. Rusdarti Rusdarti
   (Universitas Negeri Semarang, rusdarti@mail.unnes.ac.id)
3. Mukhamad Khafid
   (Universitas Negeri Semarang, muh_Khafid@mail.unnes.ac.id)

This study aims to (1) provide an overview of the importance of improving the institutional quality of Unnes. (2) developing a doctoral curriculum for Economics Education (3) mapping the abilities and expertise of lecturers. (4) Provide an overview of the work procedures of the study program manager. (5) help Unnes get into world-class universities. (6) Prepare a Proposal for the Opening of a Doctoral Degree in Economics Education, State University of Semarang

This study uses a qualitative approach. The data collection method was carried out by means of FGD (Focus Group Discussion which was used to obtain related data, namely the preparation of curriculum criteria based on the Indonesian national qualification framework, the potential of existing lecturers and scientific works that had been produced by a lecturer at the Department of Economics, State University of Semarang. Then the FGD This is also to obtain the criteria for the management of the study program that will be submitted by referring to the existing regulations. In addition, the documentation method obtained from various other university documents that already have the program is used. In the same study, a field survey was also conducted to complete the primary data needed and FGD results, techniques used by decision makers or researchers in qualitative research to explore data on perceptions, opinions, beliefs and attitudes towards a product, service, concept or idea, because it is relatively easier and faster to complete.

The results of this study are the importance of improving the Unnes institution in supporting to become a world class university by establishing a doctoral study program for economic education. From the results of the FGD, the economic education study program has lecturers who are capable and meet the requirements to manage doctoral-level study programs. The lecturers already have qualifications, both educational level qualifications and scientific qualifications according to KKNI standards. In addition, the economic education program also has a characteristic in its curriculum that emphasizes the green economy. In addition, existing civil servants have the ability to manage study programs so that managers are believed to be able to manage Doctoral study programs.

Keywords: Focus Group Discussion, Economic Education, Curriculum, Governance
GREEN WORK ENGAGEMENT MECHANISM IN HIGHER EDUCATION

1. Vini Wiratno Putri  
   (Management Department, Economics Faculty, Universitas Negeri Semarang, viniwp@mail.unnes.ac.id)
2. Ketut Sudarma  
   (Management Department, Economics Faculty, Universitas Negeri Semarang, ketutsudarma@mail.unnes.ac.id)
3. S. Martono  
   (Management Department, Economics Faculty, Universitas Negeri Semarang, martono@mail.unnes.ac.id)

This study aims to propose a model of the influence of green human resource management (GHRM) practices on employees' green behavior, namely in-role, extra-role, and green innovative behavior. This study is important because it theoretically adds value to the literature on green innovative behavior, and green work engagement in higher education. This research is further important because it enhances our understanding of the mechanisms that underlie the relationship between GHRM and employees' green workplace behavior. The findings of this study will be useful for the management of higher education institutions, to ensure the sustainability and development of the institution's brand image among employees and external parties. The population of this research is lecturers and leaders in universities. While the analytical tool used is Structural Equation Modeling (SEM). The results show that green human resource management can be a predictor of green behavior in employee roles, extra green behavior and green innovative behavior. Furthermore, green work engagement was also proven to be a significant intervention mechanism to explain the relationship between green human resource management with green behavior and green innovative behavior.

Keyword: green human resource management, employees' green behavior, green work engagement

Institutional Shareholders Role Analysis on Cross-Border M&A Deals in Asia Pacific Region

1. Rifda Mufidah Lestari  
   (Master of Management, Faculty of Economics and Business, Universitas Indonesia, rifdamufidah@gmail.com)
2. Zaafri Ananto Husodo 2  
   (Master of Management, Faculty of Economics and Business, Universitas Indonesia, z.husodo@gmail.com)

In this competitive era, one of the key success factors for M&A deals is the role of institutional shareholders. However, each institutional shareholder has different knowledge of information. This paper describes the impact of institutional shareholders on cross-border merger and acquisition deals by running a panel data analysis with the data of M&A conducted by Asia Pacific acquirers from 2015 – 2019. The result show that the likelihood of the cross-border M&A deals are increased by existence of institutional shareholders. Specifically, presence of foreign institutional shareholders, independent institutional shareholders, and long-term institutional shareholders encourages company to have cross-border M&A deals. Overall, these findings are consistent with the view that institutional shareholders can provide better M&A deals in Asia Pacific. Acquirer firms must be able to build good relationships with institutional shareholders and manage information from them so the company's decision-making process can be profitable for all party.

Keywords: Institutional shareholders, cross border, merger and acquisition, asymmetric information, asia pacific
DIVERSITY OF THE BOARD OF DIRECTORS AND COMPANY FINANCIAL PERFORMANCE IN THE PERSPECTIVE OF GOOD CORPORATE GOVERNANCE

1. Siti Ridloah  
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, siti.ridloah@mail.unnes.ac.id)
2. Vitradesie Noekent  
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, vitradesienoekent@mail.unnes.ac.id)
3. Vini Wiratno Putri  
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, viniwp@mail.unnes.ac.id)
4. Abdul Chotib Nasih  
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, nasihgenie@gmail.com)

Companies with diverse boards provide various resources to the organization. The existence of good governance will result in good decisions as well, thus directing the company in generating high profits. This study aims to analyze the effect of board of directors diversity on the company's financial performance (ROA). This study develops and focuses on the variables of gender, nationality, age, education, and independent commissioner as variables that describe the diversity of the board. This study uses a quantitative approach with secondary data sources. The population used is banking sector companies listed on the Indonesia Stock Exchange for the 2009-2019 period. The sampling technique used purposive sampling method. The data analysis used is multiple linear regression. Based on data analysis, the results obtained that national diversity and educational diversity have a significant effect on the company's financial performance. Meanwhile, gender diversity, age diversity and the existence of independent commissioners have no significant effect on financial performance. Simultaneously, gender diversity, nationality diversity, age diversity, education diversity and the existence of independent commissioners have a significant effect on the company's financial performance.

Keywords: Board Diversity, Financial Performance, Good Corporate Governance

THE IMPACT OF COVID-19 PANDEMIC ON PROPERTY STOCK INDEXES IN ASEAN COUNTRIES

1. Viko Prabowo Setiantoro  
   (Master of Management, Faculty of Economics and Business, University of Indonesia, viko.prabowo@ui.ac.id)
2. Ririen Setiati Riyanti  
   (Master of Management, Faculty of Economics and Business, University of Indonesia, ririen.setiati@ui.ac.id)

The COVID-19 pandemic has significantly impacted on various industrial sectors, including property sector. This study examines the impact of the COVID-19 pandemic on property stock indexes in ASEAN countries from quarter I-2021 to quarter IV 2021. By using the Random Effect (RE) method, the results show that COVID-19 pandemic negatively and significantly impacts property stock indexes return. In addition, the findings of this study indicate that, during 2021, the most negatively affected property sectors caused by pandemic as compared to that in Indonesia are property sectors in Singapore and in Malaysia.

Keywords: COVID-19, Property Stock Indexes, Return, ASEAN
The Moderating Role of Coping Strategy on Online Exam Anxiety and Self-Efficacy in Higher Education

1. Nurdian Susilowati  
   (Department of Economics Education, Faculty of Economics, Universitas Negeri Semarang, nurdiansusilowati@mail.unnes.ac.id)  
2. Amir Mahmud  
   (Department of Economics Education, Faculty of Economics, Universitas Negeri Semarang, amirmahmud@mail.unnes.ac.id)  
3. Ida Nur Aeni  
   (Department of Economics Education, Faculty of Economics, Universitas Negeri Semarang, idanuraeni@mail.unnes.ac.id)

The coronavirus pandemic has turned offline learning into online. However, one aspect that has not been widely studied is online learning assessment. This study aims to analyze the impact of novel coronavirus and online education on students’ anxiety and self-efficacy and investigate the role of coping strategies as a moderator between anxiety and self-efficacy. Also, develop and validate an online exam anxiety scale. The data is collected by undertaking a cross-sectional survey of 228 higher education students from various universities. The variables are online exam anxiety, self-efficacy, and coping strategy. After that, the conceptual model is validated and tested using moderation regression analysis. The hypothesized model demonstrated good reliability and validity. The results showed that students' anxiety hurts their self-efficacy. It was found that the relationship between anxiety and self-efficacy was stronger at low levels of coping strategy, whereas it got considerably weakened at high levels of coping strategy. The study is limited to students who belong at accounting teacher candidate. Further studies can attempt to capture the impact of student anxiety on students achievement.

Keywords: accounting teacher candidate, coping strategy, online exam anxiety, self-efficacy

DETERMINANTS OF ECONOMIC TEACHER PERFORMANCE IN ONLINE LEARNING WITH ORGANIZATIONAL COMMITMENTS AS AN INTERVENING VARIABLE

1. Saringatun Mudrikah  
   (Universitas Negeri Semarang, saringatunmudrikah@mail.unnes.ac.id)  
2. Kusmuriyanto  
   (Universitas Negeri Semarang, kusmuriyanto@mail.unnes.ac.id)  
3. Dwi Puji Astuti  
   (Universitas Negeri Semarang, dpastuti@mail.unnes.ac.id)  
4. Hetik Wulandari  
   (Universitas Negeri Semarang, hetikwulandari572@students.unnes.ac.id)

This study aims to determine the effect of computer self-efficacy on senior high school economics teacher performance and organizational commitment, determine the effect of technostress on senior high school economics teacher performance, determine the effect of technostress on organizational commitment, and determine the effect of computer self-efficacy and technostress senior on high school economics teacher performance in central Java Province through organizational commitment. The population in this study were senior high school economics teachers in Central Java Province, with a total sample of 232 respondents. The sampling technique uses purposive sampling. Methods of data collection using a questionnaire. The data analysis method uses the SEM-path analysis model. The results showed that computer self-efficacy had a significant effect on the performance of senior high school economics teachers. Computer self-efficacy has a significant effect on organizational commitment. Technostress has a significant effect on teacher performance. Technostress has a significant effect on organizational commitment. Computer self-efficacy and Technostress have a significant effect on the performance of senior high school economics teachers in Central Java Province through organizational commitment.

Keywords: Computer self-efficacy, Organizational Commitment, Teacher Performance, Technostress
Testing the link between Work From Home (WFH) and Employees Well-being during the New Normal Condition

1. Nury Ariani Wulansari  
   (Universitas Negeri Semarang, nurariani@mail.unnes.ac.id)  
2. Desti Ranihusna  
   (Universitas Negeri Semarang, d.ranihusna@mail.unnes.ac.id)  
3. Shafira Almadhea  
   (Universitas Negeri Semarang, almadhea04@students.unnes.ac.id)

This research is aimed at examining whether WFH as the informal work at home may lower the work-life balance life of the employee. This research is also aimed at examining the prominent role of integration preference in that relationship. The number of samples in this study was 100 respondents. The sampling technique used was purposive sampling. The methods of collecting data used questionnaires with Likert scale from 1-5. The hypothesis test used path coefficient which was done by t-test through SmartPLS 3.0. Informal work at home affected the work-life balance of employees yet the effect was positive. The work-life balance of employees was strongly affected by their integration preference. On the other hand, integration preference was not proven as the moderator relationship between informal work at home and the work-life balance of the employee. Theoretically, this research gave an additional contribution to the WFH field, especially from the dark side of WFH as the informal work at home. Practically, this result can be a source of consideration for both organization and employee in responding to the WFH.

Keywords: Work From Home, Work-Life Balance, Work Engagement

Evaluating Distributive Fairness of Remuneration System: The Role of Equity Sensitivity in Explaining Employee Well-being and OCB

1. Moh Khoiruddin  
   (Faculty of Economics, Universitas Negeri Semarang, khoiruddin@mail.unnes.ac.id)  
2. Nury Ariani Wulansari  
   (Faculty of Economics, Universitas Negeri Semarang, nurariani@mail.unnes.ac.id)  
3. Siti Ridloah  
   (Faculty of Economics, Universitas Negeri Semarang, siti.ridloah@mail.unnes.ac.id)  
4. S Martono  
   (Faculty of Economics, Universitas Negeri Semarang, martona@mail.unnes.ac.id)  
5. Vini Wiratno Putri  
   (Faculty of Economics, Universitas Negeri Semarang, viniwp@mail.unnes.ac.id)  
6. Angga Pandu Wijaya  
   (Faculty of Economics, Universitas Negeri Semarang, anggapanduwijaya@mail.unnes.ac.id)

This study aims to test the effect of remuneration system fairness on subjective well-being and OCB. Furthermore, subjective well-being is examined as the mediator. This research also aims to test the moderating role of equity sensitivity in the effect of remuneration system fairness on subjective well-being. The sample of this study involved 100 respondents, who are lecturers of UNNES. The technique of sample collection employed purposive sampling technique. The method of data collection used a questionnaire with 1-5 Likert scale for the lecturers. The hypothesis testing employed path coefficient value and t-test using SmartPLS 3.0. The test results indicate that in the context of a state university in Indonesia, which is UNNES, the employee OCB is affected by the remuneration system and subjective well-being. This study also concluded that subjective well-being the mediator between the two. On the other hand, the moderating role of equity sensitivity in the effect of fairness remuneration on subjective well-being is not well-proven. Theoretically, this research provides generalization to the previous studies, as well as complementing the need for balancing mediator and moderator variables in the correlation between remuneration system fairness and OCB. Practically, this study denotes that organizations need to take concern about fairness in the regulations of remuneration system. This study is conducted based on several needs. Firstly, studies on the relevant topic still require generalization in different contexts of sample. Secondly, there is a need to analyze the possibility of mediator that relates fairness to employee outcome. Thirdly, there is a need to review the possibility of moderator factor in the mechanism of remuneration system fairness on its output.

Keywords: Distributive Fairness, Remuneration System, Equity Sensitivity, OCB
Optimization of the Knowledge Management System through a Task-Technology Conformity Approach to Encouraging Employee Performance: The Moderating Role of Outcomes Expectations

1. S. Martono  
(Management Department, Economics Faculty, Universitas Negeri Semarang, martono@mail.unnes.ac.id)  
2. Vini Wiratno Putri  
(Management Department, Economics Faculty, Universitas Negeri Semarang, viniwp@mail.unnes.ac.id)  
3. Angga Pandu Wijaya  
(Management Department, Economics Faculty, Universitas Negeri Semarang, anggapanduwijaya@mail.unnes.ac.id)  
4. Iwan Nafi’ Budi Prayitno  
(Management Department, Economics Faculty, Universitas Negeri Semarang, iwan.nbp@mail.unnes.ac.id)

This study aims to explain the effect of task-technology fit (KMS fit) and KMS usage on performance impact either directly or through mediation. In addition, this study also aims to examine the moderating potential of outcomes expectation in this relationship. The sample of this research is the employees of Semarang State University, totaling 100 respondents. Random sampling technique is used in this study. The data collection method used is a Likert scale 1-5 questionnaire aimed at the teaching-staff employees. Hypothesis testing uses path coefficient values and is carried out by t-test through SmartPLS 3.0. The results show that the performance impact is directly affected by task-technology fit (KMS fit) and KMS usage. Task-technology fit (KMS fit) also directly encourages KMS usage. The mediating mechanism of KMS usage in this study is not proven. Meanwhile, the outcomes expectations are proven to moderate the effect of task-technology fit (KMS fit) on KMS usage. This study tries to answer the needs of previous research by examining the mechanisms of mediation and moderation, and is carried out in different organizational contexts and countries. This study contributes to the development of the previous literature, and also to the practical field to consider the importance of task-technology fit in the application of information technology systems. Future research needs to continue to develop these topics and models by examining them in different contexts with larger samples.

Keywords: Knowledge management system, Approach of Task-Technology, Employee Performance.

TECHNOLOGY READINESS OF BLOCKCHAIN TECHNOLOGY FOR MSMEs IN BANDUNG

1. Ayu Endah Wahyuni  
(Faculty of Information and Industrial Technology, ays.endah@ittelkom-sby.ac.id)  
2. Anita Juraida  
(Institut Teknologi Telkom Surabaya, anita.juraida@widyatama.ac.id)

Blockchain technology provides benefits for improving performance, service and data security, as well as facilitating digital transactions and financial records. The main problems for MSMEs in Indonesia are related to limited working capital and low financial literacy. Blockchain technology can solve the problems faced by MSMEs in Indonesia. However, this technology has not been fully used by MSMEs. Therefore, this study aims to measure the readiness of business actors to use blockchain technology through the Technology Readiness Index approach. The data collection technique in this study used a questionnaire with a sample of 120 respondents (MSMEs). The data processing of this research uses cluster analysis with TRI segmentation results including: explorers (37.5%), Laggards (9.2), Skeptics (15%), Pioneers (38.3%). In addition, the TRI score is included in the High Technology Readiness category of (3.77). This shows that business actors as blockchain technology have a good level of readiness to adopt blockchain technology.

Keywords: blockchain, digital, technology, TRI, MSMEs
DEVELOPMENT OF LOCAL POTENTIALS THROUGH EFFICIENCY OF ALOE VERA FARMING IN SLEMAN

1. Hadi Sasana
   (Department of Economics and Development Studies, Faculty of Economics and Business, Diponegoro University, hadisasana@live.undip.ac.id)
2. Yuliani Setyaningsih
   (Department of Public Health, Faculty of Public Health, Diponegoro University, joeliani_hesja_undip@yahoo.com)
3. Hastarini Dwi Atmanti
   (Department of Economics and Development Studies, Faculty of Economics and Business, Diponegoro University, hastarini@yahoo.com)
4. Ivo Novitaningtyas
   (Department of Management, Faculty of Economic, Tidar University, ivo.novitaningtyas@untidar.ac.id)

This study aims to analyze the profit efficiency of aloe vera farming in Pakem, Sleman Regency. The approach used in this study is Stochastic Frontier Analysis (SFA) with the Stochastic Translog Profit Frontier model. The results show that the average profit efficiency of aloe vera farming is still not optimal, which is 43.64%. Moreover, the results also show that younger farmers were more efficient than older farmers. In addition, the variables of education, the number of families, and the number of people financed are not significant to profit efficiency.

Keywords: Profit efficiency, Stochastic Frontier Analysis (SFA), Aloe Vera Farming

Village-Owned Enterprises Performance and Rural Entrepreneurship Development in Central Java

1. Nanik Sri Utaminingsih
   (Department of Accounting, Faculty of Economics, Universitas Negeri Semarang, nanik_akuntansi@mail.unnes.ac.id)
2. Amir Mahmud
   (Department of Economics Education, Faculty of Economics, Universitas Negeri Semarang, amirmahmud@mail.unnes.ac.id)
3. Nurdian Susilowati
   (Department of Economics Education, Faculty of Economics, Universitas Negeri Semarang, nurdiansusilowati@mail.unnes.ac.id)

Rural entrepreneurship in Indonesia is implemented through Village-Owned Enterprises (BUMDesa). BUM Desa has a vital role as a collective economic institution that aims to optimize the welfare of rural communities and develop village potential. However, the implementation and effect of the BUMDes program are questionable. Thus, this study aims to investigate the role of BUMDes in encouraging rural entrepreneurship and strengthening rural economic development. In addition, this study also explores the challenges and performance of BUMDesa. This study uses a qualitative method with a case study approach. Data were obtained through in-depth interviews using purposive sampling techniques to key people in management at six BUMDesa in six residencies, Central Java, Indonesia, which have successfully implemented the BUMDesa program. The results show that BUMDes are proven to encourage rural entrepreneurship with the dimensions of exploration and empowerment, capacity building, and all stakeholders' support and involvement. The village government provides a capital stimulus through village funds so that BUMDes can develop sustainable businesses. During the pandemic, BUMDes can continue to run their business. Except for BUMBDes with tourism business units, their income has decreased significantly. The challenge faced by BUMDes is the weak commitment of the management and traditional management. So that innovation is needed in developing the business.

Keywords: community-based development programs, rural entrepreneurship, village fund, Village-owned enterprises performance
SERVANT LEADERSHIP AND PSYCHOLOGICAL CAPITAL ON MEMBER ENGAGEMENT IN CO-OPERATIVE ENTERPRISE

1. Intan Gayatri
   (Departement Magister of Management, Faculty of Economics and Business, University of Indonesia, intan.gayatri@ui.ac.id)
2. Budi W. Soetjipto
   (Departement Magister of Management, Faculty of Economics and Business, University of Indonesia, bsoetjipto@gmail.com)

Cooperative enterprises have great potential and contribution to the economic and social development of a country. The sustainability of cooperative enterprises depends on their members as the owner and the user of cooperative services. The engagement of members in cooperative activities helps to enhance the effective performance of the cooperatives. Achieving a sustainable level of engagement is a difficult challenge. One of the important stimulants of engagement is the leadership factor. In a cooperative enterprise, the leaders are elected by the members at the cooperative’s annual meeting. This study aims to know the effect of servant leadership on member engagement with psychological capital as mediating variable using the Structural Equation Modeling (SEM). A questionnaire survey with a 1-6 Likert scale is executed to achieve the objective of the study. Respondents of this study consist of 224 members of the civil servant cooperatives located in the Agam Regency, Indonesia. The result from the study revealed that servant leadership has a positive impact on member engagement. The study also shows that psychological capital mediates the relationship between servant leadership and member engagement. This study’s findings provide an expanded understanding of the antecedents of member engagement and they will be useful for cooperatives in engaging their members and optimizing their performance to contribute to the improvement of community well-being.

Keywords: member engagement, servant leadership, psychological capital, cooperative enterprise, covid-19

Resilient and Survival Strategy of Women Entrepreneur to Face the Covid-19 Pandemic

1. Avi Budi Setiawan
   (Universitas Negeri Semarang, avibs@mail.unnes.ac.id)
2. Prasetyo Ari Bowo
   (Universitas Negeri Semarang, prasobe@mail.unnes.ac.id)

The Covid-19 outbreak that has occurred in Indonesia since early March 2021 has had a major impact on people's lives, especially in the economic sector. This study will answer the research questions; 1) What are the impacts of the Covid-19 outbreak on women entrepreneurs?; 2) What strategies are applied by women entrepreneurs to survive the Covid-19 outbreak?; 3) What programs have been carried out by the government for women entrepreneurs in the midst of the Covid-19 outbreak?; 4) How is the formulation of policy recommendations for empowering women entrepreneurs in the midst of the Covid-19 outbreak? This research uses a descriptive qualitative research method. The locus of this research is the Bandungan tourist area and the subjects in this study are women entrepreneurs who are in the Bandungan tourist market area. Based on the results of interviews with informants and observations, it is known that the COVID-19 outbreak has an impact on decreasing business turnover. The roles of husband and wife tend to be more flexible where many wives work to earn a living. Likewise with the husband helps his wife a lot in taking care of the household (egalitarian role). The absence of additional skills, especially hard skills and the lack of innovation makes the survival strategies of working women limited. They only have two choices, namely to remain patient and painstaking at work or switch to other jobs that they already have, such as farming.

Keywords: Resilient, Covid-19, Women, Entrepreneur
A Strategy to Increase the Transaction of Farmer Card
(Empirical Study in Wonosobo Regency)

1. Prasetyo Ari Bowo
   (Universitas Negeri Semarang, prasabe@mail.unnes.ac.id)
2. Avi Budi Setiawan
   (Universitas Negeri Semarang, avibs@mail.unnes.ac.id)

The role of the agricultural sector is still not able to improve the welfare of farmers in Wonosobo. Fertilizer subsidies are one of the government's efforts to improve the welfare of farmers so that poverty will be reduced. However, the reality in the field is that the fertilizer subsidy provided by the government is still not utilized optimally by farmers in Wonosobo Regency because the response of Wonosobo Regency farmers to the use of farmer cards is still low. The low realization of the use of farmer cards in Wonosobo Regency indicates that there are several factors that hinder it. Based on these problems, it is necessary that efforts must be made to increase the use of farmer cards so that the existing subsidized fertilizers can be absorbed properly on the target. This research is quantitative descriptive. Quantitative relates to data that can be measured quantitatively. In formulating a strategy of program criteria that can be carried out and which can be prioritized to optimize the use of farmer cards, the researcher uses Analytical Hierarchy Process (AHP).

Keywords: Farmer Card, Agriculture, AHP

THE ROLE OF LEARNING CULTURE IN SUPPORTING INDIVIDUAL READINESS TO CHANGE IN BUREAUCRATIC SIMPLIFICATION INITIATIVES

1. Arie P. Trisnanto
   (Department of Management, Faculty of Economic and Business, Universitas Indonesia, arie.purnomo01@ui.ac.id)
2. Budi W. Soetjipto
   (Department of Management, Faculty of Economic and Business, Universitas Indonesia, b.soetjipto@gmail.com)

A survey conducted by The World Economic Forum in 2017 has reported that a bureaucratic inefficiency is a barrier in supporting ease of doing business. In Indonesia, delayering in the bureaucratic structure has been one of the strategic initiatives to increase the speed of service and decision-making. This initiative resulted in the abolition of middle-level management positions and replacement with specialist positions. Accordingly, this study highlights the level of individual readiness in dealing with delayering organization structure through evaluating the effect of learning culture on individual readiness to change. This study will also examine the mediating role of organizational commitment to accelerate individual readiness to respond to change. The aim of this study to provide input from an academic perspective which has further managerial implications in identifying and formulating change strategies in bureaucratic organizational environments. Quantitative research through self-administered questionnaires has been used in this study where the researcher administered questionnaires to more than 200 of civil servants who served in middle-level management positions at the Directorate General of Treasury of the Ministry of Finance and potentially have to experience delayering. The findings reveal that learning culture has positive impact on the conformation of individual readiness to change. Ultimately, the organizational commitment takes a partial effect as the mediator that can accelerate the influence of both.

Keyword: readiness to change, learning culture, organizational commitment, delayering, efficiency.
MILLENNIAL’S PERSPECTIVE OF JOB-HOPPING PHENOMENON AND THE IMPACT OF COVID-19 PANDEMIC.

1. Dewa Ayu Gita Viakarina  
   (Department of Management, Faculty of Economic and Business, Universitas Indonesia, dewa.ayu04@ui.ac.id)  
2. Kanti Pertiwi  
   (Department of Management, Faculty of Economic and Business, Universitas Indonesia, kanti.pertiwi@ui.ac.id)

The job-hopping phenomenon is often associated with the millennial generation. This phenomenon creates stereotypes such as being disloyal, lazy, and many more. This stereotype also creates a potential for some millennial employees who are loyal to their companies to feel unfair because company leaders and management have generalized perceptions to all millennial generations. The researchers conducted this study with the aim of understanding more deeply about the views of the millennial generation on the stereotypes or reputations that millennials have as a generation that is disloyal due to the job-hopping phenomenon as well as the impact of the COVID-19. This research method uses a qualitative approach with thematic analysis methods. The research data were collected from 14 respondents by collecting techniques using in-depth interviews and secondary data. From the processed data that has been obtained, it can be seen that most millennials doing job-hopping have been stereotyped as a generation that is disloyal and has no commitment to the company, this treatment is carried out in the workplace and in the family environment. If this stereotype continues, it will have a negative impact on their mental state and the employer's view of their capabilities as employees. In the future, the effect of the Covid-19 pandemic will continue to decrease job-hopping intentions and this is because many companies are still struggling and not hiring new employees.

Keywords: Millennial, Job-Hopping, Stereotype, COVID-19, Disloyal

THE IMPACT OF RISK MANAGEMENT ON INTEGRATED REPORTING DISCLOSURE IN INDONESIA

1. Heri Yanto  
   (Faculty of Economics, Universitas Negeri Semarang, heri.yanto@mail.unnes.ac.id)  
2. Ain Hajawiyah  
   (Faculty of Economics, Universitas Negeri Semarang, ainhajawiyah@mail.unnes.ac.id)

Corporate performance reporting has evolved from financial reports, annual reports, sustainability reports, and integrated reports (Integrated Reporting <IR>). Integrated Reporting <IR> integrates financial and non-financial statements in a more compact and concise form. This study aims to (1) analyze the level of implementation of the Integrated Reporting <IR> element according to the International Integrated Reporting Council (IIRC) Framework in the annual report of firms listed on the Indonesia Stock Exchange (IDX) and (2) analyze the effect of risk management on the implementation of IR elements in the annual reports of companies in Indonesia. This study uses content analysis in collecting secondary data in the form of firms’ annual reports. The data obtained from the content analysis were then analyzed further using multiple regression analysis. This research is essential to do considering the trend of global corporate financial reporting, which has shifted to IR, which is regarded as more transparent and integrated than annual reports and sustainability. The results show that firms in Indonesia have been published 40.33% of the information in their annual report compared with the IIRC framework. The results also show that risk management, firms’ size, profitability, and leverage affect integrated reporting disclosure in the firms’ annual reports.

Keywords: Integrated Reporting, Risk Management, Annual Report, Sustainability Report
Implementation of Unexpected Expenditure (BTT) Due To Impact Of Covid 19: Government Phenomenological Study Sragen Region

1. Kusmuriyanto
   (Department of Accounting Education, Faculty of Economics, Universitas Negeri Semarang, kusmuriyanto@mail.unnes.ac.id)
2. Saringatun Mudrikah
   (Department of Accounting Education, Faculty of Economics, Universitas Negeri Semarang, saringatunmudrikah@mail.unnes.ac.id)
3. Wulan Suci Rachmadani
   (Department of Accounting Education, Faculty of Economics, Universitas Negeri Semarang, wulansuci1996@mail.unnes.ac.id)
4. Kardiyem
   (Department of Accounting Education, Faculty of Economics, Universitas Negeri Semarang, kardiyem@mail.unnes.ac.id)
5. Nurfidhah Luthfiyah
   (Department of Accounting Education, Faculty of Economics, Universitas Negeri Semarang, nurfidhahluthfi@students.unnes.ac.id)
6. Widodo
   (Department of Accounting Education, Faculty of Economics, Universitas Negeri Semarang, widodo16@students.unnes.ac.id)

Handling Covid-19 has caused the government to move quickly so that the budget can be channeled on target. One of the channels for distributing extraordinary events or disasters is to use Unexpected Expenditures (BTT). Unexpected Expenditures (BTT) are budget expenditures for activities that are unusual in nature and are not expected to be repeated, such as the management of natural disasters, social disasters, and other unexpected expenditures that are indispensable for the implementation of the authority of the central/regional government. The extraordinary event in question is the emergence of a certain infectious disease in an area, being exposed to an outbreak of an infectious disease, and Covid-19 being included in that category. There are several problems that arise from the use of BTT funds, including the issue of spending execution. The amount of Expenditure done is very large and occurs in a very short time with very varied types of expenditure. The second problem with BTT is the procurement flow. The BTT procurement flow must have one control gate, namely the BTT administration gate (Unexpected expenditure). Therefore, the budget became a centralized disaster in BTT. The third problem that arises is related to distribution. The problem that arises is that the target is not detailed by name and address (by name by address), so this distribution becomes vulnerable. The size of the BTT budget for the Covid-19 social disaster management which is quite large, especially in the Sragen Regency area, is interesting to examine whether the BTT distribution process, the implementation mechanism for BTT distribution and how the process of accountability for the Regional Revenue and Expenditure Budget (APBD) occurs in the field. This research provides a uniqueness related to government policies, especially local governments in handling the Covid-19 disaster that occurred in Indonesia.

Keywords: Unexpected Expenditure (BTT), Covid 19, Local government.

Nurses' life and work condition during the Covid-19 pandemic: a study on perceived organizational support, emotional exhaustion, and organizational citizenship behavior in Covid-19 referral hospital

1. Patrick Pardede
   (Department of Management, Faculty of Economics and Business, Universitas Indonesia, patrick.pardede01@ui.ac.id)
2. Putri Mega Desiana
   (Department of Management, Faculty of Economics and Business, Universitas Indonesia, putrimegadesiana@gmail.com)

This study examines the mediating role of emotional exhaustion in the relationship between perceived organizational support and organizational citizenship behavior for nurses at the Covid-19 referral hospital. Understanding each variable's mechanism can support decision-making regarding assigning tasks, scheduling, adjusting targets, and work arrangement policy. The renewal of this research is that there is a Covid-19 pandemic factor that can increase or decrease the relationship between the variables studied. This research model was tested using a cross-sectional response survey with 221 nurses who worked at the Covid-19 referral hospital as research respondents. The research data was processed using Lisrel 8.8 software with Structural Equation Modeling (SEM) technique. This study's results indicated a significant positive relationship between perceived organizational support and organizational citizenship behavior and a significant negative effect on emotional exhaustion. This study also shows that emotional exhaustion has a significant mediation effect on the relationship between perceived organizational support and organizational citizenship behavior. This study concludes that nurses' behavior to work outside their job description voluntarily will increase if they feel the organization's support. In addition, hospitals also need to pay attention to the level of nurses' emotional exhaustion because this can also be a driving factor for increasing OCB.

Keywords: Perceived organizational support, Emotional exhaustion, Organizational citizenship behavior, Nurses' condition, Covid-19
ACHIEVEMENT MOTIVATION AND SELF EFFICACY IN MEASURING STUDENT ADVERSITY QUOTIENT

1. Dwi Puji Astuti  
(Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, dpastuti@mail.unnes.ac.id)
2. Kardiyem  
(Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, kardiyem@mail.unnes.ac.id)
3. Rediana Setiyani  
(Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, redianasetiyani@mail.unnes.ac.id)
4. Anna Kania Widiatami  
(Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, kania@mail.unnes.ac.id)
5. Saringatun Mudrikah  
(Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, saringatunmudrikah@mail.unnes.ac.id)

This study aims to review and analyze the influence of motivation on adversity quotient, the influence of self-efficacy on adversity quotient, as well as the influence of motivation of achievement and self-efficacy on adversity quotient in students of Economic Education Universitas Negeri Semarang. This study uses a type of quantitative approach. The population in this study was students of the Department of Economic Education of Universitas Negeri Semarang class of 2017-2021 which amounted to 437 students. Sampling techniques in this study using purposive sampling. The method of collecting and retrieving data using questionnaire questionnaires of the scale of motivation of achievement, self efficacy scale, and adversity quotient scale that has been tested its validity and reliability. The data analysis techniques in this study used classic assumption testing models, path analysis and coefficient of determination test ($R^2$). The results showed that there is no influence of motivation to achieve adversity quotient economic education students, there is an influence of self-efficacy on adversity quotient economics education students, and furthermore there is no influence of motivation to achieve and self-efficacy to adversity quotient economics education students.

Keywords: motivasi belajar, self-efficacy, adversity quotient

Information Accountability and Transparency of Indonesian Hajj Organizing Cost (Case Study Badan Pengelola Keuangan Haji)

1. Rahmatiah Amroini  
(University of Indonesia, rahmatiah.amroini@gmail.com)
2. Yakub  
(University of Indonesia, yakubae@gmail.com)

In Indonesia, the management of hajj funds is carried out by BPKH (Hajj Financial Management Agency). BPKH has duties in managing hajj fund include depository services, investment, expenditure, and hajj financial accountability. BPKH does not directly involved to organize the hajj pilgrimage, but only transferring funds to the Ministry of Religious Affairs. In 2019, transfer fund for hajj organizing cost was Rp14.45 trillion, increased by 5.68% from 2018 expenses was Rp13.77 trillion. However, accountability reports for the costs incurred cannot be found in the annual reports of BPKH or the Ministry of Religious Affairs. The purpose of this study is to evaluate the accountability and transparency of BPKH in disclose information of hajj organizing costs. Considering that Hajj funds are public funds sourced from the Hajj Pilgrims, therefore information disclosure and accountability reports are important. This study used the qualitative method with a case study approach. Data obtained through literature review and interview. The results of the study indicate that the lack of information disclosure on hajj organizing cost is due to the absence of regulations that require the Ministry of Religious Affairs to submit an accountability report on hajj organizing cost to BPKH. The implication of this research is the need for regulations governing the accountability of the hajj organizing cost, increasing access to information on pilgrimage funds and the role of pilgrims in overseeing the hajj organizing cost.

Keywords: Hajj Organizing Cost, Governance, Accountability, Transparency, Badan Pengelola Keuangan Haji (BPKH)
This study examines the relationship between knowledge management and innovative behavior in public sector. Since information and communication technology and pandemic covid-19 that have been widely exposed, knowledge management becomes an important issue. Public sector has different challenges and characteristics from the private sector. The main challenge in public sector is productivity because public sectors are often considered not yet focused on addressing various social, economic, and environmental problems. While the characteristic of public sector tends to be complex because public sector has to deal with various stakeholders, sometimes these stakeholders have different interests. Public sector needs to respond those challenges through an effective knowledge management system. Knowledge management can be realized effectively when the enabler and the process of knowledge management run effectively as well. This study uses Leader-Member Exchange (LMX) as the enabler and knowledge creation as the process of knowledge management. Structure model will show that LMX has positive and significant relationship to innovative behavior in public sector, if mediated by the role of knowledge creation. This quantitative research is tested from 110 employees who work in public sector, and the result indicates that LMX has a positive and significant relationship to innovative behavior if mediated by knowledge creation. This proves that innovative behavior in public sector can be realized effectively, if the public sector has effectively organized knowledge management as well.

Keywords: Innovative behavior, knowledge management, leader-member exchange, knowledge creation, public sector.

HOW IS THE ROLE OF GOVERNMENT, RESOURCES, POLITICAL INSTABILITY AND DYNAMIC CAPABILITIES ON SEZ’S COMPETITIVENESS

Special economic zones in Southeast Asia compete by increasing competitiveness and providing incentives as a stimulus to attract foreign investors. Therefore, a regional capability is required to adapt to this tight competition. By adopting Porter's famous diamond theory for regional competitiveness and dynamic capability theory, this study empirically explores the influence between resources and political instability on the dynamic capability to realize regional competitiveness. This study is based on quantitative research using 103 domestic and foreign investors in Batam. The results showed that the company's dynamic capabilities in Batam were formed by exploring and exploiting human resources and knowledge resources. Moreover, political instability as an unstable external environment apparently could negatively affect dynamic capabilities. In addition to this research, the role of the government through policies has not been able to support the company's capability in the development of Batam's competitiveness.

Keywords: Resources, Competitiveness, Political Instability, Dynamic Capability, The Government Role
INDUCING SMALL BUSINESS PERFORMANCE IN THE FOOD AND BEVERAGE SECTOR DURING THE COVID-19: THE ROLE OF ENTREPRENEURIAL MARKETING AND MARKETING CAPABILITY

1. Nabila Kharimah Vedy  
   (University of Indonesia, nabilakv@gmail.com)  
2. Rifelly Dewi Astuti  
   (University of Indonesia, rifelly.dewi@ui.ac.id)

The Covid-19 pandemic poses a formidable threat to the survival of Indonesian SMEs. However, this does not prevent SMEs from seizing market opportunities. The novelty of the research is to explain the role of entrepreneurial marketing and marketing capabilities in improving small business performance in the context of the developing country during the health crisis. This study examines the impact of entrepreneurial marketing on performance, whether directly and indirectly through marketing capability and the direct impact marketing capability has on performance. This research employs Structural Equation Modelling (SEM) with Partial Least Square (PLS) approach. The data is collected from 154 owners and managers of SME food and beverage in Indonesia. The findings highlight the entrepreneurial marketing has no direct impact on the small businesses performance. However, marketing capability directly impacts small business performance and fully mediates the relationship between entrepreneurial marketing and business performance.

Keywords: Entrepreneurial Marketing, SMEs Performance, Marketing Capability, Covid-19

IMPROVING PUBLIC SECTOR PERFORMANCE THROUGH INNOVATIVE BEHAVIOR: THE EFFECT OF CREATIVE SELF-EFFICIENCY, INNOVATION CLIMATE AND MODERATING ROLE OF ENTREPRENEURIAL LEADERSHIP

1. Fakhrul Hadi  
   (Faculty of Economics and Business, Universitas Indonesia, fakhrul.hadi@ui.ac.id)  
2. Rifelly Dewi Astuti  
   (Faculty of Economics and Business, Universitas Indonesia, rifelly.dewi@ui.ac.id)

The main purpose of innovation in the private sector is to gain competitive advantage and organization's performance, likewise in public sector is to achieve performance that impact stakeholder’s satisfaction. There have been many studies that prove the role of innovative behavior in shaping the innovation climate in organizations. This study tries to contribute in improving public sector performance comprehensively through innovative behavior shaped by individual beliefs and support from the internal environment of the organization, as well as the role of entrepreneurial leadership. The purpose of this study was to analyse whether innovative behavior is influenced by creative self-efficacy and innovation climate, as well as moderating role of entrepreneurial leadership, which will affect the organizational performance of the public sector. The study conducted in one of public organization in Indonesia. The respondent of this study is 162 middle-level managers and analyse using PLS-SEM approach. The results show that innovative behavior affects organizational performance, and innovative behavior is influenced by creative self-efficacy and innovation climate. However, this study did not find the moderating effect of entrepreneurial leadership in the relationship between creative self-efficacy and innovative behavior.

Keyword: Public Sector Performance, Innovative Behavior, Creative Self-Efficiency, Innovation Climate, and Entrepreneurial Leadership.
EFFECTS OF SUPPORTIVE WORK ENVIRONMENT ON TURNOVER INTENTION OF WORKERS IN DIGITAL INDUSTRY MEDIATED BY PERSON-ORGANIZATION FIT AND ORGANIZATIONAL ENGAGEMENT

1. Ardelia Winata  
(Department of Management, Faculty of Economics and Business, Universitas Indonesia, ardelia.winata@ui.ac.id)  
2. Fanny Martdianty  
(Department of Management, Faculty of Economics and Business, Universitas Indonesia, fanny.martdianty@ui.ac.id)

The Turnover rate in the digital industry is one of the highest, reaching 15%, and predicted to increase. This is detrimental because the digital industry in Indonesia has a potency to contribute GDP as much as 9.5% in 2025. This study analyzes the effects of a supportive work environment on turnover intention, mediated by person-organization fit and organizational engagement. Data collection is done by distributing online surveys through social media. There are 220 data obtained from permanent employees who have worked for at least one year in the digital industry in Indonesia. Data analysis was performed using the Structural Equation Modeling (SEM) using LISREL. The results showed that there was no direct relationship between a supportive work environment on turnover intention. However, the relationship between the two variables can be mediated by person-organization fit and organizational engagement.

Keywords: Supportive Work Environment, Turnover Intention, Organizational Engagement, Person-Organization fit, Digital Industry.

DOES UNIVERSITY ENVIRONMENT CONTEXT ENHANCE ECOPRENEURSHIP INTENTION?

1. Widya Prananta  
(Faculty of Economics, Universitas Negeri Semarang, widyaprananta@mail.unnes.ac.id)  
2. Angga Pandu Wijaya  
(Faculty of Economics, Universitas Negeri Semarang, anggapanduwijaya@gmail.com)  
3. Made Virma Permana  
(Faculty of Economics, Universitas Negeri Semarang, madevirma@mail.unnes.ac.id)

The concept of green entrepreneurship combines profit-oriented business with innovative technology that can help humans reduce negative impacts on the environment. This study analyses and examines the research gap in inconsistencies between factors that influence Ecopreneurship Intentions through the Theory of Planned Behavior approach. This theory states that a person intends to perform a behavior. The sample of this research is 150 students who will intend to do environmentally friendly business obtained through screening questions in the Universitas Negeri Semarang environment. The existence of the Universitas Negeri Semarang, which applies conservation insights, is appropriate to be used as a research sample. The results of the study show that the factors that influence entrepreneurial intentions have a direct effect.

Keywords: Ecopreneurship Intentions, Entrepreneurial Orientation, Entrepreneurial Knowledge, University Environment.
Economic growth that relies on Micro, Small, and Medium Enterprises (MSMEs) will encourage an increase in the entrepreneurial-based economy, which will increase national economic growth in the era of knowledge and technology-based economy during the 4.0 industrial revolution. This study analyzes the implementation of partnership strategies with human capital and entrepreneurship marketing to improve marketing performance in convection MSMEs in the Kudus Regency. The population of this research is the owner/manager of the convection business, as many as 580 people. Determination of the sample using non-probability and purposive sampling technique, while the Slovin formula determines the number as many as 110 people. They are collecting data using a questionnaire. Data analysis used descriptive analysis and path analysis with SPSS release 23 software. This study contributed to social capital theory, entrepreneurship theory, RBV, dynamic capability approach, and organizational. The new concepts developed in this research are partnership strategy, human capital, and entrepreneurship marketing. The contribution of this study shows that human capital, entrepreneurship marketing, and partnership strategies influence marketing performance. At the same time, the implementation of the partnership strategy can mediate human capital and entrepreneurship marketing on marketing performance for convection SMEs in Kudus Regency. The results of this study for local governments can be used in formulating policies in the economic field to develop potential and human resources to achieve community welfare in Kudus Regency.

Keywords: Human Capital, Entrepreneurial Marketing, Partnership Strategy, Performance Marketing.

Debt Sustainability Measurement Model in Indonesia using Fiscal Diagnostics

The purpose of this study is to measure sustainable debt in Indonesia using fiscal diagnostics. We used secondary data, including data on GDP, government revenue, government debt, primary balance, government debt and private debt from 2010-2021. The source of the data is from Indonesian Statistics, Ministry of Finance and Bank Indonesia. This research method uses fiscal diagnostics which analyzes the development of data on the ability of the government and the private sector to pay debts and interest on their debts. The ability to pay the debt is identified from performance of fiscal indicators to GDP Indonesia, (ii) Debt sustainability indicators Indonesia with three measurements; a) public debt service to revenue ratio, (b) public debt interest to revenue ratio, (c) public debt to revenue ratio. The results show that the budget deficit is within safety limit, which is below 3%, but the effects of the COVID-19 pandemic have made the deficit widen to 6% in 2021. The three indicator of sustainable debt show that the debt burden is increasing and the fiscal capacity of the country is expected to struggle to pay off the debt.

Keywords: Public Debt, Debt Sustainability, Fiscal Diagnostics, Private Sector, Indonesia
THE INFLUENCE OF INTELLECTUAL CAPITAL ON THE COMPANY’S FINANCIAL PERFORMANCE AND MARKET VALUE

1. Anindya Ardiansari
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, anindya@mail.unnes.ac.id)
2. Siti Ridloah
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, siti.ridloah@mail.unnes.ac.id)
3. Syam widia
   (Management Department, Faculty of Economics, Universitas Negeri Semarang, widias@mail.unnes.ac.id)

This study aims to examine the effect of intellectual capital on financial performance and the market value of property and real estate companies in 2014-2018. The population of this research is 56 companies, then the sampling technique used is purposive sampling which results in 42 companies to be studied. The data analysis technique used is multiple linear regression. The results showed that simultaneously intellectual capital has an effect on financial performance, but it has no significant effect on market value. Partially, only structural capital (STVA) has a positive and significant effect on the company's financial performance. This study has limitations, namely, the results show that the level of influence of intellectual capital on financial performance and market value is low. So it is suggested for further research needs to add other variables such as corporate social responsibility and good corporate governance.

Keywords: Intelectual Capital, Financial Performance, Market Value

E-Learning Determinant: Study on Technology Acceptance Model Implementation in Universitas Negeri Semarang

1. Dorojatun Prihandono
   (Universitas Negeri Semarang, dprihandono@mail.unnes.ac.id)
2. Andhi Wijayanto
   Universitas Negeri Semarang, andhi.wijayanto@mail.unnes.ac.id)
3. Dwi Cahyaningdyah
   Universitas Negeri Semarang, dcahyaningdyah@mail.unnes.ac.id)

In the current Covid-19 pandemic, the online learning model/e-learning is one of the learning models that is widely used to overcome the problem of physical distancing restrictions following the health protocol that has been set by the government. There have been many studies conducted related to online learning (e-learning) showing that successful e-learning implementations are based on behavior and social factors. This study aims to determine how the technology acceptance model is influenced by perceived usefulness, perceived ease of use, user convenience. The results show that perceived system practicality has an important role in generating intentions. Relationship quality and material quality play an important role in influencing capability to use.

Keywords: E-Learning, Technology acceptance, perceived usefulness, perceived ease of use
Consumption Preferences of Indonesian Millennials Muslim; Case Study in Food Sector

1. Ubaedul Mustofa  
   (Economic Education, Faculty of Economic, Universitas Negeri Semarang, ubaedalmustafa@mail.unnes.ac.id)  
2. Ahmad Sehabuddin  
   (Economic Education, Faculty of Economic, Universitas Negeri Semarang, acmadin@mail.unnes.ac.id)  
3. Widiyanto  
   (Economic Education, Faculty of Economic, Universitas Negeri Semarang, wied@mail.unnes.ac.id)

Indonesia is the largest Muslim country in the world. As the largest Muslim country, Indonesian people, especially Muslims, have consumption preferences that are strongly affected by the values regulated in Islam. However, with the increasing number of product choices, the current Muslim consumption preferences are not absolutely affected only by religious values but also by rational factors. This study aims to explore what are the factors of Islamic preference and factors of rational preference and to examine the effectiveness of the effect of these variables on millennial Muslim decisions to consume a food product. It was quantitative research using data analysis techniques of Explanatory Factor Analysis (EFA) and Structural Equation Modeling (SEM). The population was millennial Muslims born between 1980–2000 or the age range of 20–40 years. The number of samples used was 370 people. Based on EFA analysis, the dimensions of Islamic Preference variable consisted of Halal Compliance (H), Thoyib Compliance (T), Modesty (M) and Social Awareness (S), while the dimensions of the Rational Preference variable consisted of Need (N), Price (P), and Life Style (L). At the same time, the results of the SEM analysis revealed that Islamic Preference and Rational Preference both had a significant and positive effect on Millennial Muslim Consumption. So it can be concluded that the decision to consume a food product by the millennial Muslim generation is based not only on rational preferences but also on preferences for the suitability of the food product with Islamic religious values and rules.

Keywords: Preferences, Consumption, Millennial Muslims

Archives Management at Semarang City Vocational High School

1. Agung Kuswantoro  
   (Faculty of Economics, University of Semarang, agungbinmadik@mail.unnes.ac.id)  
2. Farid Ahmad  
   (Faculty of Science Education, University of Semarang, farid@mail.unnes.ac.id)  
3. Martono  
   (Faculty of Economics, University of Semarang, martono@mail.unnes.ac.id)  
4. Maman Rachman  
   (Faculty of Social Science, University of Semarang, maman.rachman@mail.unnes.ac.id)  
5. Arief Yulianto  
   (Faculty of Economics, University of Semarang, ariefyulianto@mail.unnes.ac.id)

The existence of archives is very important for an organization, both government and private organizations are always related to archives. Educational institutions/schools are one of the organizations that require good archive management to support excellent service in schools. The purpose of this study is to synthesize a factual model of school management in SMK Semarang City to improve service excellence. The research method used is a descriptive qualitative method and tends to use analysis. The research subject is a vocational school in the city of Semarang. The results showed that the management of archives at SMK Semarang City is still experiencing various obstacles because the archives have not been managed properly, there are no SOPs/rules regarding archiving in schools, archiving human resources are not yet professional, schools have not all received guidance, the arrangement of archiving implementation in schools has been although the Archives Office already exists, and the classification of archives does not focus on the school database. Based on the results of this study, a factual model for managing school archives at SMK Semarang City was developed to improve service excellence.

Keywords: Electronic Archive, Archive, Digital, Mail.
E-Commerce Impulsive Buying: Examining the Role Locus of Control

1. Bayu Wiratama
   (Department of Management, Faculty of Economics, Universitas Negeri Semarang, bwiratama@mail.unnes.ac.id)
2. Angga Pandu Wijaya
   (Department of Management, Faculty of Economics, Universitas Negeri Semarang, anggapanduwijaya@gmail.com)
3. Wahyono
   (Department of Management, Faculty of Economics, Universitas Negeri Semarang, wym@mail.unnes.ac.id)
4. Ida Maftukhah
   (Department of Management, Faculty of Economics, Universitas Negeri Semarang, apwijaya@mail.unnes.ac.id)

A person's success is when he is able to control emotions and act rationally locus of control is part of managing emotions from within a person, so that with the locus of control it can prevent buying things that are not needed or buying things that are really needed locus of control. Rational thinking that arises from within the individual locus of control can be influenced by various aspects, one of which is the ability to control oneself that comes from self-control. Impulse buying can be managed by locus of control. This research was conducted with quantitative methods. The results showed that the role of locus of control in managing impulse buying had a significant effect.

Keywords: Locus of Control, Impulsive Buying, E-Commerce

PROBABILITY OF BANKRUPTCY OF THE NONFINANCIAL SECTOR: EVIDENCE FROM ASEAN DEVELOPING COUNTRIES

1. Rida Fauziyah
   (University of Indonesia, ridafauziyah@gmail.com)
2. Junino Jahja
   (University of Indonesia, ninoj2@gmail.com)

Bankruptcy prediction is one of the hot issues in corporate finance since it plays an important role in the various decision-maker. However, the vast majority of these studies were conducted in developed countries rather than in developing countries. Thus, this paper aims to analyze the probability of bankruptcy of non-financial public companies in ASEAN’s developing countries during 2015-2021 and its correlation with several company-specific factors. Merton’s probability of default will be employed to estimate the probability of bankruptcy of each company in each country group. The result showed that on average the probability of default in Indonesia could be maintain below 50% while in Malaysia and Thailand could be maintain below 25%. This research revealed that profitability had negative correlation with probability of default while liquidity and cash to total asset had positive correlation with probability of default in all representative countries. Meanwhile, retained earnings to total asset, size and leverage had different type of correlation among representative countries. Overall, the obtained result will potentially help the practitioners and academics in seeking further exploration of bankruptcy probability prediction and its determinants in ASEAN’s developing countries.

Keywords : Bankruptcy, Default Probabilities, Merton (1974) Model, Public Company, Developing Country
Moderating Effects of Socially Responsible Purchase and Disposal in The Relationship of Corporate Social Responsibility with Customer Loyalty at Kedai Kopi Kenangan during Covid-19 Pandemic

1. Nadhif Idham Aditya  
   (University of Indonesia, nadhifidham17@gmail.com)  
2. Arga Hananto  
   (University of Indonesia, arga.hananto@gmail.com)

Several studies have studied how Corporate Social Responsibility (CSR) affects the success of a company. However, there is a mechanism on the customer's nerves in processing messages conveyed through CSR activities. There are customers who avoid buying socially responsible products and there are also customers who are used to buying them. This explains the socially Responsible Purchase and Disposal (SRPD) factors that need attention. Refers to the stakeholder theory, in which there are customers. This study tries to analyze CSR that affects Customer Loyalty in the context of the Covid-19 Pandemic, where SRPD is placed as a moderating variable of CSR's influence on several mediating variables on the relationship between CSR and Customer Loyalty. Corporate Reputation, Customer Satisfaction, and Customer Trust are mediating variables in this study. Data were collected from customers of Kopi Kenangan shops spread across several regions in Indonesia with a total sample of 289 respondents. The data has been processed using the SmartPLS 2.3 application, this research shows that Corporate Reputation, Customer Satisfaction, and Customer Trust can directly have a positive and significant effect on Customer Loyalty as well as a mediating variable. The result of this study is that SRPD moderates the effect of CSR on Customer Loyalty.

Keywords: Corporate Social Responsibility, Corporate Reputation, Customer Satisfaction, Customer Trust, Customer Loyalty, Socially Responsible Purchase and Disposal

Analysis of Product Quality Dimension as a First Step to Meet Customers’ Expectation and Desire: Case Study of FOI Almond Milk

1. Kirana Binar Rembulan  
   (Universitas Agung Podomoro, kirana.binar@podomorouniversity.ac.id)  
2. Monica Florencia  
   (Universitas Agung Podomoro, monica.florencia@podomorouniversity.ac.id)  
3. Wisnu Dewobroto  
   (Universitas Agung Podomoro, wisnu.dewobroto@podomorouniversity.ac.id)

Plant-based food is recently trending in Indonesia, in which among the most-consumed is nut-based food such as almonds, soybeans, edamame (Japanese beans), and others. With this great opportunity, a small-scale business named FOI has established. FOI is a business that provides almond-based milk. Besides the trending demand, another goal of FOI is to raise awareness among Indonesians about the importance of consuming milk. FOI almond milk is consumable particularly for those who are intolerant to lactose, allergic to cow's milk, and safe for pregnant and breastfeeding mothers. As a newcomer, FOI certainly faces obstacles and weaknesses that must be evaluated to meet consumer expectations and desires, since customer satisfaction is a crucial factor to maintain business. This research was conducted using the Importance Performance Analysis method by testing 27 attributes from 8 dimensions of product quality and comparing the performance results of FOI almond milk to customer interests. The results show that 3 attributes must be prioritized for improvements; texture, aroma, and untidy packaging and presentation. 13 other attributes with good performance that must be maintained are the milk's good taste, practicality (ready to drink), clean packaging, serving, 100% natural ingredients, swift service, and best product quality.

Keyword : Product Quality, Customer Satisfaction, Small and Medium Enterprise
The Implication of Supervisor Support and Flexible Working Arrangement on Job Satisfaction and Job Performance, Mediated by The Work-life Balance of Civil Servants in Government Institutions in Indonesia

1. Anggita Rachmanantya
   (Master of Management, Faculty of Economics and Business, Universitas Indonesia, anggita.rachmanantya@ui.ac.id)
2. Fanny Martdianty
   (Master of Management, Faculty of Economics and Business, Universitas Indonesia, fanny.martdianty@ui.ac.id)

Government institution offices are one of the eight biggest contributor clusters to Covid-19 cases in Indonesia. As a result, flexible working arrangement has become an alternative in the current situation. However, the impact of the long-term implementation of FWA in influencing employees and organizational performance is still debatable. Some experts argue that the implementation of flexible working arrangement can encourage organizations to improve employees' work-life balance. However, several arguments suggest that flexible working arrangement can have a negative psychological impact on employees. On the other hand, previous studies imply that supervisor support can also have a role in influencing psychological impact which has implication to employee work-life balance. This study aims to identify the implication of flexible working arrangements and supervisor support on work-life balance and their impact on job satisfaction and job performance of civil servants in government institutions in Indonesia. This research is quantitative. The research data was obtained through an online questionnaire conducted using a cross-sectional design. The sample consists of 391 civil servants who have worked for at least one year in government institutions in Indonesia. The data obtained were analyzed using structural equation modeling (SEM) through LISREL software. Results show that both flexible working arrangement and supervisor support positively related to employee work-life balance and therefore to employee job satisfaction. Furthermore, job satisfaction encourages the better performance of civil servants in government institutions in Indonesia.

Keywords: Flexible Working Arrangement, Supervisor Support, Work-life Balance, Job Satisfaction, Job Performance.

DISENTANGLE THE EFFECT OF SOCIAL MEDIA ADVERTISEMENT CONTENT TOWARDS DECISION MAKING ON HIJAB PURCHASE: EVIDENCE FROM EYE TRACKER DATA

1. Janiffa Saidon
   (Faculty of Business and Management, Universiti Teknologi MARA (UiTM), 33myresearch@gmail.com)
2. Rosidah Musa
   (Institute of Business Excellence, Universiti Teknologi MARA (UiTM), dr.rosidahmusa@gmail.com)
3. Noreldzaihan Mohd Rais
   (Arshad Ayub Graduate Business School, Universiti Teknologi MARA (UiTM), noreldrais@gmail.com)
4. Siti Asiah Md Shahid
   (Institute of Business Excellence, Universiti Teknologi MARA (UiTM), sitia348@uitm.edu.my)

The mass adoption of the internet and many social media users has forced marketers to use this new channel to create brand awareness and disseminate marketing messages and campaign. Over the past decade, the use of social media has increased worldwide and has become a popular platform for advertisement. Netizen or citizen of the net is a new population that exists in the cyber world. With such a vast increased population in the cyber world, it is imperative to understand how netizen and customer view advertisement, before making a purchase decision, especially in buying hijab. This study is based on the data analysis derived from an eye-tracking device of fifty subjects and advertisement of four selected hijab brands, namely, brand W, brand X, Brand Y and brand Z. This study attempts to identify the pertinent content of an advertisement that could catch the attention of their audience. The result implicates that product description is the most viewed content, followed by the model's face, product, brand and price consecutively.

Keywords : Eye Tracker, Content Advertisement, Brand, Purchase Intention, Digital Marketing
THE EFFECT OF RELATED-PARTY TRANSACTIONS DISCLOSURE TO THE VALUE RELEVANCE OF FINANCIAL STATEMENT INFORMATION

1. Diah Agustina Prihastiwi  
(Department of Accounting, Faculty of Economics, Universitas Tidar, diahprihastiwi@untidar.ac.id)  
2. Agustina Prativi Nugraheni  
(Department of Accounting, Faculty of Economics, Universitas Tidar, pratinvugraheni@gmail.com)  
3. Octavia Lhaksmi Pramudyastuti  
(Department of Accounting, Faculty of Economics, Universitas Tidar, octaviaovi@gmail.com)

Significance and manipulative nature of related-party transactions (RPTs) demands the disclosure of financial information that transparent and relevant for investors to make decisions. However, full disclosure of the RPTs is not effective because not all company’s information is relevant to financial statements users. This study aims to provide evidence regarding the value relevance of the additional disclosures of RPTs. The sample of this research is 343 public companies listed in Indonesian Stock Exchange. We analyse the impact of RPTs disclosure to the value relevance of financial statement information using regression analysis between RPTs sales, non-RPTs sales, and total costs with abnormal returns. The effect of RPTs disclosure on value relevance of financial statement information can be seen from the higher R-square value of the model that separates between RPTs and non-RPTs information, compared to the model that does not separate that information. The results of the analysis show that the disclosure of RPTs provide incremental information to the financial statements.

Keywords: Related-party transactions, abnormal returns, corporate governance

The Indonesian Preference on Investment: Home Bias Effect Analysis

1. Dwi Cahyaningdyah  
(Faculty of Economics, Universitas Negeri Semarang, dcahyaningdyah@mail.unnes.ac.id)  
2. Ascariena Rafinda  
(Faculty of Economics, Universitas Negeri Semarang, ascariena@mail.unnes.ac.id)  
3. Syam Widia  
(Faculty of Economics, Universitas Negeri Semarang, widias@mail.unnes.ac.id)

According to modern portfolio theory, investor should invest by making a portfolio diversification in order to obtain maximal return. However, in reality people tend to hold a large portion of their portfolio in domestic equity assets, that is known as home-bias effect. Investors feel that they have more information about domestic equity compare to foreign equity. Besides, geographical distance between their hometown and the company’s location affect investor’s decision in considering their investment. This paper observes how internet use and geographical distance affect total international portfolio and specific international portfolio by using annually data of 3 key partner OECD countries, 5 OECD countries and 3 ASEAN countries during the period of 2012 - 2019. The results show that internet use increases total portfolio internationalization since it reduces information cost and enables to use fintechs. While regarding the geographical distance, investors prefer to invest in countries that are geographically closer, as they feel that they have more information about their stocks.

Keywords: home bias effect, Asymmetric informations, investment, geographical distance.
The availability of energy is needed by a country to carry out production activities and fulfill the unlimited needs of society. A common problem in economics is the limited availability of the inputs, moreover energy scarcity can lead to declining in economic productivities. This study aims to analyze whether energy demand has long-term and short-term relationships or neither just long-term nor short-term relationships. Based on the economic growth model and using GDP per capita as a proxy for the country's economic wealth, and primary energy supply as a proxy of energy supply, this research uses the Autoregressive Distribution Lag (ARDL) model. Data for this research was driven using secondary data provided by World Bank. The results indicate that there was only a long-term relationship established in the model.

Keywords: Supply Primary Energy; GDP per capita; Autoregressive Distribution Lag (ARDL)

THE JOINT INFLUENCE OF FINANCIAL AND NON-FINANCIAL INFORMATION ON INVESTMENT – RELEVANT DECISIONS

This research integrates financial and non-financial information that is useful in investment decision-making. The financial information used in this study is book value per share (BVPS). While non-financial information used in this study is an environmental performance that valuable information in decision making. This research aims to investigate how information types (financial and non-financial) affect investment decisions. This research is a laboratory experiment using a 2x2 between-subjects design. Participants of this study were 39 students majoring in accounting and management who acted as investors. Participants in this study respond to scenarios involving investment decisions. The data analysis used to test this research hypothesis is an analysis of variance (ANOVA). The results of this study show that BVPS and environmental performance influence investment decisions. Specifically, an investor who receives BVPS information is improved, and positive environmental performance tends to consider higher investment decisions than investors who receive decreased BVPS information and negative environmental performance. Finally, this study discusses the implications of research results for companies in designing business strategies and further research development opportunities.

Keywords: Financial Information, Environmental Performance, Accounting Information Systems, Investment Decisions
When the economic crisis strikes, investors often transfer their percentage of shares and other financial assets in their investment portfolio to government bonds. They decide to invest in government bonds because government bonds are considered financial assets with a low level of risk, so government bonds tend to be safer than stocks. This phenomenon is called flight-to-safe haven or flight-to-quality, described by the increasingly negative correlation between stocks and government bonds after the crisis happened, which indicates a shift in investment flows from the stock market to the bond market due to risk aversion when the crisis occurs. This study, entitled Time-Varying Correlation between Stocks and Government Bonds in Asia: Flight-to-Quality, aims to describe how the relationship between the stock market and the bond market in Asia when an event occurs (the 2008 global crisis and the COVID-19 pandemic) using the DCC-GARCH method to prove the existence of a flight-to-quality phenomenon when the 2008 global crisis and the COVID-19 pandemic occurred in Asia (China, Japan, Indonesia, Singapore, Malaysia, Thailand, and India). The result shows that during the 2008 global crisis, the flight-to-quality phenomenon happened in Indonesia and Thailand. The correlation between stocks and government bonds in both countries was getting more negative, indicating a shift in investment from stocks to government bonds. In addition, this research also proves that during the COVID-19 pandemic, the flight-to-quality phenomenon happened in Japan, Indonesia, and Malaysia.

Keywords: flight-to-quality, time-varying correlation, stock, government bond

WHAT ARE THE FACTORS THAT DIFFERENTIATE ENVIRONMENTAL QUALITY? EVIDENCE FROM THE ISLAND OF JAVA AND NON-JAVA IN INDONESIA

Environmental quality is one of the indicators of development success. Different locations within a national area have differences in environmental quality. For this reason, it is important to conduct research to differentiate environmental quality. The purpose of this study is to identify variables that can distinguish environmental quality in provinces in Java and outside Java. This is a quantitative research, using secondary data from the Ministry of Environment and Forestry, the central statistical agency (BPS) in 33 provinces in Indonesia which is divided into Java and non-Java islands. The variables used are the environmental quality, openness to trade, FDI, industry, population and HDI. The analytical tool for this research is discriminant analysis. The results showed that industry, HDI, FDI, and population growth were the differentiating factors for environmental quality in Java and non-Java. Openness to trade is not a differentiating factor in environmental quality in Java and non-Java. The most important factor in differentiating the quality of the environment is the output of the industrial sector to GRDP. The higher the industrial output of GDRP produced by the province of Java, the lower the environmental quality. For this reason, industrial output is sought to be a positive externality for development, not a negative externality.

Keywords: environmental quality, FDI, industry, population, HDI
Performance and Problem Analysis in Credit Card Delivery of PT ABC

1. Almer Krisnanda Dewantara
(Faculty of Economy and Business, University of Indonesia, almer.krisnanda@gmail.com)

The requirement for dependable Supply Chain Management (SCM) efforts in order to provide the best services to customers is a component of business evolution. Credit card usage in Indonesia has increased year after year, prompting the banking sector to devote more resources to acquiring new customers. In order to grow its business, the banking company collaborates with third-party logistics to deliver credit card goods through an internal integrated system. The issue arises when a manufactured credit card fails to be delivered to the customer, and immediate action is required to resolve this issue so that the customer is satisfied. Problems within the credit card acquisition and delivery flow can be thoroughly analyzed using the quality management tools of a Pareto chart and a cause-effect diagram. Focus group discussions were used in qualitative studies to analyze the problem, and quantitative research was used to determine the best priority of the solution, according to the company. Analytic Hierarchy Process (AHP) methods help the company to prioritize its focus to pinpoint the best priority in the improvement of the company's supply chain. This harmonization of quality tools and the decision making process ought to help companies find the best solution to solve the credit card delivery problem.

Keyword: Problem analysis, quality management tools, analytic hierarchy process measurement

Impact of The Covid-19 Pandemic on Micro, Small, and Medium Enterprises

1. Phany Ineke Putri
(Universitas Negeri Semarang, phany@mail.unnes.ac.id)
2. Karsinah
(Universitas Negeri Semarang, inkarsinah@mail.unnes.ac.id)
3. Nurjannah Rahayu K
(Universitas Negeri Semarang, nurjannah.rk@mail.unnes.ac.id)

The Indonesian economy is experiencing shocks due to Covid-19 cases which continue to increase every month. To improve the national economy, the Government has issued various National Economic Recovery (PEN) policies. Thus, this study aimed to see the progress of the pandemic Covid-19 and how it will impact on the Indonesian economy, especially for SMEs. Given that MSMEs are the backbone of the Indonesian economy for more than 90 percent. This study is also intended to provide an overview of e-marketing solutions strategy as a short-term solution and long-term for SMEs. This study is used qualitative descriptive approach. Based on the results as many as 1,785 cooperatives and 163,713 MSME players were affected by the Covid-19 pandemic. The majority of cooperatives affected by this pandemic were engaged in daily necessities, while the most affected MSME sector was food and beverage. E-commerce is beneficial because it can provide security and convenience in transactions. Consumers can also be more effective and efficient in terms of the use of time, energy, and price selection than if they have to transact conventionally.

Keywords: MSMEs, Covid-19, strategy
Examining Luxury Hotels’ Social Media Marketing on Customer Engagement Using Big Data Analytics and Natural Language Processing

1. Sukmasari Triana Gita Putri  
   *(Magister of Management, Faculty of Economics and Business, University of Indonesia, sukmasaritriana@gmail.com)*  
2. Arga Hananto  
   *(Magister of Management, Faculty of Economics and Business, University of Indonesia, arga.hananto@gmail.com)*

During this pandemic, stakeholders of tourism and hospitality in Indonesia have to adjust their strategy to survive. Even though most Indonesia users are active and consumptive on the Internet, they need motivational drives such as an engagement to spend money for leisure. This research will examine the impact of social media marketing (SMM) on customer engagement in luxury hotels during the pandemic situations by utilizing the real time benefits of big data. Firstly, formed panel data of SMM and customer engagement. Researchers scripted real time data from social media accounts of the hotels then use natural processing language (NLP) and automated text analysis to processed the data. Then, for the impact analysis, researchers utilized a panel data regression from the transformed data panel. The results were describing the SMM related to four dimensions which are entertainment, trendiness, interaction, customization, and also the engagement activities. The results discovered that the random-effect model was suitable to determine the influence of SMM on customer engagement. During the pandemic, customer engagement was influenced by other unobservable variables besides entertainment, trendiness, customization, and interaction dimension. The marketer and hoteliers can get new perspectives about overcoming SMM on Instagram during this pandemic. Based on the previous study that has been done in luxury brands, this study will be more useful for tourism and hospitality stakeholders.

Keywords: Customer Engagement, Social Media Marketing, Luxury Hotel, Natural Language Processing, Big Data.

ENHANCEMENT DIGITAL DATA SECURITY USING DIGITAL SIGNATURES AS A FORM OF IMPLEMENTING SMART CAMPUS MANAGEMENT

1. Kholiq Budiman  
   *(Department of Computer Science, Universitas Negeri Semarang, kholiq.budiman@mail.unnes.ac.id)*  
2. Hendi Susanto  
   *(ICT Center, Universitas Negeri Semarang, hendi@mail.unnes.ac.id)*  
3. Mona Subagja  
   *(ICT Center, Universitas Negeri Semarang, mona@mail.unnes.ac.id)*  
4. Ilham Hernowo Saputro  
   *(ICT Center, Universitas Negeri Semarang, soul.ilham@mail.unnes.ac.id)*  
5. Meldy Septianawan  
   *(ICT Center, Universitas Negeri Semarang, meldyseptiawan@mail.unnes.ac.id)*  
6. Yahya Nur Ifriza  
   *(Department of Computer Science, Universitas Negeri Semarang, yahyanurifriza@mail.unnes.ac.id)*

The implementation of digital signatures aims to improve the integrity, authenticity, non-repudiation, and confidentiality of digital data in an information system. This article focuses on implementing signatures for data communication and avoiding digital data forgery. The number of complaints from several campus managers will indicate forgery of signatures in validating completion data from students is the author's background in conducting this research. This research is also expected to be a form of organizing smart campuses. This study uses the best-practice of waterfall system development lifecycle and data sources consisting of reference data from various previous studies and data from observation of some cases. With the digital signatures, the information system can anticipate the threat of cybercrime in public administration. Digital signatures information system also considered adequate, efficient, and accountable as a new form of organizing a smart campus.

Keywords: Digital Signature, Smart Campus Management, Cybercrime, Data Digital Security, Information System
DETERMINANTS OF LIFE QUALITY THE HUMAN RESOURCES IN JAVA ISLAND

1. Dyah Maya Nihayah  
   (Universitas Negeri Semarang, dyah_maya@mail.unnes.ac.id)  
2. Amin Pujianti  
   (Universitas Negeri Semarang, amin.pujianti@mail.unnes.ac.id)  
3. Annis Nurfitriana Nihayah  
   (Universitas Negeri Semarang, annisnurfitriana@mail.unnes.ac.id)

Human capital has the same important role as physical capital in increasing economic output. Therefore, the orientation to continuously improve its quality of life keeps moving to be researched, both in the scope of micro and macro. In Indonesia, human development targets were initially included in the official 2015 of state budget document. Hoping, it would make a real contribution to economic growth. In its development it turns out, Indonesia's human development is not in line with economic growth. Disparities or disparities between regions are thought to be affected by the existence of different human developments between regions. The purpose of this study was to determine the life quality of the human resources model in districts/cities in West Java, Cebtral Java and East Java. The methods used is the panel data analysis technique from 2017-2028 for all districts/cities. Variable of research are economic growth, infrastructure of education and health, as well as population. The results show that the appropriate model for the quality of human resources from 2017 to 2018 in West Java and Central Java is the Fixed Effect Model (FEM). Meanwhile in East Java, the appropriate model is Random Effect Model (REM) to figure out the life quality of human resource.

Keywords: life quality, determinants, education, health, population, model

CONSISTENT INVESTMENT CRITERIA FOR SOVEREIGN WEALTH FUND A CASE STUDY OF INDONESIA

1. Deni Ramdani  
   (Universitas Tidar, deni.ramdani@untidar.ac.id)  
2. Heni Hirawati  
   (Universitas Tidar, heni.hirawati@untidar.ac.id)  
3. Devi Wahyu Utami  
   (Universitas Tidar, devi.wahyu.1976@gmail.com)

In the current financial climate, there is an opportunity for surplus capital to incentivize ecological economic production. Markets and financial products created in response to this surplus include investments in the maintenance of biologically viable natural systems and the development of sustainability transformation technologies. In this paper we critically examine their potential for supporting conservation and socio-ecological transformation. SWF investments are directed toward producing new economic processes compatible with the transformation to an ecological economy? we ensure that the economy is designed to be sustainable over time. with potential investment targets, namely the restoration and conservation of mangrove forests and the launch of electric vehicles. We conclude by reflecting on the general application of this approach and recommendations for further research.

Keywords : SWF investment, ecological economy, new economic process, potential investment, transformation technology development
THE STUDY ON GENERATION Z'S PURCHASE INTENTION TOWARDS SUSTAINABLE FASHION PRODUCTS IN INDONESIA

1. Neizka Asri Ayasha
   (School of Business and Management, Institut Teknologi Bandung, neizka_asri@sbm-itb.ac.id)
2. Nurrani Kusumawati
   (School of Business and Management, Institut Teknologi Bandung, nurranini.k@sbm-itb.ac.id)
3. Amilia Wulansari
   (School of Business and Management, Institut Teknologi Bandung, amilia@sbm-itb.ac.id)

The fashion industry is among the leading industries that affect the environment negatively; water pollution, carbon emissions, and textile waste. Aside from the environmental impacts, the fashion industry also contributes to negative social impacts where employees are poorly paid and have dangerous working conditions. Driven by these concerns, the sustainable fashion industry has emerged with a more responsible business model that can reduce these negative impacts. Sustainable fashion promotes more environmentally, socially, and ethically responsible production and consumption. However, consumption of sustainable fashion products has not grown significantly. This study aims to analyze the factors that influence consumers' intention to purchase sustainable fashion products. Theory of Planned Behavior was used as the model with additional variables (social media marketing, price consciousness, perceived consumer effectiveness, and product knowledge). The research was conducted using quantitative approach to Generation Z respondents and analysed using PLS-SEM. The results show that attitude, subjective norms, perceived behavioral control (PBC), and product knowledge have a positive effect on purchase intentions. It also identifies that social media marketing positively affects subjective norms, product knowledge, and perceived consumer effectiveness. However, social media marketing shows no significant effect on price consciousness. The findings of this research will be helpful for sustainable fashion brands to identify marketing opportunities by understanding the intention of consumer behavior.

Keywords: Gen Z, PLS-SEM, Purchase Intention, Survey, Sustainable Fashion, Theory of Planned Behavior (TPB)

THE EFFECT OF SOCIAL MEDIA INFORMATION ON GENERATION Y INVESTMENT INTENTION IN INDONESIAN CAPITAL MARKET

1. Adisty Widyasari
   (Management Department Faculty of Economics and Business, University of Indonesia, adisty.widyasari91@ui.ac.id)
2. Daniel Aruan
   (Management Department Faculty of Economics and Business, University of Indonesia)

The use of social media in Indonesia has increased rapidly throughout the years. The social media user’s age is in line with the demographic characteristics of capital market investors, which have shifted to the younger generation. The purpose of this paper is to examine the effect of social media information on the investment intention of prospective young individual investors in Indonesia. The study applies the Theory of Planned Behavior (TPB) and Information Adoption Model (IAM). The data were collected through an online survey from 598 respondents. The data were analyzed using the Structural Equation Model method. The result shows that financial self-efficacy simultaneously mediates and moderates the relationship between the independent and the dependent variables. In addition, investor’s perception of risk was among the most influential dependent variable. The study emphasizes the importance of managing social media for the financial service providers to increase Generation Y’s intention to invest in the capital market.

Keywords: Social Media, Investment Intention, Capital Market, Theory of Planned Behavior, Information Adoption Model
The Driving Force of Micro Small and Medium Enterprise (MSME) Transition to Digital Marketing as a Solution to Increase Sales during the Covid-19 Pandemic

1. Windy Shania  
   (Entrepreneurship Department, Universitas Agung Podomoro, windy.shania@podomorouniversity.ac.id)  
2. Wisnu Sakti Dewobroto  
   (Entrepreneurship Department, Universitas Agung Podomoro, wisnu.dewobroto@podomorouniversity.ac.id)

In the end of 2019, the world was attacked by COVID-19 pandemic. The pandemic has not only disrupted human health but also the economic condition. Many countries were forced to lockdown their territory to reduce the spread of this virus. Due to the COVID-19 pandemic, Micro and Small Medium Enterprises (MSME) have experienced considerable changes, for instance declining sales. It has caused some businesses to be forcibly closed for some time and reduced people’s buying power; whereas, MSMEs play vital role in the Indonesian economy. One of the appropriate solutions to maintain MSMEs during the pandemic is using digital technology, particularly digital marketing. Digital marketing can be used independently with cheaper cost. However, with the advantages that digital marketing provides, there are still many MSMEs that have not transformed to using digital marketing. Thus, this is a great opportunity for the author to do research that is expected to explore the driving forces of SMEs in digital marketing transformation. Based on the results of a literature study, Technology Acceptance Model supported by The Do-It-Yourself Behavior Model has become the right model to encourage MSME owners or managers using digital marketing. The Technology Acceptance Model consisting of Perceived Ease of Use and Perceived Usefulness becomes the basis for MSMEs’ motivation to do digital marketing. The Do-It-Yourself Behavior describes the positive impact of a digital marketing strategy performed independently and consists of Sense of Control, Fun & Excitement, and Self-Improvement.

Keywords: Digital Marketing, Micro and Small Medium Enterprise, Do it Yourself

THE MODEL OF SELF DIRECTED LEARNING AMONG ACCOUNTING EDUCATION STUDENTS IN PANDEMIC COVID-19

1. Kardiyem  
   (Universitas Negeri Semarang, kardiyem@mail.unnes.ac.id)  
2. Ita Nuryana  
   (Universitas Negeri Semarang, ita.nuryana@mail.unnes.ac.id)  
3. Dwi Puji Astuti  
   (Universitas Negeri Semarang, dpastuti@mail.unnes.ac.id)  
4. Celine Amita Ramadhani  
   (Universitas Negeri Semarang, celineamita@student.unnes.ac.id)

The level of self-directed learning has an important role for students who are studying in college because the learning process in college requires students to be active people. If students have self-directed learning then they will not find it difficult to face problems that have never been faced before. The purpose of this study was to examine the effect of parental social support, future orientation and the use of the internet as a learning medium on self-directed learning with internal locus of control as a moderating variable in students of the 2018 Accounting Education Department, Semarang State University.

This type of research is quantitative research. The sample used in this study is the entire population of 120 people. Data collection techniques using a questionnaire. The data analysis technique used descriptive analysis and moderated regression with absolute difference test. The descriptive results of the variable self-directed learning, parental social support, future orientation are high, the variable using the internet as a learning medium and internal locus of control is high. The results showed that there was no influence of parental social support variables on self-directed learning, there was an influence of future orientation variables on self-directed learning, there was an influence of variables using the internet as a learning medium on self-directed learning. There is no influence of internal locus of control in weakening parents’ social support for self-directed learning. There is no influence of internal locus of control in weakening the future orientation variable towards self-directed learning.

Keywords: self-directed learning, accounting education students.
THE ANTECEDENTS OF MILLENNIAL CUSTOMERS INTENTION TO PURCHASE ORGANIC FOODS: AN APPLICATION OF THEORY OF PLANNED BEHAVIOR

1. Daniel Christianto Kasidi  
   (Management Department Faculty of Economics and Business, University of Indonesia, daniel.christianto@ui.ac.id )  
2. Karto Adiwijaya  
   (Management Department Faculty of Economics and Business, University of Indonesia)

The lack of knowledge and understanding of organic foods has resulted in very few Indonesians who buy the products, even though the survey shows a high potential market for Indonesian organic food. Generation Y or Millennial is a cohort that has a high concern for health and the environment. This study aims to analyze the factors which influence Millennials’ intention to buy organic food products by using the theory of planned behavior as the framework. The data were collected using an online survey from 194 Millennials. The data was analyzed using factor analysis with Structural Equation Modeling (SEM). The results show that the higher the environmental concern, knowledge of organic foods, and perceived affordability, the higher the attitude of Millennials towards organic food products. Furthermore, the study also found that awareness moderated the relationship between Millennial consumer attitude toward organic foods and purchase intention.

Keywords: Organic foods, Millennial, Purchase intention, Theory of planned behavior, Perception

The Effect of Ecotourist Experiential Value on Experience Quality and Destination Attachment. Does Gender Matter?

1. Janiffa Saidon  
   (Arshad Ayub Graduate Business School, Universiti Teknologi MARA (UiTM), saidonjb@gmail.com)  
2. Rosidah Musa  
   (Institute of Business Excellence, Universiti Teknologi MARA (UiTM), dr.rosidahmusa@gmail.com)  
3. Noreldzaihan Mohd Rais  
   (Faculty of Business and Management, Universiti Teknologi MARA (UiTM), noreldrais@gmail.com)

This research has explored the effect of ecotourist experiential value that will leads to the forming of the behaviour by the tourist. Many have look into the tourist satisfaction, however, the consequences of the experiential value formed by the tourist remain unclear. More importantly, the tourist's actual behaviour of a destination experienced is a critical determinant factor of tourist loyalty compared to perception. Accordingly, the purpose of this study was to explore the relationship between factors influencing the Ecotourist Experiential Value on Actual Tourist Behaviour. More specifically, this study delved into the two consequences of destination experienced (i.e. attachment and advocate) and investigated the influence of Ecotourist Experiential Value on Actual Behaviour between genders. A survey was conducted among the Taman Negara patrons in Malaysia. The research model was tested and confirmed with 243 tourists. The data was analyzed using Smart Partial Least Squares which is the variance-based structural equation modeling. The results evoked from the survey indicate that emotion is very much important as the influential factors towards positive total experience quality among female compared to male. Finally, it could be seen through the result, when the tourist had a positive total experience quality they tends to be more advocate than to be attached. In light of the major finding, this study accentuates the importance of Ecotourist Experiential Value and the findings of this study can provide valuable insights for destination marketers to establish positioning plans for the tourism industry.

Keywords: Ecotourism, Experiential value, Advocate, Attachment, Multigroup Analysis
EXPLORING CONSUMER PURCHASE INTENTION TOWARDS FRESH BEEF

1. Alifa Rahma Dwi Ardani  
(School of Business and Management, Institut Teknologi Bandung, alifa_rahma@sbm-itb.ac.id)  
2. Nila Armelia Windasari  
(School of Business and Management, Institut Teknologi Bandung, nila.armelia@sbm-itb.ac.id)

Over the last few decades, meat consumption has increased significantly in developing countries. Statistically, Beef consumption in Indonesia fluctuates. With the increase in consumption, the purchase of fresh beef also increases, vice versa. Many factors affect consumer’s purchase intention towards purchasing fresh beef, especially in a pandemic situation. This research aims to explore the factors that influence consumer’s purchase intention towards fresh beef and give recommendations on that can be implemented by fresh beef marketers to increase consumer’s purchase intention towards fresh beef. Qualitative approach is carried out through Focus group discussion to ensure the problem that occurs and analyzed by open coding. Quantitative approach is conducted through an online questionnaire and the data collected was analyzed by PLS-SEM to assess the relationship between the factors. By applying Theory of Planned Behavior, the results show perceived nutritional content, perceived sensory appeal, intrinsic quality cues, attitude towards fresh beef, subjective norms and perceived behavioral control are significantly affecting consumers’ purchase intention towards fresh beef. The results of this research hopefully can give benefits to fresh beef marketers on developing their marketing strategy by understanding factors in purchasing fresh beef.

Keywords: Fresh beef, Consumption, Theory of Planned Behavior Model, Purchase Intention

Evaluation of Online Student Learning During the Covid-19 Pandemic  
(Case Study in Development Economics Study Program, Faculty of Economics, UNNES)

1. Karsinah  
(Universitas Negeri Semarang, iinkarsinah@mail.unnes.ac.id)  
2. Fafurida  
(Universitas Negeri Semarang, fofurida@mail.unnes.ac.id)  
3. Prasetyo Ari Bowo  
(Universitas Negeri Semarang, prasabe@yahoo.com)

Restrictions on activities that are implemented to minimize the spread of the virus have a huge impact on community activities, including teaching and learning activities. There are many obstacles, such as the difficulty of accessing internet signals for students in remote villages, boredom because they study only at home, lecturers who only give PPT without explaining again and so on. These obstacles certainly have an impact on student achievement and become inconsistent with the learning process that should be. Most student achievement has decreased due to the lack of convenience in learning virtually. The purpose of this research is first to identify the obstacles experienced in the learning process in the Development Economics Study Program during the Cocid-19 pandemic, secondly to find the best solution to various problems faced by students during the learning process during the COVID-19 pandemic. The third objective is to evaluate learning activities in the Development Economics Study Program during the COVID-19 pandemic. The research method used is descriptive qualitative analysis, using primary data. Primary data was obtained by conducting interviews using questionnaires with student respondents, teaching staff and education staff (tendik). The results showed that there were many obstacles faced by students related to online learning, mainly due to the weak signal or inadequate internet. This is because many students live in areas with poor signal, or even because of the limited quota they have. It is necessary to do interesting learning techniques so as not to cause boredom for both students and teaching staff.

Keywords: evaluation, learning, online, pandemic covid-19
Augmenting Coconut Value into Innovative Briquette Product in Gorontalo

1. Kevin Eldad Roring  
   (Universitas Agung Padomoro, kevin.eldad@podomorouniversity.ac.id)  
2. Edvi Gracia Ardani  
   (Universitas Agung Padomoro, edvi.gracia@podomorouniversity.ac.id)  
3. Wisnu Sakti Dewobroto  
   (Universitas Agung Padomoro, wisnu.dewobroto@podomorouniversity.ac.id)

In a tropical country like Indonesia, there are potential sectors of agriculture more particularly the coconut plantation in most regions including the province of Gorontalo. According to Central Bureau of Statistic of Indonesia in 2021, this province has 73,700 hectares of coconut plantation land (BPS.go.id, 2021) that produced only copra as their main coconut product. At the preliminary observation, it was found that every part of coconut fruit can be processed and used for many different purposes in other regions. The shell has been well used in regions such as Bali and West Java. It is then a challenge to inspire the region of Gorontalo to produce an innovative briquette from its coconut shell. With the purpose of helping the economy of local producers, this study is to investigate on the existing condition of the Gorontalo region about how briquette is being used and produced. This research uses a qualitative descriptive method with ethnomethodology approach to collect the data of the existing productivity practice of coconut plants in accordance with the geographical conditions of the area. Using observation and in-depth interview to the restaurant business owners as well as the field note result of coconut plantation management, the findings report that coconut has not been maximised to be transformed into a useful product that augment its value and briquette is not known as a possible product that give a longer period of burn in a steady temperature. It is interesting and challenging to create an innovative product of briquette from coconut shell in compliance with the needs of the users.

Keywords: briquettes, coconut, coconut shell, product innovation

FEMALE WORKERS VERSUS THE COVID-19 PANDEMIC: IS THEIR PRODUCTIVITY KEEP MAINTAINED?

1. Lela Lestari  
   (Diploma of Management, Vocational School, Diponegoro University, lestarilela@lecturer.undip.ac.id)  
2. Annisa Yasmin  
   (Diploma of Management, Vocational School, Diponegoro University, annisayasmin@lecturer.undip.ac.id)  
3. Nurun Nahdliyyati Himmah3  
   (Diploma of Management, Vocational School, Diponegoro University, nurun.nahd@gmail.com)

This study aims to determine the perception of female workers in Indonesia who were work from home (WFH) during the Covid-19 pandemic. In this qualitative study, data were collected through semi-structured interviews with ten female workers who were married and had experience working with the WFH system. The informants came from several types of institutions in Indonesia, including non-bank financial institutions, airport services, education services, construction services, consulting services, telecommunication infrastructure, and government institutions. This research focuses to find out in-depth the work productivity of female workers during WFH based on several predictors, namely job characteristics, work motivation, emotions and moods, digital leadership, and performance management. The results of the study show that female workers in Indonesia who were married and underwent the WFH system during the Covid-19 pandemic were still able to maintain the stability of their work productivity. They felt that their job characteristics were suitable to be carried out at home, although there were indeed some activities that were less than optimal if done at home. Emotional and mood disturbances while working at home stemmed from children's distractions and communication problems with coworkers, but these could be overcome and did not interfere with their work productivity. Their sense of concern for work was also maintained. Gratefulness and responsibility for their work kept them motivated to work productively. Digital leadership and performance management factors also helped them stay productive and on track in completing work with the WFH system during the Covid-19 pandemic.

Keywords: female workers, work from home, productivity, job characteristic, performance management, emotions and moods, Covid-19 pandemic
The Effect of Openness to Online Shopping Experience among Generation Z toward Brand Loyalty

1. Bayu Bagas Hapsoro  
   (Universitas Negeri Semarang, bbbhapsoro@mail.unnes.ac.id)
2. Palupiningdyah  
   (Universitas Negeri Semarang, palupi33@mail.unnes.ac.id)
3. Endah Prapti Lestari  
   (Universitas Negeri Semarang, endahpraptilestari@mail.unnes.ac.id)

The rapid development of the marketplace in Indonesia has caused changes in consumer shopping behavior. It also changes consumer engagement with an online product offered. Several studies have stated that there is a significant influence between Online Consumer Engagement on Brand Loyalty, but there is still a lack of research showing this effect for Generation Z consumers. This study aims to determine whether there is an impact between Online Consumer Engagement and Relationship Quality on Brand Loyalty, especially for the Generation Z Consumer group. Currently, the total population of Generation Z in Indonesia reaches 75.49 million people or equivalent to 27.94% of Indonesia's population in 2021 (BPS, 2021). The sample used in this research is the consumer market in the generation Z which is obtained by using a questionnaire.

Keywords: Online Consumer Engagement, Online Shopping, Generation Z, Relationship Quality, Brand Loyalty.

IMPACT OF UNIVERSITY CONSERVATION VALUE ON COMPETENCE DEVELOPMENT AND EMPLOYEE PERFORMANCE

1. Indah Anisyurriillah  
   (Diponegoro University & Semarang State University, indah_anis@mail.unnes.ac.id)
2. Zulaikha  
   (Diponegoro University, zulaikha2505@gmail.com)
3. M. Noor Ardiansah  
   (Semarang State Polytechnic, mnardiansah@polines.ac.id)

The study investigates the impact of the university conservation values on constructing the competence development model than on the university employee's performance. This study is a case study conducted by 152 lecturers and academic staff at Semarang State University. The analysis begins with a focus group discussion to conduct a confirmation factor analysis, and a structural equational modeling analysis follows the next step. The construct confirmation shows that the university conservation value significantly influences character, leadership, and corporate culture. This study results show that employee performance is substantially determined by employee satisfaction and skill. The performance reflects the professionalism and integrity of employees explicitly and implicitly determined by competence and satisfaction. Conservation values implicitly shape the character, attitude, and organization culture to become professionally and integrally employees. The research contributes to staffing policies to support a monitoring and assessment system and develop an information system for employees.

Keywords: university conservation values, competence model, performance, corporate culture
ANALYSIS OF ACCOUNTING TREATMENT FOR NON-CASH ZAKAT AND INFAQ/SADAQAH
(A PROPOSED REVISION OF SFAS 109: ACCOUNTING FOR ZAKAT AND INFAQ/SADAQAH)

1. Rifky Adrianto Firdaus
   (University of Indonesia, rif.firdaus@gmail.com)
2. Dodik Siswantoro
   (University of Indonesia, kidod25@yahoo.com)

Zakat and infaq/sadaqah can be paid in cash or non-cash (sharia goods or securities). The accounting treatment for zakat and infaq/sadaqah set out in SFAS 109. However, this standard does not regulate the accounting treatment for subsequent measurement of non-cash zakat and infaq/sadaqah assets. The accounting treatment for zakat and infaq/sadaqah transactions based on SFAS 109 using the 'general model' accounting. This causes several types of non-cash zakat and infaq/sadaqah reception to be unsuitable for applying the accounting model. The purpose of this study is to provide an analysis of the pattern of facts on the reception and delivery of non-cash zakat and infaq/sadaqah. This pattern of facts is used as the basis for analysing the appropriate accounting model for these assets. This study uses a descriptive qualitative research method with a case study strategy at the Institute of Indonesia Chartered Accountants (IAI). The data used in this study are primary data obtained by interview and document analysis. The output of this research is a proposed revision for the current SFAS 109. This study indicates that the pattern of factual management of non-cash zakat and infaq/sadaqah is classified into three models. The proposed model varies based on these classifications. This proposal also includes policies regarding the subsequent measurement of non-cash zakat assets and infaq/sadaqah.

Keywords: Zakat and Infaq/Sadaqah, Non-cash, Accounting policy, SFAS 109

DOMESTIC TOURIST’S BEHAVIORAL INTENTION TOWARDS CULINARY DESTINATION:
RESTAURANTS AND CAFE IN BANDUNG

1. Kaisya Putri Salamah
   (School of Business and Management, Institut Teknologi Bandung, kaisya.putri@sbmitb.ac.id)

Indonesia’s food service market is anticipated to expand in the fourth coming years. The growth of the business is due to the highly varied types of Indonesia’s foodservice market which includes fast-food restaurants, café and bars, restaurant that serve local and international cuisine, and street-side eateries. Bandung has been known to be one of the prominent culinary city in Indonesia with restaurants and café become the main attraction. As such, there is an increased number of visits from domestic tourists to visit Bandung for culinary purposes. The purpose of this research is to understand the factors that can shape domestic food tourist’s from outside Bandung behavioural intentions (BIs) (e.g., revisit intention, recommend to others) towards restaurants and café in Bandung, Indonesia in order to create a sustainable food tourism attraction for Bandung.

Keywords: Bandung, café and restaurants, domestic tourists, behavioural intention
THE EFFECT OF INSTAGRAM ON CUSTOMER RELATIONSHIP, CUSTOMER EQUITY, AND PURCHASE INTENTION TOWARDS LUXURY FASHION BRANDS

1. Dewidya Natiqa
   (School of Business and Management, Bandung Institute of Technology, dewidya_natiqa@sbm-itb.ac.id)
2. Nurrani Kusumawati, M.S.M
   (School of Business and Management, Bandung Institute of Technology, Bandung, nurrani.k@sbm-itb.ac.id)

As the usage of online shopping platforms becomes more important for today's society, luxury fashion brands are prompting to adopt online selling as their distribution channels. Especially in adopting social media marketing on the Instagram platform. However, social media usage brings a dilemma and hesitation to luxury fashion brands because of the different characteristics between social media and the luxury fashion brand itself. Adding that, a lack of studies discusses how luxury fashion brands should use their Instagram to have more effective marketing strategies to manage their customer relationships and customer equity. In response to this situation, this research will be conducted to assess the effect of the Instagram platform on building customer relationships and customer equity, which, in return, stimulating purchase intention. A quantitative approach through the questionnaire-survey method was performed in this research, where this research uses descriptive statistics and PLS-SEM to analyze the data. As a result, this research can answer the dilemma of using social media in which is expected to show the positive contribution of social media marketing for creating better customer relationships, customer equity, and purchase intention. These findings contribute to maximize the usage on Instagram and give recommendations on how to deliver luxury values to the market.

Keywords: Customer Equity, Customer Relationship, Instagram, Luxury Fashion Brands, Purchase Intention.

Understanding Factors That Influence Smart Home Appliance Adoption Intention Using the Behavioral Reasoning Theory Method

1. Qinthar Alifah
   (School of Business and Management, Bandung Institute of Technology, qinthar_alifah@sbm-itb.ac.id)
2. Nurrani Kusumawati
   (School of Business and Management, Bandung Institute of Technology, nurrani.k@sbm-itb.ac.id)

In today condition, the adoption of Smart Home appliances in Indonesia is not as powerful as expected. As one of the countries with largest number of internet users in the world, Indonesia was initially expected to create a promising market for IoT, especially for the IoT home appliance. However, the country's average revenue per Smart Home built is only estimated to amount USD 40.77 when the worldwide average revenue is predicted to generate USD 392.62. Applying Behavioral Reasoning Theory (BRT) approach, this study examined the relative influence of context-specific reasons, which are both "reasons for" and "reasons against" in predicting attitude and intentions in adopting the Smart Home appliances to stop the unending market decline. This study surveys 518 active internet users in Indonesia and the researchers use PLS-SEM to test hypotheses and measure the relationship between one variable to another. The findings of the study demonstrate that both reasons for and reasons against create a significant influence on the Smart Home appliances adoption intention. As the result, among the "reasons for", Convenience serves as the top determinant for Smart Home appliance adoption intention while among the "reasons against", Traditional Barrier acts as the most influencing variable against Smart Home appliance adoption intention. This study also confirmed that value of openness to change significantly influences the reasons for and reasons against adoption of Smart Home appliance.

Keywords: Behavioral Reasoning Theory (BRT), Internet of Things (IoT), Adoption Intention, Barriers to adoption, Smart Home appliances
APPS FOR BUSINESS PLAN COMPETITION AS A METHODOLOGY FOR STUDENT ENTREPRENEURIAL LEARNING

1. Vitradesie Noekent
   (Faculty of Economics, Universitas Negeri Semarang, vitradesienoekent@mail.unnes.ac.id)
2. Anindya Ardiansari
   (Faculty of Economics, Universitas Negeri Semarang, anindyaardiansari@mail.unnes.ac.id)

Business Plan Competitions (BPCs) are readily prescribed and promoted as a valuable entrepreneurial learning activity. There is an acceptance of their value despite the clear lack of empirical attention on the learning experience of student entrepreneurs during and post-participation in university-based BPCs. The purpose of this paper is to develop an application through the development of competencies, amongst student entrepreneurs. Underpinned by a constructivist paradigm, a longitudinal qualitative methodological approach was adopted. In-depth interviews with student entrepreneur participants were undertaken at the start and end of the competition. At the start of the competition, participation was viewed as a valuable experiential learning opportunity in pursuit of the competencies needed, but not yet held, to progress implementation of the nascent venture. At the end of the competition, participants considered their participation experience had afforded the development of pitching, public speaking, networking, and business plan production competencies and also self-confidence. Application of these was deemed as being confined to participation in other competitions rather than the routine day-to-day aspects of venture implementation. Developed competencies and learning remained useful given a prevailing view that further competition participation represented an important activity that would enable value to be leveraged in terms of finance, marketing, and networking opportunities for new venture creation. This study contributes to the limited literature and studies on BPCs by focusing on its effectiveness as a means of providing entrepreneurial learning.

Keywords: apps, business plan competition, student entrepreneurs.

CONTRIBUTION ON SPACE TECHNOLOGY TO SUSTAINABLE DEVELOPMENT DURING PANDEMI COVID19: CASE INDONESIA

1. Intan Perwitasari
   (Centre for Aerospace Policy Studie, LAPAN, intanperwita@gmail.com)

Technology is one of the tools to achieve sustainable development goals. Mastery and utilization of space technology have been pursued one of them with the launch of satellite technology both commercial and non-commercial in Indonesia for various development needs. The COVID 19 pandemic has had an impact on restrictions on economic and non-economic activities that impact national development. The purpose of this study is to analyze the role and contribution of the use of space technology to development goals in Indonesia during the covid19 pandemic. The method used is a qualitative descriptive analysis approach. The data used is secondary data derived from various literature data. The results found that space technology through satellite technology among others contributes to supporting communication and banking services (Brisat), Tele-education (LAPAN Orari A2 satellite), telemedicine, and telehealth.

Keywords : Space technology, sustainable development, contribution
THE IMPACT OF JOB CRAFTING IN WORKING CONDITION CHANGES DUE TO COVID-19 PANDEMIC

1. Ermy Rizkawati  
(Faculty of Economics and Business, University of Indonesia, ermy.rizkawati91@ui.ac.id)  
2. Mone S. Andrias  
(Faculty of Economics and Business, University of Indonesia, mone.stepanus@ui.ac.id)

This study examines the impact of job crafting in organizations during Covid-19 pandemic. The pandemic has forced organization to make operational adjustment with regard to health protocols, and employees need to adapt with a new way of working. We collected data from 316 respondents who worked in a logistic company in Indonesia. Data were analyzed with structural equation modeling (SEM) and Lisrel was used for the analysis. The findings show that the perceived impact of change and empowering leadership has a positive effect on job crafting. Furthermore, job crafting fully mediates the relationship between empowering leadership and perceived job performance, and partially mediated the relationship between empowering leadership and work engagement.

Keywords: Job Crafting, Organizational Change, Empowering Leadership, Job Performance, Work Engagement.

INCREASING INTEREST IN ENTREPRENEURS THROUGH ENTREPRENEURSHIP SKILLS, UTILIZATION OF INFORMATION TECHNOLOGY AND SELF-EFFICACY

1. Sukirman  
(Faculty of Economics and Business, Universitas Muria Kudus, sukirman@umk.ac.id)  
2. M. Arwani  
(Faculty of Economics and Business, Universitas Muria Kudus, arwani@umk.ac.id)  
3. M. Zazuli  
(Faculty of Technology, Universitas Muria Kudus, jazuli@umk.ac.id)

Entrepreneurship is an important concern in facing the challenges of globalization, namely global economic competition in terms of creativity and innovation. This is because organizations that are skilled at successfully generating new ideas, will gain a competitive advantage and will not be left behind in a rapidly changing world market. This study aims to analyze the effect of entrepreneurial skills, the use of information technology, and self-efficacy on students’ interest in entrepreneurship. This study uses a descriptive type of research, with sampling applying the proportional random damping technique. Samples were obtained from 112 students who took part in the entrepreneurship development program of Muria Kudus University. This study analyzes the effect of entrepreneurial skills and the use of information technology on the interest in entrepreneurship through student self-efficacy. Analysis of the data using the Structural Equation Modeling (SEM) program which is operated through the AMOS program, with a sample of students from the entrepreneurship development program. The results showed that entrepreneurial skills had a positive effect on self-efficacy; Utilization of information technology has a positive effect on self-efficacy; Entrepreneurial skills have a positive effect on interest in entrepreneurship; Utilization of information technology has a positive effect on interest in entrepreneurship, and self-efficacy have a positive effect on entrepreneurial interest.

Keywords: Entrepreneurship Skills, Utilization of Information Technology, Self-Efficacy, Interest in Entrepreneurship.
A STUDY OF THE EFFECT OF INFORMATION QUALITY (IQ) AND SYSTEM QUALITY (SQ) ON USER INTENTION TOWARDS SELF-SERVICE TECHNOLOGY (SST)

1. Areena Dalila Mohd Din  
   (Department of Postgraduate and Professional Studies, Faculty of Business and Management, Universiti Teknologi MARA, areenadalila@gmail.com)
   (Institute of Business Excellence, Universiti Teknologi MARA, khirzan@uitm.edu.my)
3. Abdul Kadir Othman  
   (Institute of Business Excellence, Universiti Teknologi MARA, abdkadir@uitm.edu.my)
4. Siti Asiah Md Shahid  
   (Institute of Business Excellence, Universiti Teknologi MARA, sitia348@uitm.edu.my)
5. Shariff Harun  
   (Universiti Teknologi MARA, shariffharun@uitm.edu.my)

Pos Malaysia Berhad provides Self-Service Technology (SST) facilities to their customers. However, the usage of this SST was not so encouraging. The objectives of this study are to examine the relationship between Information Quality (IQ), System Quality (SQ) and User Intention (UI) and to identify the most influential factors of IQ and SQ toward UI. Questionnaires were adapted from previous studies and distributed to 200 walk-in SST users of Pos Malaysia Berhad in Klang Valley. The data were analysed using descriptive analysis, factor analysis, reliability, Pearson Correlation Coefficient and Multiple Regression Analysis by deploying the Statistical Package for the Social Sciences (SPSS). The results demonstrated that each of the relationship quality dimensions, namely completeness, format, reliability, accessibility, flexibility and integration had significant relationship with user intention. Meanwhile, accuracy, currency and timeliness were found to have no relationship with user intention. The study also found that completeness, integration and accessibility are the most influential factors on user intention while format and reliability are the less influential factors on user intention. On the other hand, accuracy, currency, flexibility and timeliness were found to have no influence on user intention. As a concluding remark, it is suggested that Pos Malaysia give more focus on completeness, integration and accessibility to encourage Pos Malaysia client to use SST. Since the study has limited geographical area of coverage (only in Klang Valley), it is recommended that for future studies the geographical coverage should be expanded to other Pos Malaysia business outlets that have the SST facility.

Keywords: Information Quality, System Quality, User Intention, Self-Service Technology

Factors Contributing to Employee Workplace Deviant Behaviors in Public Sector Organizations

1. Fatin Syahirah Faizul Maulud  
   (Institute of Business Excellence, fatingsyahirah96@gmail.com)
2. Abdul Kadir Othman  
   (Faculty of Business and Management, abdkadir@uitm.edu.my)
3. Mohd Khirzan Badzli A Rahman  
   (Universiti Teknologi MARA, khirzan@uitm.edu.my)

Workplace deviant behavior is a long-standing issue particularly in public sector organizations. This critical issue has become burdensome, as it has enormous costs and implications for the organizations. Furthermore, this problem concerns employees who are also the key asset of the organization. The objective of this study is therefore to examine the organizational factors that influence the deviant behavior of employees working in public sector organizations in Malaysia. Online questionnaire was used to collect the required data from the respondents who were selected using convenience sampling technique. The data were analyzed using descriptive analysis, factor analysis, reliability, Pearson Correlation Coefficient and Multiple Regression Analysis by deploying the Statistical Package for the Social Sciences (SPSS). The findings of this study revealed that ethical work climate has a negative influence on workplace deviant behavior whereas organizational justice, trust and organizational support show no significant relationship with the dependent variable. Employee behavior is one of the primary factors in deciding the success and failure of the organization. Ethical work climate was found to be significantly related to workplace deviant behavior. Thus, by ensuring high ethical work climate in the organization through practicing leadership by example and implementing Islamic work practices, among others, workplace deviant behaviors can be controlled. If these behaviors persist, corrective actions must be taken thoroughly and promptly, or it can affect the organization as a whole and there will be serious consequences of these behaviors. The practical and research implications of the study are further discussed in the paper.

Keywords: workplace deviant behavior, public sector organizations, ethical work climate
BPR-BKK EFFICIENCY POST MERGER IN JAWA TENGAH

1. Widiyanto
   (Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, wied@mail.unnes.ac.id)
2. Partono Thomas
   (Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, Indonesia, Partono.thomas@mail.unnes.ac.id)
3. Arief Yulianto
   (Postgraduate, Universitas Negeri Semarang, arieyoelianto@gmail.com)
4. Ita Nuryana
   (Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, ita.nuryana@mail.unnes.ac.id)

The purpose of this study is to 1) find out and analyze the effect of CAR on ROA and ROE, 2) find out and analyze the effect of NPA on ROA and ROE, 3) find out and analyze the effect of NPM on ROA and ROE, 4) find out and analyze the effect of CR on ROA and ROE, 5) knowing and analyzing the effect of BOPO on ROA and ROE, 6) knowing and analyzing the effect of LDR on ROA and ROE. Merger is an effort to increase business efficiency by merging several companies into one. The consequences of the merger are financial reorganization, BPR organizational reorganization, changes in capital structure and financial structure, working capital management, and receivable management have changed. The main objective of the merger is to reduce profit leakage, improve Non Performing Loans (NPL) or bad loans, reduce operational costs, improve public services more optimally. Merger of companies based solely on the accumulation of assets and sources of capital without considering the potential of the merging companies to generate profits will make the company inefficient; How to manage equipment, accounts receivable, inventory that is not needed if not appropriate will be inefficient.

Keyword : CAR, NPA, NPM, CR, BOPO, LDR, ROA, ROE

CONCEPTUAL PAPER ON MODERATING EFFECT OF INFLATION RATE ON THE RELATIONSHIP BETWEEN DETERMINANTS OF DIVIDEND AND DIVIDEND PAY-OUTS OF PUBLIC LISTED COMPANIES IN EMERGING MARKET PARTICULARLY MALAYSIA

1. Asri Osman
   (Department of Postgraduate and Professional Studies, Faculty of Business and Management, Universiti Teknologi MARA, oasri@yahoo.com)
2. Jaafar Pyeman
   (Institute of Business Excellence, Universiti Teknologi MARA, jaaf@uitm.edu.my)
3. Shahsuzan Zakaria
   (Faculty of Business and Management, UiTM, shah81@uitm.edu.my)
4. Muhamad Sukor Jaafar
   (Faculty of Business and Management, UiTM, sukorjaafar@uitm.edu.my)

The purpose of this study to investigate the moderating effect of inflation rate on the relationship between determinants of dividend and dividend pay-outs of public listed companies in emerging market particularly Malaysia. Research approach for this study provide a discussion and analysis of moderating effect of inflation rate on the relationship between determinants of dividend and dividend pay-outs of public listed companies in emerging market particularly Malaysia through conceptual rather than empirical research. The practical implication of this study is useful for board’s manager to understand the determinants and variables that give an impact in deciding appropriates dividend policy. The originality/value of this study to broaden empirical evidence on determinants of dividend policy. In addition, the study contributes to information to existing literatures with consideration of inflation rate as moderating variables in the context of an emerging economy, namely, Malaysia.

Keywords: Inflation rate; Dividend; Dividend Pay-out; Emerging market.
FACTORS AND IMPLICATIONS
MANAGEMENT DISCUSSION AND ANALYSIS

1. Nana Umdiana
   (Department Of Accounting, Faculty of Economics and Business, Universitas Serang Raya and Student of PDIE, Faculty of Economics and Business, Universitas Lampung, nanaumdianaunsera@gmail.com)
2. Lindrianasari
   (Department Of Accounting, Faculty of Economics and Business, Universitas Lampung, lindrianasari@feb.unila.ac.id)
3. Einde Evana
   (Department Of Accounting, Faculty of Economics and Business, Universitas Lampung, eindeevana@yahoo.co.id)

The purpose of this study is to identify the factors that influence the extent of disclosure in management discussion and analysis, as well as the implications for the company's profit growth. The object of this research is a manufacturing company in the consumer goods industry sector from 2015-2021. With the purposive sampling method obtained a sample of 180 units of analysis. The analysis technique in this study uses two analytical techniques, namely multiple linear regression analysis to examine the factors that influence discussion management and analysis and simple regression to see the implications for profit growth. Regression test results show that Financial Performance, Firm Age, and Leverage have no significant effect on management discussion and analysis, while firm size has a positive effect. While management discussion and analysis do not affect profit growth. With the low delivery of discussion and analysis management reports in Indonesia, it is hoped that the regulator will provide strict rules so that companies increase the information needed by investors.

Keywords: Management Discussion and Analysis

READINESS OF JOB TRAINING INSTITUTIONS AND LABOR MARKET INFORMATION SYSTEMS FOR IMPLEMENTATION OF THE JOB LOSS GUARANTEE PROGRAM

1. Yeni Nuraeni
   (Center of Policy Development the Ministry of Manpower, yeninur@hotmail.com)
2. Faizal Amir Nasution
   (Center of Policy Development the Ministry of Manpower, faiz10march@gmail.com)
3. Firdausi Nuzula3
   (Center of Policy Development the Ministry of Manpower, firdausinuzula0225@gmail.com)

Currently, layoffs is a frightening threat for workers and laborers. The threat of layoffs not only overshadows workers in Indonesia. With the Covid-19 pandemic, the threat of layoffs also threatens all workers around the world as a result of increasingly sluggish economic activity since the beginning of 2021. The Indonesian government has launched several programs to overcome the problem of massive layoffs, especially in the era of the Covid-19 pandemic. One of the programs that will be launched by the Government of Indonesia is a new program in the field of employment social security, named as the Job Loss Guarantee (Jaminan Kehilangan Pekerjaan/JKP) program. This study aims to examine the readiness of the government, especially the Indonesian Ministry of Manpower, in order to facilitate JKP beneficiaries which are the domain of the Ministry of Manpower's authority, such as providing access to training and job market information. The study used qualitative data analysis methods. Primary data collection is carried out through an in-depth interview process and forum group discussion. In providing access to training, the Ministry of Manpower must provide more socialization, guidance and facilitation to private training institutions becoming partners to provide training for JKP beneficiaries. As for providing access to job market information to JKP beneficiaries, Indonesian Employment Information System named as Sisnaker still has many weaknesses and lack of socialization and user guidance to the regional Government's Manpower Office. Coordination and collaboration between the Ministry of Manpower and related agencies in the regions is very much needed in order to implement the JKP program.

Keywords: Job Loss Insurance, Job Market Information, Job Training
The Effect of Change Management on Performance and Well-Being

1. Sukamtono
   (Faculty of Economics, Universitas Negeri Semarang, kamtono@mail.unnes.ac.id)
2. Desti Ranihusna
   (Faculty of Economics, Universitas Negeri Semarang, d.ranihusna@mail.unnes.ac.id)
3. Rini Widyastuti
   (Faculty of Economics, Universitas Negeri Semarang, rini_fbs@mail.unnes.ac.id)
4. Mar'Atus Syolikha
   (Faculty of Economics, Universitas Negeri Semarang, syolikha6699@students.unnes.ac.id)

The abolition of echelon III and IV positions has been called for by Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Kemen PAN-RB), has been implemented since 2012 allowing many impacts. Universitas Negeri Semarang as a higher education institution, has tried to adapt to these changes through change management practices since the Functional Decree was enacted on 29 December 2021. Adaptation efforts through change management practices need to be further examined whether it has an impact on the level of performance and well-being of echelon III and III employees of Universitas Negeri Semarang.

Research Objectives: To determine the effect of change management practices on performance and welfare.

Research Methods: This research is a quantitative research using a questionnaire as a research instrument and distributed to 81 echelon III and IV employees, the return rate of the questionnaire is 96% (78 respondents). Data analysis in this study used the SEM-PLS method with the SmartPLS 3.0 analysis tool.

Research Results: Universitas Negeri Semarang has succeeded in implementing change management practices, so that a positive and significant effect was found on the level of performance and well-being of echelon I and II employees, and all hypotheses proposed in this study were accepted.

Keywords: Change Management, Performance, Well-Being

The Role of Profitability to Moderate the Factors Affecting on Sustainability Reports Disclosure

1. Linda Agustina
   (Faculty of Economics, Universitas Negeri Semarang, lindaagustina@mail.unnes.ac.id)
2. Nurmiyanti
   (Faculty of Economics, Universitas Negeri Semarang, nurmiyanti49@gmail.com)
3. Kuat Waluyo Jati
   (Faculty of Economics, Universitas Negeri Semarang, kuatwaluyojati@mail.unnes.ac.id)

This study aimed to analyze the effect of firm size, leverage, liquidity, board of directors, and audit committee on sustainability report disclosure with profitability as a moderating variable. The population in this research are non-financial companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2018 period. Sample selection using purposive sampling technique and obtained 99 units of analysis. The data analysis technique used descriptive statistical analysis and moderated regression analysis with interaction test. The results showed that leverage and liquidity had a significant negative effect on the sustainability report disclosure. This finding proved that sustainability report disclosure increases when the company's leverage and liquidity are low and vice versa. Profitability was only able to moderate the effect of leverage on the sustainability report disclosure, further research can use other variables such as corporate governance and intellectual capital.

Keywords: sustainability report, profitability, firm size, leverage, audit committee
Student Achievement Recording System of the Faculty of Economics
Semarang State University

1. Rohmawati
   (Faculty of Economics, Universitas Negeri Semarang, rohma@mail.unnes.ac.id)
2. Kusmuriyanto
   (Faculty of Economics, Universitas Negeri Semarang, kusmuriyanto@mail.unnes.ac.id)
3. Fendi Setyo Harmoko
   (Faculty of Economics, Universitas Negeri Semarang, Universitas Negeri Semarang)

Student activities (ko and extra-curricular), currently have an important position considering that these activities are carried out to instill soft skills which are increasingly seen as important for students to meet the demands of the world of work. The world of work in the industrial world today in recruiting workers gives high weight to these soft skills. Soft skills include people skills, problem solving, communication skills, team work and collaboration skills, creativity, integrity and other soft skills. Student achievement for the achievement of these soft skills needs to be recorded in a good and valid student achievement recording system application. The types of achievements recorded are achievements organized by Belmawa and universities as well as organizing agencies from the provincial to international levels. The purpose of this study is to design a student achievement recording system, test the feasibility of the system and identify the obstacles faced in implementing the system. The method used is the Research and Development model. The Research and Development research method is to produce certain products, and to test the effectiveness of these products in the form of an application system for recording student achievements. Design of recording student achievement of the Faculty of Economics in the form of a simple application domain that is entered in the sub menu of the web fe.unnes.ac.id. The application domain contains achievement data for provincial, national, and international students, both individually and in groups. The inputted data includes student name, student identification number, study program, name of competition, time and place of implementation, level of competition, assignment letter and/or activity leaflet, activity link, championship photo, certificate, supervisor, and articles or works being contested. The input time starts from the time the student registers until the competition certificate has been received. The type of achievement used is based on the SIMKATMAWA guide of the Ministry of Education and Culture, there are twelve types, this type of achievement appears in the application's initial menu, then the preparation of SOPs, compiled briefly and easily understood by the FE UNNES academic community, the SOP is also displayed in the application's initial menu. Furthermore, achievement reporting is carried out by FE students who take part in competitions/activities, application design is entered in the FE website menu by the IT team, determination of input operators, determination of system access personals, system feasibility trials, obstacles encountered, return trials, socialization of achievement recording systems, system implementation and continuous system valuation.

Keywords: Student Achievement, Application Domain, Student Achievement Data Disability
# ICE BEES 2021 PARTICIPANTS LIST

<table>
<thead>
<tr>
<th>No</th>
<th>Author’s Name</th>
<th>Paper Name</th>
<th>Paper ID</th>
<th>Affiliation</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Iswanti, Sri Astuti, Adi Wisaksono, Sukor Raharjo and Netty Nurdiyani</td>
<td>Modelling The Use Of Digital Marketing Using Marketplace And Social Media Applications In Some E-Commerce Fashion Businesses To Increase Sales During The Pandemic</td>
<td>4</td>
<td>Politeknik Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>4.</td>
<td>Jeffri Ardiyanto, Oktia Woro Kasmini Handayani, Sri Ratna Rahayu, Sri Endang Purjastuti and Agus Purwanto</td>
<td>The Effect of Knowledge Sharing, Leader Member Exchange (LMX), Digital Leadership on Organizational Citizenship Behaviour (OCB) and School Performance</td>
<td>7</td>
<td>1. Universitas Negeri Semarang 2. Universitas Bina Bangsa</td>
<td>Indonesia</td>
</tr>
<tr>
<td>5.</td>
<td>I Gusti Ketut Agung Ulupui, Etty Gurendrawati, Diah Armeliza and Yunika Murdayanti</td>
<td>A Bibliometric Analysis and Visualization Using VOSviewer In The Integrated Reporting Research Trends</td>
<td>8</td>
<td>Universitas Negeri Jakarta</td>
<td>Indonesia</td>
</tr>
<tr>
<td>7.</td>
<td>Retno Setyorini and Astadi Pangarso</td>
<td>Circular economy and Indonesia’s MSMEs</td>
<td>10</td>
<td>Telkom University</td>
<td>Indonesia</td>
</tr>
<tr>
<td>8.</td>
<td>Harifuddin Thahir, Irdinal Arief, Femilia Zahra, Suryadi Hadi, Zindy Kaludia and</td>
<td>Sustainable Competitive Advantage Strategies Of Tourist Destination: A Case Study Of Souraja Cultural Heritage In Palu-Indonesia</td>
<td>14</td>
<td>Tadulako University</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Name</td>
<td>Title</td>
<td>Institution</td>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>----------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td>------------------------------------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Rulyanti Susi Wardhani, Wenny Anggita and Mukhsinuddin Mukhsinuddin</td>
<td>Diversification Strategy And Financial Leverage On Financial Performance With Sustainability Report As An Intervening Variable</td>
<td>1. Universitas Bangka Belitung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. STAIN Meulaboh, Aceh</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Sari Laelatul Qodriah, Darsono Darsono, Asri Laksmi Riani and Sapja Laksmi Riani</td>
<td>STRATEGY ORIENTATION AND INNOVATION CAPABILITY OF WOMEN ENTREPRENEURIAL IN CULINARY BUSINESS IN INDONESIA</td>
<td>Universitas Sebelas Maret</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Botir Usmonov</td>
<td>COVID-19 forcing Uzbek higher education from traditional learning to a distance learning approaches</td>
<td>Tashkent University of information technologies; Tashkent chemical-technological Institute</td>
<td>Uzbekistan</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Etin Indrayani, Agus Supriadi Harahap, Gatiningsih Gatiningsih, Ruth Roselin and Wirman Syafri</td>
<td>Socio-Economic Impact Assessment of Tourism In Lake Toba Area (Lesson Learned from the existence of BPODT)</td>
<td>IPDN Indonesia</td>
<td>Malaysia, and Afghanistan</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Lila Setiyani, Yeny Rostiani and Rahmat Gunawan</td>
<td>Study On The Development Of E-Commerce Adoption Research On Msmes In Indonesia: Systematic Literature Review</td>
<td>STMIK ROSMA</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Ruhmiyati and Eko Rizkianto</td>
<td>Determinants of Capital Structure and Financial Performance in Indonesian Manufacturing Company</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Dimas Dwi Utama and Budi Widjaja Soetipto</td>
<td>Work-life Conflict and Innovative Behaviour Examination in Telecommuting Era Perspective</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Muchamad Rizky Fauzi and Dwi Suhartanto</td>
<td>A Factor Influence Industri to Adopting Islamic Banking</td>
<td>Bandung State Polytechnic</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Kurniani Panji Rodhijatammandhiyah, Dwi Suhartanto and Banter Laksana</td>
<td>Impact of Online Interaction Services Islamic Banking On Customer Loyalty by Integrating New Behaviors during the Covid-19</td>
<td>Bandung State Polytechnic</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Jusuf Aboladaka, Zet Ena, Alya Sjioen, Yuningsih Charistiani and I Gusti Ngurah Hari Saputra</td>
<td>The effect of covid-19 on the people's purchasing power in Rote island Nusa Tenggara Timur (NTT)</td>
<td>Universitas Kristen Artha Wacana Kupang</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Institution</td>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------------------------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Ahmad Sirri, Mochamad Edman Syarief and Ira Novianty</td>
<td>Sewa-In Application As An Effort To Improve Financial Inclusion In Samarinda City Through Sharia Union</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Rika Lisnawati and Ira Novianty</td>
<td>The Determinants Of Sharia Net Intermediation Margin: Evidence From Indonesia</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Ayunda Riezdita, Mochamad Edman Syarief and Ruhadi Ruhadi</td>
<td>Implementation Of Islamic Corporate Governance To Fraud And Maqashid Syariah In Increasing The Profitability Of Islamic Banking In Indonesia</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Bellanisa Samawati, Ira Novianty and Mochamad Edman Syarief</td>
<td>The Influence Of Internal Factors On The Distribution Of Rahn Financing And Its Impact On Return On Assets In Indonesian Pawnshop</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Ahmad Fadhil Imran, Denies Priantinah, Sri Hutami Adiningsih S. and Nurrahmah</td>
<td>Does Project Based Learning Affect the Motivation to Learn Accounting during Distance Learning at SMK Negeri 1 Makassar?</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Putri Jarina Ramadharti, Dian Imanina Burhany and Iwan Setiawan</td>
<td>Islamic Social Reporting Practice By Sharia Companies In Indonesia And Factors Affecting It</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Fariz Chandra Ramadhan, Iwan Setiawan and Marwansyah Marwansyah</td>
<td>House Price Index's Determinant And Its Impact On Subsidized Housing's Amount Of Distribution Based On Sharia's Compliance</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Muhammad Shaf Karim, Ruhadi Nansuri and Iwan Setiawan</td>
<td>The Analysis Of Bank Specific Factors, Macroeconomics And Corporate Governance To Financing Risk In Islamic Commercial Banks In Indonesia</td>
<td>Politeknik Negeri bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>29.</td>
<td>Mery Natalia and Aryana Satrya</td>
<td>Learning Orientation, Performance Orientation And Customer Orientation</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Author(s)</td>
<td>Title</td>
<td>Page</td>
<td>Institution</td>
<td>Country</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
<td>--------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>31.</td>
<td>Mega Puspita and Dwi Suhartanto</td>
<td>Factors Affecting Mudharabah Financing: The Case Of Indonesian Islamic Banks</td>
<td>44</td>
<td>Politeknik Negeri</td>
<td>Indonesia</td>
</tr>
<tr>
<td>32.</td>
<td>Arijal Ahmad Solahudin and Tubagus Muhamad Yusuf Khudri</td>
<td>Implementation Of Building Information Modeling To Improve Project Management</td>
<td>45</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>34.</td>
<td>Yosseane Widia Kristi and Aryana Satrya</td>
<td>Perceived Performance Management Fairness, Affective Organizational Commitment, And Burnout Perspectives In Organizational Citizenship Behavior</td>
<td>47</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>35.</td>
<td>Maria Margareth Hutabarat and Aryana Satrya</td>
<td>Work-Family Conflict As A Mediator Between Organizational Interventions For Work-Life Balance And Job Satisfaction</td>
<td>48</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>36.</td>
<td>Dwi Narullia, Sheila Febriani Putri, Fitri Purnamasari and Dhika Maha Putri</td>
<td>The Salience Of Satisfaction Survey And Its Follow-Up Disclosure In Higher Education</td>
<td>49</td>
<td>Universitas Negeri Malang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>37.</td>
<td>Firstyan Nathan Sakke and Buddi Wibowo</td>
<td>STOCK MARKET REACTION TO GOVERNMENT STIMULUS PACKAGES: EVIDENCE FROM INDONESIA, MALAYSIA, PHILIPPINES, SINGAPORE, AND THAILAND</td>
<td>51</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>38.</td>
<td>Wishnu Badrawani</td>
<td>Measuring The Effectiveness Of Central Bank’s Policy In Affecting People’s Behaviour: A Study Of User’s Behaviour Intention In Adopting QRIS (QR Code Indonesian Standard) In Indonesia During Covid-19 Pandemic</td>
<td>52</td>
<td>University of Birmingham</td>
<td>United Kingdom</td>
</tr>
<tr>
<td>39.</td>
<td>Batara Daniel</td>
<td>Provincial Tax Map In</td>
<td>53</td>
<td>UNIVERSITAS</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Author(s)</td>
<td>Title</td>
<td>Institution</td>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td>---------------</td>
<td></td>
</tr>
<tr>
<td>40.</td>
<td>Alif Firdaus Rosidi</td>
<td>Levers Of Control (LOC) Implementation As Management Control System On Tax Compliance Supervision Activity Related To Transfer Pricing</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>41.</td>
<td>Rina Rachmawati, Anindya ArdiANSARI and Hendra Dedi Kriswanto</td>
<td>The Analysis Of Financial Literacy On The Entrepreneurial Students Of Engineering Faculty Of</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>42.</td>
<td>Djoko Wahjudi, Batara Daniel Bagana and Jaeni</td>
<td>Cigarette Tax Contribution To Province Regional Revenue In Indonesia</td>
<td>Universitas STIKUBANK Semarang</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>43.</td>
<td>Rima Nur Annisa and Gede Harja Wasistha</td>
<td>Valuation And Ideal Share Ownership Of Social Enterprise In Indonesia (Case Study: PT X)</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>44.</td>
<td>Retnoningrum Hidayah, Dwi Wahyu Aryani, Dhini Suryandari, Ima Nur Kayati and Dania Diamantha</td>
<td>Determinant Of Enterprise Risk Management Disclosure</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>45.</td>
<td>Khairun Amala and Junino Jahja</td>
<td>Analysis Of The Indication Of Islamic Label On Good Corporate Governance Of Islamic Entities In Indonesia</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>46.</td>
<td>Ahmad Nurkhin, Kardoyo, Muhsin, Kusumantoro and Khasan Setiaji</td>
<td>Analysis of student satisfaction of the use of Electronic Learning Aid (ELENA) during online learning</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>47.</td>
<td>Arif Muanas</td>
<td>Analysis Of Agroindustry Development In Thailand</td>
<td>UIN Raden Mas Said Surakarta</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>49.</td>
<td>Muhamad Farizd Fajdy and Muhamad Umar Mai</td>
<td>The Effect Of Corporate Governance On Dividend Policy And Firm Size As Moderating In Jakarta Islamic Index</td>
<td>Politeknik Negeri Bandung</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>50.</td>
<td>Denny Putri</td>
<td>The Impact of Management</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>University</td>
<td>Country/Region</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>---------</td>
<td>-------</td>
<td>------------</td>
<td>---------------</td>
<td></td>
</tr>
<tr>
<td>51.</td>
<td>Hapsari, Lindrianasari and Agrianti Komalasari</td>
<td>Turnover and Audit Opinion on Auditor Change</td>
<td>Serang Raya 2. Universitas Lampung</td>
<td>1. Indonesia 2. Malaysia</td>
<td></td>
</tr>
<tr>
<td>53.</td>
<td>Lina Anatan</td>
<td>A Review Of Sme's Competitiveness In Indonesia</td>
<td>71</td>
<td>Universitas Kristen Maranatha Bandung</td>
<td></td>
</tr>
<tr>
<td>54.</td>
<td>Ardian Pangestu and Rahmat Aryo Baskoro</td>
<td>Analysis of the Development of the National Payment Gateway (GPN) as a Symbol of Domestic Retail Transaction Sovereignty in Indonesia</td>
<td>72</td>
<td>Universitas Indonesia</td>
<td></td>
</tr>
<tr>
<td>55.</td>
<td>Maryono, Nuraini and Agus Murdiyanto</td>
<td>The Effectiveness Of Local Tax Law In Increasing Regency/City Regional Tax Revenue In Central Java Province</td>
<td>73</td>
<td>UNIVERSITAS STIKUBANK SEMARANG</td>
<td></td>
</tr>
<tr>
<td>56.</td>
<td>Marsha Grasiani Hadiana Putri and Riani Rachmawati</td>
<td>Psychological Contract, Employee Engagement, And Perceived Organizational Support Influence On Employee Turnover Intention In Pharmaceutical Industry</td>
<td>74</td>
<td>Universitas Indonesia</td>
<td></td>
</tr>
<tr>
<td>58.</td>
<td>Faza Fariha Zhafira and Evy Rachmawati Chaldun</td>
<td>Understanding the Level of Islamic Financial Literacy of Millenial Students and Ideas to Innovative Educations</td>
<td>77</td>
<td>Bandung Institute of Technology</td>
<td></td>
</tr>
<tr>
<td>60.</td>
<td>Aulia Hapsari Juwita, Sumardi Sumardi, Dwi Prasetyani, Vita Kartika Sari, Vinc</td>
<td>Tourism Potential Management Strategy With Regional Owned Enterprise In Magetan Regency</td>
<td>81</td>
<td>Universitas Sebelas Maret</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Page</td>
<td>Institution</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>---------</td>
<td>-------</td>
<td>------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>60.</td>
<td>Khasan Setiaji and Nina Farliana</td>
<td>Factors Affecting Employee Commitment And Performance: Empirical Evidence From Conservation University</td>
<td>83</td>
<td>Universitas Negeri Semarang</td>
<td></td>
</tr>
<tr>
<td>61.</td>
<td>Anna Kania Widiatami, Rediana Setiyani, Nasrietun Khasanah and Dwi Puji Astuti</td>
<td>Determinants Of Shareholder Wealth: Evidence From Indonesian Food And Beverages Industry</td>
<td>84</td>
<td>Universitas Negeri Semarang</td>
<td></td>
</tr>
<tr>
<td>62.</td>
<td>Grace Natalia Marpaung, Etty Soesilowati, Yozia Aulia Rahman, Yuan Daniel Tegar and Rizka Yuliani Yuliani</td>
<td>Forecasting The Inflation Rate In Central Java Using The Box-Jenkins Method (Autoregressive Moving Average)</td>
<td>85</td>
<td>Universitas Negeri Semarang</td>
<td></td>
</tr>
<tr>
<td>63.</td>
<td>Erlynda Y. Kasim and Annisa Nurfitriana</td>
<td>HOW COMPANY SIZE, LEARNING PROCESS AND FINANCIAL LITERACY SUPPORT SME's SUSTAINABILITY</td>
<td>86</td>
<td>STIE Ekuitas</td>
<td></td>
</tr>
<tr>
<td>64.</td>
<td>Indra Febrianto, Agus Hermawan and Hadi Sumarsono</td>
<td>Explanatory Study of Future Economics Teacher Readiness to be up against Disruptive Education</td>
<td>87</td>
<td>Universitas Negeri Malang</td>
<td></td>
</tr>
<tr>
<td>65.</td>
<td>Nadia Faradila Rinjani and Kanti Pertiwi</td>
<td>Investigating Women Leadership Construction in New Media: Indonesia’s Context</td>
<td>88</td>
<td>Universitas Indonesia</td>
<td></td>
</tr>
<tr>
<td>67.</td>
<td>Tusyanah, Fahrur Rozi, Edy Suryanto, Lita Citra Dewi and Fransiska Rahcmawati Indira</td>
<td>Analyzing the Factors Influencing Graduate Employability of FE UNNES with Integrated Model Graduate of Employability</td>
<td>91</td>
<td>Universitas Negeri Semarang</td>
<td></td>
</tr>
<tr>
<td>68.</td>
<td>Foya Ziqel Zozalbo and Dr Rifelly Dewi Astuti</td>
<td>The Effect of Specific Discount Pattern and Product Type on Customers’ Purchase Intention in E-Commerce Platform</td>
<td>93</td>
<td>Universitas Indonesia</td>
<td></td>
</tr>
<tr>
<td>69.</td>
<td>Alfredo Surya</td>
<td>Green Port Concept And Its</td>
<td>94</td>
<td>Universitas</td>
<td></td>
</tr>
</tbody>
</table>

Book of Program ICE-BEES 2021 | Page 143 of 158
<table>
<thead>
<tr>
<th>No.</th>
<th>Authors</th>
<th>Title</th>
<th>Institution</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>70.</td>
<td>Pradana, Fajar Ayu Pinagara and Rizky Luxianto</td>
<td>Impact On Port Cost Efficiency And Green Performance Indicator In Tanjung Perak Port</td>
<td>Indonesia</td>
<td></td>
</tr>
<tr>
<td>71.</td>
<td>Ain Hajawiyah, Trisni Suryarini, Kiswanto and Atta Putra Harjanto</td>
<td>The Impact Of Tax Incentives On Smes Survivability In Indonesia During Covid-19 Pandemic</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>72.</td>
<td>Nita Dwi Yulianti</td>
<td>Analyzing The Confirmatory Factors Of Learning Activeness At E-Learning</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>73.</td>
<td>Trisni Suryarini, Badingatus Solikhah and Wijang Sakitri</td>
<td>Determining Factors Of LQ45 Stock Holding Period And The Role Of Market Based Value As Intervention Variables</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>74.</td>
<td>Ahmad Saeroji, Muhsin, Dian Fithra Permana, Wisudani Rahmaningtyas and Jernih Pitaria Manalu</td>
<td>Development of E-Modules of Office Management Course With Telegram Bots to Support Online Learning During the Pandemic</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>75.</td>
<td>Wisudani Rahmaningtyas, Nanik Suryani, Marimin Marimin and Ahmad Saeroji</td>
<td>The Role Of Organizational Learning In Mediation Of The Influence Of Inclusive Leadership, Organizational Justice And Happiness At Work On Extra-Role Behavior In Higher Education</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>76.</td>
<td>Bianca Vellianie and Ratih Dyah Kusumastuti</td>
<td>The Effects of Network, Entrepreneurial Orientation and Environmental dynamism on Startup Performance</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>77.</td>
<td>Etty Soesilowati, Nana Kariada M and Dhita Pm</td>
<td>Consumer’s Perception And Opinion Toward Organic Rice Products</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>78.</td>
<td>Dian Fithra Permana, Muhsin Muhsin, Ahmad Saeroji and Lia Afianingsih</td>
<td>Development Of E-Module Of Teacher Professional Ethics Based On Team Based Project With Onenote Office 365 As A Support Of Online Learning During The Covid-19 Pandemic</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>80.</td>
<td>Iqbal Musthofa and Rofikoh</td>
<td>Diversification, Profitability, And Bank Financial Stability</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Author(s)</td>
<td>Title</td>
<td>Page</td>
<td>Institution</td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>80.</td>
<td>Rokhim, Ausy Alayya Ilmi and Fitri Aprilianty</td>
<td>The Effect Of Xyz Virtual Event Transformation Into Revisit Intention</td>
<td>109</td>
<td>Bandung Institute of Technology</td>
</tr>
<tr>
<td>82.</td>
<td>Sukirman, Maylia Pramono Sari, Wulan Suci Rachmadani and Regita Eka Wijaya</td>
<td>The Role of Auditor Switching on Going Concern Audit Opinion Acceptance</td>
<td>111</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>83.</td>
<td>Satria Chandra and Wondabio Ludovicus Sensi</td>
<td>Developing Audit Manual Design For Audit Of Small And Medium-Sized Entities And Applying Cloud During The Audit Process To Increase Audit Efficiency</td>
<td>113</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>84.</td>
<td>Prima Ulfa Mulia Arta and Annisa Rahmani Qastharin</td>
<td>The Factors Affecting Generation Z Attitudes and Purchase Behavior Towards Buying Luxury Fashion Product</td>
<td>114</td>
<td>Institut Teknologi Bandung</td>
</tr>
<tr>
<td>86.</td>
<td>Alya Triska Sutrisno</td>
<td>Governing the mining industry in Indonesia: a return of resources nationalism?</td>
<td>119</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>87.</td>
<td>Madeline and Eko Rizkianto</td>
<td>Analysis of Market Timing and Stock Selection Ability on Indonesian Equity Mutual Funds Before and The Ongoing COVID-19 Over the Period of 2015-2021</td>
<td>120</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>88.</td>
<td>Rahmadani Nur Permanawati, Rini Setyo Witiastuti, Mahardika Dandy Nugraha and Rr. Annisa Tri Safira Maharani</td>
<td>The Causal Relationship Between Trading Volume And Return Volatility With Interest Rate And Exchange Rate As Exogenous Variables (Empirical Research On Property Indexes Of Indonesia, Malaysia, Philippines, And Thailand)</td>
<td>122</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>No.</td>
<td>Title</td>
<td>Authors</td>
<td>Institution</td>
<td>Country</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>89.</td>
<td>Can Audit Committee Quality in Moderating Effect of Ownership Structure on Accounting Prudence?</td>
<td>Agus Wahyudin, Maylia Pramono Sari, Hera Khairunnisa and Rizka Amalia Solecha</td>
<td>1. Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>90.</td>
<td>Model Of Literacy And Environmental Support System University To Enhancing Sustainable Entrepreneurial Intention</td>
<td>Nina Farliana, Khasan Setiaji and Joko Widodo</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>91.</td>
<td>An Analysis Of Entrepreneurship Teaching In Minangkabau Culture</td>
<td>Boy Yendra Tamin, Hendra Hidayat, Zadrian Ardi and Sukma Yudistira</td>
<td>1. Universitas Bung Hatta</td>
<td>Indonesia</td>
</tr>
<tr>
<td>92.</td>
<td>The Role Of Strategic Orientation In Encouraging The Increasing Effect Of Knowledge Sharing On Innovation Capability</td>
<td>Kemal Budi Mulyono, Indri Murniawaty, Rusdarti and M. Fathur Rahman</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>93.</td>
<td>Sharia Supervisory Board Attributes And Sharia Compliance Risk In Islamic Banks</td>
<td>Hasan Mukhibad and Prabowo Yudo Jayanto</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>94.</td>
<td>Auditing Financial Statements During Covid-19 Outbreak: Case Study In Abc Indonesian Public Accounting Firm</td>
<td>Retno H. K. Wardhani and Agung N. Soedibyo</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>95.</td>
<td>The Role Of Leaders In Reducing Turnover Intention Of University Level Student Activity Unit Members In Central Java</td>
<td>Desti Ranihusna, Nury Ariani Wulansari, Mar'Atus Syolikha and Unzilla Ainun Ulfa</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>96.</td>
<td>Can Environmental Performance Improve Disclosure of Carbon Emissions in Mining Companies in Indonesia?</td>
<td>Kuat Waluyo Jati, Linda Agustina, Endah Tri Setyarini and Reny Purwo Mada Siwi</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>98.</td>
<td>Analysis of Bond’s IFRS 9 Expected Credit Loss using Vasicek Method</td>
<td>Rivan Prasetya Arafat and Rofikoh Rokhim</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>99.</td>
<td>The Impact of Customer Experience Quality on Customer Loyalty in Motor</td>
<td>Andreas Imanuel T and Elevita Yuliati</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Institution</td>
<td>Country</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>100.</td>
<td>Shania Khurum Masita and Dodik Siswantoro</td>
<td>The Suggestion Revision Of Sfas 109 On Accounting Policy In The Utilization Of Zakat Case Study At The National Board Of Zakat</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>101.</td>
<td>Lm Hasriadi, Marwansyah and M. Edman Syarief</td>
<td>The Effect Of Internal and External Determinants On The Profitability of Sharia Commercial Banks</td>
<td>Politeknik Negeri Bandung</td>
<td>Indonesia</td>
</tr>
<tr>
<td>102.</td>
<td>Ratieh Widhiastuti, Satsya Yoga Baswara and Selvia Rahayu</td>
<td>Prediction of Financial Distress in the Pandemic Period with Accounting Conservatism as a Mediation Variable</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>103.</td>
<td>Ahmad Sehabuddin, Nina Oktarina, Ubaedul Mustofa and Taofan Ali Achmadi</td>
<td>UTAUT ; Technology Adoption Model as Innovation in E-Learning</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>104.</td>
<td>Immanuel Pesu Selter Siagian and Agung Nugroho Soedibyo</td>
<td>Evaluation of the Implementation of Internal Control Over Financial Reporting (ICoFR) to Improve the Quality of Financial Reports - Case Study PSAK 73: Lease at PT XYZ</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>105.</td>
<td>Riadi Antasa and Riani Rachmawati</td>
<td>Intrinsic and Extrinsic Motivation from Unified Theory of Acceptance and Use of Technology Model Mediating Innovation Diffusion Theory for Intention to Use E-Learning</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>106.</td>
<td>Sakti Suhertian and Aryana Satrya</td>
<td>Employee Readiness For Organizational Change: Does Perceived Organizational Support, Communication And Psychological Capital Make A Difference?</td>
<td>University of Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>107.</td>
<td>Supanji Setyawan, Chaidir Iswanaji and Suci Nasehari Sunaningsih</td>
<td>Electronification Of Payment Systems And Trade In Indonesia 2015-2019</td>
<td>Universitas Tidar</td>
<td>Indonesia</td>
</tr>
<tr>
<td>108.</td>
<td>Damar Nugroho and Rofikoh Rokhim</td>
<td>Analysis of the Effect of Mergers and Acquisitions on Financial Performance and Abnormal Return for the Public Companies</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>109.</td>
<td>Agung</td>
<td>DEVELOPMENT OF UNNES</td>
<td>Universitas Negeri</td>
<td>Indonesia</td>
</tr>
<tr>
<td>编号</td>
<td>作者</td>
<td>论文题目</td>
<td>摘要</td>
<td>会议地点</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>110.</td>
<td>Kuswantoro, Nina Oktarina, Ahmad Saeroji, Marimin Marimin, Eko Febrianto and Ina Kumala Dewi</td>
<td>digital archive model in order to go to unnes &quot;smart campus&quot;</td>
<td>Semarang</td>
<td></td>
</tr>
<tr>
<td>111.</td>
<td>Kusmuriyanto, Muhammad Feriady, Saringatun Mudrikah and Dhamas Gianluigi Alrizky</td>
<td>is the student organization a learning organization? a confirmatory factor analysis of the fifth discipline peter m senge</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>112.</td>
<td>Ahmad Jaenudin, Kusumantoro and Inaya Sari Melati</td>
<td>entrepreneurship education as a business to increase students' interest in entrepreneurship in the covid-19 pandemic and the digital era</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>113.</td>
<td>Shinta Ratnawati, Dian Marlina Verawati and Clarisa Alfa Lionora</td>
<td>talent management: is it one of the keys to succession planning?</td>
<td>Universitas Tidar</td>
<td>Indonesia</td>
</tr>
<tr>
<td>114.</td>
<td>Jihad Lukis Panjawa, Rr. Retno Sugiharti, Gentur Jalunggono and Muhammad Arif Kurniawan</td>
<td>is there any relation between human development and poverty in eastern indonesia</td>
<td>Universitas Tidar</td>
<td>Indonesia</td>
</tr>
<tr>
<td>115.</td>
<td>Satsya Yoga Baswara, Ratieh Widhiastuti, Khoirunnisa Fajarwati and Feri Subekti</td>
<td>company reputation in the era of covid 19 as moderating variable for the relationship between CSR, company assets growth and company performance</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>116.</td>
<td>Efi Nofita and Siti Nuryanah</td>
<td>benefit test analysis on intra-group services transactions in indonesia</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>118.</td>
<td>Cynthia Roosal Maryana and Imo Gandakusuma</td>
<td>financial strategic planning by analyzing performance throughout electricity infrastructure acceleration project period at PT PLN (PERSERO)</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>No.</td>
<td>Title</td>
<td>Authors</td>
<td>Institution</td>
<td>Country</td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td>------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>118.</td>
<td>ANALYSIS OF FACTORS AFFECTING ZERO-LEVERAGE POLICY IN COMPANIES DURING GLOBAL CRISIS IN INDONESIA</td>
<td>Zahara Khairani, Fortuna Barani and Dony Abdul Chalid</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>119.</td>
<td>FOREST DESTRUCTION: ANALYSIS OF ECONOMIC DEVELOPMENT SUB SECTOR OF OIL PALM PLANTATIONS IN INDONESIA</td>
<td>Panji Kusuma Prasetyanto, Whinarko Juliprianto and Sudati Nur Sarfiah</td>
<td>Universitas Tidar</td>
<td>Indonesia</td>
</tr>
<tr>
<td>120.</td>
<td>The Impact Of Social Forestry Utilization Permit (IPHPS) Towards The Community Income Around Perum Perhutani Area : A Study Case Of KPH Telawa, Central Java</td>
<td>Anis Nurfitriana Nihayah, Nurjannah Rahayu Kistanti and Phany Ineke Putri</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>121.</td>
<td>The Effect of Perceived Risk on Customer's Behavioral Intention of Digital Gold Platform: The Moderating Role of Trust</td>
<td>Nadya Rachmatul Putri and Elevita Yuliati</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>122.</td>
<td>HOW IS SCHOOL INNOVATION CAPABILITIES DEVELOPED DURING PANDEMICS? THE EFFECT OF LEARNING ORGANIZATION, TRANSFORMATIONAL LEADERSHIP AND KNOWLEDGE SHARING BEHAVIOR</td>
<td>Kardoyo, Muhammad Feriady, Nina Farliana and Lola Kurnia Pitaloka</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>123.</td>
<td>THE ROLE OF AUDIT COMMITTEE IN INCREASING THE EFFECT OF FIRM SIZE TO SUSTAINABILITY REPORT'S DISCLOSURE IN INDONESIAN LQ 45</td>
<td>Niswah Baroroh, Digna Ardelia, Heri Yanto and Bestari Dwi Handayani</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>124.</td>
<td>The Role of Peers in Increasing Student Digipreneur Interest</td>
<td>Jarot Tri Bowo Santoso, Dian Fithra Permana and Hana Netti Purasani</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>125.</td>
<td>MARKET RESPONSE TO DIVIDEND ANNOUNCEMENT IN SOUTHEAST ASIAN EMERGING MARKETS</td>
<td>Yuniar Berlian Ananda Panjaitan and Zaafri Ananto Husodo</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>126.</td>
<td>FISHERS RESILIENCE IN TEGAL CITY DURING THE COVID 19 PANDEMIC</td>
<td>Yesi Dewita Sari</td>
<td>BBRSEKP-MMAF</td>
<td>Indonesia</td>
</tr>
<tr>
<td>127.</td>
<td>THE INFLUENCE OF FACTORS IN THE FRAUD PENTAGON PERSPECTIVE ON THE CONDITION OF FINANCIAL STATEMENTS (Empirical Study of Companies listed on the Indonesia Stock</td>
<td>Nur Hidayah Fadhilah, Surya Raharja, Maylia Pramono Sari and Afta Serti Mardita</td>
<td>Universitas Diponegoro</td>
<td>Indonesia</td>
</tr>
<tr>
<td>128.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Title</td>
<td>Authors</td>
<td>Page</td>
<td>Institution</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td>-------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td></td>
<td>MODEL TO IMPROVE CRITICAL THINKING SKILL</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>129.</td>
<td>THE IMPACT OF THE LAUNCHING OF THE SOE 17 IDX-MES INDEX ON THE</td>
<td>Siti Afidatul Khotijah, Nibras Anny Khabibah and Suci Nasehati Sunaningsih</td>
<td>172</td>
<td>Universitas Tidar</td>
</tr>
<tr>
<td></td>
<td>MARKET REACTION</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>130.</td>
<td>EFFICIENCY OF LOCAL GOVERNMENT CAPITAL EXPENDITURE</td>
<td>Deky Aji Suseno, Amalia Rahmadhani, Suwartiningsih and Rosi Hanafiah Al Azizah</td>
<td>173</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>131.</td>
<td>Narrative of Lecturer Performance During a Pandemic: Preparation of a</td>
<td>Kardoyo Kardoyo and Lola Kurnia Pitaloka</td>
<td>174</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td></td>
<td>Post-Pandemic Work and Learning System</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>132.</td>
<td>THE IMPACT OF PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE ON E-</td>
<td>M. Fathur Rahman, Rudsarti, Indri Murniawaty, Kemal Budi Mulyono and Indah Fika Nur Rahmawati</td>
<td>175</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td></td>
<td>LEARNING USER ATTITUDES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>133.</td>
<td>Institutional Strengthening of the Faculty of Economics, State</td>
<td>Kusumantoro, Rudsarti and Mukhamad Khaif</td>
<td>176</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td></td>
<td>University of Semarang through the Establishment of the Economic</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Education Doctoral Study Program</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>134.</td>
<td>GREEN WORK ENGAGEMENT MECHANISM IN HIGHER EDUCATION</td>
<td>Vini Wiratno Putri, Ketut Sudarma and S Martono</td>
<td>177</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>135.</td>
<td>Institutional Shareholders Role Analysis on Cross-Border M&amp;A Deals in</td>
<td>Rifda Mufidah Lestari and Zaafri Ananto Husodo</td>
<td>178</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td></td>
<td>Asia Pacific Region</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>136.</td>
<td>Diversity Of The Board Of Directors And Company Financial Performance</td>
<td>Siti Ridloah, Vitradesie Noekent, Vini Wiratno Putri and Abdul Chotib Nasih</td>
<td>179</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td></td>
<td>In The Perspective Of Good Corporate Governance During The Covid-19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pandemic</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>137.</td>
<td>THE IMPACT OF COVID-19 PANDEMIC ON PROPERTY STOCK INDEXES IN ASEAN</td>
<td>Viko Prabowo Setiantoro and Ririen Setiati</td>
<td>180</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>No</td>
<td>Authors</td>
<td>Title</td>
<td>181</td>
<td>182</td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------</td>
<td>-----------------------------------------------------------------------</td>
<td>-----</td>
<td>-----</td>
</tr>
<tr>
<td>138.</td>
<td>Riyanti COUNTRIES</td>
<td>The Moderating Role of Coping Strategy on Online Exam Anxiety and Self-Efficacy in Higher Education</td>
<td>181</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>139.</td>
<td>Saringatun Mudrikah, Kusmuriyanto, Dwi Puji Astuti and Hetik Wulandari</td>
<td>DETERMINANTS OF ECONOMIC TEACHER PERFORMANCE IN ONLINE LEARNING WITH ORGANIZATIONAL COMMITMENTS AS AN INTERVENING VARIABLE</td>
<td>182</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>140.</td>
<td>Nury Ariani Wulansari, Desti Ranihusna and Shafira Almadhea</td>
<td>Testing the link between Work From Home (WFH) and Employees Well-being during the New Normal Condition</td>
<td>183</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>141.</td>
<td>Moh Khoiruddin, Nury Ariani Wulansari, Siti Ridloah, S Martono, Vini Wiratno Putri and Angga Pandu Wijaya</td>
<td>The Role of Equity Sensitivity in Explaining Employee Welfare, Satisfaction and Engagement</td>
<td>184</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>142.</td>
<td>S. Martono, Vini Wiratno Putri, Angga Pandu Wijaya and Iwan Nafi Budi Prayitno</td>
<td>OPTIMIZATION OF THE KNOWLEDGE MANAGEMENT SYSTEM THROUGH A TASK-TECHNOLOGY CONFORMITY APPROACH TO ENCOURAGING EMPLOYEE PERFORMANCE: THE MODERATING ROLE OF OUTCOMES EXPECTATIONS</td>
<td>185</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>143.</td>
<td>Ayu Wahyuni and Anita Juraida</td>
<td>TECHNOLOGY READINESS OF BLOCKCHAIN TECHNOLOGY FOR MSMEs IN BANDUNG</td>
<td>186</td>
<td>Institut Teknologi Telkom Surabaya</td>
</tr>
<tr>
<td>144.</td>
<td>Hadi Sasana, Yuliani Setyaningsih, Hastarini Dwi Atmanti and Ivo Novitanningtyas</td>
<td>DEVELOPMENT OF LOCAL POTENTIALS THROUGH EFFICIENCY OF ALOE VERA FARMING IN SLEMAN</td>
<td>187</td>
<td>Universitas Diponegoro</td>
</tr>
<tr>
<td>145.</td>
<td>Nanik Sri Utaminingsih, Amir Mahmud and Nurdian Susilowati</td>
<td>Village-Owned Enterprises Performance and Rural Entrepreneurship Development in Central Java</td>
<td>188</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>146.</td>
<td>Intan Gayatri and Budi W. Soetjipto</td>
<td>SERVANT LEADERSHIP AND PSYCHOLOGICAL CAPITAL ON MEMBER ENGAGEMENT IN CO-OPERATIVE ENTERPRISE</td>
<td>189</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>147.</td>
<td>Avi Budi Setiawan and Prasetyo Ari</td>
<td>Resilient and Survival Strategy of Women Entrepreneur to Face the</td>
<td>190</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Conference Details</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td></td>
</tr>
<tr>
<td>148.</td>
<td>Prasetyo Ari Bowo and Avi Budi Setiawan</td>
<td>A Strategy to Increase the Transaction of Farmer Card (Empirical Study in Wonosobo Regency)</td>
<td>Universitas Negeri Semarang Indonesia</td>
<td></td>
</tr>
<tr>
<td>149.</td>
<td>Arie P. Trisnanto and Budi W. Soetjipto</td>
<td>THE ROLE OF LEARNING CULTURE IN SUPPORTING INDIVIDUAL READINESS TO CHANGE IN BUREAUCRATIC SIMPLIFICATION INITIATIVES</td>
<td>Universitas Indonesia Indonesia</td>
<td></td>
</tr>
<tr>
<td>151.</td>
<td>Heri Yanto and Ain Hajawiyah</td>
<td>THE IMPACT OF RISK MANAGEMENT ON INTEGRATED REPORTING IN INDONESIA</td>
<td>Universitas Negeri Semarang Indonesia</td>
<td></td>
</tr>
<tr>
<td>152.</td>
<td>Kusmuriyanto, Saringatun Mudrikah, Wulan Suci Rachmadani, Kardiym, Nurfidhah Luthfiyah and Widodo</td>
<td>IMPLEMENTATION OF UNEXPECTED EXPENDITURE (BTT) DUE TO IMPACT OF COVID-19: GOVERNMENT PHENOMENOLOGICAL STUDY SRAGEN REGION</td>
<td>Universitas Negeri Semarang Indonesia</td>
<td></td>
</tr>
<tr>
<td>154.</td>
<td>Dwi Puji Astuti, Kardiym, Rediana Setiyani, Anna Kania Widiatami and Saringatun Mudrikah</td>
<td>ACHIEVEMENT MOTIVATION AND SELF EFFICACY IN MEASURING STUDENT ADVERSITY QUOTIENT</td>
<td>Universitas Negeri Semarang Indonesia</td>
<td></td>
</tr>
<tr>
<td>155.</td>
<td>Rahmatia Amroini and Yakub Yakub</td>
<td>Information Accountability and Transparency of Indonesian Hajj Organizing Cost (Case Study Badan Pengelola Keuangan Haji)</td>
<td>Universitas Indonesia Indonesia</td>
<td></td>
</tr>
<tr>
<td>156.</td>
<td>Eriex Febrieanto and Budi W. Soetjipto</td>
<td>KNOWLEDGE MANAGEMENT (LMX AS THE ENABLER AND KNOWLEDGE CREATION AS THE PROCESS) TO INNOVATIVE BEHAVIOUR IN PUBLIC SECTOR</td>
<td>Universitas Indonesia Indonesia</td>
<td></td>
</tr>
<tr>
<td>157.</td>
<td>Prajwalita Cinantya and Sari Wahyuni</td>
<td>HOW IS THE ROLE OF GOVERNMENT, RESOURCES, POLITICAL INSTABILITY AND</td>
<td>Universitas Indonesia Indonesia</td>
<td></td>
</tr>
<tr>
<td>Page</td>
<td>Title</td>
<td>Authors</td>
<td>Institution</td>
<td>Location</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td>----------------------</td>
<td>----------</td>
</tr>
<tr>
<td>158.</td>
<td>DYNAMIC CAPABILITIES ON SEZ’S COMPETITIVENESS</td>
<td>Nabila Kharimah Vedy and Rifelly Dewi Astuti</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>159.</td>
<td>IMPROVING PUBLIC SECTOR PERFORMANCE THROUGH INNOVATIVE BEHAVIOR: THE</td>
<td>Fakhrul Hadi and Rifelly Dewi Astuti</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>EFFECT OF CREATIVE SELF-EFFICIENCY, INNOVATION CLIMATE AND MODERATING</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ROLE OF ENTREPRENEURIAL LEADERSHIP (CASE STUDY OF BATAM INDONESIA FREE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ZONE AUTHORITY)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>160.</td>
<td>EFFECTS OF SUPPORTIVE WORK ENVIRONMENT ON TURNOVER INTENTION OF</td>
<td>Ardelia Winata and Fanny Martdianty</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>WORKERS IN DIGITAL INDUSTRY MEDIATED BY PERSON–ORGANIZATION FIT AND</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ORGANIZATIONAL ENGAGEMENT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>161.</td>
<td>Does University Environment Context Enhance Ecopreneurship Intention?</td>
<td>Widya Prananta, Angga Pandu Wijaya and Made Virma Permana</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>162.</td>
<td>APPLYING PARTNERSHIP STRATEGIES WITH HUMAN CAPITAL AND ENTREPRENEURSHIP</td>
<td>Murwatiningsih, Nina Oktarina, Widya Prananta and Angga Pandu Wijaya</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>MARKETING TO INCREASE MARKETING PERFORMANCE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>163.</td>
<td>Bitcoin Price Movements in Countries with Different Capital Control</td>
<td>Farahiyah Adzani Wardana and Irwan Adi Ekaputra</td>
<td>Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Regimes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>164.</td>
<td>Debt Sustainability Measurement Model in Indonesia using Fiscal</td>
<td>Yozl Aulia Rahman, Dwi Rahmayani and Bayu Bagas Hapsoro</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Diagnostics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>165.</td>
<td>The Influence of Intellectual Capital on the Company’s Financial</td>
<td>Anindya Ardiansari, Siti Ridloah and Syam Widia</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Performance and Market Value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>166.</td>
<td>E-Learning Determinant: Study on Technology Acceptance Model</td>
<td>Dorojatun Prihandono, Andhi Wijayanto and Dwi Cahyaningdyah</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td></td>
<td>Implementation in Universitas Negeri Semarang</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>167.</td>
<td>Consumption Preferences of</td>
<td>Ubaedul Mustofa,</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Institution</td>
<td>Country</td>
</tr>
<tr>
<td>------</td>
<td>---------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>168.</td>
<td>Widiyanto and Ahmad Sehabuddin</td>
<td>Indonesian Millennials Muslim; Case Study in Food Sector</td>
<td>Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>169.</td>
<td>Agung Kuswantoro, Farid Ahmadi, S Martono, Maman Rachman and Arief Yulianto</td>
<td>Archives Management at Semarang City Vocational High School</td>
<td>214 Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>170.</td>
<td>Bayu Wiratama, Angga Pandu Wijaya, Wahyono and Ida Maftukah</td>
<td>E-Commerce Impulsive Buying: Examining the Role Locus of Control</td>
<td>215 Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>171.</td>
<td>Rida Fauziyah and Junino Jahja</td>
<td>PROBABILITY OF BANKRUPTCY OF THE NONFINANCIAL SECTOR: EVIDENCE FROM ASEAN DEVELOPING COUNTRIES</td>
<td>216 Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>173.</td>
<td>Kirana Binar Rembulan, Monica Florencia and Wisnu Dewobroto</td>
<td>Analysis of Product Quality Dimension as a First Step to Meet Customer's Expectation and Desire: Case Study of FOI Almond Milk</td>
<td>218 Universitas Agung Podomoro</td>
<td>Indonesia</td>
</tr>
<tr>
<td>174.</td>
<td>Anggita Rachmanantya and Fanny Martdianty</td>
<td>The Implication of Supervisor Support and Flexible Working Arrangement on Job Satisfaction and Job Performance, Mediated by The Work-life Balance of Civil Servants in Government Institutions in Indonesia</td>
<td>219 Universitas Indonesia</td>
<td>Indonesia</td>
</tr>
<tr>
<td>175.</td>
<td>Janiffa Saidon, Rosidah Musa, Noreldzaihan Mohd Rais and Siti Asiah Md. Shahid</td>
<td>Disentangle The Effect Of Social Media Advertisement Content Towards Decision Making on Hijab Purchase: Evidence From Eye Tracker Data</td>
<td>220 University Technology MARA Institute of Business Excellence, University Technology MARA</td>
<td>Malaysia</td>
</tr>
<tr>
<td>176.</td>
<td>Diah Agustina Prihastiw, Agustina Prativi Nugraheni and Octavia Lhaksmi</td>
<td>THE EFFECT OF RELATED-PARTY TRANSACTIONS DISCLOSURE TO THE VALUE RELEVANCE OF FINANCIAL STATEMENT INFORMATION</td>
<td>221 Universitas Tidar</td>
<td>Indonesia</td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Page</td>
<td>Institution</td>
</tr>
<tr>
<td>-----</td>
<td>---------</td>
<td>-------</td>
<td>-------</td>
<td>-------------</td>
</tr>
<tr>
<td>176.</td>
<td>Pramudyastuti, Dwi Cahyaningdyah, Ascariena Rafinda and Syam Widia</td>
<td>The Indonesian Preference on Investment: Home Bias Effect Analysis</td>
<td>222</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>177.</td>
<td>Dinar Melani Hutajulu, Yustirania Septiani and Fitrah Sari Islami</td>
<td>FINANCIAL INCLUSION TOWARDS ECONOMIC GROWTH: DYNAMIC PANEL DATA APPROACH?</td>
<td>223</td>
<td>Universitas Tidar</td>
</tr>
<tr>
<td>178.</td>
<td>Ida Nur Aeni, Maylia Pramono Sari and Susilowati Nurdian</td>
<td>THE JOINT INFLUENCE OF FINANCIAL AND NON-FINANCIAL INFORMATION ON INVESTMENT – RELEVANT DECISIONS</td>
<td>224</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>179.</td>
<td>Mahanani Margani and Zaafri Ananto Husodo</td>
<td>Time-Varying Correlation between Stocks and Government Bonds in Asia: Flight-to-Quality</td>
<td>225</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>180.</td>
<td>Amin Pujiati, Triani Nurbaeti and Nadia Damayanti</td>
<td>WHAT ARE THE FACTORS THAT DIFFERENTIATE ENVIRONMENTAL QUALITY? EVIDENCE FROM THE ISLAND OF JAVA AND NON-JAVA IN INDONESIA</td>
<td>226</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>181.</td>
<td>Almer Krisnanda Dewantara</td>
<td>Performance and Problem Analysis in Credit Card Delivery of PT ABC</td>
<td>227</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>182.</td>
<td>Phany Ineke Putri, Karsinah Karsinah and Nurjannah Rahayu K</td>
<td>IMPACT OF THE COVID-19 PANDEMIC ON HOUSEHOLD MICRO BUSINESS</td>
<td>229</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>183.</td>
<td>Sukmasari Triana Gita Putri and Arga Hananto</td>
<td>Examining Luxury Hotel's Social Media Marketing on Customer Engagement Using Big Data Analytics and Natural Language Processing</td>
<td>230</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>184.</td>
<td>Kholiq Budiman, Hendi Susanto, Mona Subagia, Ilham Hernowo Saputro, Meldy Septiawan and Yahya Nur Ifriza</td>
<td>ENHANCEMENT DIGITAL DATA SECURITY USING DIGITAL SIGNATURES AS A FORM OF IMPLEMENTING SMART CAMPUS MANAGEMENT</td>
<td>232</td>
<td>Department of Computer Science, ICT Center, Universitas Negeri Semarang</td>
</tr>
<tr>
<td>185.</td>
<td>Dyah Nihayah, Amin Pujiati and Annis Nurfitriana Nihayah</td>
<td>DETERMINANTS OF LIFE QUALITY THE HUMAN RESOURCES IN JAVA ISLAND</td>
<td>233</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>186.</td>
<td>Deni Ramdani, Heni Hirawati</td>
<td>CONSISTENT INVESTMENT CRITERIA FOR SOVEREIGN</td>
<td>234</td>
<td>Universitas Tidar</td>
</tr>
<tr>
<td>No.</td>
<td>Author(s)</td>
<td>Title</td>
<td>Code</td>
<td>Institution</td>
</tr>
<tr>
<td>-----</td>
<td>-----------</td>
<td>-------</td>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>187</td>
<td>Neizka Asri Ayasha, Nurrani Kusumawati and Amilia Wulansari</td>
<td>The Study on Generation Z’s Purchase Intention Towards Sustainable Fashion Products in Indonesia</td>
<td>236</td>
<td>Bandung Institute of Technology</td>
</tr>
<tr>
<td>188</td>
<td>Adisty Widyasari</td>
<td>The Effect of Social Media Information on Generation Y Investment Intention in Indonesian Capital Market</td>
<td>237</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>189</td>
<td>Windy Shania and Wisnu Dewobroto</td>
<td>The Driving Force of Small and Medium Enterprises’ Digital Marketing Transition as a Solution to Increase Sales during the Covid-19 Pandemic</td>
<td>238</td>
<td>Universitas Agung Podomoro</td>
</tr>
<tr>
<td>190</td>
<td>Kardiym, Ita Nuryana, Dwi Puji Astuti and Celine Amita Ramadhani</td>
<td>The Model of Self Directed Learning Among Accounting Education Students in Pandemic Covid-19</td>
<td>239</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>191</td>
<td>Daniel Christianto Kasidi</td>
<td>THE ANTECEDENTS OF MILLENNIAL CUSTOMERS INTENTION TO PURCHASE ORGANIC FOODS: AN APPLICATION OF THEORY OF PLANNED BEHAVIOR</td>
<td>240</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>192</td>
<td>Janiffa Saidon, Rosidah Musa, Noreldzaihan Mohd Rais and Shamsul Baharin Saihani</td>
<td>The Effect of Ecotourist Experiential Value on Experience Quality and Destination Attachment. Does Gender Matter?</td>
<td>241</td>
<td>University Technology MARA Institute of Business Excellence, University Technology MARA</td>
</tr>
<tr>
<td>193</td>
<td>Alifa Rahma Dwi Ardani and Nila Armelia Windasari</td>
<td>Exploring People's Purchase Intention towards Fresh Beef</td>
<td>244</td>
<td>Institute Technology Bandung</td>
</tr>
<tr>
<td>194</td>
<td>Karsinah, Fafurida and Prasetyo Ari Bowo</td>
<td>Evaluation of Online Student Learning During the Covid-19 Pandemic* (Case Study in Development Economics Study Program, Faculty of Economics, UNNES).</td>
<td>246</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>195</td>
<td>Kevin Eldad Roring, Edvi Gracia Ardani and Wisnu Sakti Dewobroto</td>
<td>Augmenting Coconut Value into an Innovative Briquette Product in Gorontalo</td>
<td>248</td>
<td>Universitas Agung Podomoro</td>
</tr>
<tr>
<td>196</td>
<td>Lela Lestari, Annisa Yasmin and Nurun Nahdiyyatil</td>
<td>FEMALE WORKERS VERSUS THE COVID-19 PANDEMIC: IS THEIR PRODUCTIVITY KEEP MAINTAINED?</td>
<td>251</td>
<td>Diponegoro University</td>
</tr>
<tr>
<td>No.</td>
<td>Authors</td>
<td>Title</td>
<td>Page</td>
<td>Institution</td>
</tr>
<tr>
<td>-----</td>
<td>---------</td>
<td>-------</td>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>197.</td>
<td>Bayu Bagas Hapsoro, Palupiningdyah and Endah Prapti Lestari</td>
<td>The Effect of Openness to Online Shopping Experience among Generation Z toward Brand Loyalty</td>
<td>252</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>198.</td>
<td>Indah Anisyurlillah, Zulaikha and M Noor Ardiansah</td>
<td>IMPACT OF UNIVERSITY CONSERVATION VALUE ON COMPETENCE DEVELOPMENT AND EMPLOYEE PERFORMANCE</td>
<td>253</td>
<td>Diponegoro University and Semarang State University</td>
</tr>
<tr>
<td>199.</td>
<td>Rifky Adrianto Firdaus and Dodik Siswantoro</td>
<td>Analysis of Accounting Treatment for Non-cash Zakat and Infaq/Sadaqah (A Proposed Revision of SFAS 109: Accounting for Zakat and Infaq/Sadaqah)</td>
<td>254</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>200.</td>
<td>Kaisya Putri</td>
<td>Domestic Tourist’s Behavioural Intention Towards Culinary Destination: Restaurants And Cafe in Bandung</td>
<td>255</td>
<td>Institut Teknologi Bandung</td>
</tr>
<tr>
<td>201.</td>
<td>Dewidya Natiqa and Nurrani Kusumawati</td>
<td>The Effect of Instagram on Customer Relationship, Customer Equity, and Purchase Intention Towards Luxury Fashion Brands</td>
<td>256</td>
<td>Bandung Institute of Technology</td>
</tr>
<tr>
<td>202.</td>
<td>Qinthar Alifah and Nurrani Kusumawati</td>
<td>Determining Reasons that Influence Smart Home Appliance Adoption Intention Using the Behavioral Reasoning Theory Approach</td>
<td>257</td>
<td>Management Major, School of Business and Management, Bandung Institute of Technology</td>
</tr>
<tr>
<td>203.</td>
<td>Vitradesie Noekent and Anindya Ardiansari</td>
<td>APPS FOR BUSINESS PLAN COMPETITION AS A METHODOLOGY FOR STUDENT ENTREPRENEURIAL LEARNING</td>
<td>258</td>
<td>Universitas Negeri Semarang</td>
</tr>
<tr>
<td>204.</td>
<td>Intan Perwitasari</td>
<td>CONTRIBUTION ON SPACE TECHNOLOGY TO SUSTAINABLE DEVELOPMENT DURING PANDEMI COVID19: CASE INDONESIA</td>
<td>259</td>
<td>LAPAN</td>
</tr>
<tr>
<td>205.</td>
<td>Ermy Rizkawati and Mone Andrias</td>
<td>THE IMPACT OF JOB CRAFTING IN WORKING CONDITION CHANGES DUE TO COVID-19 PANDEMIC</td>
<td>260</td>
<td>Universitas Indonesia</td>
</tr>
<tr>
<td>206.</td>
<td>Sukirman, Arwani Mukhammad and Jazuli Akhmad</td>
<td>INCREASING INTEREST IN ENTREPRENEURS THROUGH ENTREPRENEURSHIP SKILLS, UTILIZATION OF INFORMATION TECHNOLOGY AND SELF-EFFICACY</td>
<td>261</td>
<td>Universitas Muria Kudus</td>
</tr>
<tr>
<td>207.</td>
<td>Areena Dalila</td>
<td>THE EFFECT OF</td>
<td>263</td>
<td>Universiti</td>
</tr>
<tr>
<td>Page</td>
<td>Title</td>
<td>Authors</td>
<td>Institution</td>
<td>Country</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>208.</td>
<td>INFORMATION QUALITY (IQ) AND SYSTEM QUALITY (SQ) ON USER INTENTION TOWARDS SELF-SERVICE TECHNOLOGY (SST)</td>
<td>Mohd Din, Mohd Khirzanbadzli Rahman, Abdul Kadir Othman, Siti Asiah Md Shahid and Shariff Harun</td>
<td>Teknologi MARA Institute of Business Excellence, UiTM</td>
<td>Malaysia</td>
</tr>
<tr>
<td>209.</td>
<td>FACTORS CONTRIBUTING TO EMPLOYEE WORKPLACE DEVIANT BEHAVIORS IN PUBLIC SECTOR ORGANIZATIONS</td>
<td>Fatin Syahirah Faizul Maulud, Abdul Kadir Othman and Mohd Khirzanbadzli Rahman</td>
<td>Universiti Teknologi MARA Institute of Business Excellence, UiTM</td>
<td>Indonesia</td>
</tr>
<tr>
<td>211.</td>
<td>FACTORS AND IMPLICATIONS MANAGEMENT DISCUSSION AND ANALYSIS (full paper)</td>
<td>Nana Umdiana, Lindrianasari and Einde Evana</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>212.</td>
<td>READINESS OF JOB TRAINING INSTITUTIONS AND LABOR MARKET INFORMATION SYSTEMS FOR IMPLEMENTATION OF THE JOB LOSS GUARANTEE PROGRAM</td>
<td>Yeni Nuraeni, Faizal Amir P. Nasution and Firdausi Nuzula</td>
<td>Ministry of Manpower</td>
<td>Indonesia</td>
</tr>
<tr>
<td>213.</td>
<td>The Effect of Change Management on Performance and Well-Being</td>
<td>Sukamtono, Desti Ranihusna, Rini Widyastuti and Mar'Atus Syolikh</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>214.</td>
<td>The Role of Profitability to Moderate the Factors Affecting on Sustainability Reports Disclosure</td>
<td>Linda Agustina, Nurmiyanti Nurmiyanti and Kuat Waluyo Jati</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
<tr>
<td>215.</td>
<td>Student Achievement Recording System of the Faculty of Economics Semarang State University</td>
<td>Rohmawati, Kusmuriyanto and Fendi Setyo Harmoko</td>
<td>Universitas Negeri Semarang</td>
<td>Indonesia</td>
</tr>
</tbody>
</table>